

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No9

meeting date: 19 JANUARY 2017
title: REVISED REVENUE BUDGET 2016/17
submitted by: DIRECTOR OF RESOURCES
principal author: ANDREW COOK

1 PURPOSE

- 1.1 To agree a revised revenue budget for 2016/17 for this committee.

2 BACKGROUND

- 2.1 The original estimate for this current financial year was set in March 2016.

- 2.2 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.

- 2.3 At this time of year we revise the estimates for the current financial year in order to predict the likely outturn. In essence the Revised Estimate is the council's latest forecast for the outturn on the current financial year's budget. This also assists us in preparing the original estimate for the coming financial year.

3 REVISING THE ORIGINAL ESTIMATE

- 3.1 Since the budget was originally set we now have the benefit of information from the outturn position for 2015/16 and the variances that were experienced in that financial year. Furthermore, as we have been monitoring our budgets during the year we can also use this information to inform the revised budget process.

- 3.2 The 2016/17 budget included provision for pay and price increases of 1.5%. Overall general inflation for the year has been slightly less than this and the overall pay award was settled at 1% although some lower pay scales were increased by a higher amount.

- 3.3 Whilst our committee income and expenditure may increase or decrease at the revised estimate, items such as our budgeted core government funding and our council tax precept remain fixed. As a result, any compensating movement is within our earmarked reserves and general fund balances.

- 3.4 In addition to the use of data on past performance there have been detailed discussions with budget holders and heads of service on past service provision and future plans, playing an integral part in the budget setting process.

- 3.5 Furthermore, decisions and actions required as a result of committee meetings are incorporated in to the budget setting process, whilst financial implications would likely have already been identified as part of any committee decision.

- 3.6 As part of the setting of the revised estimate, this report is now presented to committee to seek comment and approval. Once approved by this committee, the revised estimate will be reported to Special Policy and Finance Committee.
- 3.7 The proposed revised estimate for this committee is now presented in the following section, with details of the movements that effect this revision being detailed at Annex 1. There are also details of the current actual position as at the end of December against the profiled Original Estimate and alongside the proposed Revised Estimate at Annex 2.
- 4 PROPOSED REVISED REVENUE BUDGET 2016/17
- 4.1 The revised budget is £75,610 lower than the original estimate. This is increased to £89,600 after movements on earmarked reserves. A comparison between the original and revised budgets for each cost centre is shown below.

Cost Centre and Description	Original Estimate 2016/17	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2016/17
AWARM: Affordable Warmth	0	9,990	2,240			12,230
CLAIR: Clean Air	2,550	-30		-310		2,210
CLAND: Contaminated Land	11,780	-330		-2,580		8,870
CLCEM: Clitheroe Cemetery	55,240	7,800	-22,310	1,400		42,130
CLMKT: Clitheroe Market	-49,490	-3,320	4,340	-3,580	3,890	-48,160
COMNL: Common Land	2,340	0		10		2,350
CTBEN: Localised Council Tax Support Administration	100,830	-620	-20,720	4,380		83,870
DOGWD: Dog Warden & Pest Control	96,340	870	6,590	-8,340		95,460
ENVHT: Environmental Health Services	297,640	-900	-3,980	-3,350		289,410
HGBEN: Housing Benefits Administration	115,640	-5,190	-20,920	6,070		95,600
HOMEE: Home Energy Conservation	13,780	10		-3,220		10,570
HOMES: Homelessness Strategy	88,850	-2,300		-2,600		83,950
HSASS: Housing Associations	6,550	2,780	-2,780	170		6,720
HSTRA: Housing Strategy	55,030	150		-5,040		50,140
IMPGR: Improvement Grants	63,920		-390	9,220		72,750

Cost Centre and Description	Original Estimate 2016/17	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2016/17
JARMS: Joiners Arms	22,180	-5,340		850	230	17,920
SHARE: Shared Ownership Rents	-570			-640		-1,210
SUPPE: Supporting People	31,940			-5,920		26,020
UCRED: Universal Credit	20,550		-11,890	0		8,660
Grand Total	935,100	3,570	-69,820	-13,480	4,120	859,490

5 EARMARKED RESERVES

5.1 Reserves are important to local authorities as, unlike central government, we cannot borrow money over the medium-term, other than for investment in assets, and we are required to balance our budgets on an annual basis.

