

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 2

meeting date: 21 JANUARY 2016
 title: REVISED REVENUE BUDGET 2015/16
 submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To agree a revised revenue budget for 2015/16.

2 BACKGROUND

2.1 The original estimate for this current financial year was set in March 2015. As members will be aware, there can be numerous variations to the budget that come to our attention as the year progresses, particularly through the budget monitoring process.

2.2 At this time of year we take the opportunity to revise the estimates for the current financial year in order to better assess the level of movement anticipated within our earmarked reserves and balances, and to allow us to better forecast for the coming financial year.

2.3 The 2015/16 budget included provision for price increases of 2% and for the settled pay award of 2.2% spread over two years (2014/15 and 2015/16), which equated to approximately 1% pay increase for 2015/16. Overall general inflation for the year has been less than this and of late has even been negative, the largest contributor to this being falling fuel prices.

3 REVISED REVENUE BUDGET 2015/16

3.1 The revised budget is £38,720 lower than the original estimate. This changes to £9,280 lower than the original estimate after allowing for transfers to and from earmarked reserves. A comparison between the original and revised budgets for each cost centre is shown below.

Cost Centre	Cost Centre Name	Original Estimate 2015/16 £	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Revised Estimate 2015/16 £
CTBEN	Localised Council Tax Support Administration	107,700	5,830	-46,790	-29,460	0	37,280
HGBEN	Housing Benefits Administration	74,400	-223,610	253,800	16,890	0	121,480
UCRED	Universal Credit	19,980	-140	-20,240	410	0	10
COMNL	Common Land	2,730	0	0	-420	0	2,310
CLCEM	Clitheroe Cemetery	50,410	5,260	-3,800	2,480	-30	54,320
ENVGR	Grants & Subscriptions	2,180	-740	0	-1,440	0	0
CLAIR	Clean Air	1,870	620	0	-230	0	2,260
DOGWD	Dog Warden & Pest Control	89,040	-1,490	7,630	-6,830	-200	88,150
ENVHT	Environmental Health	290,150	6,840	-9,740	210	0	287,460
CLAND	Contaminated Land	15,770	0	50	-6,920	0	8,900
HSASS	Housing Associations	6,000	800	0	160	0	6,960
HSADV	Housing Advances	90	-110	20	0	0	0

Cost Centre	Cost Centre Name	Original Estimate 2015/16 £	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Revised Estimate 2015/16 £
SUPPE	Supporting People	16,570	16,880	-28,370	-3,510	0	1,570
CLMKT	Clitheroe Market	-45,790	-1,950	0	-1,390	1,810	-47,320
JARMS	Joiners Arms	18,750	430	0	-530	2,750	21,400
HOMEG	Homelessness General	53,880	-480	0	-53,400	0	0
HOMES	Homelessness Strategy	34,780	1,760	-25,000	54,180	0	65,720
IMPGR	Improvement Grants	27,580	0	0	27,900	0	55,480
HOMEE	Home Energy Conservation	13,720	-530	0	2,090	0	15,280
SHARE	Shared Ownership Rents	-610	0	0	40	0	-570
HSTRA	Housing Strategy	55,160	3,190	-3,040	3,450	0	58,760
AWARM	Affordable Warmth	0	33,020	-16,830	0	0	16,190
NET COST OF SERVICES		834,360	-154,420	107,690	3,680	4,330	795,640

ITEMS ADDED TO/(TAKEN FROM) BALANCES AND RESERVES							
	Clean Air Reserve	-480	0	0	0	0	-480
	Government Housing Grants Reserve – Affordable Warmth	0	6,440	-22,630	0	0	-16,190
	Government Housing Grants Reserve – Single Homelessness Initiative	0	25,000	0	0	0	25,000
	Government Housing Grants Reserve – Domestic abuse support services	0	14,190	0	0	0	14,190
	Equipment Reserve – Local Council Tax Support new burdens	0	8,860	0	0	0	8,860
	Equipment Reserve – Housing Benefits new burdens	0	2,020	0	0	0	2,020
	Equipment Reserve – Dog control order signs	0	0	-1,010	0	0	-1,010
	Equipment Reserve - FERIS Administration	0	1,000	0	0	0	1,000
	Repossession Prevention Fund Reserve	0	0	-5,720	0	0	-5,720
	Capital Reserve	0	1,290	0	0	0	1,290
NET EXPENDITURE		833,880	-95,620	78,330	3,680	4,330	824,600

3.2 The difference between the revised and original estimate is a net decrease in expenditure of £38,720. After taking into account transfers to and from earmarked reserves the revised estimate shows a decrease in net expenditure of £9,280. Detailed variations from the original estimate to revised estimate for each cost centre are shown at Annex 1. However, a summary of the main variances that contribute to the net decrease in expenditure is shown overleaf.

