

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 6

meeting date: 17 JANUARY 2019
title: REVISED REVENUE BUDGET 2018/19
submitted by: DIRECTOR OF RESOURCES
principal author: ANDREW COOK

1 PURPOSE

1.1 To agree a revised revenue budget for 2018/19 for this committee.

2 BACKGROUND

2.1 The original estimate for this current financial year was set in March 2018.

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.

2.4 At the time that the Original Estimate 2018/19 was set, the new Economic Development and Planning Department included only the new director's post, with all other departmental staff included under the previous departmental structure that was in place at that time.

2.5 Since then, the costs have been reallocated across the various departments, which are spread across the council's committee structure. This reallocation of costs across the new departmental structure was **cost neutral** and largely impacts the main departmental cost centres, but also impacts on individual services through the support service allocations.

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 2017/18 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 original budget for 2018/19 initially allowed 2% for both pay and price increases.

3.3 After the detailed estimates had been prepared the national pay award was settled which increased the paybill nationally by 2.707% in 2018/19 and 2.802% in 2019/20 with substantial increases to the lower payscales.

3.4 This was obviously significantly higher than the 2% allowed for in the committee estimates and therefore we added a contingency to the budget of £75,000 in respect of the potential pay increases above 2%.

- 3.5 The general provision for price increases has proved reasonably accurate. The impact of the pay award for the Council is estimated to be approximately £45,000 over and above the 2% budgeted for. The balance on the contingency will be released to general fund balances.
- 3.6 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.
- 3.7 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.
- 3.8 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.
- 3.9 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.
- 3.10 The proposed revised estimate for this committee is now presented in the following section, with details of the movements that affect this revision being detailed at Annex 1. There are also details of the current actual position as at the end of November against the profiled Original Estimate and alongside the proposed Revised Estimate at Annex 2.

4 PROPOSED REVISED REVENUE BUDGET 2018/19

- 4.1 A comparison between the original and revised budgets for each cost centre is shown below, together with the associated movements in earmarked reserves.

Cost Centre and Description	Original Estimate 2018/19	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2018/19
APLAC: Alma Place Unit	680	270	-440	260	670	1,440
AWARM: Affordable Warmth	750	500	-500			750
CLAIR: Clean Air	2,910	-1,200		-100		1,610
CLAND: Contaminated Land	8,460			780		9,240
CLCEM: Clitheroe Cemetery	38,050	810	30	5,320		44,210
CLMKT: Clitheroe Market	-51,150	-720	750	3,720	880	-46,520
CMGHH: Community Groups - Health & Housing	46,300			-17,180		29,120

Cost Centre and Description	Original Estimate 2018/19	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2018/19
COMNL: Common Land	2,420			-130		2,290
CTBEN: Localised Council Tax Support Administration	116,610	280	23,510	11,890		152,290
DOGWD: Dog Warden & Pest Control	99,780	-1,120	4,110	5,380		108,150
ENVHT: Environmental Health Services	301,380	3,940	-5,600	29,710		329,430
HGBEN: Housing Benefits Administration	119,090	75,110	-110,420	10,210		93,990
HOMEE: Home Energy Conservation	13,720			-8,710		5,010
HOMES: Homelessness Strategy	81,630	-24,350	-710	-1,080		55,490
HSASS: Housing Associations	6,330			130		6,460
HSTRA: Housing Strategy	43,410	1,460	-30,000	6,540		21,410
IMPGR: Improvement Grants	84,790	90	-31,570	18,190		71,500
JARMS: Joiners Arms	22,340	9,240	-6,820	12,390	260	37,410
SHARE: Shared Ownership Rents	-1,250					-1,250
SUPPE: Supporting People	29,400	-130		-5,140		24,130
UCRED: Universal Credit	10,860		-2,020	2,080		10,920
Grand Total	976,510	64,180	-159,680	74,260	1,810	957,080
Associated Movements in Earmarked Reserves						
HGBAL/H339 Housing Related Grants Reserve	-17,960	-11,570	28,750	0	0	-780
CPBAL/H330 Capital Reserve	0	0	37,090	0	0	37,090
Net after Movements in Earmarked Reserves	958,550	52,610	-93,840	74,260	1,810	993,390

4.2 The difference between the revised and original estimate is a decrease in net expenditure of £19,430 or an increase in net expenditure of £34,840 after allowing for movements on earmarked reserves.