5.2 Reserves can be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
- a contingency to cushion the impact of unexpected events or emergencies; this also forms part of general reserves;
- a means of building up funds, this is done through our earmarked reserves to meet known or predicted requirements; our earmarked reserves are accounted for separately but remain legally part of the General Fund.

5.3 The table below provides a summary of the proposed Revised Estimate for 2016/17 together with the budgeted impact on the relevant earmarked reserves. Also detailed is a summary of the reasons for the movements on the earmarked reserves.

	Original Estimate 2016/17	Proposed Revised Estimate 2016/17	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	935,100	859,490	
HGBAL/H275: Clean Air Reserve	-480	0	This is where grant funding from DEFRA was set aside when received, to then be released each year to fund clean air survey work costs. Transfer from the DEFRA Clean Air Reserve included in the Original Estimate will not happen now because the DEFRA Clean Air Reserve is no longer required to fund clean air survey work each year. It was released to General Fund Reserves at 2015/16 final accounts stage.

	Original Estimate 2016/17	Proposed Revised Estimate 2016/17	Reason for Movement on Earmarked Reserve
HGBAL/H339: Government Housing Grants Reserve	-14,190	-29,760	<p>This is where housing related grants received but not spent at the end of each financial year are set aside, to then be committed to grant related expenditure in future years.</p> <p>Grants set aside from previous years have been released in-year, as follows:</p> <ul style="list-style-type: none"> - Additional domestic abuse support services between April and September 2016, -£14,190. - Affordable warmth eligible expenditure and possible repayment of some grant to Lancashire County Council at year-end, -£12,230. - Measures put in place to prevent rough sleeping among non-priority single homeless people. Most costs are for emergency accommodation, -£300. - DCLG Right To Move funding to be released from this reserve to the General Fund reserve because no additional spend is required to meet the new Right To Move regulations, -£3,040.
HGBAL/H337: Equipment Reserve	0	1,100	<p>This is where funds are set aside to fund essential and urgent requirements.</p> <p>Funds set aside from previous years have been released in-year, as follows:</p> <ul style="list-style-type: none"> - Fitting of one ashes foundation beam in Clitheroe cemetery, -£1,000. - Installation of new and replacement dog control order signs, -£850. - Benefits staff additional costs on Fraud and Error Reduction Incentive Scheme work, -£780. - Additional National Fraud Initiative extract IT work, -£550. <p>Funds are planned to be set aside at 2016/17 year-end, as follows:</p> <ul style="list-style-type: none"> - Unspent Housing Benefits s31 New Burdens funding received in-year, £3,280. - Unspent Fraud and Error Reduction Incentive Scheme maintenance funding received in-year, £1,000.
Committee Net Cost of Services after Movements on Earmarked Reserves	920,430	830,830	

6 KEY MOVEMENTS FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE

6.1 Within the proposed Revised Estimate there are a number of substantial movements, and these are summarised in the table below. A more detailed analysis of the movements is provided at Annex 1.

Description	Variance Original Estimate 2016/17 to DRAFT Revised Estimate 2016/17 £
<p>CLCEM - Clitheroe Cemetery Income for the year from interments, exclusive burial rights and woodland exclusive burial rights is now estimated to be £17,740 higher than originally budgeted. This is based on a review of income to date and income profiles over recent years. Income to date has increased because of normal year-on-year variations in the number of interments and more plot reservations in-year, possibly because of the plots now available in the new cemetery extension.</p>	-17,740
<p>HGBEN - Housing Benefits Administration Additional unbudgeted income received in-year from the DWP, which is not set against additional direct expenditure in-year: - £7,690 incentive income for achieving fraud and error performance targets in-year as a result of Fraud and Error Reduction scheme (FERIS) work. - £8,200 for various benefit changes and reforms the Council is required to implement, such as benefit cap changes, pension changes, fraud investigation and general added burdens on housing benefits administration.</p>	-15,890
<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 Benefits recovered by the Council are now retained by the Council, whilst any back payments of Council Tax Benefits to claimants falls on the Council. These amounts are not budgeted for at original estimate because they cannot be estimated. The likely net position for 2016/17 is net retained overpayments of £15,710.</p>	-15,710
<p>ALL cost centres - Support Services Net decrease in Support Services recharges for the Health and Housing Committee overall, following a re-assessment of costs to date and time allocations in all support services areas.</p>	-13,480
<p>UCRED - Universal Credit The Council has an agreement to provide services to Universal Credit claimants in the borough on behalf of the DWP, but no funding for this service had been confirmed at original estimate stage. The income is now confirmed as £11,890.</p>	-11,890