Description	Variances from original estimate to revised estimate £
<p>CTBEN - Localised Council Tax Support Administration Following the introduction of Local Council Tax Support, and the move from Council Tax Benefit, any previous years' overpayments of Council Tax Benefit recovered by the Council are now retained by the Council, whilst any back payments of Council Tax Benefits to claimants falls on the Council. The likely net position for 2015/16 is net retained overpayments of £35,500.</p>	-35,500
<p>HOMES – Homelessness Strategy The Council will receive some residual Single Homelessness Initiative grant monies from the DCLG funded East Lancashire scheme. This residual grant is likely to be set aside in the Government Housing Grants earmarked reserve at year-end, to support future expenditure.</p>	-25,000
<p>UCRED – Universal Credit The Council has an agreement to provide services to Universal Credit claimants in the borough on behalf of the DWP. Income to be received in 2015/16 for these services has now been agreed with the DWP.</p>	-20,240
<p>SUPPE – Supporting People A non-recurring domestic abuse additional support services grant of £28,370 has been received from Lancashire County Council to cover additional services to be provided between October 2015 and September 2016. Of this income, £14,180 will be spent on service provision in 2015/16 and the rest will be set aside in the Government Housing Grants earmarked reserve at year-end to support expenditure in 2016/17.</p>	-14,190
<p>CTBEN – Localised Council Tax Support Administration and HGBEN – Housing Benefits Administration Increased allocation of IT system licence and support costs in-year to Housing Benefits and Local Council Tax support, because of a change in IT cost allocations across various cost centres.</p>	10,400
<p>AWARM – Affordable Warmth Estimated expenditure on affordable warmth schemes in-year of £33,020. The Council has received a grant in 2015/16 from Lancashire County Council of £16,830 to help fund this expenditure. The estimated increase in net expenditure will be funded by amounts previously set aside in the Government Housing Grants earmarked reserve for affordable warmth.</p>	16,190
<p>HGBEN - Housing Benefits Administration An allowance for bad debt has been made in the budget. This relates to sundry debtors raised for Housing Benefits overpayments to be recovered from people no longer on benefits. The overpayments debtors balance outstanding is increasing year-on-year and some of the debts are difficult to collect.</p>	30,000

4 CONCLUSION

- 4.1 The revised budget is £38,720 lower than the original budget. After taking into account transfers to and from earmarked reserves the revised budget is £9,280 lower than the original estimate.

5 RISK ASSESSMENT

5.1 Approval of this report may have the following implications

- Resources – it is estimated that the net cost of this committee is £38,720 lower than originally estimated. This net decrease becomes £9,280, after taking into account transfers to and from earmarked reserves.
- Technical, Environmental and Legal – the Council has a statutory duty to carry out some of the services which fall under the responsibility of this committee.
- Political – services offered by this committee help in the achievement of the Council's political priorities.
- Reputation – failure to offer the current level of services may impact upon the reputation of the Council.
- Equality and Diversity – none.

6 RECOMMENDED THAT COMMITTEE

6.1 Approve the revised revenue budget for 2015/16.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH2-16/AC/AC
8 January 2016

For further background information please ask for Andrew Cook.

BACKGROUND PAPERS - None

Health and Housing Committee – Movements between Original and Revised Estimates 2015/16

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<i>CTBEN: Localised Council Tax Support Administration</i>					
Employee related expenses – other training expenses and tuition fees Other training expenses budget only needs funding for one-off specific courses, so can be reduced, and the tuition fees budget is no longer required.	-530				-530
Supplies and services – non-recurring purchases This expenditure budget mirrors income received from central government to fund expenditure for new burdens placed on the Council as a result of Council Tax Support system changes. Expenditure in-year is lower than budgeted, but does include all in-year new burdens requirements to date. The year-end underspend will be transferred to an earmarked reserve to spend on any future new burdens requirements.	-8,860				-8,860
Supplies and services – microfilming maintenance Scanning costs in 2015/16 are covered by the new burdens funding, so less call on the recurring microfilming budget in-year.	-510				-510
Supplies and services – software maintenance Higher allocation of IT system licence and support costs in-year, because of a change in system cost allocations across various services. This is offset by a lower IT support services recharge.	5,200				5,200
Supplies and services – consultants Consultant costs to review the Local Council Tax Support scheme in 2015/16 are covered by the new burdens funding, so there is less call on the recurring consultants budget in-year.	-500				-500