5 KEY MOVEMENTS FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE

5.1 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 2018/19 to DRAFT Revised Estimate 2018/19 £
<p>ALL cost centres - Support Services Net increase in Support Services recharges for the Health and Housing Committee overall, following the departmental restructure and the yearly re-assessment of costs to date and time allocations in all support services areas.</p> <p><i>Note - One element of the net increase is increased recharges to the Improvement Grants cost centre for the costs of an additional part-time post to provide capacity to administer the increase in Disabled Facilities Grants applications. These costs were not included in the original estimate budget, but are covered by the increase in Disabled Facilities Grants administration fees income (see below).</i></p>	74,260
<p>HGBEN - Housing Benefits Rent Allowance subsidy receiveable from the Department for Work and Pensions is estimated to be £35,780 higher than Rent Allowance payments, after adjusting for recovery of housing benefits overpayments and non-cash transactions. The difference between subsidy receiveable and payments is £11,680 lower than budgeted for at original estimate stage in 2018/19.</p>	11,680
<p>HGBEN - Housing Benefits Additional income has been received in-year from the Department for Work and Pensions for various benefit changes and reforms the Council is required to implement in-year. This includes areas such as earnings and pensions verification, benefit cap changes, discretionary housing payments administration, transition to Universal Credit, self employed earnings review and fraud investigation. This additional income was not known about at original estimate stage.</p>	-16,670
<p>IMPGR - Improvement Grants Estimated increase in Disabled Facilities Grants administration fees to be received in 2018/19. This is due to the increased numbers and value of Disabled Facilities Grants completed in-year to date (because of an increase in Disabled Facilities Grants funding from central government) and the increase from 5% to 10% for the administration fee charged by the Council on most categories of grants. This increase was not included in the original estimate budget.</p> <p><i>Note - Part of this additional income will cover the increased costs of the additional part-time post to provide capacity to administer the increase in grant applications (see above).</i></p>	-29,480

6 CONCLUSION

6.1 The difference between the revised and original estimate is an increase in net expenditure of £34,840 after allowing for transfers to and from earmarked reserves.

7 RISK ASSESSMENT

7.1 The approval of this report may have the following implications:

- Resources: approval of the revised estimate would see a decrease in net expenditure of £19,430 or an increase of £34,840 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.

8 RECOMMENDED THAT COMMITTEE

8.1 Approve this committee's revenue revised estimate for 2018/19.

SENIOR ACCOUNTANT
HH2-19/AC/AC

DIRECTOR OF RESOURCES

4 January 2019

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

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
APLAC: Alma Place Unit					
Premises related expenses - various Minor increases in service charges and utilities, offset by minor reduction in premises insurance.	270				270
Support services A minor increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in the Resources department.			260		260
Depreciation and impairment - depreciation Increase in the depreciation charges based on the valuation of the flat.				670	670
Customer and client receipts - dwelling rents Estimated increase in occupancy of the unit and lower level of arrears now estimated, compared to original estimate budget.		-440			-440
Total Alma Place Unit	270	-440	260	670	760
AWARM: Affordable Warmth					
Supplies and services - non-recurring purchases One-off purchase of equipment and other costs related to the "Heat and Eat" affordable warmth events in October 2018 - funded by contributions (see below).	500				500

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Other grants and contributions - contributions and donations Contribution from another local authority to fund the "Heat and Eat" events costs (see above).		-500			-500
Total Affordable Warmth	500	-500	0	0	0
CLAIR: Clean Air					
Supplies and services - analysts Savings on cost of Nox tubes purchased.	-80				-80
Supplies and services - consultants Annual air quality plan and revocation review now planned to be undertaken in-house (previously undertaken by an external consultant).	-1,120				-1,120
Support services A minor decrease following the departmental restructure and the yearly re-assessment of costs to date and time allocations in the Chief Executive's department.			-100		-100
Total Clean Air	-1,200	0	-100	0	-1,300
CLAND: Contaminated Land					
Support services Increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in the Community Services department.			780		780
Total Contaminated Land	0	0	780	0	780

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
CLCEM: Clitheroe Cemetery					
Premises related expenses - repairs and maintenance Some repairs budget has been re-allocated to other Council sites.	-1,620				-1,620
Premises related expenses - emergency tree work Additional costs in-year for work on dangerous trees.	1,700				1,700
Premises related expenses - other Minor increases in estimated grave digging costs and business rates costs, offset by minor reductions in grounds maintenance on-costed wages and premises insurance costs.	120				120
Supplies and services - scanning costs Estimated additional costs of scanning all Cemetery records for back up and business continuity purposes.	900				900
Supplies and services - purchase of equipment and materials Mainly due to additional grave shoring equipment costs.	840				840
Supplies and services - trees, seeds, shrubs, plants and flowers Estimated minor reduction in spend on trees for landscaping and commemorative trees in-year.	-260				-260