Description	Variance Original Estimate 2016/17 to DRAFT Revised Estimate 2016/17 £
CTBEN - Localised Council Tax Support Administration and HGBEN - Housing Benefit Administration The value of the annual Local Council Tax Support Administration grant received from the DCLG had not been notified to the Council by the time the original estimate was set. The actual income now confirmed is £9,180 higher than estimated at original estimate.	-9,180
AWARM - Affordable Warmth Estimated expenditure on affordable warmth schemes in-year is £12,230, including repayment of any Affordable Warmth grant to Lancashire County Council for any underspend of the grant at year-end. This expenditure was not budgeted for at original estimate, but is funded by grant income received and set aside in the Government Housing Grants earmarked reserve in 2015/16.	12,230

7 CONCLUSION

7.1 The difference between the revised and original estimate is a decrease in net expenditure of £89,600 after allowing for transfers to and from earmarked reserves.

8 RISK ASSESSMENT

8.1 The approval of this report may have the following implications

- Resources: approval of the revised estimate would see a decrease in net expenditure of £75,610 or £89,600 after allowing for movements on earmarked reserves.
- Technical, Environmental and Legal: none identified.
- Political: none identified.
- Reputation: sound financial planning safeguards the reputation of the Council.
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

9 RECOMMENDED THAT COMMITTEE

9.1 Agree the revenue revised estimate for 2016/17.

SENIOR ACCOUNTANT
HH-17/AC/AC

DIRECTOR OF RESOURCES

04 January 2017

For further background information please ask for Andrew Cook
BACKGROUND PAPERS - None

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2016/17

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
AWARM: Affordable Warmth					
<i>Note - All 2016/17 spend on this cost centre is funded by grant income received from Lancashire County Council in 2015/16, which was set aside in the Government Housing Grants Earmarked Reserve at 31 March 2016.</i>					
Supplies and services - purchase of equipment and materials Estimated purchases in-year, such as electric blankets, oil-filled radiators, dehumidifiers and carbon monoxide monitors, to support eligible households.	2,610				2,610
Third party payments - other contract payments Estimated in-year expenditure on energy efficiency and home safety checks.	1,000				1,000
Transfer payments - grants to individuals Estimated in-year financial assistance for eligible households, such as boiler grants, carpet insulation grants and fuel top up vouchers.	6,380				6,380
Affordable Warmth LCC Public Health Grant income Estimated underspend of Affordable Warmth grant that would be repaid to Lancashire County Council at year-end. The grant income is currently held in the Government Housing Grants earmarked reserve.		2,240			2,240
Total Affordable Warmth	9,990	2,240	0	0	12,230

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
CLAIR: Clean Air					
Supplies and services - consultants Reduced actual charge for Air Quality Plan work in 2016/17.	-30				-30
Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's department.				-310	-310
Total Clean Air	-30	0	0	-310	-340
CLAND: Contaminated Land					
Supplies and services - software maintenance No software maintenance fees chargeable on this cost centre in 2016/17.	-330				-330
Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in Community Services.				-2,580	-2,580
Total Contaminated Land	-330	0	0	-2,580	-2,910
CLCEM: Clitheroe Cemetery					
Premises related expenses - repairs and maintenance oncosted wages One-off additional staff cost for fitting an ashes plaques foundation beam. Spend is funded from the Equipment earmarked reserve.	420				420

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Premises related expenses - repairs and maintenance Less repairs work estimated in 2016/17.	-830				-830
Premises related expenses - grave digging Increase in the number of interments in-year, due to year-on-year variations (reflected in increased interments income, see below).	1,520				1,520
Premises related expenses - emergency tree work One-off costs in-year for work on dangerous trees.	300				300
Premises related expenses - metered water supplies Additional water usage in-year, which is suspected to be from a leak that has now been fixed. We are awaiting the latest readings to confirm this.	1,020				1,020
Premises related expenses - grounds maintenance Increase in projected charges for 2016/17 from the grounds maintenance team, based on updated hours input and costs to date.	4,490				4,490
Premises related expenses - other Reduction in electricity usage in 2016/17 and fewer grounds maintenance oncosted wages hours input in-year than budgeted for, set against minor increases in surface water sewerage charges and premises insurance costs.	-180				-180

