

# Management Accounts 2019/20

Results as at Quarter 4 - 2019/20

	Prior Year	Latest Approved	Year to Date		Variances		COMMENTS
	Actual	Budget	Actual	Budget	Q4 Outturn	Q3 Forecast	
<b>INCOME</b>							
Fees & Charges	(2,891)	(2,801)	(2,774)	(2,801)	27	14	Net impact of various estimated surpluses and deficits against fees & charges
Government Grants	(263)	(198)	(205)	(198)	(7)	0	Small grants contributing towards costs of electoral registration and from Police & Crime Comm
Grants & Contributions Inc	(112)	(268)	(296)	(268)	(28)	0	Main variance relates to Homeless Prevention contributions for Oct - March. This is contributing towards salary costs which are shown in the expenditure rows below
Housing Benefits	(8,697)	(9,059)	(8,068)	(9,059)	991	(1)	Benefit subsidy less than anticipated, offset by reduction in payments below. Overall net is income of £98k
Investment Income	(197)	(198)	(263)	(198)	(65)	(46)	Surplus estimated due to cash balances being higher than expected, mainly due to capital programme slippage
Waste Collection & Recycling Inc	(1,920)	(1,807)	(1,863)	(1,807)	(56)	(118)	In 19/20 the recycling income was £56k above the original estimate due to additional income from the sale of recyclate materials due to higher than forecast market prices. The change since Q3 is due to actuals rather than best estimates of forecast garden waste tonnages (year on year total tonnages remain consistent) and recycling credits on the kerbside recycling service due to reduced tonnages in February and March.
Recharges	(11)	79	103	79	24	7	Increased deficit relates to no charges being applied to capital schemes in year. Represents internal charges between services.
<b>TOTAL SERVICE INCOME</b>	<b>(14,091)</b>	<b>(14,253)</b>	<b>(13,367)</b>	<b>(14,253)</b>	<b>886</b>	<b>(144)</b>	
Salaries & Employee Costs	6,964	7,464	7,747	7,464	283	268	Overall overspend of £183k, when £100k for capacity below is included. The largest area of overspend is in StreetScene due to overtime and agency staff. This is being addressed in 2020/21 and a review has been commissioned to look at remedial actions. A small number of services have run smaller overspends, which are being addressed as part of the work to align the approved establishment.
Supplies & Services	1,899	2,361	2,150	2,361	(210)	(80)	There have been a number of smaller variances which contribute to the increased surplus between Q3 and outturn in addition to a few larger items such as Building Control surplus distribution (£25k), B&B fees for Homeless (£41k), although this is partially offset in reduced benefit income within fees and charges. Lower than estimated waste disposal costs (£91) - partially offset by shortfall in waste income. These are offset by settlement of Planning Appeal £19k and Streetscene in-year stock allocation £50k
Vehicles & Transport	596	644	565	644	(79)	(39)	Increase in surplus between Q3 and outturn is mostly in relation to diesel usage in year being less than estimated at Q3 by £23k, along with increased savings on lease payments due to delays in timing of replacements.
Premises	1,166	1,078	1,210	1,078	132	87	The biggest contributory factors to this overspend include repairs and maintenance costs at Ryedale House £30k and around £50k overspend against various other R&M budgets, partially offset by repair works at the Depot less than estimated. Savings on the Leisure contract have been set aside as contingency for potential future claim costs.
Drainage Board Levies	97	102	98	102	(4)	(4)	Annual inflation on levies lower than estimated
Grants & Contributions	350	258	228	258	(30)	(1)	Underspend against budgeted various community grant funds. Carryforward requests have been put forward to award some of these funds in 20/21
Housing Benefit Payments	8,495	8,911	7,970	8,911	(941)	0	See Housing Benefits Income (above)
Additional Capacity & Provisions	93	202	103	103	(100)	(100)	Budget for additional resource / capacity included here. Pay & Rewards policy implemented from April 20
Interest Payable	55	58	54	58	(4)	0	
Capital A/c	191	(635)	(628)	(635)	7	0	
<b>TOTAL SERVICE EXPENDITURE</b>	<b>19,907</b>	<b>20,443</b>	<b>19,496</b>	<b>20,443</b>	<b>(947)</b>	<b>131</b>	
<b>FINANCING &amp; RESERVES</b>							
Collection Fund Surplus	0	13	13	13	0	0	
Council Tax	(4,118)	(4,271)	(4,271)	(4,271)	0	0	
NNDR	(2,535)	(3,037)	(3,036)	(3,037)	0	0	
RSG	(143)	0	0	0	0	0	
General Government Grant	(1,626)	(944)	(940)	(944)	4	(6)	
Transfers to / from Reserves	1,228	2,048	2,073	2,048	25	17	Reduced planned drawdown from Election reserve, costs lower than estimated - underspend offset in supplies and services.
<b>TOTAL FINANCING &amp; RESERVES</b>	<b>(7,214)</b>	<b>(6,190)</b>	<b>(6,161)</b>	<b>(6,190)</b>	<b>29</b>	<b>11</b>	
<b>GF (SURPLUS) / DEFICIT</b>	<b>(1,399)</b>	<b>0</b>	<b>(32)</b>	<b>0</b>	<b>(32)</b>	<b>(2)</b>	

