

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 6

meeting date: 16 JANUARY 2020
title: REVISED REVENUE BUDGET 2019/20
submitted by: DIRECTOR OF RESOURCES
principal author: ANDREW COOK

1 PURPOSE

- 1.1 To agree a revised revenue budget for 2019/20 for this Committee.

2 BACKGROUND

- 2.1 The original estimate for this current financial year was set in March 2019.
- 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 2018/19 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 2019/20 included provision for pay increases at 3% and price increases at 2%.
- 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 affect this revision being detailed in Annex 1. There are also details of the current actual position as at the end of November 2019 against the profiled Original Estimate and alongside the proposed Revised Estimate in Annex 2.

4 PROPOSED REVISED REVENUE BUDGET 2019/20

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 2019/20	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2019/20
APLAC: Alma Place Unit	1,820	-400		40	390	1,850
AWARM: Affordable Warmth	250	280				530
CLAIR: Clean Air	1,830	850		-310		2,370
CLAND: Contaminated Land	10,060			-910		9,150
CLCEM: Clitheroe Cemetery	32,970	8,900	-12,440	3,570		33,000
CLDCY: Closed Churchyards	0	1,300		8,120		9,420
CLMKT: Clitheroe Market	-49,910	870	510	-1,820	550	-49,800
CMGHH: Community Groups - Health & Housing	21,890			-3,790		18,100
COMNL: Common Land	2,300			80		2,380
CTBEN: Localised Council Tax Support Administration	162,470	-440	-9,930	2,800		154,900
DOGWD: Dog Warden & Pest Control	117,350	1,860	6,780	-9,540		116,450
ENVHT: Environmental Health Services	330,190	-1,800	1,640	11,620		341,650
HGBEN: Housing Benefits Administration	129,460	8,000	-14,690	4,610		127,380
HOMEE: Home Energy Conservation	4,980			890		5,870
HOMES: Homelessness Strategy	55,100		4,910	-30		59,980
HSASS: Housing Associations	6,210			400		6,610
HSTRA: Housing Strategy	34,070	530	-710	-1,670		32,220

Cost Centre and Description	Original Estimate 2019/20	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2019/20
IMPGR: Improvement Grants	87,570	150	-2,120	-19,830		65,770
JARMS: Joiners Arms	35,920	1,490	-570	-1,720	-730	34,390
SHARE: Shared Ownership Rents	-1,280			880		-400
SUPPE: Supporting People	6,890	46,790	-58,490	590		-4,220
UCRED: Universal Credit	12,640			1,160		13,800
Grand Total	1,002,780	68,380	-85,110	-4,860	210	981,400
Associated Movements in Earmarked Reserves						
CPBAL/H330 Capital Reserve	10,610	1,150	-4,180	0	0	7,580
HGBAL/H337 Equipment Reserve	0	-4,840	0	0	0	-4,840
HGBAL/H339 Housing Related Grants Reserve	30,000	-280	13,560	0	0	43,280
Net after Movements in Earmarked Reserves	1,043,390	64,410	-75,730	-4,860	210	1,027,420

4.2 The difference between the revised and original estimate is a decrease in net expenditure of £21,380 and a decrease in net expenditure of £15,970 after allowing for movements in 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 in Annex 1.

Description	Variance - Original Estimate 2019/20 to DRAFT Revised Estimate 2019/20 £
<p>CLCEM - Clitheroe Cemetery Estimated increases in interments income and exclusive woodland burial rights income in-year, based on a higher number of interments and higher levels of exclusive woodland burial rights purchased for the year-to-date and recent years' trends in these demand-led income areas.</p>	-12,440
<p>CTBEN - Localised Council Tax Support Administration Following the introduction of Local Council Tax Support and the move from Council Tax Benefit, any previous years' overpayments of Council Tax Benefit recovered by the Council are now retained by the Council, whilst any back payments of Council Tax Benefit 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 2019/20 is net retained overpayments of £10,020.</p>	-10,020
<p>CLDCY - Closed Churchyards From 2019/20, the costs of grounds maintenance work on closed churchyards that the Council has responsibility for is being charged to a new Closed Churchyards cost centre under this Committee. The costs were previously charged elsewhere under Community Services Committee. This transfer of costs between committees was not known about at original estimate stage, so the budget has now been transferred between the two committees at revised estimate stage.</p>	8,120

6 CONCLUSION

6.1 The difference between the revised and original estimate is a decrease in net expenditure of £15,970 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 £21,380 and a decrease in net expenditure of £15,970 after allowing for movements in 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 2019/20.

