

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No 7

meeting date: 8 JANUARY 2019
title: ORIGINAL REVENUE BUDGET 2019/20
submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

- 1.1 To agree the draft revenue budget for 2019/20, for consideration at Special Policy and Finance Committee.

2 BACKGROUND - COUNCIL'S OVERALL FINANCIAL POSITION

- 2.1 In September we updated the Council's four year Budget Forecast which predicted budget gaps as follows: £101k in 2019/20, £225k in 2020/21, £426k in 2021/22.
- 2.2 2019/20 is the final year of multi-year grant settlement which we signed up to and as such we would not expect our allocations to change from those previously announced. You may recall we were anticipating negative Revenue Support Grant (RSG) for 2019/20 of £108,866.
- 2.3 In October the Government consulted on proposals to eliminate negative RSG. We were advised at the same time that the New Homes Bonus (NHB) threshold may increase from its current national level of 0.4% which would reduce the amount of NHB we would receive.
- 2.4 In addition this Council along with 14 other authorities in Lancashire submitted a bid to be a Pilot for 75% Business Rate Retention.
- 2.5 None of these potential changes were included in the September budget forecast.

3 2019/20 PROVISIONAL LOCAL GOVERNMENT SETTLEMENT

- 3.1 On 13 December 2018 the Government announced the provisional finance settlement. The announcement had been delayed by a week due to the BREXIT debate.
- 3.2 The headlines for Ribble Valley are:
- Negative RSG has been eliminated gaining us £109k.
 - Rural Services Delivery Grant has been increased back to the same level as 2018/19 gaining us £21k.
 - NHB threshold remains at 0.4%.

- Our Business Rates Pilot bid has been successful. How much we gain from this will depend on our actual Business Rate growth in 2019/20 but estimates suggest this could be in the region of £400k. Some of this will be set aside to fund losses and also to fund Lancashire wide strategic economic growth projects.
- The Government are returning to local authorities the levy account surplus. Ribble Valley will gain by £20k

3.3 The Government also announced consultations on the future of Business Rate Retention and the Fair Funding Review which may have a significant impact on our financial position beyond 2019/20. These will be considered by the Budget Working Group.

3.4 In summary the 2019/20 provisional settlement has improved the council's financial position compared with the budget forecast in September.

4 BUDGET PROCESS

4.1 Presented to committee for decision in October were the proposed fees and charges for 2019/20. The consequential impact of these approved fees and charges have been incorporated in to the service budgets shown within this report.

4.2 Following a great deal of in-depth service analysis and meetings with regard to this committees budgets by the council's accountants, budget holders, heads of service and management team, a proposed draft budget is now presented to members. This budget is agreed as that which best reflects the services of this committee for the next financial year.

4.3 When all committees have approved their detailed estimates the overall position will be considered by Budget Working Group.

4.4 The Budget Working Group will then make recommendations in order to produce a balanced budget for consideration at the Special meeting of Policy and Finance Committee. The final budget report will then be presented to Full Council, at which point the Council Tax for 2019/20 will also be approved.

5 2019/20 DRAFT REVENUE BUDGET

5.1 As far as your budget is concerned, the estimates have been prepared on the current levels of service, and they allow for pay increases at 3% and price increases at 2%.

5.2 Within this report the budget is shown in the same manner in which they are reviewed. Each costs centre within the report is shown individually. Behind each costs centre is a great deal more subjective level detailed budgets, but for the purposes of this report they are summarised in to the standard local government CIPFA Service Reporting Code of Practice basis.

- **Employee Related:** this group includes the cost of employees, both direct and indirect to the council.

- **Premises Related:** this group includes expenses directly related to the running of premises and land.
- **Transport Related:** this group includes all costs associated with the provision, hire or use of transport, including travelling allowances.
- **Supplies and Services:** this group includes all direct supplies and service expenses to the council.
- **Third Party Payments:** a third party payment is a payment to an external provider which is operating independently, in return for the provision of a service.
- **Transfer Payments:** this includes the cost of payments to individuals for which no goods or services are received in return by the local authority. A key item here would be the payment of housing benefits.
- **Support Services:** charges for services that support the provision of services to the public. At this council the main support service cost is the support from staff based at the council offices building and the building's associated cost.
- **Depreciation and Impairment:** this is the revenue impact of capital items shown in the service revenue accounts of the council.
- **Income:** this includes income from fees and charges, grants, donations and contributions. Also shown here is the associated 'income' to a support service from the redistribution of its costs to those providing services to the public

5.3 As you will see, the draft proposed budget for 2018/19 for each service area is also built up looking at a number of stages. The starting point is the base budget, being the Original Estimate for the current financial year. A summary of the various elements is given below.

- **Original Estimate 2018/19:** This represents the base budget for the council and assumes no change in service level from that set for the previous year's original estimate.
- **Savings:** Here any savings or additional income that is identified from past service experience or trends would be brought in to the budget to adjust the base budget.
- **Inflation at 3% Pay and 2% Other:** The budget forecast allows for inflation on pay at 3% and prices at 2% (with some exceptions such as grants). This is where that general allowance for inflation is brought in to the individual budget areas. This is the second year of a two year pay award that has already been settled.
- **Variation to Standard Budgeted Inflation %:** Inevitably, as we undertake detailed work on the budget it becomes evident that there are some items of income or spend that experience a greater or lower level of inflation. This is where we adjusted for those differing levels of inflation. An example is energy costs.
- **Unavoidable Changes to Service Costs:** This relates to changes to a service, for example where costs are demand driven.

- **Support Services:** Any changes that relate to the recharging of support service costs are included in this column.
- **Capital:** Any changes relating to depreciation and impairment are included in this column
- **DRAFT Original Estimate 2019/20:** The final column is the total of all preceding columns and is constructed from the base budget and any necessary changes to the base that are needed. If approved this will then form the base budget in next year's budget process.

5.4 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2018/19 Original Estimate, to the DRAFT Original Estimate for 2019/20. Comments are also provided on the main variances.

6 COMMITTEE SERVICE ESTIMATES

6.1 **Cost Centre and Description** ARTDV: Art Development

The arts development budget is used to develop cultural activity across the borough and is used to match fund larger projects in partnerships. This budget enables Ribbles Valley to participate in county and regional schemes.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	14,030		400		330			14,760
Transport Related Expenditure	160		0					160
Supplies & Services	7,090		140					7,230
Transfer Payments	3,000		0					3,000
Support Services	9,680		0			160		9,840
Total Expenditure	33,960	0	540	0	330	160	0	34,990
Net Expenditure	33,960	0	540	0	330	160	0	34,990

6.2 **Cost Centre and Description** BUSSH: Bus Shelters

The Council maintains 85 bus shelters throughout the borough with a view to encouraging the use of the public transport system. The budget does not allow for new or replacement shelters, only basic maintenance of the existing stock.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	7,750		160					7,910
Supplies & Services	3,110		60					3,170
Support Services	8,220		0			150		8,370
Total Expenditure	19,080	0	220	0	0	150	0	19,450
Net Expenditure	19,080	0	220	0	0	150	0	19,450

6.3 **Cost Centre and Description** CARVN: Caravan Site

The Caravan and Camping Club manage the caravan site on a 25-year fully repairing lease (fixed term ends 31 March 2028, however the lease will continue unless either party brings it to an end). The Council receives a guaranteed minimum income from the operator annually and has a consultative role to play in its overall running.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Customer & Client Receipts	-8,300		-170					-8,470
Total Income	-8,300	0	-170	0	0	0	0	-8,470

6.4 **Cost Centre and Description** CCTEL: Closed Circuit Television

The Council manages and maintains 32 cameras within the Clitheroe, Longridge and Whalley Town Centre CCTV system.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	8,010		160		-160			8,010
Supplies & Services	15,280		320					15,600
Third Party Payments	96,300		1,930		3,110			101,340
Support Services	31,700		0			-50		31,650
Depreciation and Impairment	4,310		0					4,310
Total Expenditure	155,600	0	2,410	0	2,950	-50	0	160,910
Departmental Recharges	-25,510		0		-870			-26,380
Total Income	-25,510	0	0	0	-870	0	0	-26,380
Net Expenditure	130,090	0	2,410	0	2,080	-50	0	134,530

CCTEL: Closed Circuit Television

Commentary on Substantial Budget Changes

Third Party Payments

The contract for the provision of CCTV monitoring was extended for a period of 12 month from December 2018. The estimated increase in the contract cost is shown above.

Departmental Recharges

Increased estimated recharges to car parks for CCTV coverage of the car park areas.