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<p>Supplies and services – other A move to shared copiers has reduced photocopying costs. The publicity budget is no longer required. Latest mobile phone costs projection is less than original estimate. There are no Local Council Tax Support bank charges in-year and some were budgeted for.</p>	-260		-330		-590
<p>Support services A net reduction in expenditure following a re-assessment of costs to date in several support services areas. The main reductions were:</p> <ul style="list-style-type: none"> Financial Services and Legal Services - lower transactions processed than budgeted for. IT Services - some IT costs now being charged direct to services, which reduces the recharge. 			-29,130		-29,130
<p>Council Tax Rebates Following the introduction of Local Council Tax Support, the Council is still required to make some payments of Council Tax benefit. This expenditure would previously have been fully reimbursed by central government Council Tax subsidy. However, it is now a cost that has to be borne by the Council.</p>	11,290				11,290
<p>Overpayments of Council Tax Benefit Following the introduction of Local Council Tax Support, previous years' overpayments of Council Tax benefit recovered by the Council are now retained by the Council.</p>		-46,790			-46,790
Total Localised Council Tax Support Administration					-70,420

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
HGBEN: Housing Benefits Administration					
Employee related expenses – salaries, national insurance and superannuation overtime The Council received Fraud and Error Reduction Incentive Scheme (FERIS) funding from central government in 2015/16 to support additional Benefits section staff time in reviewing benefit cases for fraud.	3,000				3,000
Employee related expenses – other training expenses and tuition fees Other training expenses budget only needs funding for one-off specific courses, so can be reduced, and the tuition fees budget is no longer required.	-540				-540
Supplies and services – non-recurring purchases This expenditure budget mirrors income received from central government to fund expenditure in two areas: <ul style="list-style-type: none"> • For new burdens placed on the Council as a result of Housing Benefits system changes; and • To support work on reviewing benefit cases for fraud (FERIS). Expenditure in-year is lower than budgeted on both FERIS and new burdens, but does include all in-year new burdens requirements to date. The year-end underspend will be transferred to earmarked reserves to spend on any future FERIS work and new burdens requirements.	-1,890				-1,890

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Supplies and services – microfilming maintenance Scanning costs in 2015/16 are covered by the new burdens funding, so less call on the recurring microfilming budget in-year.	-520				-520
Supplies and services – software maintenance Higher allocation of IT system licence and support costs in-year, because of a change in system cost allocations across various services. This is offset by a lower IT support services recharge.	5,200				5,200
Supplies and services – consultants No consultant costs required in-year for Housing Benefits issues.	-500				-500
Supplies and services – bailiff costs One-off bailiff costs incurred in-year.	90				90
Supplies and services – bank charges A higher number of bank transactions in-year than budgeted for.			520		520
Supplies and services – other A move to shared copiers has reduced photocopying costs. The publicity budget is no longer required. Latest mobile phone costs projection is less than original estimate.	-280				-280
Support services A net reduction in expenditure following a re-assessment of costs to date in several support services areas. The main increase was Financial Services, due to higher transactions processed than originally budgeted for. This is partly offset by a reduction in IT Services charges, due to some IT costs now being charged direct to services.			16,370		16,370

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<p>Rent Allowance benefit payments Estimated reduction in amounts to be paid to claimants is £278,340. This reduction is based on reduced claimant caseload in-year, amended for the level of Housing Benefits overpayments that the Council expects to recover. Offset against this reduction, is the inclusion of a £30,000 bad debt provision increase for Housing Benefits overpayments recovered from people no longer on benefits - these overpayments are increasing year-on-year and some are difficult to collect. Reduced costs in-year are broadly reflected by reduced subsidy grant income (see below).</p>	-248,340				-248,340
<p>Non-HRA Rent Rebate benefit payments Estimated increase in payments to claimants, amended for the level of Housing Benefits overpayments that the Council expects to recover. Increased costs in-year are broadly reflected by increased subsidy grant income (see below).</p>	17,440				17,440
<p>Discretionary Housing Payments The Council can make additional discretionary benefit payments to some claimants and the estimated additional payments have been factored into the revised estimate. Additional costs are covered by grant income from DWP (see below).</p>	2,730				2,730
<p>Rent Allowance grant Reduced subsidy grant income to cover the estimated reduction in payments to rent allowance claimants (see above).</p>		277,270			277,270
<p>Non-HRA Rent Rebate grant Increased subsidy grant income to cover the estimated increased payments to rent rebate claimants (see above).</p>		-14,130			-14,130