SENIOR ACCOUNTANT
HH2-20/AC/AC

DIRECTOR OF RESOURCES

23 December 2020

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

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

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 Lower repairs costs than originally budgeted for and a minor reduction in premises insurance, offset by minor increases in utilities costs.	-400				-400
Support services A minor increase in expenditure following a re-assessment of costs to date and time allocations in the Resources department.			40		40
Depreciation and impairment - depreciation Increase in depreciation charges based on the valuation of the flat.				390	390
Total Alma Place Unit	-400	0	40	390	30
AWARM: Affordable Warmth					
Supplies and services - purchase of equipment and materials Purchase of smoke and carbon monoxide alarms in-year to be issued to residents of the borough, to be funded from the Affordable Warmth grant monies earmarked reserve.	380				380
Third party payments - other contract payments Minor reduction in home safety/energy efficiency payments, as no further payments will take place in-year.	-100				-100
Total Affordable Warmth	280	0	0	0	280

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
CLAIR: Clean Air					
Supplies and services - consultants Annual air quality report 2019 requires completion promptly, but cannot be completed in-house due to a staff vacancy. Thus, it will be undertaken by an external consultant.	850				850
Support services A minor 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	850	0	-310	0	540
CLAND: Contaminated Land					
Support services Decrease in expenditure following a re-assessment of costs to date and time allocations in the Community Services department.			-910		-910
Total Contaminated Land	0	0	-910	0	-910
CLCEM: Clitheroe Cemetery					
Premises related expenses - grave digging The estimated increase in interments and associated income for the year (see below) means increased time and costs on grave digging in-year.	2,330				2,330
Premises related expenses - metered water supplies Increased usage for the year to date, likely to be due to increased usage after an additional tap fitted in the machinery compound and a minor leak.	1,350				1,350

**HEALTH AND HOUSING COMMITTEE
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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Premises related expenses - other Minor decreases in business rates and premises insurance costs, offset by a minor increase in sewerage charges.	-60				-60
Supplies and services - non-recurring purchases Additional expenditure on installation of ashes cemetery beams, as approved by this Committee in September 2019. Funded from the Cemetery Beams Equipment earmarked reserve.	4,410				4,410
Supplies and services - purchase of equipment and materials Additional spend on cemetery driveways kerbing work, in addition to regular yearly purchases.	870				870
Support services Net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Chief Executive's department.			3,570		3,570
Customer and client receipts - interment fees Estimated increase in interments income in-year, based on a higher number of interments for the year to date and recent years' trends in this demand-led income area.		-8,140			-8,140

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ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Customer and client receipts - exclusive woodland burial rights Estimated increase in exclusive woodland burial rights income in-year, based on higher levels of exclusive woodland burial rights purchased for the year to date and recent years' trends in this demand-led income area.</p>		-4,300			-4,300
Total Clitheroe Cemetery	8,900	-12,440	3,570	0	30
CLDCY: Closed Churchyards					
<p>Premises related expenses - removal/re-fixing of headstones Budget to cover 50% of the one-off cost of work on fallen and damaged headstones and memorials at Chipping closed churchyard - the cost of the work is being shared with Chipping Church.</p>	1,300				1,300
<p>Support services - grounds maintenance Closed churchyards grounds maintenance work is being charged directly to the new Closed Churchyards cost centre from May 2019. This time was previously charged to the Ribble Valley Parks cost centre within Community Services Committee.</p>			8,120		8,120
Total Closed Churchyards	1,300	0	8,120	0	9,420