6.5 **Cost Centre and Description** CLRFF: Clitheroe Food Festival

The Council had sole responsibility for the 2018 Food Festival event, which will continue in 2019. The event is organised by Council officers with help from staff who work on the day, undertaking various roles and volunteers. The budget below reflects the net cost of the event.

The Clitheroe Food Festival contributes to our promotion of the area as a tourist destination and our economic development role.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	0		0		6,220			6,220
Premises Related Expenditure	0		0		1,320			1,320
Transport Related Expenditure	0		0		13,380			13,380
Supplies & Services	0		0		18,060			18,060
Total Expenditure	0	0	0	0	38,980	0	0	38,980
Other Grants and Contributions	0		0		-5,000			-5,000
Customer & Client Receipts	0		0		-19,860			-19,860
Total Income	0	0	0	0	-24,860	0	0	-24,860
Net Expenditure	0	0	0	0	14,120	0	0	14,120
Associated Movement in Earmarked Reserves	0		0		-14,120			-14,120
Net After Earmarked Reserves	0	0	0	0	0	0	0	0

CLRFF: Clitheroe Food Festival**Commentary on Substantial Budget Changes**

Historically the costs of the Clitheroe Food Festival have been brought in to the Revised Estimate retrospectively within the financial year of the event. For 2019/20 the costs and associated movements in earmarked reserves to support the festival, are being brought in at the Original Estimate. The budget above allows for the provision of the food festival on the same basis as in 2018. Prudently, it assumes no external sponsorship monies.

6.6 **Cost Centre and Description** COMMD: Community Services Department

All costs are recharged to services based upon records of time spent on those services by individual members of staff. The following is an analysis of the department's budget.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	884,200		26,360	-25,070	-119,410			766,080
Premises Related Expenditure	150		0		50			200
Transport Related Expenditure	25,680		510		-1,640			24,550
Supplies & Services	28,630		560	-100	-4,480			24,610
Support Services	217,380		0			-46,420		170,960
Total Expenditure	1,156,040	0	27,430	-25,170	-125,480	-46,420	0	986,400
Customer & Client Receipts	-640		-10	10	490			-150
Departmental Recharges	-1,155,400		0		-3,830	172,980		-986,250
Total Income	-1,156,040	0	-10	10	-3,340	172,980	0	-986,400
Net Expenditure	0	0	27,420	-25,160	-128,820	126,560	0	0

COMMD: Community Services Department

Commentary on Substantial Budget Changes

Employee Related Expenditure

Reduced salary costs due to the departmental restructure. Salaries have been estimated based upon the Establishment List for Community Services. The reduction is in respect of the Planning Section moving to the new Economic Development and Planning Department, which is included under the Planning and Development Committee budgets

Transport Related Expenditure

Reduction to estimated mileage payments payable in part due to a re-assessment of claims payable following the departmental restructure and in part based upon previous year's claims history.

Support Services

Increase to support service recharge from Computer Services due to a recharges having been reviewed following the departmental restructure. This increase has been offset in full by a lower recharge from Resources Department (-£75,740) as time is now charged to Economic Development and Planning Department.

Departmental Recharges

Reduced recharges to other departments due to a reduction in estimated expenditure within Community Services Department, as detailed above.

6.7 **Cost Centre and Description** CPADM: Car Parks

The Council maintains numerous public car parks throughout the borough of which 18 are chargeable. Car parking charges are operated in Longridge, Clitheroe, Slaidburn, Ribchester, Sabden and Chipping.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	49,170		1,470	10	1,600			52,250
Premises Related Expenditure	105,130		2,050	410	8,420			116,010
Transport Related Expenditure	6,940		140		3,570			10,650
Supplies & Services	25,520		500		-80			25,940
Third Party Payments	4,850		100		440			5,390
Support Services	258,650		0			17,860		276,510
Depreciation and Impairment	12,400		0					12,400
Total Expenditure	462,660	0	4,260	420	13,950	17,860	0	499,150
Customer & Client Receipts	-445,230		-8,920	-2,790	-270	700		-456,510
Miscellaneous Recharges	-180,560		0		-12,860			-193,420
Total Income	-625,790	0	-8,920	-2,790	-13,130	700	0	-649,930
Net Expenditure	-163,130	0	-4,660	-2,370	820	18,560	0	-150,780

CPADM: Car Parks

Commentary on Substantial Budget Changes

Employee Related Expenditure

Increased estimated salary costs due to the new national pay structure coming in from 1 April 2019.

Premises Related Expenditure

Increases to NNDR payable across various car park sites.

Transport Related Expenditure

Increased expenditure due to a depreciation charge on a new car park van purchased in the 2018/19 financial year.

Support Services

Support services consists of two elements - recharges from other departments dependant upon staff time and also recharges of expenditure coded to Car Parks Administration being charged out to each individual car parks.

There has been an increase in the recharge from Resources Department following an increase to the estimated time to be spent by the Internal Audit section on the Car Parks. Additionally a small element of the Contact Centre's time is now charged here.

Recharges to individual car parks has also increased slightly due to an increase in costs within this service area. The opposite entry showing the recharges coming in to Car Parks Administration are shown within Miscellaneous Recharges.

Customer & Client Receipts

A proposed increase to car park fees and charges has resulted in an increase in estimated income to be generated.

6.8 **Cost Centre and Description** CPVEH: Car Park Vehicles

We have two vehicles used for monitoring the council's car parks. The cost of these vehicles is recharged to Car Parks Budget in section 6.7

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transport Related Expenditure	6,940		130	10	970		2,600	10,650
Total Expenditure	6,940	0	130	10	970	0	2,600	10,650
Miscellaneous Recharges	-6,940		0	-60	-3,650			-10,650
Total Income	-6,940	0	0	-60	-3,650	0	0	-10,650
Net Expenditure	0	0	130	-50	-2,680	0	2,600	0

CPVEH: Car Park Vehicles

Commentary on Substantial Budget Changes

Transport Related Expenditure

Increase to estimated diesel costs.

Capital

Increased expenditure due to a depreciation charge for a new car park van purchased in the 2018/19 financial year.

Miscellaneous Recharges

Higher recharge to Car Parks Administration based upon the increased costs as mentioned above.

6.9 **Cost Centre and Description** CRIME: Crime and Disorder

This covers the Borough Council's contribution to the work of the Ribble Valley Community Safety Partnership, includes officer support, promotional activities and financial support of police community support officers.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Supplies & Services	19,710		400	-10	-20			20,080
Transfer Payments	22,000		0					22,000
Support Services	11,350		0			5,530		16,880
Total Expenditure	53,060	0	400	-10	-20	5,530	0	58,960
Net Expenditure	53,060	0	400	-10	-20	5,530	0	58,960
Associated Movement in Earmarked Reserves	-13,780		-280					-14,060
Net After Earmarked Reserves	39,280	0	120	-10	-20	5,530	0	44,900

CRIME: Crime and Disorder

Commentary on Substantial Budget Changes

Support Services

Reduced recharge from Chief Executives (-£2,290) due to the movement of Housing and Regeneration Staff from Chief Executives Department to Economic Development & Planning Department following the departmental restructure. Offset in full by an increase in recharge from Economic Development & Planning (£7,680) due to an increased in estimated time to be spent on this service by members of that department.