APPENDIX A

# Capital Monitoring 2019/20 - Results as at Quarter 4

Category / Scheme	Description	2019/20					2020/21	Update Comments	
		Original £'000	Carry Forward £'000	Supp Estimate £'000	Revised Budget £'000	YTD Exp £'000	Variance £'000		Carry Forward £'000
<b>ASSET MANAGEMENT</b>									
Vehicle Replacement Programme	Replacement for recycling, street cleansing and grass cutting services	20	186		206	52	(155)	155	
Trade Waste Equipment	Replacement of trade waste bulk bins / roll out of glass recycling / additional recycling boxes	0	20	100	120	87	(33)	33	£100k approved April 19 Council to purchase blue boxes
Property Condition Survey	Investment / Operational Assets	0	0	0	32	35	3	(3)	
Property Condition Survey	Leisure Facilities	0	0	0	99	1	(98)	98	
Property Condition Survey	Milton Rooms	0	40	0	175	49	(126)	126	£40k transferred from Preservation Works to fund Fire replacement system at Milton Rooms, and £96k for 20/21
Property Condition Survey	Depot	0	0	0	87	0	(87)	87	
Property Condition Survey	Public Conveniences	0	0	0	225	0	(225)	225	
Property Condition Survey	Car Parks	0	0	0	30	0	(30)	30	
Property Condition Survey	Street Lights	0	0	0	60	0	(60)	60	
Property Condition Survey	St Leonards Wall	0	0	0	30	0	(30)	30	
Property Condition Survey	Unallocated	110	547	0	(41)	22	63	(63)	Public Open Space Development
Ryedale Hub	Programme review & feasibility work being undertaken	2,250	(2,234)		16	15	(1)	1	Programme Review and feasibility work being undertaken. Remainder budget Carried forward to 20/21
IT Infrastructure Strategy	Essential upgrade of IT Infrastructure	10	117		127	66	(61)	61	Primarily network security/refresh requirements, in addition to £40k microsoft licensing which is subject to approval pending update to strategy
Incab Technology		0	0		0	4	4	(4)	
Garage Inspection pit	Essential upgrade to accommodate new style of vehicle	0	50		50		(50)	50	
Aff Hsg Init - Exception Sites Land Purchase	Contribution to RSL land acquisitions	0	100		100	0	(100)	100	
Aff Housing - Railway Tavern	Initial acquisition costs and feasibility works - Railway Tavern	0	0	191	191	185	(6)	6	Approved May / June '19
Aff Hsg Init - Property Improvement Loans	Recoverable Loans to ensure properties are to the decent home standard	75	0		75	15	(60)	0	
Aff Hsg Init - Landlord Improvement Loans/Grants	Recoverable Loans or Grants to Landlords	50	0		50	6	(44)	0	
Private Sector Energy Efficiency Grants	Provide insulation improvements	40	0		40	36	(4)	0	
Private Sector Renewal - Disabled Facilities Grants	Improve access to and within properties for people	496	0		496	590	94	0	
Community Housing Fund	Development of Community lead housing within the District	0	289		289	0	(289)	289	
Mortgage Rescue Scheme	Scheme in partnership with Registered Social Landlord	0	21		21	0	(21)	21	
Helmsley CPO	To enable Housing Development in Helmsley	0	1,011		1,011	0	(1,011)	0	Removed as part of 20/21 budget
Assembly and Milton Rooms - Preservation Works	Work required under terms of lease to prevent further deterioration of building	0	340		340	0	(340)	0	£136k transferred to Milton Condition works, split £40k 19/20, £96k 20/21. Remainder de-comitted
<b>TOTAL CAPITAL PROGRAMME</b>	<b>TOTAL</b>	<b>3,051</b>	<b>487</b>	<b>291</b>	<b>3,829</b>	<b>1,163</b>	<b>(2,666)</b>	<b>1,301</b>	<b>TOTAL</b>

APPENDIX B