

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO SPECIAL POLICY AND FINANCE COMMITTEE

Agenda Item No 7

meeting date: 5 FEBRUARY 2019  
 title: OVERALL REVENUE BUDGET 2019/20  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: JANE PEARSON

### 1 PURPOSE

- 1.1 To approve the revised revenue budget for 2018/19.
- 1.2 To consider and recommend a revenue budget and council tax requirement for 2019/20 to Full Council on 5 March 2019.

### 2 CURRENT YEAR'S REVISED BUDGET 2018/19

#### Background

- 2.1 The revised budget for 2018/19 has now been prepared. Committees, during this cycle, have reviewed their estimates and the reasons for any significant changes.
- 2.2 The Original Estimate initially allowed 2% for both pay and price increases. After the detailed estimates had been prepared the national pay award was settled which increased the national paybill by 2.707% in 2018/19 and 2.802% in 2019/20 with substantial increases to the lower payscales. We therefore added a £75,000 contingency to our budget to cover any increases above the 2% initially allowed.
- 2.3 The revised budget is now looking as if there will be an reduction of £116k in how much we need to take from general fund balances to balance our budget. This is shown in the summary below.

Committee	Original 2018/19 £	Revised 2018/19 £	Difference £
Planning and Development	461,540	412,750	-48,790
Community Services	3,764,020	3,887,570	123,550
Economic Development	270,240	275,340	5,100
Health and Housing	976,510	957,080	-19,430
Policy and Finance	1,930,790	2,015,260	84,470
<b>Total of Committees</b>	<b>7,403,100</b>	<b>7,548,000</b>	144,900
<b>Capital Adjustments:</b>			
Depreciation	-892,620	-929,130	-36,510
Minimum Revenue Provision	130,560	129,840	-720
<b>Total Expenditure</b>	<b>6,641,040</b>	<b>6,748,710</b>	107,670
<b>Other Items</b>	-2,953,071	-3,100,590	-147,519
<b>Less Added to/(taken from) Earmarked Reserves</b>	1,416,194	1,339,693	-76,501
General Balances	-170,738	-54,388	116,350
<b>Net Expenditure</b>	<b>4,933,425</b>	<b>4,933,425</b>	<b>0</b>

Parishes	435,183	435,183	0
Budget Requirement	<b>5,368,608</b>	<b>5,368,608</b>	<b>0</b>

### Changes in Expenditure

- 2.4 Committee expenditure has increased by £145k. However this is before appropriations to and from earmarked reserves of which there are many.
- 2.5 Service Committees have considered their detailed reports which give more information on the forecast variations between the original estimate and the revised estimate, however the **main reasons** are shown in Annex 1.

### Movement in Business Rate Income

- 2.6 A significant element of our income is Business Rate Growth. Our latest estimate of Ribble Valley's General Fund share of Business Rate income for the current year predicts our levy will be as follows;

	2018/19 OE £	2018/19 Final NDR1 £	2018/19 RE £
<b>Calculation of Business Rate Retained Income</b>			
Billing Authority NNDR Income	14,622,354	14,622,354	14,622,354
LA share of NNDR income	5,848,942	5,848,942	5,848,942
Less Tariff	4,147,262	4,147,262	4,147,262
	1,701,680	1,701,680	1,701,680
Baseline Funding Level	1,302,823	1,302,823	1,302,823
<b>Retained Rates Income before levy</b>	398,857	398,857	398,857
Less Levy (10% paid to LCC)	-64,147	-52,737	-71,647
Section 31 Grant:			
Multiplier Cap	39,890	43,879	49,831
SBRR	821,568	823,245	836,775
SBRR where 2nd prop occupied	7,172	7,186	6,826
Rural Rate Relief	8,714	8,732	8,040
Supporting Small Businesses (SSB)	6,125	6,138	6,021
Pub Relief	20,417	20,459	18,574
Discretionary scheme - reval relief	21,233	21,277	18,758
Add Section 31 Grant	925,119	930,916	944,825
Add Renewable Energy	81,921	81,921	93,921
<b>Business Rate Income to General Fund</b>	<b>1,341,750</b>	<b>1,358,957</b>	<b>1,365,956</b>
Surplus/(Deficit) brought forward	-25,165	-25,165	-25,165
<b>Total Business Rate Income</b>	<b>1,316,585</b>	<b>1,333,792</b>	<b>1,340,791</b>
Used to fund revenue budget	-475,514	-475,514	-475,514
<b>Remaining to add to earmarked reserve</b>	<b>841,071</b>	<b>858,278</b>	<b>865,277</b>

- 2.7 As a member of the current Lancashire Business Rate Pool we benefit from retaining a levy which would otherwise be payable to the Government. In 18/19 we estimate this will be £644,823.
- 2.8 When setting the original budget we agreed to use £475,514 of our business rate income to fund the revenue budget. Based on the latest position we expect to receive £1.341m (including our retained levy), therefore the difference of £865k will be added to the business rate growth reserve.
- 2.9 This is after allowing for the deficit carried forward from 2017/18 of £25,165. Some elements of the rate retention scheme are calculated on an accruals basis ie the levy and section 31 grant where as others (such as income) are 'fixed' at the start of the year based upon our NNDR1 return.