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 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
CLMKT: Clitheroe Market					
Premises related expenses - repairs and maintenance Estimated increase in repairs costs for the market in-year, based on the level of work undertaken for the year to date.	1,030				1,030
Premises related expenses - other Lower electricity costs than originally budgeted for and minor reductions in business rates, sewerage supply charges and premises insurance.	-630				-630
Supplies and services - telephone lines Minor increase in market office telephone costs, based on charges for the year to date.	60				60
Supplies and services - publicity Increased advertising, publicity and event related costs for the Christmas markets. These additional costs are covered by increased special events fees (see below).	410				410
Support services - refuse collection Estimated decrease in the refuse collection recharge, based on the percentage of overall tonnage assigned to the market.			-1,160		-1,160

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Support services Reductions in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decreases being in the Chief Executive's and Resources departments.			-970		-970
Depreciation and impairment - depreciation Increase in the depreciation charges based on the valuation of the market site and market cafe.				550	550
Customer and client receipts - market café Increase in rent income from October 2019 included in the new market café lease agreed with the tenant.		-790			-790
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.		-980			-980
Customer and client receipts - stalls Estimated lost income from the planned removal of stalls from the bull ring from January 2020, as part of the Clitheroe Market Improvements scheme, in addition to a reduction in stalls occupancy and income for the year to date.		3,430			3,430

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - pitches and other Estimated minor increase in pitches income in-year, mainly based on a broad estimate that some current stallholders may remain as pitch traders on the market, after the stalls are removed from January 2020 (see above).		-400			-400
Customer and client receipts - special events fees Estimate of additional income from the Christmas markets staged in December 2019.		-750			-750
Miscellaneous recharges - market office recharge to CCTV Estimated minor reduction in the recharge to the CCTV cost centre for use of the market office.			310		310
Total Clitheroe Market	870	510	-1,820	550	110
CMGHH: Community Groups - Health & Housing					
Support services Decrease in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning department.			-3,790		-3,790
Total Community Groups - Health & Housing	0	0	-3,790	0	-3,790
COMNL: Common Land					
Support services A minor increase in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's department.			80		80
Total Common Land	0	0	80	0	80

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CTBEN: Localised Council Tax Support Admin					
Supplies and services - postages A reduction in letters issued to claimants in recent years, which has resulted in a budget reduction.	-1,000				-1,000
Supplies and services - software maintenance Re-set of budget level for the revenues and benefits system annual support and maintenance costs, due to no inflation increases in recent years.	-940				-940
Supplies and services - other Minor increases in scanning, printing and stationery and subscriptions costs.	280				280
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 2019/20, based on payments in-year to date.	1,220				1,220
Support services Increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Resources department.			2,800		2,800

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Government grants - Local Council Tax Support Admin Grant Actual Local Council Tax Support administration grant received from MHCLG in 2019/20 was lower than the amount included in the original estimate budget. The Council was informed of the actual yearly allocation after the original estimate budget was set.</p>		1,310			1,310
<p>Overpayments of Council Tax Benefit income Following the introduction of Local Council Tax Support, 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 2019/20, based on amounts recovered in-year to date.</p>		-11,240			-11,240
Total Localised Council Tax Support Admin	-440	-9,930	2,800	0	-7,570
DOGWD: Dog Warden & Pest Control					
<p>Transport related expenses - various Minor increases in vehicle repairs and vehicle insurance costs, partly offset by a minor decrease in diesel costs.</p>	690				690
<p>Supplies and services - purchase of equipment & materials Increase in dog bin lid replacements, an increase in the usage and costs of dog bin bags and additional equipment purchased for the temporary dog warden.</p>	1,000				1,000

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Supplies and services - baits and poisons Reduced baits and poisons purchases.	-500				-500
Third party payments - kennelling fees Estimated increase in costs under the new kennelling contract which started on 1 October 2019 - main increase is in the annual retainer payable.	670				670
Support services - depot Estimated minor increase in recharge costs from Salthill depot.			370		370
Support services 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 and due to staffing levels.			-9,910		-9,910
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 due to staffing levels.		7,150			7,150