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Discretionary Housing Payments grant Additional grant income to cover the estimated costs of additional Discretionary Housing Payments (see above).		-2,730			-2,730
DWP grant income - various Higher grant income than anticipated at original estimate has been received in-year for general new burdens costs, local authority data sharing, fraud investigation and migrants access to grants. There is a corresponding cost to undertaking some of this work.		-6,610			-6,610
Total Housing Benefits Administration					47,080
<i>UCRED: Universal Credit</i>					
Supplies and services – purchase of equipment and materials This budget, for housing forum costs, is no longer required.	-140				-140
Support services A net increase in expenditure following a re-assessment of costs to date in Revenues Services.			410		410
Universal Credit service income Income estimated to be received for services provided to Universal Credit claimants on behalf of the DWP.		-20,240			-20,240
Total Universal Credit					-19,970

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
COMNL: Common Land					
Support services A net reduction in expenditure, following a re-assessment of costs to date and time allocations in support services areas, mainly in Community Services.			-420		-420
Total Common Land					-420

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
CLCEM: Clitheroe Cemetery					
Employee related expenses – wages national insurance and superannuation Wages on-cost budgets no longer required.	-90				-90
Premises related expenses – emergency tree work One-off costs in-year for work on dangerous trees.	1,950				1,950
Premises related expenses – removal of headstone Expenditure in-year on removing headstones – this expenditure is recovered by income received from those responsible for the headstones (see below)	600				600
Premises related expenses – metered water supplies Faulty flusher system in the cemetery toilets led to a one-off increase in water usage and costs.	440				440
Premises related expenses – grounds maintenance Increase in projected charges from the grounds maintenance team in-year, based on updated budgeted costs and recharge rates.			2,560		2,560
Premises related expenses – other Reduced costs projected for electricity in-year. Business rates and surface water charges paid in-year are lower than the original estimate.	-330				-330
Supplies and services – non-recurring purchases One-off purchase of new grave shoring equipment, to replace the older equipment.	2,990				2,990

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Supplies and services – purchase of equipment and materials In-year purchases have been kept to a minimum on this code to provide funding towards purchase of new grave shoring equipment and a contribution to the capital costs of the new extension headstone foundation beams.	-2,540				-2,540
Supplies and services – maintenance New recurring budget created for annual inspection and certification of grave shoring equipment.	330				330
Supplies and services – trees, seeds, shrubs, plants and flowers Increase in purchases of commemorative trees requested by families and some yew trees for landscaping. The increased commemorative trees costs are covered by charges made to those requesting the trees (see below).	1,450				1,450
Supplies and services– plaques Plaque purchases are higher than anticipated at original estimate due to increased demand. The increased costs are covered by income received from those requesting the plaques (see below).	420				420
Supplies and services – rent Minor increase in cemetery toilets rental items.	40				40
Support services Minor net reduction in expenditure following a re-assessment of costs to date and time allocations in several support services areas.			-80		-80
Depreciation and impairment – depreciation Minor reduction, after a review of asset values and charges in-year.				-30	-30

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Customer and client receipts – cemetery plaques, commemorative trees and removing/refixing headstones Increased income to cover the additional costs of plaques and commemorative trees requested in-year (see above). Increased income from those responsible for the headstones that have been removed in-year (see above).		-2,900			-2,900
Customer and client receipts – exclusive burial rights Higher demand for exclusive burial rights for the new grave plots now available in the new cemetery extension.		-1,110			-1,110
Customer and client receipts – monument fees Higher than anticipated number of requests for monuments in-year.		-300			-300
Customer and client receipts – dwelling rents Actual income is higher than anticipated at original estimate.		-100			-100
Customer and client receipts – provision of headstone foundation Budget no longer required - the cost of a headstone foundation is now included in the fee for a grave plot in the new extension.		610			610
Total Clitheroe Cemetery					3,910

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
ENVGR: Environmental Grants and Subscriptions					
<i>The budgets on this cost centre have been added into the Environmental Health Service (ENVHT) cost centre from 2015/16 revised estimate stage – this budget included emissions service subscriptions only and these relate to services provided on the ENVHT cost centre. ENVGR cost centre will no longer be used.</i>					
Supplies and services – subscriptions Budget transferred to ENVHT cost centre (see below).	-740				-740
Support services – community services Budget transferred to ENVHT cost centre (see below).			-1,440		-1,440
Total Environmental Grants					-2,180
CLAIR: Clean Air					
Supplies and services – analysts Actual air sampling costs to date and projections for the year are lower than anticipated at original estimate.	-200				-200
Supplies and services – consultants Estimated air quality plan costs added into the budget for 2015/16.	820				820
Support services A net reduction in expenditure, following a re-assessment of costs to date and time allocations in support services areas, mainly in the Chief Executive's Department.			-230		-230
Total Clean Air					390