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Supplies and services - plaques Estimated reduction in purchases of cemetery plaques for selling on to the public, based on costs for the year to date and recent years' trends - reflected in reduced cemetery plaques income (see below).	-870				-870
Support services - grounds maintenance Estimated increased recharge costs from the grounds maintenance team.			540		540
Support services Increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's and Resources departments.			4,780		4,780
Customer and client receipts - rechargeable works Additional income in-year from a health and safety review for another local cemetery.		-250			-250
Customer and client receipts - interment fees Estimated minor decrease in interments income in-year, based on interments income for the year to date and recent years' trends.		360			360
Customer and client receipts - monuments Estimated increase in monuments rights income in-year, based on monuments rights income for the year to date and recent years' trends.		-990			-990

HEALTH AND HOUSING COMMITTEE
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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - cemetery plaques Estimated decrease in cemetery plaques income in-year, based on income for the year to date and recent years' trends - reflected in reduced plaques costs (see above).		870			870
Customer and client receipts - exclusive burial rights Estimated minor increase in exclusive burial rights income in-year, based on exclusive burial rights income for the year to date and recent years' trends.		-180			-180
Customer and client receipts - Other Estimated minor decrease in receipts for removing/re-fixing headstones, offset against minor increases in transfer of grave deed income and rental income.		220			220
Total Clitheroe Cemetery	810	30	5,320	0	6,160
CLMKT: Clitheroe Market					
Premises related expenses - electricity Estimated reduction in electricity usage, based on review of usage and costs to date in-year.	-1,130				-1,130
Premises related expenses - other Minor reductions in business rates, cleaning materials and premises insurance, offset by minor increases in estimated sewerage supply charges and window cleaning costs.	-540				-540

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Supplies and services - publicity Increased advertising, publicity and event related costs for the Christmas market and other specialist market events staged in-year. These additional costs are covered by increased special events fees (see below).	950				950
Support services - refuse collection Increased refuse collection recharge.			420		420
Support services Net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's and Resources departments.			3,300		3,300
Depreciation and impairment - depreciation Increase in the depreciation charges based on the valuation of the market site and market cafe.				880	880
Customer and client receipts - market café The lease is being held over, whilst awaiting the market re-development, and therefore no rent increase has been applied to the café in-year.		210			210
Customer and client receipts - cabins Estimated increase in cabins income in-year, based on cabins occupancy levels and income for the year to date and recent years' trends.		-800			-800

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - stalls Estimated reduction in stalls income based on reduced stalls occupancy, from both the trends in recent years and a larger drop in 2018/19 to date.		2,510			2,510
Customer and client receipts - pitches and other Estimated increase in pitches income in-year, based on pitches income for the year to date and recent years' trends.		-370			-370
Customer and client receipts - special events fees Additional income from the Christmas markets and other specialist market events staged in 2018/19.		-1,170			-1,170
Miscellaneous recharges - market office recharge to CCTV Estimated minor reduction in the recharge to the CCTV cost centre budget for use of the market office.		370			370
Total Clitheroe Market	-720	750	3,720	880	4,630
CMGHH: Community Groups - Health & Housing					
Support services Reduction following the departmental restructure and the yearly re-assessment of costs, but largely as a result of a decrease in time charged to this service area, with more time being directed toward economic development.			-17,180		-17,180
Total Community Groups - Health & Housing	0	0	-17,180	0	-17,180

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
COMNL: Common Land					
Support services A minor decrease following the departmental restructure and the yearly re-assessment of costs to date and time allocations in the Chief Executive's department.			-130		-130
Total Common Land	0	0	-130	0	-130
CTBEN: Localised Council Tax Support Admin					
Supplies and services - various Minor increase in equipment purchases, offset by minor reduction in mobile phone costs.	40				40
Council Tax Rebates Following the introduction of Local Council Tax Support (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. This is the estimated cost for 2018/19, based on payments in-year to date.	240				240
Support services Increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the ICT Services and Resources departments.			11,890		11,890