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - other Minor increases in commercial pest control and fixed penalty notices income, offset by a minor decrease in kennelling income.		-390			-390
Other grants and contributions - various Minor decrease in income from pest control work at other Council sites, offset by a minor increase in parish dog bin emptying income.		20			20
Total Dog Warden & Pest Control	1,860	6,780	-9,540	0	-900
ENVHT: Environmental Health Services					
Supplies and services - subscriptions One-off additional yearly subscription to an environmental health technical support provider in 2019/20 to update knowledge within the Environmental Health team.	1,360				1,360
Supplies and services - water samples Lower water samples lab tests costs from less input to private water supplies work in-year. This is due to staff being allocated to other high intensity work areas in summer and staff vacancies in autumn/winter. This reduced expenditure partly offsets the reduced private water samples income budgeted for (see below).	-3,520				-3,520
Supplies and services - other Minor increases in noise monitor maintenance and vet costs, offset by a minor reduction in software maintenance costs.	360				360

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Support services Net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Chief Executive's department.</p>			11,620		11,620
<p>Customer and client receipts - private water samples Lower income from less input to private water supplies work in-year. This is due to staff being allocated to other high intensity work areas in summer and staff vacancies in autumn/winter. This reduced income is partly offset by the reduced water samples costs budgeted for (see above).</p>		4,680			4,680
<p>Customer and client receipts - street trading licences Increase in street traders renewing their licences in-year than originally budgeted for.</p>		-2,630			-2,630
<p>Customer and client receipts - animal welfare licences New animal welfare regulations mean that some establishments are now granted licences for longer than one year and this is the case for most animal establishments granted licences in the borough in January 2019. As a result, there is less licence income than originally planned for in 2019/20.</p>		1,720			1,720

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Customer and client receipts - houses of multiple occupancy licences (HMOs) Additional income from the issue of new houses of multiple occupancy (HMOs) licences in-year.		-920			-920
Customer and client receipts - fixed penalty notices (FPNs) Increase in waste offences FPNs and a minor increase in community protection order FPNs, offset by a minor reduction in litter FPNs income.		-570			-570
Customer and client receipts - other Minor increase in income from environmental protection registration fees, vet inspection fees, tattooing registration fees and food hygiene re-score inspections.		-640			-640
Total Environmental Health Services	-1,800	1,640	11,620	0	11,460
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).	10,740				10,740
Supplies and services - postages A reduction in letters issued to claimants in recent years, which has resulted in a budget reduction.	-1,000				-1,000

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Supplies and services - software maintenance Re-set of budget level for the revenues and benefits system annual support and maintenance costs, due to no inflation increases in recent years.	-940				-940
Supplies and services - other Minor increases in scanning and printing and stationery costs.	270				270
Support services Increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Resources department.			4,610		4,610
Transfer payments - non-HRA rent rebate benefit payments Estimated decrease in payments to claimants, based on rent rebate payments made for the year to date. Reduced costs in-year are broadly reflected by decreased DWP subsidy grant income and MHCLG flexible homelessness support grant income in-year (see below).	-9,280				-9,280
Transfer payments - discretionary housing payments Estimated increase in the discretionary housing payments the Council will pay to some claimants, based on the increased grant funding received from the DWP in-year to support discretionary housing payments (see below).	8,210				8,210

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<p>Government grants - DWP non-HRA rent rebate subsidy Estimated decrease in rent rebate subsidy grant income which reflects the decrease in rent rebates paid out in-year, based on the payments made for the year to date (see above).</p>		7,850			7,850
<p>Government grants - DWP discretionary housing payments grant Increased discretionary housing payments grant funding received from the DWP in-year - this grant income will broadly cover the estimated costs of additional discretionary housing payments made in-year (see above).</p>		-7,710			-7,710
<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. The reduction reflects the decrease in rent rebates paid out in-year, based on the payments made for the year to date (see above).</p>		1,910			1,910