6.1 **Cost Centre and Description** CULTG: Culture Grants

Grant aid is given to assist talented young persons with the costs associated with their particular cultural activity.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transfer Payments	4,280		0					4,280
Support Services	1,610		0			-80		1,530
Total Expenditure	5,890	0	0	0	0	-80	0	5,810
Net Expenditure	5,890	0	0	0	0	-80	0	5,810

6.11 **Cost Centre and Description** CULVT: Culverts & Water Courses

Responsibility arising out of the Floods and Water Management Act 2010 to 'liaise and cooperate' with the lead Local Flood Authority (Lancashire County Council) for the area.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	3,060		60					3,120
Supplies & Services	5,690		110					5,800
Support Services	9,000		0			-870		8,130
Total Expenditure	17,750	0	170	0	0	-870	0	17,050
Net Expenditure	17,750	0	170	0	0	-870	0	17,050

6.12 **Cost Centre and Description** DRAIN: Private Drains

The Council provides a service to clear private blocked drains and a charge is made for this service. The charges contribute towards the direct costs of staff carrying out the clearance and the management and administration of the process.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	1,140		20					1,160
Supplies & Services	170		0					170
Support Services	1,610		0			880		2,490
Total Expenditure	2,920	0	20	0	0	880	0	3,820
Customer & Client Receipts	-1,740		-30					-1,770
Total Income	-1,740	0	-30	0	0	0	0	-1,770
Net Expenditure	1,180	0	-10	0	0	880	0	2,050

6.13 **Cost Centre and Description** EALLW: Edisford All Weather Pitch

This is a high quality facility for which there is great demand in terms of tennis and football training during the evenings. The introduction of netball to the programme is evidence of its multi-use potential. A new 3G Artificial Pitch was installed in 2015.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	7,900		150		260			8,310
Supplies & Services	780	-100	10					690
Support Services	16,240		0			4,410		20,650
Depreciation and Impairment	30,150		0				5,550	35,700
Total Expenditure	55,070	-100	160	0	260	4,410	5,550	65,350
Customer & Client Receipts	-30,770		-610	550	-19,140			-49,970
Total Income	-30,770	0	-610	550	-19,140	0	0	-49,970
Net Expenditure	24,300	-100	-450	550	-18,880	4,410	5,550	15,380

EALLW: Edisford All Weather Pitch

Commentary on Substantial Budget Changes

Support Services

Increase to support service costs mainly due to an increase in estimated time to be spent on the All Weather Pitch by members of Community Services department.

Depreciation and Impairment

Increased depreciation charges due to a revaluation of assets.

Customer & Client Receipts

Increased estimated income from the hire of the 3G pitches - in particular adult usage.

6.14 **Cost Centre and Description** EDPIC: Edisford Picnic Area

This budget head relates to the maintenance of the Edisford picnic area, income from the mobile catering units and also fees received from our share of the model railway income.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	3,600		70		840			4,510
Support Services	850		0			860		1,710
Total Expenditure	4,450	0	70	0	840	860	0	6,220
Customer & Client Receipts	-12,930		-260	240				-12,950
Total Income	-12,930	0	-260	240	0	0	0	-12,950
Net Expenditure	-8,480	0	-190	240	840	860	0	-6,730

EDPIC: Edisford Picnic Area

Commentary on Substantial Budget Changes

Premises Related Expenditure

An increase in the estimated grounds maintenance recharge has resulted in an increase in estimated premises expenditure.

6.15 **Cost Centre and Description** EVEHA: Works Administration Vehicles

We have a range of vehicles in order to help staff carry out a range of maintenance and repair works for the council. The cost of these vehicles is mainly recharged to Works Administration at section 6.47.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transport Related Expenditure	25,530		480	-120	1,480			27,370
Depreciation and Impairment	6,350		0				9,640	15,990
Total Expenditure	31,880	0	480	-120	1,480	0	9,640	43,360
Miscellaneous Recharges	-31,880		0	30	-11,510			-43,360
Total Income	-31,880	0	0	30	-11,510	0	0	-43,360
Net Expenditure	0	0	480	-90	-10,030	0	9,640	0

EVEHA: Works Administration Vehicles

Commentary on Substantial Budget Changes

Transport Related Expenditure

A review of diesel usage and prices has resulted in an increase in transport related expenditure.

Depreciation and Impairment

Purchase of a new works vehicle as part of the 2018/19 Capital Programme has resulted in an increase in depreciation charges.

Miscellaneous Recharges

The cost of vehicles to be recharged to works administration has increased due to the increase in costs as mentioned above.

6.16 **Cost Centre and Description** EXREF: Exercise Referral Scheme

Exercise referral was previously funded by LCC. However, this has now been replaced by the Up and Active contract. Exercise referral now covers activities such as tai chi and working in community facilities around the borough as either stand alone classes or with local groups to help provide opportunities for people who may not be eligible for help under the new Up and Active contract.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	46,080		1,370	10	-970			46,490
Premises Related Expenditure	5,380		110		350			5,840
Transport Related Expenditure	710		10		570			1,290
Supplies & Services	1,770		30		60			1,860
Support Services	11,450		0			1,550		13,000
Total Expenditure	65,390	0	1,520	10	10	1,550	0	68,480
Customer & Client Receipts	-4,990		-100		-1,170			-6,260
Miscellaneous Recharges	-29,530		0		-1,190			-30,720
Total Income	-34,520	0	-100	0	-2,360	0	0	-36,980
Net Expenditure	30,870	0	1,420	10	-2,350	1,550	0	31,500

EXREF: Exercise Referral Scheme

Commentary on Substantial Budget Changes

Support Services

Increase to support service costs mainly due to an increase in estimated time to be spent on the Exercise Referral by members of Community Services department.

Customer & Client Receipts

Increased attendance at fitness classes has resulted in an increase in estimated income.

Miscellaneous Recharges

Increased recharge to Up and Active (UPACT) based upon time spent by the Exercise Referral staff on that service.

6.17 **Cost Centre and Description** GMVEH: Grounds Maintenance Vehicles

We have a range of vehicles, mowers and plant in order to help staff maintain the council's parks, play areas, sports pitches and other public open spaces. The cost of these vehicles is recharged to the Grounds Maintenance Budget 6.27.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	0		0					0
Transport Related Expenditure	83,020		1,560	-250	440			84,770
Supplies & Services	0		0					0
Depreciation and Impairment	39,590		0		-8,200		48,780	80,170
Total Expenditure	122,610	0	1,560	-250	-7,760	0	48,780	164,940
Miscellaneous Recharges	-122,610		0	70	-42,400			-164,940
Total Income	-122,610	0	0	70	-42,400	0	0	-164,940
Net Expenditure	0	0	1,560	-180	-50,160	0	48,780	0

GMVEH: Grounds Maintenance Vehicles

Commentary on Substantial Budget Changes

Depreciation and Impairment

Increased capital charges due to new vehicles purchased during the 2018/19 financial year.

Miscellaneous Recharges

Increased recharge to Grounds Maintenance (PKADM) mainly due to the increased capital charges.

6.18 **Cost Centre and Description** GRSRC: Grants & Subscriptions - Community

This committee supports a number of organisations that demonstrate the furtherance of committee's objectives by way of direct grant aid or by subscribing to such organisations.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Supplies & Services	310		10					320
Support Services	2,230		0			-780		1,450
Total Expenditure	2,540	0	10	0	0	-780	0	1,770
Net Expenditure	2,540	0	10	0	0	-780	0	1,770

6.19 **Cost Centre and Description** HWREP: Highway Repairs

From time to time, depending on circumstances and where it is in the public interest, minor emergency repair works are carried out on unadopted streets and footpaths.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	560		10					570
Support Services	25,010		0			-4,510		20,500
Depreciation and Impairment	930		0					930
Total Expenditure	26,500	0	10	0	0	-4,510	0	22,000
Net Expenditure	26,500	0	10	0	0	-4,510	0	22,000

HWREP: Highway Repairs**Commentary on Substantial Budget Changes****Support Services**

Increase to support service costs mainly due to an increase in estimated time to be spent on the Highway Repairs by members of Community Services department.

6.20 Cost Centre and Description LDEPO: Longridge Depot

The council retains a small operational base at a depot in Longridge, primarily in relation to our grounds maintenance services carried out in the western fringe of the borough.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	7,770		150	40	20			7,980
Supplies & Services	130		0					130
Support Services	790		0			330		1,120
Depreciation and Impairment	2,530		0				140	2,670
Total Expenditure	11,220	0	150	40	20	330	140	11,900
Miscellaneous Recharges	-11,220		0		-680			-11,900
Total Income	-11,220	0	0	0	-680	0	0	-11,900
Net Expenditure	0	0	150	40	-660	330	140	0

6.21 **Cost Centre and Description** LITTR: Litter Bins

Litter bins are provided throughout the area and are emptied by the refuse collection service and the street cleansing operatives. The Council has a duty to keep the streets and land open to the public free of litter and refuse, and the provision of litter bins aids that process. The budget allows the existing stock to be maintained but with little scope for expansion.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	3,510		70					3,580
Supplies & Services	4,140		80					4,220
Support Services	11,350		0			2,730		14,080
Total Expenditure	19,000	0	150	0	0	2,730	0	21,880
Net Expenditure	19,000	0	150	0	0	2,730	0	21,880

LITTR: Litter Bins

Commentary on Substantial Budget Changes

Support Services

Increase to support service costs mainly due to an increase in estimated time to be spent on the Litter Bins by members of Community Services department.

6.22 **Cost Centre and Description** MCAFE: Museum Cafe

The Museum Café is operated by a contractor, who pays the Council an annual fee and a share of the turnover. The café forms part of the overall heritage offer at Clitheroe Castle Museum. The current contract commenced 1 April 2016 .