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Supplies and services - non-recurring purchases One-off dumper hire and concrete costs for fitting an ashes plaques foundation beam. Spend is funded from the Equipment earmarked reserve.</p>	580				580
<p>Supplies and services - purchase of equipment and materials and rental Estimated reduced day-to-day purchases and rental costs in-year than originally budgeted for.</p>	-510				-510
<p>Supplies and services - trees, seeds, shrubs, plants and flowers More purchases of trees and shrubs to be sold on as commemorative trees in-year, than originally budgeted for. This is due to a new area of land suitable for trees being cleared (reflected in increased commemorative trees income, see below).</p>	840				840
<p>Supplies and services - plaques Plaque purchases are higher than originally budgeted for, due to increased demand. The increased costs are covered by income received from those requesting the plaques (see cemetery plaques income below).</p>	150				150

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increases being in Financial Services and Community Services.				1,400	1,400
Customer and client receipts - interment fees Increase in the number of interments in-year, due to year-on-year variations (reflected in increased grave digging costs, see above).		-7,660			-7,660
Customer and client receipts - monuments Higher than anticipated number of requests for monuments in-year.		-1,510			-1,510
Customer and client receipts - Exclusive burial rights and exclusive woodland burial rights Increased income due to year-on-year variations in interments and more plot reservations, possibly because of the plots now available in the new cemetery extension.		-10,080			-10,080
Customer and client receipts - cemetery plaques Plaque sales are higher than originally budgeted for, due to increased demand (reflected in increased plaques costs, see above).		-150			-150

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Customer and client receipts - commemorative trees More commemorative trees and shrubs sold than originally budgeted for. This is due to a new area of land suitable for trees being cleared (reflected in increased trees and shrubs costs, see above).		-2,660			-2,660
Customer and client receipts - rechargeable works One-off income in-year from a health and safety inspection by officers at another local cemetery.		-250			-250
Total Clitheroe Cemetery	7,800	-22,310	0	1,400	-13,110
CLMKT: Clitheroe Market					
Employee related expenses - wages Reduced market cover staff costs in-year.	-1,090				-1,090
Premises related expenses - repairs and maintenance Less repairs work estimated in 2016/17.	-960				-960
Premises related expenses - electricity Reduced electricity usage in-year, compared to the budget set.	-810				-810

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Premises related expenses - metered water supplies The market water meter was faulty and had been recording much lower readings than expected in 2015/16. Budget was set aside in 2015/16 and rolled forward into this year to cover any additional amounts due because of this. United Utilities have subsequently replaced the meter in 2016/17 and have confirmed no additional amounts will be payable by the Council, which creates this one-off budget reduction.</p>	-4,240				-4,240
<p>Premises related expenses - other Lower cleaning materials costs and premises insurance costs than originally budgeted for, set against increases in surface water sewerage charges, refuse collection charges and window cleaning costs in-year.</p>	-240				-240
<p>Supplies and services - telephone lines Estimated spend for the year is lower than originally budgeted for.</p>	-60				-60

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Supplies and services - market special events Estimated costs associated with the Christmas Markets held in November and December 2016, including christmas trees, lights and decorations, advertising, staff costs, litter picking and refuse collection costs. Costs are covered by stalls and pitches income, see Special Events Fees below, and a transfer of budget from the publicity budget code below.</p>	5,900				5,900
<p>Supplies and services - publicity Transfer of budget in-year to fund costs associated with the Christmas Markets, see above.</p>	-1,820				-1,820
<p>Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decrease being in Legal Services.</p>				-3,580	-3,580
<p>Depreciation and impairment - depreciation A technical accounting re-classification of the Market café from an Investment Property, means additional depreciation charges are made to the Clitheroe Market cost centre.</p>			3,890		3,890

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Miscellaneous recharges - market office recharge to CCTV Reduced recharge to the CCTV cost centre budget because of a large one-off metered water underspend in-year, along with lower electricity and cleaning materials costs (see above).		2,650			2,650
Customer and client receipts - cabins Reduced cabin occupancy levels now estimated for 2016/17, compared to the levels originally budgeted for.		4,080			4,080
Customer and client receipts - stalls, pitches and other Actual income levels for the year to date and full year projections show lower income levels than the original estimate.		1,690			1,690
Customer and client receipts - special events fees Additional stalls and pitches income from the Christmas Markets held in November and December 2016.		-4,080			-4,080
Total Clitheroe Market	-3,320	4,340	3,890	-3,580	1,330
COMNL: Common Land					
Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in Legal Services.				10	10
Total Common Land	0	0	0	10	10