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<i>DOGWD: Dog Warden and Pest Control</i>					
Premises related expenses – repair and maintenance on-costed wages Main reason is in-year expenditure on dog control order signs, the majority of which will be funded by a transfer from the Equipment earmarked reserve. There is also some in-year expenditure on repairing dog bins.	1,490				1,490
Premises related expenses – depot recharge A net reduction in expenditure, following a re-assessment of costs to date and time allocations at the depot.			-450		-450
Premises related expenses – grounds maintenance Increase in projected charges from the grounds maintenance team in-year, based on updated budgeted costs and recharge rates.			1,190		1,190
Transport related expenses – diesel and HGV and other licences Reduced diesel costs in-year compared to the original estimate, partly due to a vacant part-time pest control officer post, so the pest control van is using less diesel. Also no MOT budget is required this year.	-1,010				-1,010
Supplies and services – purchase of equipment and materials One-off reduction in spend to help fund in-year spend on fitting dog control order signs (see above) and fund one-off Clitheroe Market replacement bins costs (see CLMKT cost centre).	-310				-310

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Supplies and services – baits and poisons Actual expenditure is below budget, reflecting less demand and income for pest control and wasps' nests services (see below).	-370				-370
Supplies and services – protective clothing In-year spend projection is higher than the original estimate.	30				30
Third party payments – kennelling fees Actual expenditure to date and full year projection are below levels anticipated at original estimate budget, reflecting less demand for kennelling for the year to date and experience from previous years (see below).	-1,320				-1,320
Support services – Chief Executive's Department A net reduction in expenditure following a re-assessment of costs to date and time allocations from the Chief Executive's Department Environmental Health service – mainly due to a vacant part-time pest control officer post.			-9,240		-9,240
Support services – other A net increase in expenditure following a re-assessment of costs to date and time allocations in several support services areas - Legal Services, Financial Services and Organisation and Member Development Services.			1,670		1,670
Depreciation and impairment – depreciation Reduced depreciation charge in-year for the dog warden and pest control vans, after a review of asset values and charges in-year.				-200	-200

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Other grants, reimbursements - kennelling income Reduced income estimated for the year, based on reduced demand and expenditure for the year to date and experience from previous years (see above).		900			900
Customer and client receipts – pest control and wasps nests income Reduced income estimated for the year, based on reduced demand and income for the year to date and experience from previous years. This also reflects the vacant part-time pest control officer post.		7,160			7,160
Miscellaneous recharges – recharge income to pest control New income from 2015/16 onwards for monthly pest control work at Salthill depot.		-430			-430
Total Dog Warden and Pest Control					-890

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
ENVHT: Environmental Health Service					
Supplies and services – non-recurring purchases Budget for one-off purchase of a noise monitor – the current noise monitor is in need of replacement.	6,000				6,000
Supplies and services – purchase of equipment and materials Budget created for various sundry purchases. In-year spend to date and experience from previous years confirms a budget need.	170				170
Supplies and services – printing and stationery Projected spend for the year, based on the year to date and previous years, suggests increased costs in-year.	150				150
Supplies and services – telephone lines Budget no longer required – all telephone costs are charged within the Chief Executive’s Department support service budgets.	-260				-260
Supplies and services – software maintenance Yearly licence and support costs are payable each year on the food standards FSS connector purchased in 2014/15, so increased budget is required.	160				160
Supplies and services – subscriptions Budget of £740 transferred from the closed down ENVGR cost centre for EMAQ emissions services, netted off by a £120 reduction in other environmental health subscription costs in-year.	620				620

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<p>Support services A minor net increase in expenditure following a re-assessment of costs to date and time allocations in several support services areas – Chief Executive’s Department, Community Services, Legal Services, Financial Services and Organisation & Member Development Services. These updated estimates also reflect the transfer of some Community Services recharges from the closed down ENVGR cost centre.</p>			210		210
<p>Customer and client receipts – environmental protection registration fees Several new and one-off fees have been charged in-year. The majority of these will not apply in future years.</p>		-5,600			-5,600
<p>Customer and client receipts – private water samples Extra small supply risk assessments have been undertaken in-year, because less risk assessments than planned were completed in 2014/15. The extra assessments have created additional income.</p>		-4,140			-4,140
Total Environmental Health Service					-2,690
CLAND: Contaminated Land					
<p>Support services A net reduction in expenditure following a re-assessment of costs to date and time allocations in Community Services – mainly relates to less time input by engineering staff.</p>			-6,920		-6,920
<p>Customer and client receipts – contaminated land enquiries Budget no longer required – no receipts in the last four years.</p>		50			50
Total Contaminated Land					-6,870