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	6,860		140		40			7,040
Supplies & Services	210		0					210
Support Services	6,650		0			320		6,970
Depreciation and Impairment	17,360		0				2,900	20,260
Total Expenditure	31,080	0	140	0	40	320	2,900	34,480
Customer & Client Receipts	-11,640		-230		-2,640			-14,510
Total Income	-11,640	0	-230	0	-2,640	0	0	-14,510
Net Expenditure	19,440	0	-90	0	-2,600	320	2,900	19,970

MCAFE: Museum Cafe

Commentary on Substantial Budget Changes

Depreciation and Impairment

Increased depreciation charge due to a revaluation of assets.

Customer & Client Receipts

An increase in estimated income based upon the level of turnover being generated by the current contractor. This in turn results in an increase in the share payable to the council.

6.23 **Cost Centre and Description** MUSEM: Castle Museum

The Castle Museum is operated on behalf of the Council by Lancashire Museums Service, and is the Borough's prime heritage attraction.

Row Labels	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	72,360		1,450	-40	12,860			86,630
Supplies & Services	1,460		30					1,490
Third Party Payments	139,830		2,800	-10	-300			142,320
Support Services	19,830		0			2,980		22,810
Depreciation and Impairment	90,160		0				15,360	105,520
Total Expenditure	323,640	0	4,280	-50	12,560	2,980	15,360	358,770
Customer & Client Receipts	-47,220		-940					-48,160
Miscellaneous Recharges	-5,860		0		-160			-6,020
Total Income	-53,080	0	-940	0	-160	0	0	-54,180
Net Expenditure	270,560	0	3,340	-50	12,400	2,980	15,360	304,590

MUSEM: Castle Museum

Commentary on Substantial Budget Changes

Premises Related Expenditure

The museum has previously been revalued resulting in a higher NNDR cost, however the increase has been offset by transitional relief received. The transitional relief has now ended resulting in higher NNDR charges payable. In addition the repairs and maintenance budget has been increased based upon anticipated repair demands.

Support Services

Increase to support service costs in part due to an increase in estimated time to be spent on the Museum by members of both Community Services department and Resources department.

Depreciation and Impairment

An increased depreciation charge due to works carried out as part of the 2018/19 capital programme.

6.24 **Cost Centre and Description** PAPER: Waste Paper and Card Collection

The Council's waste paper collection service provides households with the collection of all clean paper and cardboard.

Row Labels	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	97,440		2,900	-170	-1,020			99,150
Transport Related Expenditure	104,380		2,090		-34,920			71,550
Supplies & Services	1,130		20		1,500			2,650
Support Services	28,780		0			-5,500		23,280
Depreciation and Impairment	0		0					0
Total Expenditure	231,730	0	5,010	-170	-34,440	-5,500	0	196,630
Other Grants and Contributions	0		0					0
Customer & Client Receipts	-47,600		-950					-48,550
Total Income	-47,600	0	-950	0	0	0	0	-48,550
Net Expenditure	184,130	0	4,060	-170	-34,440	-5,500	0	148,080

PAPER: Waste Paper and Card Collection

Commentary on Substantial Budget Changes

Employee Related Expenditure

Reduction in estimated expenditure as one employee has opted out of the superannuation scheme.

Transport Related Expenditure

A reassessment of vehicle repairs and maintenance demands of the refuse fleet (refuse vehicle and paper vehicles) has been carried out. Due to the sophistication of the refuse collection vehicles in comparison to the paper collection vehicles, the maintenance budgets for the paper vehicles have been reduced and moved to the refuse vehicles.

Supplies and Services

Increased demand for paper sacks has resulted in an increase in budget requirement.

Support Services

Decrease to support service costs in part due to a decrease in estimated time to be spent on Paper Collection by members of Community Services department. Also a reduction in recharge from Resources department due to recharges having been reviewed following the departmental restructure.

6.25 **Cost Centre and Description** PCADM: Public Conveniences

Provision and support of 16 Public Toilets within the borough. The Ribble Valley community toilet scheme operates alongside the council's direct provision of public toilets, to which approximately 40 venues partake.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	5,480		170					5,650
Premises Related Expenditure	115,160		2,250	90	570	-200		117,870
Supplies & Services	5,730		100		-10			5,820
Support Services	108,840		0			8,650		117,490
Depreciation and Impairment	45,680		0				4,580	50,260
Total Expenditure	280,890	0	2,520	90	560	8,450	4,580	297,090
Other Grants and Contributions	-30		0					-30
Oncosts Recovered	-8,180		0					-8,180
Miscellaneous Recharges	-85,630		0		-4,950			-90,580
Total Income	-94,050	0	0	0	-4,950	0	0	-99,000
Net Expenditure	186,840	0	2,520	90	-4,390	8,450	4,580	198,090

PCADM: Public Conveniences

Commentary on Substantial Budget Changes

Support Services

All expenditure on Public Conveniences Administration is recharged out to each individual toilet site as a support service charge. The increased recharge is in part due to an increase in depreciation costs and in part due to general inflationary increases.

Depreciation and Impairment

Increased depreciation charges across various toilet sites due to a revaluation of assets.

Miscellaneous Recharges

Expenditure coded to Public Conveniences Administration is recharged to each individual public convenience premises. These recharges are shown within Support Services. The opposite entry showing the recharges coming in to Public Conveniences Administration are shown within Miscellaneous Recharges.

6.26 **Cost Centre and Description** PLANT: Plant

We have a number of items of plant and equipment to help staff provide essential council services. These costs are all recharged out to the services using the plant and equipment

Row Labels	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transport Related Expenditure	16,060		330	-100	1,530			17,820
Depreciation and Impairment	0		0				12,580	12,580
Total Expenditure	16,060	0	330	-100	1,530	0	12,580	30,400
Miscellaneous Recharges	-16,060		0	100	-1,860		-12,580	-30,400
Total Income	-16,060	0	0	100	-1,860	0	-12,580	-30,400
Net Expenditure	0	0	330	0	-330	0	0	0

PLANT: Plant

Commentary on Substantial Budget Changes

Transport Related Expenditure

Increased estimated diesel costs for the Shovel.

Depreciation and Impairment

Depreciation charge for the Shovel which was previously coded to the Waste Transfer Station.

Miscellaneous Recharges

Expenditure coded to each item of plant machinery is recharged to the service area that uses the machinery. The entry showing the recharges coming in to the various items of Plant machinery are shown within Miscellaneous Recharges.

Cost Centre and Description PKADM: Grounds Maintenance

6.27 The grounds maintenance service encompasses a wide range of operations on parks and open spaces, including trees and woodlands, play areas, sports pitches, cemeteries, hard and soft landscaping and the provision of floral decorations in public council buildings.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	230,970		6,880	20	960			238,830
Premises Related Expenditure	52,260		1,040		910			54,210
Transport Related Expenditure	116,120		2,320		46,330			164,770
Supplies & Services	19,420		380		-450			19,350
Support Services	63,540		0			6,360		69,900
Total Expenditure	482,310	0	10,620	20	47,750	6,360	0	547,060
Other Grants and Contributions	-13,060		0					-13,060
Oncosts Recovered	-469,250		0		-64,750			-534,000
Total Income	-482,310	0	0	0	-64,750	0	0	-547,060
Net Expenditure	0	0	10,620	20	-17,000	6,360	0	0

PKADM: Grounds Maintenance

Commentary on Substantial Budget Changes

Transport Related Expenditure

Increased recharge from Grounds Maintenance Vehicles (GMVEH) due to an increase in costs (see section 6.17)

Support Services

Increase to recharge from resources department due to an increase in estimated time to be spent by this department on Grounds Maintenance.

Oncosts Recovered

Increased estimated expenditure within this service area has resulted in an increase in oncosts to be recovered.

Cost Centre and Description PLATG: Platform Gallery and Visitor Information

6.28 The Platform Gallery specialises in contemporary craft exhibitions and has gained a reputation within the region for its excellence in this field. There is a retail space that provides an outlet for a range of local artists and makers. There is also an education space that is used for workshops and arts activities, and the visitor information centre offers all the latest information about local events. Visitors can also book tickets and accommodation, and buy maps, books and souvenirs.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	74,760		2,230	10	5,610			82,610
Premises Related Expenditure	15,200		290		330			15,820
Transport Related Expenditure	40		0					40
Supplies & Services	24,170		470		1,780			26,420
Support Services	56,710		0			-3,370		53,340
Depreciation and Impairment	2,520		0		80			2,600
Total Expenditure	173,400	0	2,990	10	7,800	-3,370	0	180,830
Customer & Client Receipts	-42,350		-850		-860			-44,060
Total Income	-42,350	0	-850	0	-860	0	0	-44,060
Net Expenditure	131,050	0	2,140	10	6,940	-3,370	0	136,770

PLATG: Platform Gallery and Visitor Information

Commentary on Substantial Budget Changes

Employee Related Expenditure

Increase to employee related expenditure due to the new salary structure coming in from 1 April 2019.