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - Housing Benefit & CT Benefit Admin Grant</p> <p>The original estimate budget was based on the Housing Benefits administration grant income and the Local Council Tax Support Administration grant income (both from central government) being pooled together and then split equally across both the Housing Benefits and Local Council Tax Support cost centres. Going forwards, only the specific administration grant income for Local Council Tax Support Administration will be allocated to the Local Council Tax Support cost centre, so the administration income for this service is matched against the expenditure for this service. This significant income reduction on this cost centre is broadly reflected by a significant income increase on the Housing Benefits cost centre (see HGBEN).</p>		26,030			26,030
<p>Overpayments of Council Tax Benefit income</p> <p>Following the introduction of LCTS, previous years' overpayments of Council Tax Rebate benefit recovered by the Council in-year are now retained by the Council. This is the estimated amount to be retained in 2018/19, based on amounts recovered in-year to date.</p>		-2,520			-2,520
Total Localised Council Tax Support Admin	280	23,510	11,890	0	35,680

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
DOGWD: Dog Warden & Pest Control					
Premises related expenses - repairs and maintenance on-costed wages Estimated reduction on staff cover costs for dog bin emptying and replacement bins work, based on spend to date in-year.	-820				-820
Transport related expenses - various Minor reductions in diesel and vehicle insurance costs, offset by minor increases in vehicle repairs, tyres and road fund licence costs.	-400				-400
Third party payments - other contract payments Use of an external pest control service on a pest control job.	100				100
Support services - grounds maintenance and depot Estimated increased recharge costs from the grounds maintenance team and Salthill depot.			2,250		2,250
Support services Net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Community Services and Resources departments. Note - The net increase includes a decrease in recharges from the Chief Executive's department, which is mainly due to a part-time pest control officer vacancy. Pest control income has been reduced to reflect this (see below).			3,130		3,130

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - wasps nests treatment and domestic rodent pest treatment Reduced income estimated for the year, based on a lower level of service provision for the year than included in the original estimate budget, in the context of there being a part-time pest control officer vacancy - Chief Executive's department recharges have been reduced to reflect this (see above).		4,930			4,930
Customer and client receipts - commercial pest control Minor income increase estimated for the year, based on additional income received in-year to date.		-250			-250
Customer and client receipts - public space protection orders fixed penalty notices Increased income estimated for the year, based on dog control related fixed penalty notices income received in-year to date.		-410			-410
Other grants and contributions - various Minor income increases for parish dog bin emptying, pest control work at other Council sites and dog control work, offset against the removal of the minor stray dog charge budget.		-160			-160
Total Dog Warden & Pest Control	-1,120	4,110	5,380	0	8,370
ENVHT: Environmental Health Services					
Employee related expenses - other training expenses One-off training on use of the FLARE administration IT system.	1,200				1,200

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Supplies and services - non-recurring purchases Planned one-off purchases in-year to help improve service efficiency: - Frequency analyser, to be used with the noise monitor to enable improved evidence to be collected to allow proper enforcement of nuisance noise legislation. - IT equipment purchase to facilitate an on-line link to DVLA records to speed up identifying vehicle owners for abandoned vehicles and fly tipping work.</p>	1,500				1,500
<p>Supplies and services - subscriptions Additional yearly subscription to an environmental health training and technical support provider.</p>	1,010				1,010
<p>Supplies and services - other Estimated minor increases in equipment purchases and private water samples costs, offset by minor reductions in estimated printer/photocopier costs and software maintenance costs.</p>	230				230
<p>Support services Net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's and Resources departments</p>			29,710		29,710
<p>Customer and client receipts - environmental protection registration fees Mainly due to additional income from registration of a new Part B process in-year.</p>		-1,200			-1,200

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

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<p>Customer and client receipts - private water samples Less private water sampling and risk assessments undertaken in-year and therefore less income expected due to: - a vacant post in Environmental Health between April and July 2018 resulting in re-delegation of workloads away from sampling and risk assessments; and - all private water supplies then being reclassified under the amended private water supply regulations before planned re-commencement of sampling and risk assessments in early 2019.</p>		2,110			2,110
<p>Customer and client receipts - litter fixed penalty notices Increased income estimated for the year, based on litter fixed penalty notices income received in-year to date.</p>		-560			-560
<p>Customer and client receipts - animal welfare licences, street trading licences and caravan site licences Increase in licences income, when compared to the original estimate budget, with the main increases being from new home boarding animal licences and additional street trading licences.</p>		-2,120			-2,120