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
CTBEN: Localised Council Tax Support Administration					
Supplies and services - non-recurring purchases Additional in-year spend on National Fraud Initiative extract IT costs. This will be funded by the Local Council Tax Support (LCTS) s31 New Burdens earmarked reserve.	550				550
Supplies and services - microfilming maintenance Increased scanning costs, due to increased on-line archiving and additional fraud and error reduction work.	300				300
Supplies and services - postages Reduced postages costs due to LCTS yearly notification letters no longer being issued each year and less use of postage generally.	-1,400				-1,400
Supplies and services - other Some printing and stationery costs relate to additional DWP funded Fraud and Error Reduction (FERIS) work and are coded to non-recurring FERIS costs on the Housing Benefits Administration cost centre. Reduced cost for the yearly review of the Council's LCTS scheme.	-490				-490
Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increases being in Financial Services and Revenue Services.				4,380	4,380

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Council Tax Rebates Following the introduction of LCTS, 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 Rebate subsidy. However, it is now a cost that has to be borne by the Council.</p>	420				420
<p>Overpayments of Council Tax Benefit income Following the introduction of LCTS, previous years' overpayments of Council Tax Rebate benefit recovered by the Council are now retained by the Council.</p>		-16,130			-16,130
<p>Housing Benefit and LCTS Administration Grant income More Local Council Tax Support Administration grant was received from the DCLG than anticipated at Original Estimate.</p>		-4,590			-4,590
<p>Total Localised Council Tax Support Administration</p>	-620	-20,720	0	4,380	-16,960

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<i>DOGWD: Dog Warden & Pest Control</i>					
Premises related expenses - repairs and maintenance oncosted wages Estimated increased costs in-year from the works administration team for: - extra dog bin emptying, from covering sickness and a vacancy period; - increased number of dog bin replacements in-year; and - expected one-off fitting costs for dog control order signs (to be funded from the Equipment earmarked reserve).	3,980				3,980
Premises related expenses - grounds maintenance Decrease in projected charges for 2016/17 from the grounds maintenance team, based on updated hours input and costs to date.	-2,350				-2,350
Transport related expenses - vehicle repairs and maintenance Estimated additional maintenance work and minor adaptations on both the dog warden and pest control vans in-year.	830				830
Transport related expenses - diesel Reduced diesel costs mainly because of the part-time pest control officer post vacancy.	-1,090				-1,090

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Transport related expenses - other Slightly lower road fund licence and MOT costs than budgeted for, set against a minor increase in vehicle insurance costs allocated to the dog warden and pest control vans.</p>	-50				-50
<p>Supplies and services - non-recurring purchases Planned one-off purchases of signs, artwork and posts for the new dog control order signs to be fitted. Spend is to be funded from the Equipment earmarked reserve.</p>	550				550
<p>Third party payments - kennelling fees Spend to date and full year projection are lower than originally budgeted for, reflecting less need for kennelling of dogs. This is also reflected in lower kennelling income (see below).</p>	-1,000				-1,000
<p>Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decrease being in the Chief Executive's department, due to vacancies in-year.</p>				-8,340	-8,340

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Other grants, reimbursements - kennelling income Income to date and full year projection are lower than originally budgeted for, reflecting less need for kennelling of dogs. This is also reflected in lower kennelling fees paid by the Council (see above).</p>		420			420
<p>Customer and client receipts - non-public health pest treatments (wasps, ants, fleas and other) Reduced income estimated for the year, based on reduced usage for the year, in the context of there being a part-time pest control officer vacancy.</p>		620			620
<p>Customer and client receipts - public health rodent pest control (domestic and commercial) and missed appointments charges Reduced income estimated for the year, based on reduced usage for the year, in the context of there being a part-time pest control officer vacancy.</p>		5,900			5,900
<p>Other grants, reimbursements - rechargeable works One-off internal recharges for pest control work in-year at Council premises.</p>		-100			-100

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Other grants, reimbursements - stray dog fees New fees levied for dog warden work on rounding up stray dogs and/or returning stray dogs to their owners.		-250			-250
Total Dog Warden & Pest Control	870	6,590	0	-8,340	-880
ENVHT: Environmental Health					
Supplies and services - software maintenance Radon software licence costs moved from Chief Executive's cost centre to Environmental Health cost centre from 2016/17 onwards.	270				270
Supplies and services - subscriptions Subscription no longer paid to the Environmental Health Lancashire network.	-340				-340
Supplies and services - nuisance/illegal tipping Estimated costs in-year are lower than originally budgeted for.	-320				-320
Supplies and services - water samples Reduced water sample lab fees for the year to date and estimated lower fees payable for the rest of the year, based on risk assessments and sampling planned.	-550				-550
Supplies and services - vet Minor increase in vets fees expected in-year, mainly in relation to licence inspection visits. These costs are recovered from the organisations who are inspected (see below).	40				40