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
HSASS: Housing Associations					
Supplies and services – promotional activities Budget created for awareness events and advertising to match people requiring affordable housing with affordable units available.	800				800
Support services A minor increase in expenditure following a re-assessment of costs to date and time allocations in Financial Services and Chief Executive's Department.			160		160
Total Housing Associations					960
HSADV: Housing Advances					
Supplies and services – software maintenance Mortgages system no longer required – budget for system maintenance is no longer required.	-110				-110
Interest – HFPA mortgages De-minimis level of interest left on one outstanding mortgage only - budget no longer required.		20			20
Total Housing Advances					-90
SUPPE: Supporting People					
Supplies and services – subscriptions Budget added for recurring yearly subscription to the Older People's Champion Network.	200				200

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Transfer payments – grants to other bodies Budget added for half of the £5,000 yearly cost of Domestic Violence service provision by Lancashire County Council. Payment shared with Community Safety budget from 2015/16 onwards.	2,500				2,500
Third party payments – other contract payments Expenditure on additional domestic abuse services between October 2015 and March 2016. This expenditure is funded by grant from Lancashire County Council (see below).	14,180				14,180
Support services – Chief Executives A net reduction in expenditure following a re-assessment of costs to date and time allocations from the Chief Executive’s Department Housing service.			-3,510		-3,510
Other grants, reimbursements, contributions – domestic abuse agreement with LCC One-off grant income from Lancashire County Council to support additional domestic abuse services between October 2015 and September 2016. Half of this income will be transferred to the Government Housing Grants earmarked reserve at year-end, to support expenditure in 2016/17.		-28,370			-28,370
Total Supporting People					-15,000
CLMKT: Clitheroe Market					
Employee related expenses – employee insurances Increased insurance premium allocated to the Market, based on claims history.	80				80

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Premises related expenses – repairs and maintenance – buildings Projection for the full year shows reduced costs, based on spend to date in-year, compared to original estimate.	-580				-580
Premises related expenses – electricity Reduced usage and cost in-year, based on usage for the year to date and the previous three years.	-2,380				-2,380
Premises related expenses – national non-domestic rates Actual business rates paid in-year were lower than original estimate.	-20				-20
Premises related expenses – cleaning materials Cleaning materials costs are estimated to be lower than original estimate and some of the budget has been used to help fund the one-off purchase of replacement bins at the Market (see below).	-500				-500
Premises related expenses – premises insurance Increase in insurance allocation following a review of how the premium is recharged.	340				340
Premises related expenses - refuse collection A reduction in expenditure following a re-assessment of costs to date and weight allocations by the refuse collection service.			-400		-400
Supplies and services – non-recurring purchases Budget set aside for one-off purchase of replacement bins for the Market site - many of the current bins were not fit for purpose.	960				960
Supplies and services – compensation One-off payment made in year.	200				200

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Supplies and services – telephone lines Projected spend for the year is less than the original estimate.	-50				-50
Support services A minor net reduction in expenditure following a re-assessment of costs to date and time allocations in several support services areas, the main changes being in Community Services, Legal Services and Financial Services.			-990		-990
Depreciation and impairment – depreciation Increase in depreciation charge caused by an increase in the Market's asset value, following a revaluation of council assets at the end of 2014/15.				1,810	1,810
Customer and client receipts – market café Increased rental income following the September 2015 rent review.		-210			-210
Customer and client receipts – cabins Cabin occupancy levels and income is higher for the year to date than originally estimated.		-950			-950
Customer and client receipts – stalls Actual income levels for the year to date and full year projections show higher income levels than the original estimate.		-480			-480
Customer and client receipts – pitches and other Actual income levels for the year to date and full year projections show lower income levels than the original estimate.		200			200
Miscellaneous recharges - market office recharge to CCTV Reduced recharge to the CCTV budget because of reduced expenditure on cleaning materials and electricity in-year (see above).		1,440			1,440
Total Clitheroe Market					-1,530