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - Houses of Multiple Occupancy licences Additional income from the issue of four new Houses of Multiple Occupancy (HMOs) 5-year licences in-year.		-2,850			-2,850
Customer and client receipts - registration fees Estimated minor increase in one-off tattooing and acupuncture registration fees, offset by an estimated decrease in electrolysis registration fees.		-420			-420
Customer and client receipts - other Additional one-off income from food hygiene re-score inspections and one immigration inspection.		-560			-560
Total Environmental Health Services	3,940	-5,600	29,710	0	28,050
HGBEN: Housing Benefits Administration					
Supplies and services - non-recurring purchases Additional in-year spend on updating the benefits IT system for Local Authority data sharing, which is funded by additional DWP funding in-year (see below).	11,320				11,320
Supplies and services - bank charges Bank charges no longer charged into the Housing Benefits cost centre, so the budget has been removed.	-760				-760
Supplies and services - other Minor increase in equipment purchases, offset by minor reduction in mobile phone costs.	40				40

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Support services Net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the ICT Services and Resources departments.</p>			10,210		10,210
<p>Transfer payments - rent allowance benefit payments Rent Allowance payments are estimated to be slightly higher (1.1%) than budgeted for at original estimate stage, after adjusting for recovery of benefits overpayments and non-cash transactions. This is mainly due to changing levels of caseloads, which vary week to week. Higher payments for the year as a whole are broadly reflected in more DWP Rent Allowance subsidy grant income received for the year (see below), subject to changes in other factors such as the level of benefits overpayments estimated.</p>	70,490				70,490
<p>Transfer payments - non-HRA rent rebate benefit payments Estimated increase in payments to claimants, based on rent rebate payments made for the year to date. Increased costs in-year are broadly reflected by increased DWP subsidy grant income and MHCLG flexible homelessness support grant (see below).</p>	3,370				3,370

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

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<p>Transfer payments - discretionary housing payments Estimated reduction in the discretionary housing payments the Council will pay to some claimants, based on the reduction in grant funding from the DWP in-year to support discretionary housing payments (see below).</p>	-9,350				-9,350
<p>Government grants - DWP rent allowance subsidy Rent Allowance subsidy grant income is estimated to be slightly higher (0.9%) than budgeted for at original estimate stage. This broadly reflects the increase in Rent Allowance payments estimated for the year (see above), subject to changes in other factors such as the level of benefits overpayments estimated.</p>		-58,810			-58,810
<p>Government grants - DWP non-HRA rent rebate subsidy Estimated increase in rent rebate subsidy grant income which reflects the increase in rent rebates paid out in-year, based on the payments made for the year to date (see above).</p>		-7,620			-7,620

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - MHCLG Flexible Homelessness Support Grant Reduction in the estimate of Flexible Homelessness Support grant received from MHCLG which will be required to be allocated to Housing Benefits to cover rent rebate subsidy not received from the DWP for rent paid on behalf of claimants in temporary accommodation which is above the Local Housing Allowance level.</p>		3,810			3,810
<p>Government grants - Housing Benefit & CT Benefit Admin Grant The original estimate budget was based on the Housing Benefits administration grant income and the Local Council Tax Support Administration grant income (both from central government) being pooled together and then split equally across both the Housing Benefits and Local Council Tax Support cost centres. Going forwards, only the specific administration grant income for Housing Benefits will be allocated to the Housing Benefits cost centre, so the administration income for this service is matched against the expenditure for this service. This significant income increase on this cost centre is broadly reflected by a significant income decrease on the Local Council Tax Support cost centre (see CTBEN).</p>		-29,150			-29,150

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - DWP discretionary housing payments grant Reduced discretionary housing payments grant funding from DWP in-year - this grant income will broadly cover the estimated costs of additional discretionary housing payments made in-year (see above).</p>		9,340			9,340
<p>Government grants - 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).</p>		-11,320			-11,320
<p>Government grants - DWP new burdens RTI bulk data matching DWP confirmed that RTI Bulk Data matching funding, which was included in the original estimate budget, has been ended and is now replaced by the Verify Earnings and Pensions (VEPs) Alerts funding in 2018/19 (see below).</p>		2,100			2,100
<p>Government grants - DWP VEP alerts service funding This is additional funding received in-year from the DWP to reflect the burden on the Council of administering the new Verify Earnings and Pensions Alerts (VEP) service in-year. The Council had not been notified of this funding at original estimate budget stage.</p>		-7,160			-7,160