Supplies & Services

The internet connectivity at the Platform Gallery has been improved. This has resulted in an increase in maintenance costs.

Support Services

Decrease to support service costs in part due to a decrease in estimated time to be spent on Platform Gallery by members of Community Services department. Also a lower recharge from Resources department due to a reduction in estimated time to be spent by this department on Platform Gallery.

Cost Centre and Description RCOLL: Refuse Collection

6.29 The collection of household waste is a statutory requirement placed on the Council. The overall service provided includes the collection of green waste for recycling into compost, a commercial waste collection service for shops, offices and other businesses in the borough and the emptying of litter bins, as well as the collection of domestic refuse from all properties in the borough and also the collection of dry mixed recyclables.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	722,690	-270	21,540	140	11,660			755,760
Premises Related Expenditure	52,710		1,060		770			54,540
Transport Related Expenditure	515,460		10,310		48,940			574,710
Supplies & Services	40,500		800		-290			41,010
Third Party Payments	380		10					390
Support Services	137,980		0			23,530		161,510
Depreciation and Impairment	76,790		0				-39,880	36,910
Total Expenditure	1,546,510	-270	33,720	140	61,080	23,530	-39,880	1,624,830
Customer & Client Receipts	-26,500		-540		-5,740			-32,780
Miscellaneous Recharges	-100,830		0		-47,590			-148,420
Total Income	-127,330	0	-540	0	-53,330	0	0	-181,200
Net Expenditure	1,419,180	-270	33,180	140	7,750	23,530	-39,880	1,443,630

RCOLL: Refuse Collection

Commentary on Substantial Budget Changes

Employee Related Expenditure

Increase to employee related expenditure due to the new salary structure coming in from 1 April 2019.

Transport Related Expenditure

A reassessment of vehicle repairs and maintenance demands of the refuse fleet (refuse vehicle and paper vehicles) has been carried out. Due to the sophistication of the refuse collection vehicles in comparison to the paper collection vehicles, the maintenance budgets for the paper vehicles have been reduced and moved to the refuse vehicles.

Support Services

Increased recharge from Resources department due to an increase in estimated time to be spent by the finance section and also contact centre on the Refuse Collection service. Offset in part by a decrease in estimated time by Community Services department.

Depreciation and Impairment

Reduction in depreciation charges as bins purchased in 2008/09 are now fully depreciated.

Customer & Client Receipts

Increased estimated income from commercial and householder special collections.

Miscellaneous Recharges

Higher recharge to trade refuse due to increased tonnages collected.

Cost Centre and Description RCVEH: Refuse and Paper Collection Vehicles

6.30 We have a fleet of split bodied refuse collection and recycling vehicles in order to carry out the statutory service. The cost of these vehicles is recharged to Refuse Collection Budget 6.29 and Waste Paper and Collection Budget 6.24.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transport Related Expenditure	419,900		8,310	80	14,160			442,450
Depreciation and Impairment	198,860		0				3,850	202,710
Total Expenditure	618,760	0	8,310	80	14,160	0	3,850	645,160
Miscellaneous Recharges	-618,760		0	-1,930	-24,470			-645,160
Total Income	-618,760	0	0	-1,930	-24,470	0	0	-645,160
Net Expenditure	0	0	8,310	-1,850	-10,310	0	3,850	0

RCVEH: Refuse and Paper Collection Vehicles

Commentary on Substantial Budget Changes

Transport Related Expenditure

Increase to estimated diesel costs based upon usage.

Depreciation and Impairment

Replacement refuse vehicle purchased as part of the 2018/19 Capital Programme has resulted in an increase in depreciation charged.

Miscellaneous Recharges

Expenditure on refuse collection vehicles is recharged to Refuse Collection and Paper vehicles to Waste Paper and Card Collection. An increase in expenditure on the vehicles has resulted in a higher recharge.

Cost Centre and Description RECUL: Recreation Grants

6.31 The Recreation Grants Scheme provides valuable support for the voluntary sports and arts sectors with an aim to increase participation in voluntary community activities. Grants are normally awarded on an annual basis. However, applications can be considered outside the annual timetable.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transfer Payments	31,140		0					31,140
Support Services	5,210		0			-1,470		3,740
Total Expenditure	36,350	0	0	0	0	-1,470	0	34,880
Net Expenditure	36,350	0	0	0	0	-1,470	0	34,880

RECUL: Recreation Grants

Commentary on Substantial Budget Changes

Support Services

Decrease to support service costs due to a decrease in estimated time to be spent on Recreation Grants by members of Community Services department.

Cost Centre and Description

RIVBK: Riverbank Protection

6.32 The Council has land adjacent to main rivers where there is a riparian owner responsibility to safely maintain the banking.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	1,300		30					1,330
Depreciation and Impairment	1,240		0				1,580	2,820
Total Expenditure	2,540	0	30	0	0	0	1,580	4,150
Net Expenditure	2,540	0	30	0	0	0	1,580	4,150

RIVBK: Riverbank Protection**Commentary on Substantial Budget Changes****Depreciation and Impairment**

A reassessment of depreciation previously charged to parks and open spaces has been carried out and moved directly to the service.

Cost Centre and Description ROEBN: Roefield Barn

6.33 The building is occupied by Roefield Leisure Centre who pay a quarterly rent to the Council. The Council are not responsible for running costs or repairs and consequently there are few costs here.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Customer & Client Receipts	-390		-10	-10				-410
Total Income	-390	0	-10	-10	0	0	0	-410

Cost Centre and Description

RPOOL: Ribblesdale Pool

6.34

Ribblesdale Pool provides a varied programme of use for casual public swimming, swimming instruction and hire by clubs and groups. The facility is well attended in comparison to other pools of its size.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	340,080		10,110	-640	20,120			369,670
Premises Related Expenditure	119,590		2,400	-290	-7,980			113,720
Transport Related Expenditure	340		10					350
Supplies & Services	74,870		1,480	0	-12,900			63,450
Support Services	87,020		0			-12,780		74,240
Depreciation and Impairment	89,640		0				16,570	106,210
Total Expenditure	711,540	0	14,000	-930	-760	-12,780	16,570	727,640
Customer & Client Receipts	-390,540		-7,810		-990			-399,340
Miscellaneous Recharges	-8,250		0		-660			-8,910
Total Income	-398,790	0	-7,810	0	-1,650	0	0	-408,250
Net Expenditure	312,750	0	6,190	-930	-2,410	-12,780	16,570	319,390

RPOOL: Ribblesdale Pool

Commentary on Substantial Budget Changes

Employee Related Expenditure

Increase to salary costs due to the new salary structure coming in from 1 April 2019. Additionally the budget for Instructors allowed for 1 x full time equivalent & 2 x Apprentices. Due to difficulties in recruiting apprentices the budget now allows for 2 x full time equivalent Instructors.

Premises Related Expenditure

Reduced estimated expenditure on gas charges based upon usage.

Supplies & Services

Due to difficulties in recruiting a Swimming Instructor, an external agent was employed to cover swimming lessons. As the positions of Instructors are now filled as per the Establishment List there should be no need to utilise consultants in this capacity. The budget provision has therefore been removed.

Support Services

Decreased support service costs mainly due to a reduction in estimated staff time to be spent on this service area by Resources department..

Depreciation and Impairment

Increased depreciation charges due to a revaluation of assets.

Cost Centre and Description

RVPRK: Ribble Valley Parks

6.35 Maintenance of the Council's parks and recreation grounds to a high standard in support of the council's commitment to ensuring the protection and enhancement of the environmental quality of the area

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	408,280		8,170	70	52,120			468,640
Supplies & Services	5,650		110		-450			5,310
Support Services	34,290		0			570		34,860
Depreciation and Impairment	75,060		0				1,980	77,040
Total Expenditure	523,280	0	8,280	70	51,670	570	1,980	585,850
Customer & Client Receipts	-19,270		-390		-180			-19,840
Total Income	-19,270	0	-390	0	-180	0	0	-19,840
Net Expenditure	504,010	0	7,890	70	51,490	570	1,980	566,010

RVPRK: Ribble Valley Parks**Commentary on Substantial Budget Changes****Premises Related Expenditure**

Increased grounds maintenance recharge largely due to the increased costs of the grounds maintenance service as a result of new depreciation charges in 2019/20

Depreciation and Impairment

Increased depreciation charge for play areas.