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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).		-10,740			-10,740
Government grants - DWP VEP alerts service funding Additional funding received in-year from the DWP to reflect the burden on the Council of administering the Verify Earnings and Pensions Alerts (VEP) service in-year. The Council had not been notified of this funding at original estimate budget stage.		-6,000			-6,000
Total Housing Benefits Administration	8,000	-14,690	4,610	0	-2,080
HOMEE: Home Energy Conservation					
Support services Increase in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning department.			890		890
Total Home Energy Conservation	0	0	890	0	890
HOMES: Homelessness Strategy					
Support services Minor net reduction in expenditure following a re-assessment of costs to date and time allocations in support services areas.			-30		-30

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Government grants - MHCLG Flexible Homelessness Support Grant Estimated decrease, compared to the original estimate budget, in the Flexible Homelessness Support Grant (FHSG) received in-year that is allocated to the Homelessness Strategy budget to support in-year homelessness spend or is set aside in earmarked reserves at year-end to support homelessness revenue or capital spend in future years. This decrease is due to an estimated £6,820 more FHSG being allocated to the Joiners Arms homelessness unit budget in-year to support increased net expenditure in that area, offset by an estimated £1,910 less FHSG being allocated to the Housing Benefits Administration budget because of estimated lower non-HRA rent rebates payments being made in-year.		4,910			4,910
Total Homelessness Strategy	0	4,910	-30	0	4,880
HSASS: Housing Associations					
Support services Increase in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning department.			400		400
Total Housing Associations	0	0	400	0	400
HSTRA: Housing Strategy					
Supplies and services - various Minor increases in valuation costs, premises insurance, transport costs and subscriptions costs.	530				530

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	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Support services 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 Economic Development and Planning department.			-1,670		-1,670
Customer and client receipts - self build and custom house build registration fees The Council can now charge a fee to applicants to cover the costs of administering the self build and custom house build register. This is a new budget for the estimated income in-year.		-480			-480
Customer and client receipts - dwelling rents The Council have purchased a property in Longridge for letting as affordable housing, via a registered housing provider. It is expected to be let from the beginning of March 2020. This is the estimated income in-year.		-230			-230
Total Housing Strategy	530	-710	-1,670	0	-1,850
IMPGR: Improvement Grants					
Supplies and services - printing and stationery One-off purchase of claim forms.	150				150

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Support services Net decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decreases being in the Economic Development and Planning and Community departments. The significant decrease in the recharge from the Economic Development and Planning department is mainly due to a a fixed term post coming to the end of its term. The post had been provided for in the 2019/20 original estimate budget.</p>			-19,830		-19,830
<p>Customer and client receipts - admin charge - Disabled Facilities Grants Increased income based on an assessment of the number of and value of Disabled Facilities Grants schemes completed in-year to date, in this demand-led income area.</p>		-1,940			-1,940
<p>Customer and client receipts - admin charge - improvement grants At this stage, no Landlord/Tenant Grants schemes are estimated to be completed in-year, so the admin charge budget has been reduced to nil.</p>		2,410			2,410

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Other income - improvement grants This is the repayment of a capital-related home improvement grant paid out in a previous year, which must be initially accounted for within the revenue budget but then set aside in the Capital earmarked reserve at year-end.		-2,590			-2,590
Total Improvement Grants	150	-2,120	-19,830	0	-21,800
JARMS: Joiners Arms					
Employee related expenses - scheme warden Minor increases in scheme warden salary costs, superannuation costs and lump sum superannuation costs, offset by a minor reduction in national insurance costs.	470				470
Premises related expenses - repairs and maintenance Budget of £1,000 moved to another site (Church Walk Toilets) for priority works in-year, as part of managing the repairs budget across all Council sites.	-1,000				-1,000
Premises related expenses - council tax Reduced occupancy at the Joiners Arms for the year to date means increased Council Tax payments in-year for the void periods relating to the self contained flats. This expenditure increase is being covered by use of some of the Flexible Homelessness Support Grant income in 2019/20 (see below).	1,160				1,160