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VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2016/17

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decrease being in the Chief Executive's department.				-3,350	-3,350
Customer and client receipts - licences Actual licences issued in-year are higher than originally budgeted for.		-700			-700
Customer and client receipts - environmental protection registration fees Increased income in-year from the issue of some higher value permits and some variations.		-940			-940
Customer and client receipts - private water samples More risks assessments now estimated to be completed in-year, because some assessments planned in 2015/16 slipped into this year and the new cycle of five yearly risk assessments will commence in early 2017.		-2,300			-2,300
Customer and client receipts - vet inspection fees Minor increase in income expected in-year, based on full recovery of vets costs for licence inspection visits, see above.		-40			-40
Total Environmental Health	-900	-3,980	0	-3,350	-8,230

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2016/17

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
HGBEN: Housing Benefits Administration					
Employee related expenses - salaries, national insurance and superannuation overtime Additional benefits staff time input to reviewing benefit cases for fraud and error. This is funded by DWP Fraud and Error Reduction (FERIS) funding.	2,840				2,840
Supplies and services - non-recurring purchases Additional in-year spend in various areas, that is covered by additional DWP funding in-year: - Updating the benefits IT system for Local Authority data sharing. - IT equipment purchases and printing, stationery, postages and scanning costs related to additional Fraud and Error Reduction (FERIS) work. - IT equipment purchases and scanning costs covered by housing benefits section 31 New Burdens funding.	22,690				22,690
Supplies and services - microfilming maintenance Scanning costs in-year have been charged to non-recurring purchases because they are funded by DWP Fraud and Error Reduction (FERIS) funding and housing benefits section 31 New Burdens funding (see above).	-1,000				-1,000

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Supplies and services - postages Reduced postages costs due to yearly notification letters no longer being issued each year and less use of postage generally.</p>	-1,410				-1,410
<p>Supplies and services - other Some printing and stationery costs relate to additional DWP funded Fraud and Error Reduction (FERIS) work and are coded to non-recurring FERIS costs on the Housing Benefits Administration cost centre (see above). Reduced cost for the yearly review of the Council's LCTS scheme.</p>	-490				-490
<p>Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increases being in Financial Services and Revenue Services.</p>				6,070	6,070
<p>Rent Allowance benefit payments Estimated reduction in amounts paid to claimants, based on reduced claimant caseload in-year and amended for the level of housing benefits overpayments that the Council expects to recover from claimants. Reduced costs in-year are broadly reflected by reduced subsidy grant income (see below).</p>	-37,540				-37,540

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Non-HRA Rent Rebate benefit payments Estimated increase in payments to claimants, based on increased temporary accommodation usage. Increased costs in-year are broadly reflected by increased subsidy grant income (see below).</p>	3,450				3,450
<p>Discretionary Housing Payments Estimated additional discretionary benefit payments the Council pays to some claimants, under the DWP Discretionary Housing Payments scheme. Additional costs are broadly covered by grant income from the DWP (see below).</p>	6,270				6,270
<p>Rent Allowance Grant Reduced subsidy grant income to broadly cover the lower rent allowances paid out, based on reduced claimant caseload (see above).</p>		33,330			33,330
<p>Non-HRA Rent Rebate Grant Increased subsidy grant income to broadly cover the increased rent rebates paid out, based on increased temporary accommodation usage (see above).</p>		-2,500			-2,500
<p>Discretionary Housing Payments Grant Additional grant income to broadly cover the estimated costs of additional Discretionary Housing Payments (see above).</p>		-5,520			-5,520

HEALTH AND HOUSING COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Housing Benefit and LCTS Administration Grant income More Local Council Tax Support Administration grant was received from the DCLG than anticipated at Original Estimate.		-4,590			-4,590
DWP - LA Data Sharing IT costs funding Additional DWP funding provided in-year to cover the costs of updating the benefits IT system for Local Authority data sharing (see above).		-19,360			-19,360
DWP - Fraud and Error Reduction scheme (FERIS) Grant Additional DWP funding in-year to support additional Council costs in carrying out additional Fraud and Error Reduction Scheme (FERIS) work (see above).		-5,010			-5,010
DWP - Fraud and Error Reduction scheme (FERIS) Incentive Income Additional income from the DWP for achieving fraud and error performance targets in-year as a result of FERIS work.		-7,690			-7,690