Cost Centre and Description

SDEPO: Salthill Depot

- 6.36 This is the council's main operational base for the staff who carry out directly delivered services in the borough, such as refuse collection and recycling, street cleansing, grounds maintenance, vehicle repair and maintenance and general works. In addition the Councils main stores are located here.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	22,840		680		860			24,380
Premises Related Expenditure	61,350		1,230	240	-1,270			61,550
Transport Related Expenditure	450		10		3,210			3,670
Supplies & Services	8,630		150	-90	-100			8,590
Support Services	60,230		0			8,870		69,100
Depreciation and Impairment	20,940		0				-2,780	18,160
Total Expenditure	174,440	0	2,070	150	2,700	8,870	-2,780	185,450
Customer & Client Receipts	-740		-10		-60			-810
Oncosts Recovered	-49,240		0		-6,530			-55,770
Miscellaneous Recharges	-124,460		0		-4,410			-128,870
Total Income	-174,440	0	-10	0	-11,000	0	0	-185,450
Net Expenditure	0	0	2,060	150	-8,300	8,870	-2,780	0

SDEPO: Salthill Depot

Commentary on Substantial Budget Changes

Premises Related Expenditure

Reduction in estimated electricity costs due to a reassessment of usage.

Transport Related Expenditure

Expenditure incurred in relation to the Fork Lift Truck (see PLANT - section 6.26) is coded to Salthill Depot. Increased depreciation charges for the Fork Lift Truck has resulted in increased transport related expenditure.

Support Services

Increased support service costs mainly due to recharges having been reviewed following the departmental restructure.

Depreciation and Impairment

Increased depreciation charges due to a revaluation of assets.

Oncost Recovered

An increase in the issue of stock from the general store has increased the value of oncosts to be recovered through those issues.

Miscellaneous Recharges

As this cost centre is in essence a holding account, increased expenditure within this service area results in increases in recharges to other service areas.

Cost Centre and Description SEATS: Roadside Seats

6.37 This budget pays for the maintenance of 150 seats situated in areas of public open spaces (except parks and recreation grounds) throughout the borough. There is no provision in this budget for new or replacement seats.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	2,000		40					2,040
Supplies & Services	570		10					580
Support Services	2,690		0			4,600		7,290
Total Expenditure	5,260	0	50	0	0	4,600	0	9,910
Net Expenditure	5,260	0	50	0	0	4,600	0	9,910

SEATS: Roadside Seats

Commentary on Substantial Budget Changes

Support Services

Increase to support service costs due to an increase in estimated time to be spent on Roadside Seats by members of Community Services department.

Cost Centre and Description SIGNS: Street Nameplates & Signs

6.38 The Council has a duty to allocate names to streets and to provide appropriate street nameplates. Also included here are the costs associated with the Gazetteer which is a software system containing all property addresses within the borough. Ribble Valley maintains the local property Gazetteer which then feeds through to the national property Gazetteer.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	3,070		60					3,130
Supplies & Services	4,610		90					4,700
Support Services	44,070		0			7,780		51,850
Total Expenditure	51,750	0	150	0	0	7,780	0	59,680
Customer & Client Receipts	-530		-10		-8,880			-9,420
Total Income	-530	0	-10	0	-8,880	0	0	-9,420
Net Expenditure	51,220	0	140	0	-8,880	7,780	0	50,260

SIGNS: Street Nameplates & Signs
Commentary on Substantial Budget Changes

Support Services

Increase to support service costs due to an increase in estimated time to be spent on Street Nameplates & Signs by members of Community Services department.

Customer & Client Receipts

New charges were introduced 01 April 2018 for the naming of new properties and new roads. The increased income reflects the estimated income to be received from these charges.

Cost Centre and Description SPODV: Sports Development

6.39 Contributing to the Council's ambition to create safer and healthier lifestyles. The role of the sports development unit is to create and extend sporting opportunities throughout the Ribble Valley, particularly within identified low participation groups. This is done through the provision of specific activity programmes, supporting voluntary sector providers and working in partnership with others to achieve cross cutting outcomes.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Supplies & Services	9,700		190					9,890
Transfer Payments	4,350		0		1,690			6,040
Support Services	67,540		0			750		68,290
Total Expenditure	81,590	0	190	0	1,690	750	0	84,220
Customer & Client Receipts	-180		0					-180
Total Income	-180	0	0	0	0	0	0	-180
Net Expenditure	81,410	0	190	0	1,690	750	0	84,040

**SPODV: Sports Development
Commentary on Substantial Budget Changes**

Transfer Payments

Increased estimated insurance costs payable to The Grand in relation to the Skate Park at Clitheroe Castle.

Cost Centre and Description SPOGR: Sports Grants

6.40 Grant aid is given to assist talented young sports persons with the costs associated with their sport.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Supplies & Services	200		0					200
Transfer Payments	3,720		0					3,720
Support Services	3,220		0			-870		2,350
Total Expenditure	7,140	0	0	0	0	-870	0	6,270
Net Expenditure	7,140	0	0	0	0	-870	0	6,270

Cost Centre and Description STCLE: Street Cleansing

6.41 The street cleansing service undertakes a borough wide operation for the cleansing of public adopted highways within the borough. A fly tipping service is also provided for the removal of dumped waste items on adopted areas within the borough. The service undertakes the clearance of leaves in autumn and winter and is also available for emergency call outs via Lancashire County Council with 24 hour/7 day cover.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	156,010		4,660	-110	4,930			165,490
Premises Related Expenditure	23,830		470		200			24,500
Transport Related Expenditure	140,740		2,810	-140	890			144,300
Supplies & Services	12,490		250		-10			12,730
Support Services	47,350		0			7,720		55,070
Total Expenditure	380,420	0	8,190	-250	6,010	7,720	0	402,090
Other Grants and Contributions	-28,040		0	-100	-60			-28,200
Miscellaneous Recharges	-1,390		0	-30				-1,420
Total Income	-29,430	0	0	-130	-60	0	0	-29,620
Net Expenditure	350,990	0	8,190	-380	5,950	7,720	0	372,470

STCLE: Street Cleansing**Commentary on Substantial Budget Changes****Employee Related Expenditure**

Increase to salary costs due to the new salary structure coming in 01 April 2019.

Support Services

Increase to support service costs in part due to an increase in estimated time to be spent on Street Cleansing by members of Community Services department. Also increased recharge from Resources department due to recharges having been reviewed following the departmental restructure.

6.42 **Cost Centre and Description** TFRST: Waste Transfer Station

The operation of the waste transfer station in the depot at Salthill Industrial Estate is part of both the Council's commitment to supporting the Lancashire Municipal Waste Management Strategy and providing an efficient and effective refuse collection and recycling service to our residents.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	25,090		750		690			26,530
Premises Related Expenditure	23,490		470		-2,230			21,730
Transport Related Expenditure	12,080		240		10,820			23,140
Supplies & Services	1,580		30		1,420			3,030
Support Services	11,530		0			-240		11,290
Depreciation and Impairment	11,330		0				-8,070	3,260
Total Expenditure	85,100	0	1,490	0	10,700	-240	-8,070	88,980
Net Expenditure	85,100	0	1,490	0	10,700	-240	-8,070	88,980

TFRST: Waste Transfer Station**Commentary on Substantial Budget Changes****Premises Related Expenditure**

NNDR payable has reduced as the transitional surcharge previously applied has ended.

Transport Related Expenditure

Expenditure incurred in relation to the Shovel (see PLANT - section 6.26) is coded to the Waste Transfer Station. Depreciation charge previously coded to the Waste Transfer Station is now coded directly to the Shovel resulting in an increase in Transport Related Expenditure.

Depreciation and Impairment

As mentioned above, depreciation relating to the Shovel is now coded directly to the Shovel rather than to the Waste Transfer Station.