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Premises related expenses - other Estimated increase in electricity costs and a minor increase in sewerage charges, offset by minor decreases in metered water and premises insurance costs.	330				330
Supplies and services - purchase of equipment & materials Increase in purchases due to expenditure on furniture items in-year and the purchase of new CCTV cameras. The cost of some furniture and equipment items in-year will be funded by use of the Joiners Arms Furniture and Equipment reserve (see below).	430				430
Supplies and services - telephone lines Minor increase in telephone and broadband costs.	100				100
Support services Net decrease in expenditure following a re-assessment of costs to date and time allocations in support service areas, with the main decreases being in the Economic Development and Planning and Community departments.			-1,720		-1,720
Depreciation and impairment - depreciation Decrease in the depreciation charges based on the valuation of the property.				-730	-730
Customer and client receipts - electric cards Estimated reduced income expected, based on electric cards income trends in recent years.		590			590

HEALTH AND HOUSING COMMITTEE
 VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>Customer and client receipts - dwelling rents and former tenants arrears Estimated decrease in rent and service charge income, based on: - lower levels of occupancy at the Joiners Arms homelessness unit for the year-to-date, due to the number and nature of homelessness cases presenting to the Council; and - an increase in former tenants arrears for the year-to-date (on which 100% provision is made in most cases).</p> <p>This income decrease is being covered by use of some of the Flexible Homelessness Support Grant income in 2019/20 (see below).</p>		5,660			5,660
<p>Government grants - MHCLG Flexible Homelessness Support Grant Estimated use of Flexible Homelessness Support Grant income received in-year to cover the increased budget required in-year at the Joiners Arms homelessness unit, as a result of reduced rent income and increased Council Tax void payments (see above).</p>		-6,820			-6,820
Total Joiners Arms	1,490	-570	-1,720	-730	-1,530
SHARE: Shared Ownership Rents					
<p>Support services Increase in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning department.</p>			880		880

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Total Shared Ownership Rents	0	0	880	0	880
SUPPE: Supporting People					
Third party payments - other contract payments Estimated payments to Hyndburn and Ribble Valley Domestic Violence team (HARV) for the provision of the Domestic Violence Outreach Support Service scheme in 2019/20. This is an additional service that was not included in the original estimate budget and has been funded by grant received from MHCLG via Lancashire County Council (see below).	46,790				46,790
Support services Minor increase in expenditure following a re-assessment of costs to date and time allocations in support service areas.			590		590
Other grants and contributions - Domestic Abuse Agreement - LCC grant Grant income from MHCLG via Lancashire County Council to fund the Domestic Violence Outreach Support Service scheme (see above). This is additional funding for an additional service that was not included in the original estimate budget. This income covers April 2019 to June 2020, so the three months funding that relates to 2020/21 will be set aside in the Domestic Abuse Outreach Support Service reserve at year-end.		-58,490			-58,490
Total Supporting People	46,790	-58,490	590	0	-11,110
UCRED: Universal Credit					

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
Support services Increase in expenditure following a re-assessment of costs to date and time allocations in the Resources department.			1,160		1,160
Total Universal Credit	0	0	1,160	0	1,160
Committee Movements - Subtotal	68,380	-85,110	-4,860	210	-21,380
MOVEMENT IN EARMARKED RESERVES					
CPBAL/H330: Capital Reserve Additional funds to be received are now planned to be set aside at 2019/20 year-end to support relevant expenditure in future years, as follows: - Flexible Homelessness Support Grant unspent in 2019/20 set aside to fund Joiners Arms Roof Renewal capital scheme, -£6,770. - Repayment of a capital-related home improvement grant in-year set aside to fund future capital expenditure, +£2,590. One-off amount set aside from the Environmental Health budget in 2019/20 to help fund one-off capital spend on the Civica APP system server move to ensure the system is compatible with Windows from January 2020 onwards, +£1,150.	1,150	-4,180			-3,030

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>HGBAL/H337: Equipment Reserve Additional funds set aside from previous years are now planned to be released at year-end to cover estimated 2019/20 spend, as follows: - Transfer from Clitheroe Cemetery Foundation Beams reserve to fund additional expenditure on installation of ashes cemetery beams, -£4,410. - Transfer from Joiners Arms Furniture and Equipment reserve to fund some furniture and equipment items purchased in-year, -£430.</p>	-4,840				-4,840