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
JARMS: Joiners Arms					
Premises related expenses – repairs and maintenance Estimated increase in repairs costs for the year, including water mains and fire doors work.	300				300
Premises related expenses – national non-domestic rates Actual business rates paid in-year were lower than original estimate.	-60				-60
Premises related expenses – sewerage and environmental supplies Estimated increase in metered sewerage charges in-year, based on in-year costs to date.	220				220
Supplies and services – rental Increase in costs of sanitary disposal unit.	30				30
Third party payments – other contract payments Actual hostel management payment in-year is lower than original estimate.	-60				-60
Support services A minor net reduction in expenditure following a re-assessment of costs to date and time allocations in several support services areas - Community Services, Legal Services and Financial Services.			-530		-530
Depreciation and impairment – depreciation Increase in depreciation charge caused by an increase in the Joiners Arms asset value following a revaluation of council assets at the end of 2014/15.				2,750	2,750
Total Joiners Arms					2,650

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
HOMEG: Homelessness General					
<i>The budgets on this cost centre have been added into the Homelessness Strategy (HOMES) cost centre from 2015/16 revised estimate stage – this budget included costs that relate to the homelessness service and merging the budgets means that the full homelessness budget can be managed on one cost centre. HOMEG cost centre will no longer be used.</i>					
Supplies and services – purchase of equipment and materials, conference expenses and council meeting expenses Budgets transferred to the HOMES cost centre (see below).	-480				-480
Support services – Financial Services and Chief Executive’s Department Budgets transferred to the HOMES cost centre (see below).			-53,400		-53,400
Total Homelessness General					-53,880
HOMES: Homelessness Strategy					
Premises related expenses – rent of buildings Reduced need for placement of homeless clients in bed and breakfast and other temporary accommodation in-year.	-500				-500
Transport related expenses – rail fares Increase in costs in-year to support people moving to stay with family and friends in other areas, which prevents homelessness and reduces temporary accommodation costs.	70				70

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Transport related expenses – car parking Budget no longer required – car parking expenses are charged into the Chief Executive’s Department support service budget.	-20				-20
Supplies and services – purchase of equipment and materials Budget transferred from the HOMEG cost centre (see above).	330				330
Supplies and services – software maintenance Lower IT costs in-year for the main APP system support than anticipated at original estimate.	-210				-210
Supplies and services – food Housing forum food costs have been moved to the Housing Strategy cost centre.	-110				-110
Transfer payments - grants to other bodies One-off reduction in costs in 2015/16 for the Pennine Lancashire Mental Health and Housing Service.	-1,520				-1,520
Transfer payments – grants to individuals Lower than expected take up of Tenancy Protection Fund grants and other support to prevent homelessness in 2015/16 so far.	-2,000				-2,000
Transfer payments – grants to individuals – Repossession Prevention Fund Amounts paid out in 2015/16 so far to help prevent repossession and eviction in certain cases. Total expenditure in-year will be covered either by subsequent repayments from the recipients or by a transfer from the Repossession Prevention Fund earmarked reserve.	5,720				5,720

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
<p>Support services Chief Executive's Department and Financial Services budgets have been transferred from the HOMEG cost centre, totalling £53,400 (see above). In addition, there is a net increase in expenditure of £780 following a re-assessment of costs to date and time allocations in several support services areas, the main ones being Chief Executive's Department and Financial Services.</p>			54,180		54,180
<p>Government grants – DCLG – Single Homelessness Initiative One-off receipt of residual Single Homelessness Initiative grant from the DCLG funded East Lancashire scheme. This income will be either spent in-year or transferred to the Government Housing Grants earmarked reserve at year-end.</p>		-25,000			-25,000
Total Homelessness Strategy					30,940
<i>IMPGR: Improvement Grants</i>					
<p>Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in several support services areas. The vast majority of the increase is from Community Services, due to an increase in surveyor's time allocated to Disabled Facilities Grants schemes and Landlord Tenant Grants schemes.</p>			27,900		27,900
Total Improvement Grants					27,900

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
HOMEE: Home Energy Conservation					
Supplies and services – printing and stationery Reduction in purchases on this cost centre in 2015/16, as the vast majority of home energy conservation expenditure has been focused on the Affordable Warmth budget (see below).	-530				-530
Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in two support services areas, Financial Services and Chief Executive's Department.			2,090		2,090
Total Home Energy Conservation					1,560
SHARE: Shared Ownership Rents					
Support services A minor net increase in expenditure following a re-assessment of costs to date and time allocations in two support services areas - Financial Services and Revenue Services.			40		40
Total Shared Ownership Rents					40
HSTRA: Housing Strategy					
Supplies and services – food Housing Forum catering budget moved from HOMES budget to this budget and increased by £40, based on expected costs.	150				150