Cost Centre and Description

TRREF: Trade Refuse

6.43 The Council provides a commercial waste collection service to business premises in the borough at competitive charges.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	80,230		1,600		44,570			126,400
Supplies & Services	174,420		3,490		11,250			189,160
Support Services	52,200		0			9,180		61,380
Total Expenditure	306,850	0	5,090	0	55,820	9,180	0	376,940
Customer & Client Receipts	-378,440		-7,560	-9,570	-12,550			-408,120
Total Income	-378,440	0	-7,560	-9,570	-12,550	0	0	-408,120
Net Expenditure	-71,590	0	-2,470	-9,570	43,270	9,180	0	-31,180
Associated Movement in Earmarked Reserves	2,040		40					2,080
Net After Earmarked Reserves	-69,550	0	-2,430	-9,570	43,270	9,180	0	-29,100

TRREF: Trade Refuse

Commentary on Substantial Budget Changes

Premises Related Expenditure

Increased recharge from refuse collection due to the higher tonnages collected through trade refuse due to an increase in the customer base.

Supplies & Services

Increased tipping charges for the disposal of waste due to the increased tonnages collected, offset by additional income generated (see below).

Support Services

Increase to support service costs in part due to an increase in estimated time to be spent on Trade Refuse by members of Community Services department. Also increased recharge from Resources department due to recharges having been reviewed following the departmental restructure.

Customer & Client Receipts

Increased estimated income due to an increase in the number of trade waste customers.

Associated Movement in Earmarked Reserves

The movement in reserve as shown above is estimated income to be generated through the bin hire scheme which will be transferred to an earmarked reserve to fund the purchase of future bins to be issued through the scheme.

Cost Centre and Description TWOWR: Two Way Radio

6.44 We have a radio system linking staff based at Salthill depot and vehicles and staff working out in the borough.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Premises Related Expenditure	2,320		50	-50				2,320
Supplies & Services	1,090		20		280			1,390
Total Expenditure	3,410	0	70	-50	280	0	0	3,710
Customer & Client Receipts	0		0		-3,000			-3,000
Miscellaneous Recharges	-3,410		0		1,200			-2,210
Total Income	-3,410	0	0	0	-1,800	0	0	-5,210
Net Expenditure	0	0	70	-50	-1,520	0	0	-1,500
Associated Movement in Earmarked Reserves	0		0		1,500			1,500
Net After Earmarked Reserves	0	0	70	-50	-20	0	0	0

TWOWR: Two Way Radio

Commentary on Substantial Budget Changes

Customer & Client Receipts

Income received from other councils within Lancashire towards the Lancashire Area Network. Fifty percent is to contribute towards the running costs of the two way radio service and 50% towards repairs and maintenance. The estimated income for repairs is to be transferred to an earmarked reserve to fund the repairs and maintenance when needed (see below).

Miscellaneous Recharges

The costs of the two way radio service is recharged out to the departments who use it. These recharges have reduced due to the contribution towards the costs of the service from other Lancashire based councils (see above).

Associated Movement in Earmarked Reserves

As mentioned above, fifty percent of contribution received from other Lancashire based councils is to fund repairs and maintenance. As it is unknown when the repairs & maintenance will be required the monies are to be set aside in an earmarked reserve.

Cost Centre and Description UPACT: Up and Active Service

6.45 RVBC delivers services in the Ribble Valley, on behalf of Pendle Leisure Trust in respect of the Up and Active Contract, for which Pendle Leisure Trust are the lead body. The contract was awarded by LCC and covers 5 areas within East Lancashire (Hyndburn, Rossendale, Burnley, Pendle and Ribble Valley). The contract includes weight management, healthy eating and working with schools with the intended outcome being a healthier and more informed local population. The current contract has been extended to 31st March 2020.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	66,680		2,000	-10	1,320			69,990
Transport Related Expenditure	3,370		70	-70	-600			2,770
Support Services	40,450		0			-3,310		37,140
Total Expenditure	110,500	0	2,070	-80	720	-3,310	0	109,900
Other Grants and Contributions	-3,370		0		600			-2,770
Customer & Client Receipts	-107,130		-2,140	2,140				-107,130
Total Income	-110,500	0	-2,140	2,140	600	0	0	-109,900
Net Expenditure	0	0	-70	2,060	1,320	-3,310	0	0

UPACT: Up and Active Service

Commentary on Substantial Budget Changes

Employee Related Expenditure

Increase to salary costs due to the new salary structure coming in 01 April 2019. The costs are fully reimbursed from Pendle Leisure Trust.

Support Services

Decrease to support service costs in part due to a slight decrease in estimated time to be spent on Up and Active by members of both Community Services department and Resources department.

Customer & Client Receipts

It is anticipated that the income received from Pendle Leisure for running of the Up and Active Service will remain at the same rate as 2018/19.

Cost Centre and Description VEHCL: Vehicle Workshop

6.46 The garage at the depot maintains the Council's fleet of commercial vehicles and charges all of these costs to the relevant service area. The main services charged by the garage are the refuse collection service, works administration and grounds maintenance.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	59,950		1,770	0	690			62,410
Premises Related Expenditure	7,700		150		60			7,910
Transport Related Expenditure	6,770		140		40			6,950
Supplies & Services	3,930		70		-160			3,840
Support Services	28,400		0			890		29,290
Total Expenditure	106,750	0	2,130	0	630	890	0	110,400
Oncosts Recovered	-106,750		0		-3,650			-110,400
Total Income	-106,750	0	0	0	-3,650	0	0	-110,400
Net Expenditure	0	0	2,130	0	-3,020	890	0	0

VEHCL: Vehicle Workshop

Commentary on Substantial Budget Changes

Oncosts Recovered

Increase in oncosts to be recovered due to a higher rate of budgeted expenditure within this service area.

Cost Centre and Description WKSAD: Works Administration

6.47 The works administration service carries out a wide range of maintenance services across most of the council services, notably engineering services. The cost of all work carried out by works administration is charged out to the relevant service area.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	122,310		3,650	20	6,440			132,420
Premises Related Expenditure	12,900		260		290			13,450
Transport Related Expenditure	30,580		610		10,800			41,990
Supplies & Services	7,950		150		-260			7,840
Support Services	33,440		0			1,070		34,510
Total Expenditure	207,180	0	4,670	20	17,270	1,070	0	230,210
Oncosts Recovered	-207,180		0		-23,030			-230,210
Total Income	-207,180	0	0	0	-23,030	0	0	-230,210
Net Expenditure	0	0	4,670	20	-5,760	1,070	0	0

WKSAD: Works Administration

Commentary on Substantial Budget Changes

Employee Related Expenditure

Increase to salary costs due to the new salary structure coming in 01 April 2019. Also a previous employee was not part of the superannuation scheme which was represented in the budget, his replacement has joined the scheme resulting in an increase to the budget.

Transport Related Expenditure

Expenditure relating to work administration vehicles is charged to this cost centre. An increase in this expenditure has led to higher use of transport costs (see EVEHA - section 6.15).

Support Services

Increased support service costs mainly due to recharges having been reviewed following the departmental restructure.

Oncosts Recovered

Additional expenditure within this service area has resulted in an increase in oncosts to be recovered.

Cost Centre and Description XMASL: Xmas Lights & RV in Bloom

6.48 Grants are available to organised groups looking to provide Christmas light displays within the borough's parishes and towns, provided that match funding by the organisation is available. Also incorporated here is the Ribble Valley in Bloom budget, which is a small budget, used by local groups and parishes to enhance the borough as a place to visit. This creates one combined budget specifically for lights and flowers.

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Transfer Payments	2,060		0					2,060
Support Services	1,660		0			-20		1,640
Total Expenditure	3,720	0	0	0	0	-20	0	3,700
Net Expenditure	3,720	0	0	0	0	-20	0	3,700

7 SUMMARIES

- 7.1 The draft budget is summarised in two ways. One over the cost of the service provided by the committee (objective). The other is over the type of expenditure and income (subjective)

Cost Centre and Description	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
ARTDV: Art Development	33,960		540		330	160		34,990
BUSSH: Bus Shelters	19,080		220			150		19,450
CARVN: Caravan Site	-8,300		-170					-8,470
CCTEL: Closed Circuit Television	130,090		2,410		2,080	-50		134,530
CLRFF: Clitheroe Food Festival	0		0		14,120			14,120
COMMD: Community Services Department	0		27,420	-25,160	-128,820	126,560		0
CPADM: Car Parks	-163,130		-4,660	-2,370	820	18,560		-150,780
CPVEH: Car Park Vehicles	0		130	-50	-2,680		2,600	0
CRIME: Crime and Disorder	53,060		400	-10	-20	5,530		58,960
CULTG: Culture Grants	5,890		0			-80		5,810
CULVT: Culverts & Water Courses	17,750		170			-870		17,050