HEALTH AND HOUSING COMMITTEE
VARIANCES FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE 2019/20

ANNEX 1

	MOVEMENT IN EXPENDITURE £	MOVEMENT IN INCOME £	MOVEMENT IN SUPPORT SERVICES £	MOVEMENT IN CAPITAL £	TOTAL MOVEMENT £
<p>HGBAL/H339: Housing Related Grants Reserve Additional funds set aside in the Affordable Warmth Grant reserve in previous years are now planned to be released at year-end to cover planned additional Affordable Warmth related expenditure in-year, -£280.</p> <p>Additional funds to be received in-year are now planned to be set aside at 2019/20 year-end to support relevant expenditure in future years, as follows: - Transfer some of the Domestic Abuse Agreement grant received in-year to the Domestic Abuse Outreach Support Service reserve to fund the Domestic Abuse Outreach Support Service between April 2020 and June 2020, +£11,700. - Transfer unspent Flexible Homelessness Support Grant received in-year to the Flexible Homelessness Support Grant reserve at year-end, +£1,860.</p>	-280	13,560			13,280
Total Movement in Earmarked Reserves	-3,970	9,380	0	0	5,410
Total Committee Movements	64,410	-75,730	-4,860	210	-15,970

ACTUAL TO DATE WITH ORIGINAL ESTIMATE AND PROPOSED REVISED ESTIMATE

Cost Centre	Description	Original Estimate to end of November 2019	Actual and Commitments to end of November 2019	Full Year Original Estimate	Proposed Revised Estimate
APLAC	Alma Place Unit	-780	-2,015	1,820	1,850
AWARM	Affordable Warmth	170	418	250	530
BURCR	Burials & Cremations	0	2,343	0	0
CLAIR	Clean Air	342	296	1,830	2,370
CLAND	Contaminated Land	0	0	10,060	9,150
CLCEM	Clitheroe Cemetery	116	-10,228	32,970	33,000
CLDCY	Closed Churchyards	0	0	0	9,420
CLMKT	Clitheroe Market	-102,258	-107,868	-49,910	-49,800
CMGHH	Community Groups - Health & Housing	0	0	21,890	18,100
COMNL	Common Land	450	482	2,300	2,380
CTBEN	Localised Council Tax Support Administration	-14,644	-15,532	162,470	154,900
DOGWD	Dog Warden & Pest Control	13,035	14,096	117,350	116,450
ENVHT	Environmental Health Services	-17,610	-17,268	330,190	341,650
HGBEN	Housing Benefits Administration	268,908	211,780	129,460	127,380
HOMEE	Home Energy Conservation	198	0	4,980	5,870
HOMES	Homelessness Strategy	-14,594	-29,360	55,100	59,980
HSASS	Housing Associations	0	0	6,210	6,610
HSTRA	Housing Strategy	6,336	5,532	34,070	32,220
IMPGR	Improvement Grants	-17,658	-22,537	87,570	65,770
JARMS	Joiners Arms	776	6,000	35,920	34,390
SHARE	Shared Ownership Rents	-1,280	-1,277	-1,280	-400
SUPPE	Supporting People	200	-58,491	6,890	-4,220
UCRED	Universal Credit	-11,190	-11,190	12,640	13,800
Committee Subtotal		110,517	-34,819	1,002,780	981,400
Transfers to / from(-) Earmarked Reserves					
CPBAL/ H330	Capital Reserve	10,610	7,580	10,610	7,580
HGBAL/ H337	Equipment Reserve	0	-4,840	0	-4,840
HGBAL/ H339	Housing Related Grants Reserve	15,080	28,392	30,000	43,280
Subtotal Earmarked Reserves		25,690	31,132	40,610	46,020
Committee Total after Transfers to / from(-) Earmarked Reserves		136,207	-3,687	1,043,390	1,027,420