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
DWP funding - other Additional funding in-year from the DWP for various benefit changes and reforms the Council is required to implement, such as benefit cap changes, fraud investigation and general additional burdens on housing benefits administration.		-9,580			-9,580
Total Housing Benefits Administration	-5,190	-20,920	0	6,070	-20,040
HOMEE: Home Energy Conservation					
Supplies and services - purchase of equipment and materials Purchase of new computers now planned in-year.	550				550
Supplies and services - printing and stationery No printing and stationery spend required in-year.	-540				-540
Support services A decrease in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's department.				-3,220	-3,220
Total Home Energy Conservation	10	0	0	-3,220	-3,210
HOMES: Homelessness Strategy					
Employee related expenses - other training expenses No training planned in 2016/17.	-210				-210

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>Supplies and services - sundry purchases and printing and stationery No sundry purchases planned and no printing and stationery budget required because there is now no housing department specific printer.</p>	-210				-210
<p>Transfer payments - grants to other bodies Less spend than anticipated on Housing Improvement Agency and Pennine Lancashire Housing Mental Health services.</p>	-430				-430
<p>Transfer payments - grants to individuals Lower than expected take up of Tenancy Protection Fund grants and other support to prevent homelessness in-year so far.</p>	-1,450				-1,450
<p>Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decrease being in the Chief Executive's department.</p>				-2,600	-2,600
Total Homelessness Strategy	-2,300	0	0	-2,600	-4,900

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
HSASS: Housing Associations					
Employee related expenses - salaries, national insurance and superannuation overtime Additional Housing officer costs for housing work undertaken on behalf of Ribble Valley Homes. This is to be reimbursed by Ribble Valley Homes (see below).	2,680				2,680
Transport related expenses - mileage allowances, rail fares and car parking Additional costs related to housing work undertaken on behalf of Ribble Valley Homes. This is to be reimbursed by Ribble Valley Homes (see below).	100				100
Support services An increase in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's department.				170	170
Rechargeable Works income Estimated income from Ribble Valley Homes to reimburse the costs of housing work undertaken on their behalf (see above).		-2,780			-2,780
Total Housing Associations	2,780	-2,780	0	170	170
HSTRA: Housing Strategy					
Supplies and services - legal Additional costs for checking an affordable property re-sale valuation.	150				150

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decrease being in the Chief Executive's department.				-5,040	-5,040
Total Housing Strategy	150	0	0	-5,040	-4,890
IMPGR: Improvement Grants					
Support services A net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's department and Community Services.				9,220	9,220
Customer and client receipts - admin charge - Disabled Facilities Grants Estimated increase in the value of Disabled Facilities Grants schemes expected to be completed in-year, including two large maximum granted schemes, means an expected increase in admin charge income.		-1,200			-1,200
Customer and client receipts - admin charge - Improvement Grants Fewer Landlord Tenant Grants schemes estimated to be completed in-year than originally planned for, means an expected decrease in admin charge income.		810			810
Total Improvement Grants	0	-390	0	9,220	8,830

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
JARMS: Joiners Arms					
Premises related expenses - repairs and maintenance Less repairs work estimated in 2016/17.	-210				-210
Premises related expenses - premises insurance Increase based on an updated allocation of insurance costs across all Council buildings.	60				60
Third party payments - other contract payments Estimated reduction to the Joiners Arms management fee paid to Ribble Valley Homes, based on Housing Benefits income Ribble Valley Homes will receive in-year for housing management services provided by Council staff to people accommodated in the Joiners Arms.	-5,190				-5,190
Support services An increase in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's department and Community Services.				850	850
Depreciation and impairment - depreciation Minor increase in depreciation charge following an annual asset valuation review at the end of 2015/16 financial year.			230		230
Total Joiners Arms	-5,340	0	230	850	-4,260

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
SHARE: Shared Ownership Rents					
Support services A decrease in expenditure following a re-assessment of costs to date and time allocations in Financial Services.				-640	-640
Total Shared Ownership Rents	0	0	0	-640	-640
SUPPE: Supporting People					
Support services A net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decrease being in the Chief Executive's department.				-5,920	-5,920
Total Supporting People	0	0	0	-5,920	-5,920
UCRED: Universal Credit					
DWP - Universal Credit Service income Estimated income to be received from the DWP for services provided to Universal Credit claimants in Ribble Valley, on behalf of the DWP.		-11,890			-11,890
Total Universal Credit	0	-11,890	0	0	-11,890
Committee Movements - Subtotal	3,570	-69,820	4,120	-13,480	-75,610