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - DWP discretionary housing payments administration funding Additional DWP funding received in-year to reflect the additional burden on the Council of administering discretionary housing payments. The Council had not been notified of this funding at original estimate budget stage.</p>		-3,860			-3,860
<p>Government grants - DWP implementing the benefit cap funding Additional DWP funding received in-year to reflect the additional burden on the Council of implementing the benefit cap. The Council had not been notified of this funding at original estimate budget stage.</p>		-1,010			-1,010
<p>Government grants - DWP new burdens transition to Universal Credit housing payments This is additional funding received in-year from the DWP to reflect the burden on the Council of transitioning to Universal Credit housing payments and removing temporary accommodation from Universal Credit in-year. The Council had not been notified of this funding at original estimate budget stage.</p>		-2,920			-2,920

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - DWP self employed earnings review This is additional funding received in-year from the DWP to reflect the burden on the Council of being involved in the self employed earnings review in-year. The Council had not been notified of this funding at original estimate budget stage.</p>		-2,470			-2,470
<p>Government grants - DWP other additional funding Additional funding in-year from the DWP for various benefit changes and reforms the Council is required to implement, these being migrants access to grants, performance review programme participation, SFIS fraud investigation, pension AIP reform, reducing temporary absence outside the UK and limiting support to two children. This funding was not included in the original estimate budget.</p>		-1,350			-1,350
Total Housing Benefits Administration	75,110	-110,420	10,210	0	-25,100
HOME: Home Energy Conservation					
<p>Support services Reduction following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main decreases being in the Chief Executive's and Economic Development and Planning departments.</p>			-8,710		-8,710
Total Home Energy Conservation	0	0	-8,710	0	-8,710

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
HOMES: Homelessness Strategy					
Employee related expenses - other training expenses Minor increase to fund Homelessness Reduction Act training.	70				70
Premises related expenses - temporary accommodation Significant increase in estimated temporary accommodation costs in the last twelve months due to an increase in the number and complexity of homelessness cases and the additional requirements under the new Homelessness Reduction Act. Increased 2018/19 costs will be funded by the Flexible Homelessness Support Grant (see below).	7,060				7,060
Supplies and services - non-recurring purchases This budget was initially set up for any non-recurring purchases arising from receipt of Flexible Homelessness Support Grant and Homelessness Reduction Act funding in 2018/19. All estimated in-year spend is now allocated to specific codes.	-34,370				-34,370

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Supplies and services - software maintenance A new database has been acquired to comply with the administration and management information requirements specified under the new Homelessness Reduction Act. The database annual support costs are £8,000 per year, which is £6,300 higher than the previous database used. The £6,300 additional 2018/19 costs for the new database are funded from Homelessness Reduction Act new burdens funding received in both 2017/18 and 2018/19.</p>	6,210				6,210
<p>Third party payments - other contract payments Two reasons for this reduction: - The Pennine Lancashire Mental Health and Housing Project (PLMHHP) has ended, so the Council's planned contribution of £2,160 was not needed. In addition, a £1,160 refund was paid to the Council as its share of the scheme's underspends when it ended. - The annual payment to Homewise for Home Improvement Agency services has been confirmed as a grant payment in 2018, so the budget has been transferred from this budget code to the "Grants to Voluntary, Community and Social Enterprise Organisations" transfer payments budget code (see below).</p>	-8,860				-8,860

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Transfer payments - grants to voluntary, community and social enterprise organisations The annual payment to Homewise for Home Improvement Agency services has been confirmed as a grant payment in 2018 rather than as a service provided under a service level agreement, so it has been transferred to this budget code from the "Other Contract Payments" third party payments budget code (see above).</p>	5,540				5,540
<p>Support services Net reduction following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main decrease being in the Economic Development and Planning department.</p>			-1,080		-1,080
<p>Government grants - MHCLG Flexible Homelessness Support Grant Estimated increase in the Flexible Homelessness Support Grant received in-year that will be used in-year for Homelessness Strategy issues (see temporary accommodation above) or will remain unspent at year-end. The unspent grant at year-end will be set aside in the Capital Reserve, to support future capital expenditure.</p>		-710			-710
Total Homelessness Strategy	-24,350	-710	-1,080	0	-26,140
HSASS: Housing Associations					