Cost Centre and Description	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
DRAIN: Private Drains	1,180		-10			880		2,050
EALLW: Edisford All Weather Pitch	24,300	-100	-450	550	-18,880	4,410	5,550	15,380
EDPIC: Edisford Picnic Area	-8,480		-190	240	840	860		-6,730
EVEHA: Works Administration Vehicles	0		480	-90	-10,030		9,640	0
EXREF: Exercise Referral Scheme	30,870		1,420	10	-2,350	1,550		31,500
GMVEH: Grounds Maintenance Vehicles	0		1,560	-180	-50,160		48,780	0
GRSRC: Grants & Subscriptions - Community	2,540		10			-780		1,770
HWREP: Highway Repairs	26,500		10			-4,510		22,000
LDEPO: Longridge Depot	0		150	40	-660	330	140	0
LITTR: Litter Bins	19,000		150			2,730		21,880
MCAFE: Museum Cafe	19,440		-90		-2,600	320	2,900	19,970
MUSEM: Castle Museum	270,560		3,340	-50	12,400	2,980	15,360	304,590

Cost Centre and Description	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
PAPER: Waste Paper and Card Collection	184,130		4,060	-170	-34,440	-5,500		148,080
PCADM: Public Conveniences	186,840		2,520	90	-4,390	8,450	4,580	198,090
PKADM: Grounds Maintenance	0		10,620	20	-17,000	6,360		0
PLANT: Plant	0		330	0	-330		0	0
PLATG: Platform Gallery and Visitor Information	131,050		2,140	10	6,940	-3,370		136,770
RCOLL: Refuse Collection	1,419,180	-270	33,180	140	7,750	23,530	-39,880	1,443,630
RCVEH: Refuse and Paper Collection Vehicles	0		8,310	-1,850	-10,310		3,850	0
RECUL: Recreation Grants	36,350		0			-1,470		34,880
RIVBK: Riverbank Protection	2,540		30				1,580	4,150
ROEBN: Roefield Barn	-390		-10	-10				-410
RPOOL: Ribblesdale Pool	312,750		6,190	-930	-2,410	-12,780	16,570	319,390
RVPRK: Ribble Valley Parks	504,010		7,890	70	51,490	570	1,980	566,010

Cost Centre and Description	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
SDEPO: Salthill Depot	0		2,060	150	-8,300	8,870	-2,780	0
SEATS: Roadside Seats	5,260		50			4,600		9,910
SIGNS: Street Nameplates & Signs	51,220		140		-8,880	7,780		50,260
SPODV: Sports Development	81,410		190		1,690	750		84,040
SPOGR: Sports Grants	7,140		0			-870		6,270
STCLE: Street Cleansing	350,990		8,190	-380	5,950	7,720		372,470
TFRST: Waste Transfer Station	85,100		1,490		10,700	-240	-8,070	88,980
TRREF: Trade Refuse	-71,590		-2,470	-9,570	43,270	9,180		-31,180
TWOWR: Two Way Radio	0		70	-50	-1,520			-1,500
UPACT: Up and Active Service	0		-70	2,060	1,320	-3,310		0
VEHCL: Vehicle Workshop	0		2,130	0	-3,020	890		0
WKSAD: Works Administration	0		4,670	20	-5,760	1,070		0

Cost Centre and Description	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
XMASL: Xmas Lights & RV in Bloom	3,720		0			-20		3,700
Grand Total	3,764,020	-370	124,550	-37,470	-152,860	210,940	62,800	3,971,610
Associated Movement in Earmarked Reserves	-11,740		-240		-12,620			-24,600
Net After Earmarked Reserves	3,752,280	-370	124,310	-37,470	-165,480	210,940	62,800	3,947,010

b) Type of Expenditure/Income (Subjective)

	Original Estimate 2018/19	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2019/20
Employee Related Expenditure	2,917,780	-270	86,940	-25,790	-59,970			2,918,690
Premises Related Expenditure	1,214,570		24,170	470	112,340	-200		1,351,350
Transport Related Expenditure	1,515,270		30,080	-590	119,970		2,600	1,667,330
Supplies & Services	510,640	-100	10,060	-200	15,140			535,540
Third Party Payments	241,360		4,840	-10	3,250			249,440
Transfer Payments	70,550		0		1,690			72,240
Support Services	1,558,750		0			37,460		1,596,210
Depreciation and Impairment	725,840		0		-8,120		72,780	790,500
Total Expenditure	8,754,760	-370	156,090	-26,120	184,300	37,260	75,380	9,181,300
Other Grants and Contributions	-44,500		0	-100	-4,460			-49,060
Customer & Client Receipts	-1,577,340		-31,540	-9,430	-74,850	700		-1,692,460
Departmental Recharges	-1,180,910		0		-4,700	172,980		-1,012,630
Oncosts Recovered	-840,600		0		-97,960			-938,560
Miscellaneous Recharges	-1,347,390		0	-1,820	-155,190		-12,580	-1,516,980
Total Income	-4,990,740	0	-31,540	-11,350	-337,160	173,680	-12,580	-5,209,690
Net Expenditure	3,764,020	-370	124,550	-37,470	-152,860	210,940	62,800	3,971,610
Associated Movement in Earmarked Reserves	-11,740		-240		-12,620			-24,600
Net After Earmarked Reserves	3,752,280	-370	124,310	-37,470	-165,480	210,940	62,800	3,947,010

8 EARMARKED RESERVES

- 8.1 In the Original Estimate for 2018/19 this committee planned to use a net amount of £11,740 from earmarked reserves to support its net expenditure. Looking forward to 2019/20, the proposal included in the estimates is that this committee will use £24,600 from earmarked reserves. This is based on using £28,180 from earmarked reserves to support its spending in-year relating to the Clitheroe Food Festival 2019 and the crime & disorder partnership. Offset in part by adding £3,580 to earmarked reserves at year-end in respect of the refuse collection and two way radio services.
- 8.2 The table below provides a summary of the DRAFT Original Estimate for 2019/20 together with the budgeted impact on the relevant earmarked reserves. Also detailed is a summary of the reasons for the movements on the earmarked reserves

	DRAFT Original Estimate 2019/20	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	3,971,610	
COBAL/H283: Clitheroe Food Festival Reserve	-14,120	To fund planned expenditure on the 2019 Clitheroe Food Festival. Monies have been set aside from previous food festivals to cover such eventualities.
COBAL/H239: Crime & Disorder Reserve	-14,060	Monies set aside from previous years underspends, to be used to fund future years expenditure.
COBAL/H333: Refuse Collection Reserve	2,080	Income generated from the bin hire scheme. To be set aside in an earmarked reserve to fund future purchase of bins issued through the scheme.
COBAL/H377: Two Way Radio Reserve	1,500	Monies received from Lancashire authorities to fund future repairs and maintenance demands of the two way radio system.
Committee Net Cost of Services after Movements on Earmarked Reserves	3,947,010	

9 KEY VARIATIONS

- 9.1 The net expenditure for this committee has increased by £194,730 after allowing for associated movements on earmarked reserves. The main reasons for this net increase are summarised in the table below.

Description	Variance Original Estimate 2018/19 to DRAFT Original Estimate 2019/20
<p><u>VARIOUS: Support Services</u> Following the departmental restructuring, support services have been reallocated.</p>	196,730
<p><u>VARIOUS: NNDR</u> Increases to NNDR payable across various council sites. This is due to revaluations of property bands or transitional relief currently received decreasing. Offset in part by transitional surcharges payable decreasing/ending.</p>	14,210
<p><u>VARIOUS: Diesel</u> Increased diesel costs across the council's fleet due to an increase in the unit price and estimated usage.</p>	18,840
<p><u>TRREF: Waste Transfer Notes</u> A new charge was introduced 01 April 2018 for the issue of waste transfer notes to trade waste customers. Budget introduced for the anticipated income to be received.</p>	-12,220
<p><u>EALLW: Use of 3G Pitch</u> Increased estimated income from the use of the 3G pitches (Adult & Juniors) based upon current usage levels.</p>	-19,820

10 RISK ASSESSMENT

- 10.1 The approval of this report may have the following implications

- Resources: approval of the original budget for 2019/20 would see an increase in net expenditure of £207,590 compared with the original budget for 2018/19 or £194,730 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.

11 RECOMMENDED THAT COMMITTEE

- 11.1 Approve the revenue original estimate for 2019/20 and submit this to the Special Policy and Finance Committee.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM3-19/AJ/AC

18 December 2018

For further background information please ask for Amy Johnson

BACKGROUND PAPERS - None