

GF Management Accounts 2018-19
Results as at 30th September
 General Fund

APPENDIX B
(Appendix A of
Executive Report)

	Previous Year Actuals		Latest Approved Budget		Year to Date		Annual Total	Variances		Comment
	Actual £k	Budget £k	Actual £k	Budget £k	Forecast £k	Variances				
						Year to date Actual £k	Full Year Forecast £k			
Income										
Investment Income	-207	-165	-101	-83	-249	-18	-84	Additional income expected in investment interest due to buoyant cash balances and the recent rates rise.		
Recharges	-3,020	-3,006	0	-45	-3,006	45	0	Numerous variances including: Sale of bins for new developments (£17k),(£9k) ICT recharges to the NHS, (£30k) Communications support to RDC offset by some increased costs, (£31k) Commercial Waste Income from increased customer base, offset by corresponding disposal costs in Supplies & Services below. Planning Fee Income and Advice is currently anticipated to exceed budget by (£101k) due to large applications and National Strategic Infrastructure Projects (NSIPs). There are anticipated income shortfalls in recycling income £58k, due to low prices for recyclates, £29k from private lifeline payers while the service is in transition to trial new service delivery and £40k Assets Team Trading due to staff shortages.		
Customer & Client Receipts	-7,309	-4,616	-2,988	-2,304	-4,710	-684	-94	Housing Benefit Admin Grant continues to reduce annually, this is partially offset by various smaller DWP new burdens grants grant £124k, including verification of earning and pension alerts, welfare reform changes and Universal Credit Admin changes. Local Welfare Assistance Grants (£36k) have been received.		
Government Grants	-15,673	-17,756	-6,926	-8,913	-17,652	1,986	104	DCLG Property Searches Grant		
Other Government Grant	-2,137	-1,541	-927	-771	-1,561	-156	-20	Shortfall in expected asset rationalisation saving, contact centre move to the Civic Centre currently under review. Collaboration agreement delivering service to another local district council has generated an additional £30k in year. £70k of this saving relates to process improvements/online transactions which may slip into 2019/20. Planning savings of £200k are forecast to be £60k this year.		
Other Grants/Contributions Etc	-333	-30	0	0	-30	0	0			
Budget Savings Required	0	-228	0	-179	-71	179	157			
Total Service Income	-28,679	-27,344	-10,941	-12,294	-27,281	1,353	63			
Expenditure										
Employees	8,042	8,786	4,088	4,750	8,774	-662	-12	£12k GF posts, savings due to vacancies, likely to increase as impact on post freezes feed through.		
Premises	678	684	323	342	705	-19	21	£14k NNDR on corporate buildings as a result of latest RV review and various repair works on general fund property.		
Supplies And Services	8,641	11,233	3,178	5,160	11,154	-1,983	-78	Forecasted overspend from increase in Council Tax service including Court costs for Liability orders and Annual billing printing costs £13k, Transaction Charges for Card payments £21k, Trade Waste Disposal from increase in new business £29k, Street Cleansing contract costs £8k, upturn in the requirement for temporary accommodation £13k and costs associated with Communications support to RDC £10k. This is offset by refuse collection contract savings (£102k) across all collection services, the 18/19 budget was increased for additional rounds due to significant property growth in the district over the last 12 months, work continues with the contractor to mitigate the strain. A number of day changes / additional shifts have been undertaken in the first quarter and is likely to increase. Demand for discretionery rate relief remains low and a saving against this budget (£60k) is anticipated, this is funded by reserves and a corresponding reduction can be seen in Accounting & non-service budgets below.		
Transport	164	147	73	76	147	-3	0			
Benefit Payments	15,256	16,941	6,482	8,470	16,913	-1,989	-28	Latest forecast on Housing Benefit Overpayments.		
Support Services	0	0	1	0	0	1	0			
Third Party Payments	77	-22	0	1	-22	-1	0			
Drainage Board Levy	1,663	1,685	842	842	1,685	0	0			
External Interest Payable	100	75	38	38	75	0	0			
Contingency	0	246	0	140	246	-140	0			
Total Service Expenditure	34,621	39,774	15,024	19,819	39,677	-4,795	-98			
Total Accounting & Non Service Budgets	-5,942	-12,431	3,476	3,712	-12,371	-236	60	Corresponding reduction in reserve funding for discretionery rate relief		
Net Total			7,559	11,237	26	-3,679	26			

Forecast (Surplus) / Deficit

-3,679 **26**

HRA Management Accounts 2018-19 Results as at 30th September

HRA

	Previous Year Actuals		Latest Approved Budget		Year to Date		Annual Total		Variances		Comment
	Actual £k	Budget £k	Actual £k	Budget £k	Forecast £k	Variances					
						Year to date Actual £k	Full Year Forecast £k				
Income											
Investment Income	-62	-75	0	0	-112	0	-37			Additional income expected in investment interest due to buoyant cash balances and the recent rates rise.	
Garage Rents	-98	-100	0	0	-103	0	-3			Deficit in rent income anticipated through a number of long term void properties. Work continues to address long term void properties to get them back in to rental including procuring contractors for specific works. Sales to date have some influence but are in line with assumptions made for the year (10 sales to date). The new development scheme at Byram is due to complete in January and will have a positive impact on income.	
Housing Rents	-12,025	-11,940	-3,032	-3,234	-11,911	202	29			Hostel and Temp Accommodation rent income anticipated to exceed budget.	
Customer & Client Receipts	-170	-145	-52	-73	-160	21	-15			Loss of Supporting People Homelessness funding	
Government Grants	-1	-20	0	-10	0	10	20				
Recharges	-14	-18	-5	-9	-18	4	0				
Total Service Income	-12,370	-12,298	-3,089	-3,326	-12,304	237	-6				
Expenditure											
Employees	40	2	15	1	38	14	36			Costs of Cleaning staff at the Community Centres - permanent budget adjustment required.	
Premises	747	806	259	403	806	-144	0				
Supplies And Services	1,127	1,060	387	481	1,057	-94	-3				
Support Services	2,752	2,806	0	0	2,806	0	0				
Transport	112	113	60	50	111	11	-1				
Debt Management Expenses	6	6	0	0	6	0	0				
External Interest Payable	2,413	2,787	1,165	1,394	2,413	-229	-374			No new borrowing anticipated for 2018/19 at this stage but interest rates rises may prompt action to increase borrowing to mitigate future interest costs. This will be kept under review during the year and forecasts will be updated if necessary.	
Contingencies	0	75	0	0	75	0	0				
Provision for Bad Debts	69	263	0	0	263	0	0				
Total Service Expenditure	7,266	7,918	1,886	2,328	7,575	-442	-342				
Total Accounting & Non Service Budgets	5,104	4,380	0	0	4,380	0	0				
Net Total			-1,203	-998	-348	-205	-348				

Forecast (Surplus) / Deficit

-348