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Support services A minor net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Chief Executive's department.			130		130
Total Housing Associations	0	0	130	0	130
HSTRA: Housing Strategy					
Supplies and services - purchases One-off travel costs to review affordable housing sites.	170				170
Supplies and services - consultants Self build development advice provided to the Council - funded by the Custom and Self Build grant received in-year (see below).	1,250				1,250
Third party payments - other contract payments Minor increase in the annual waiting list administration contract payments.	40				40
Support services Increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's and Economic Development and Planning departments.			6,540		6,540

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - MHCLG - Custom & Self Build Grant Custom and Self Build new burdens funding expected in-year as a result of the requirement for the Council to maintain a self build and custom house register and give suitable development permissions. Note - unspent amounts at year-end are to be set aside in the Custom and Self Build earmarked reserve.</p>		-30,000			-30,000
Total Housing Strategy	1,460	-30,000	6,540	0	-22,000
IMPGR: Improvement Grants					
<p>Supplies and services - printing and stationery One-off purchase of claim forms.</p>	90				90

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Support services Net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's, Economic Development and Planning and Resources departments. Note - A significant element of the increases from the Chief Executive's and Economic Development and Planning departments will be the increased costs from the additional part-time post approved in 2018 to provide capacity to administer the increase in grant applications. These costs were not included in the original estimate budget. The costs will be covered by the increase in Disabled Facilities Grants administration charges in-year (see below).</p>			18,190		18,190
<p>Customer and client receipts - admin charge - Disabled Facilities Grants Due to the increased numbers and value of Disabled Facilities Grants schemes completed in-year to date given an increase in Disabled Facilities Grants funding from central government and the increase from 5% to 10% for the administration fee charged by the Council on most categories of grants. This increase was not included in the original estimate budget. Part of the additional income will cover the increased costs of the additional part-time post approved to provide capacity to administer the increase in grant applications (see above).</p>		-29,480			-29,480

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
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.		1,710			1,710
Other income - improvement grants Repayment of a capital-related equity release grant, which must be initially accounted for within the revenue budget but then set aside in the Capital earmarked reserve at year-end.		-3,800			-3,800
Total Improvement Grants	90	-31,570	18,190	0	-13,290
JARMS: Joiners Arms					
Employee related expenses - scheme warden and temporary staff costs Increases in scheme warden salary, national insurance and superannuation costs and temporary staff, lump sum superannuation and employee insurance costs, offset by a reduction in scheme warden overtime costs.	930				930
Premises related expenses - repairs and maintenance Mainly due to additional costs for roof repairs and replacement heaters. Flexible Homelessness Support Grant income has been used to fund the additional roof repairs costs (see below).	5,800				5,800

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Premises related expenses - electricity Occupancy and energy usage has been higher than originally budgeted for.	2,620				2,620
Premises related expenses - other Estimated minor reduction in premises insurance costs, offset by estimated minor increases in business rates and window cleaning costs.	-120				-120
Supplies and services - rental Minor increase in sanitary disposal unit costs.	10				10
Support services Net increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Chief Executive's, Economic Development and Planning and Resources departments. Note - Part of the increases from the Chief Executive's and Economic Development and Planning departments will be due to re-allocation of some Housing staff time from the Homelessness Strategy, Home Energy Conservation and Supporting People cost centres to the Joiners Arms cost centre to reflect the time input on Joiners Arms issues.			12,390		12,390
Depreciation and impairment - depreciation Minor increase in the depreciation charges based on the valuation of the property.				260	260

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Government grants - MHCLG Flexible Homelessness Support Grant Some of the Flexible Homelessness Support Grant received in-year has been used to fund the additional roof repairs work at the Joiners Arms (see above).		-3,100			-3,100
Customer and client receipts - dwelling rents Estimated increase in rent and service charge income, based on the levels of rent income and occupancy at Joiners Arms in-year to date.		-2,810			-2,810
Customer and client receipts - other Estimated increased income of £870 from electric cards and £40 additional income from non-refunded key deposits in-year.		-910			-910
Total Joiners Arms	9,240	-6,820	12,390	260	15,070
SHARE: Shared Ownership Rents					
NO CHANGES			0		0
Total Shared Ownership Rents	0	0	0	0	0
SUPPE: Supporting People					
Transfer payments - grants to other bodies Minor reduction in contribution paid to the Lancashire victim support project.	-130				-130