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Transfer payments – grants to other bodies Estimated one-off payments to Ribble Valley Homes for changes made to the Council's housing register system and allocations policy under new "Right to Move" provisions. This expenditure is funded by a grant from DCLG (see below).	3,040				3,040
Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in several support services areas, the main ones being Community Services and Chief Executive's Department.			3,450		3,450
Government grants – DCLG Implementing Right to Move One-off grant received in-year to fund the cost of changes made to the Council's housing register system and allocations policy under new "Right to Move" provisions (see above).		-3,040			-3,040
Total Housing Strategy					3,600
<i>AWARM: Affordable Warmth</i>					
Premises related expenses – repairs on-costed wages Estimated in-year expenditure on falls prevention and snow angels path clearance work for vulnerable households. Expenditure funded by grant income from Lancashire County Council (see below) and a transfer from the Government Housing Grants earmarked reserve.	2,980				2,980
Supplies and services - purchase of equipment and materials Estimated purchases to support eligible households, such as oil-filled radiators, dehumidifiers, electric blankets and carbon monoxide monitors. Expenditure funded by grant income from Lancashire County Council (see below) and a transfer from the Government Housing Grants earmarked reserve.	5,200				5,200

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Supplies and services - promotional activities Planned expenditure on promotional activities and events, such as draught proofing workshops and winter warmth and energy assistance events. Expenditure funded by grant income from Lancashire County Council (see below) and a transfer from the Government Housing Grants earmarked reserve.	1,650				1,650
Third party payments – other contract payments In-year payments to support the Cosy Homes in Lancashire (CHIL) affordable energy scheme and planned in-year expenditure on energy efficiency and home safety checks. Expenditure funded by grant income from Lancashire County Council (see below) and a transfer from the Government Housing Grants earmarked reserve.	7,200				7,200
Transfer payments – grants to individuals Estimated in-year financial assistance through boiler grants, carpet insulation grants and fuel top up vouchers issued to qualifying residents. Expenditure funded by grant income from Lancashire County Council (see below) and a transfer from the Government Housing Grants earmarked reserve.	15,990				15,990
Government grants – Affordable Warmth - LCC Affordable Warmth grant received from Lancashire County Council to fund expenditure on “Affordable Warmth” measures (see above).		-16,830			-16,830
Total Affordable Warmth					16,190
Committee movements – sub-total	-154,420	107,690	3,680	4,330	-38,720

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
Transfers to/from(-) Earmarked Reserves					
HGBAL/H339: Government Housing Grants Reserve Transfer to support Affordable Warmth expenditure in-year, from unspent 2013/14 and 2014/15 grant funding.		-22,630			-22,630
HGBAL/H339: Government Housing Grants Reserve Estimate of Affordable Warmth 2015/16 grant funding unspent at year-end.	6,440				6,440
HGBAL/H339: Government Housing Grants Reserve Single Homelessness Initiative residual funding received in 2015/16 and estimated to be unspent at year-end.	25,000				25,000
HGBAL/H339: Government Housing Grants Reserve Domestic abuse additional support services grant income received in 2015/16, but set aside to support planned expenditure in 2016/17.	14,190				14,190
HGBAL/H337: Equipment Reserve Estimate of Local Council Tax Support new burdens 2015/16 funding unspent at year-end.	8,860				8,860
HGBAL/H337: Equipment Reserve Estimate of Housing Benefits new burdens 2015/16 funding unspent at year-end.	2,020				2,020
HGBAL/H337: Equipment Reserve Transfer to support dog control order signs expenditure in 2015/16.		-1,010			-1,010
HGBAL/H337: Equipment Reserve Estimate of FERIS administration 2015/16 funding unspent at year-end.	1,000				1,000

	Movement in Expenditure £	Movement in Income £	Movement in Support Services £	Movement in Capital Costs £	Total Movement £
HGBAL/371: Repossession Prevention Fund Reserve Transfer to cover amounts paid out under the repossession prevention fund scheme to prevent homelessness in 2015/16.		-5,720			-5,720
HGBAL/H330: Capital Reserve Clitheroe cemetery revenue contribution to help fund cemetery headstone foundation beams capital expenditure in 2015/16.	1,290				1,290
Total transfers to/from(-) Earmarked Reserves movements					29,440
Committee movements – TOTAL	-95,620	78,330	3,680	4,330	-9,280