HEALTH AND HOUSING COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
MOVEMENT IN EARMARKED RESERVES					
<p>HGBAL/H275: Clean Air Reserve Transfer from the DEFRA Clean Air Reserve included in the Original Estimate will not happen now because the DEFRA Clean Air Reserve is no longer required to fund clean air survey work each year. It was released to General Balances at 2015/16 final accounts stage.</p>	480				480
<p>HGBAL/H339: Government Housing Grants Reserve Grants set aside from previous years have been released in-year to cover spend, as follows: - Affordable warmth eligible expenditure and possible repayment of some grant to Lancashire County Council at year-end, -£12,230. - Measures put in place to prevent rough sleeping among non-priority single homeless people. Most costs are for emergency accommodation, -£300. - DCLG Right To Move funding to be released from this reserve to the General Balances because no additional spend is required to meet the new Right To Move regulations, -£3,040.</p>	-13,330	-2,240			-15,570

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN CAPITAL £	MOVEMENT IN SUPPORT SERVICES £	TOTAL MOVEMENT £
<p>HGBAL/H337: Equipment Reserve Funds set aside from previous years have been released in-year to cover spend, as follows:</p> <ul style="list-style-type: none"> - Fitting of one ashes foundation beam in Clitheroe cemetery, -£1,000. - Installation of new and replacement dog control order signs, -£850. - Benefits staff additional costs on Fraud and Error Reduction Incentive Scheme work, -£780. - Additional National Fraud Initiative extract IT work, -£550. <p>Funds are planned to be set aside at 2016/17 year-end, as follows:</p> <ul style="list-style-type: none"> - Unspent Housing Benefits s31 New Burdens funding received in-year, £3,280. - Unspent Fraud and Error Reduction Incentive Scheme maintenance funding received in-year, £1,000. 	-3,180	4,280			1,100
Total Movement in Earmarked Reserves	-16,030	2,040	0	0	-13,990
Total Committee Movements	-12,460	-67,780	4,120	-13,480	-89,600

ACTUAL TO DATE WITH ORIGINAL ESTIMATE AND PROPOSED REVISED ESTIMATE

Cost Centre	Description	Original Estimate to end of December	Actual and Commitments to end of December	Full Year Original Estimate	Proposed Revised Estimate
AWARM	Affordable Warmth	0	5,713	0	12,230
CLAIR	Clean Air	1,045	1,550	2,550	2,210
CLAND	Contaminated Land	249	0	11,780	8,870
CLCEM	Clitheroe Cemetery	14,739	-2,369	55,240	42,130
CLMKT	Clitheroe Market	-93,439	-100,336	-49,490	-48,160
COMNL	Common Land	488	52	2,340	2,350
CTBEN	Localised Council Tax Support Administration	-34,646	-41,657	100,830	83,870
DOGWD	Dog Warden & Pest Control	10,892	13,542	96,340	95,460
ENVHT	Environmental Health Services	-10,288	-16,411	297,640	289,410
HGBEN	Housing Benefits Administration	234,239	161,567	115,640	95,600
HOMEE	Home Energy Conservation	564	0	13,780	10,570
HOMES	Homelessness Strategy	16,180	12,633	88,850	83,950
HSASS	Housing Associations	377	925	6,550	6,720
HSTRA	Housing Strategy	6,867	5,759	55,030	50,140
IMPGR	Improvement Grants	-5,441	-3,986	63,920	72,750
JARMS	Joiners Arms	11,876	10,568	22,180	17,920
SHARE	Shared Ownership Rents	-1,210	-1,209	-570	-1,210
SUPPE	Supporting People	16,249	14,188	31,940	26,020
UCRED	Universal Credit	0	-5,945	20,550	8,660
Committee Subtotal		168,741	54,584	935,100	859,490
Earmarked Reserves					
HGBAL/ H275	Clean Air Reserve	0	0	-480	0
HGBAL/ H339	Government Housing Grants Reserve	-14,190	-19,903	-14,190	-29,760
HGBAL/ H337	Equipment Reserve	0	0	0	1,100
Subtotal Earmarked Reserves		-14,190	-19,903	-14,670	-28,660
Total		154,551	34,681	920,430	830,830