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Support services Reduction following the departmental restructure and the yearly re-assessment of costs to date and time allocations in support services areas, with the main decreases being in the Chief Executive's and Economic Development and Planning departments.			-5,140		-5,140
Total Supporting People	-130	0	-5,140	0	-5,270
UCRED: Universal Credit					
Support services Increase following the departmental restructure and the yearly re-assessment of costs to date and time allocations in the Resources department.			2,080		2,080
Government grants - DWP Universal Credit Service funding Actual Universal Credit new burdens service funding received from central government is higher than estimated in the original estimate budget. The Council had not been notified of the yearly funding allocation at original estimate budget stage.		-2,020			-2,020
Total Universal Credit	0	-2,020	2,080	0	60
Committee Movements - Subtotal	64,180	-159,680	74,260	1,810	-19,430

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2018/19

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
MOVEMENT IN EARMARKED RESERVES					
<p>HGBAL/H339: Housing Related Grants Reserve Additional funds set aside from previous years are now planned to be released at year-end to cover estimated 2018/19 spend, as follows:</p> <ul style="list-style-type: none"> - Transfer from Flexible Homelessness Support Grant reserve to fund homelessness related expenditure in-year, - £9,390. - Transfer from Homelessness Reduction Act funding reserve to help fund Homelessness database expenditure in-year, -£2,180. <p>Additional funds to be received are now planned to be set aside at 2018/19 year-end to support relevant expenditure in future years, as follows:</p> <ul style="list-style-type: none"> - Custom and Self Build funding unspent in 2018/19, +£28,750 	-11,570	28,750			17,180
<p>CPBAL/H330: Capital Reserve Additional funds to be received are now planned to be set aside at 2018/19 year-end to support relevant expenditure in future years, as follows:</p> <ul style="list-style-type: none"> - Flexible Homelessness Support Grant unspent in 2018/19 set aside to fund Joiners Arms Roof Renewal capital scheme, +£33,290 - Repayment of a capital-related equity release grant received in-year, +£3,800. 		37,090			37,090
Total Movement in Earmarked Reserves	-11,570	65,840	0	0	54,270
Total Committee Movements	52,610	-93,840	74,260	1,810	34,840

ACTUAL TO DATE WITH ORIGINAL ESTIMATE AND PROPOSED REVISED ESTIMATE

Cost Centre	Description	Original Estimate to end of November	Actual and Commitments to end of November	Full Year Original Estimate	Proposed Revised Estimate
APLAC	Alma Place Unit	-350	-1,046	680	1,440
AWARM	Affordable Warmth	502	437	750	750
CLAIR	Clean Air	386	658	2,910	1,610
CLAND	Contaminated Land	0	0	8,460	9,240
CLCEM	Clitheroe Cemetery	199	-5,230	38,050	44,210
CLMKT	Clitheroe Market	-98,134	-102,865	-51,150	-46,520
CMGHH	Community Groups - Health & Housing	0	0	46,300	29,120
COMNL	Common Land	442	42	2,420	2,290
CTBEN	Localised Council Tax Support Administration	-26,684	-30,110	116,610	152,290
DOGWD	Dog Warden & Pest Control	8,938	7,125	99,780	108,150
ENVHT	Environmental Health Services	-14,842	-17,645	301,380	329,430
HGBEN	Housing Benefits Administration	213,279	243,567	119,090	93,990
HOMEE	Home Energy Conservation	278	0	13,720	5,010
HOMES	Homelessness Strategy	-7,840	-24,876	81,630	55,490
HSASS	Housing Associations	0	0	6,330	6,460
HSTRA	Housing Strategy	6,066	7,239	43,410	21,410
IMPGR	Improvement Grants	-4,712	-29,766	84,790	71,500
JARMS	Joiners Arms	9,352	8,540	22,340	37,410
SHARE	Shared Ownership Rents	-1,250	-1,252	-1,250	-1,250
SUPPE	Supporting People	17,410	19,915	29,400	24,130
UCRED	Universal Credit	-10,240	-12,259	10,860	10,920
Committee Subtotal		92,800	62,474	976,510	957,080
Transfers to / from(-) Earmarked Reserves					
HGBAL/ H339	Housing Related Grants Reserve	-17,710	-22,515	-17,960	-780
CPBAL/ H330	Capital Reserve	0	24,656	0	37,090
Subtotal Earmarked Reserves		-17,710	2,141	-17,960	36,310
Committee Total after Transfers to / from(-) Earmarked Reserves		75,090	64,615	958,550	993,390