### Movement in Earmarked Reserves

- 2.10 Annex 2 shows the forecasted transfers to and from earmarked reserves compared with the restated original estimate. In summary the net position is that we anticipate adding £76k less to earmarked reserves in the current year than originally forecasted.

### Overall Changes

- 2.11 A summary of the changes between the original and revised estimate is shown below:

	<b>Difference £000</b>
Committees	145
Depreciation	-37
Other Items	-148
Use of Earmarked Reserves	-76
<b>Net change</b>	<b>-116</b>

- 2.12 This shows that the Council is better off by **£116k** compared with the original estimate. Therefore instead of taking **£170k** from general fund balances at the end of the year, based on these revised estimates we would be taking **£54k** from balances.

## 3 THE LOCAL GOVERNMENT FINANCE SETTLEMENT 2019/20

### Provisional Grant Settlement

- 3.1 The details of our grant settlement are set out in the separate report elsewhere on your agenda. The table below summarises our provisional position.

	<b>2019/20 £m</b>
Settlement Funding Assessment	1.440600
of which:	
Revenue Support Grant	0
Baseline Funding Level	1.440600
New Homes Bonus	1.643759

### **Rural Services Delivery Grant**

- 3.2 The Government previously announced a considerable increase in support for the most sparsely populated rural areas by way of a Rural Services Delivery Grant.
- 3.3 For Ribble Valley we received £107,921 in 2018/19 and were expecting this amount to reduce to £86,603 for 2019/20. The Government however have announced that they will reinstate the level of the grant to the same as the current year. We will therefore gain by £21,318.
- 3.4 From 2017/18 onwards it was agreed this funding will be used to support our net revenue expenditure.
- 3.5 We expect to receive notification of the final settlement figures in early February. We will report our final figures to you at your meeting if possible.

### **Negative Revenue Support Grant (RSG)**

- 3.6 The Government have announced that negative RSG will be eliminated via forgone business rate receipts. This is pleasing news for Ribble Valley as our negative RSG for next year was set to be £109k.

### **Future Years Government Funding**

- 3.7 2019/20 is the final year of the four-year settlement.
- 3.8 The Government have launched two important consultations which will both consider future local government funding;
- Review of local authorities' relative needs and resources (Fair Funding Review)
  - Business Rates Retention Reform
- 3.9 The closing date for both of these consultation papers is 21 February 2018 and it is recommended that you delegate to me in consultation with the Budget Working Group to submit a response on behalf of this Council.

### **Council Tax Referendum Criteria**

- 3.10 As set out in the previous report a referendum must be held where an authority's Council Tax increase is higher than the principles proposed annually by the Secretary of State and approved by the House of Commons.
- 3.11 For 2019/20 the Government have announced the core referendum thresholds:
- District councils 3% or £5 (on band d charge) whichever is higher.
  - County councils 3% with an extra 2% flexibility for social care subject to a maximum Adult Social Care Precept of 6% between 2017/18 – 2019/20 and increases being no more than 2% in 2019/20.
  - Police & Crime Commissioner £24 (on band d charge).
  - Fire & Rescue 3%.
- 3.12 It is important when deciding on our council tax level for next year to consider the amount of income any change will generate. For indicative purposes the table below shows the increased income available to the Council for next year for a both a council tax freeze and a £5 increase.

- 3.13 A £5 increase in our share of the Council Tax would result in a Band D amount of £155.69 (an increase of 3.3%). This would generate £116,045 each year in extra revenue. In addition the increase in our taxbase generates a further £46,262.

	Current Council Tax £	Council Tax increased by £5.00 £
Band D Council Tax	150.69	155.69
Taxbase for 2019/20	23,209	23,209
= Council Tax Income 2019/20	3,497,364	3,613,409
Council Tax income 2018/19	3,451,102	3,451,102
Extra income from Council Tax	46,262	162,307
Of which due to increase in taxbase	46,262	46,262
Of which due to increase in council tax charge	0	116,045

#### 4 MAJOR INCOME SOURCES

##### Council Tax

- 4.1 I have calculated the council taxbase in accordance with proper practices. Our council taxbase for 2019/20 is 23,209. This compares with the current taxbase of 22,902 in 2017/18.
- 4.2 A breakdown of the calculation showing the taxbase by parish is included in Annex 5.
- 4.3 Our current Band D tax is £150.69 and has only been increased twice since 2010/11. We are in the bottom quartile of all district councils at 38th out of 201. Across Lancashire the position in 2018/19 is as follows.

	Average council tax for 2018/19 Band D £
<b>LANCASHIRE</b>	
Ribble Valley	150.69
Chorley	186.37
Wyre	193.94
West Lancashire	197.50
Fylde	201.61
South Ribble	214.61
Lancaster	220.36
Hyndburn	240.52
Pendle	257.64
Rossendale	266.17
Burnley	291.50
Preston	305.37

4.4 As shown in paragraph 3.12 above the maximum income from council tax we can rely on for 2019/20 is £3,613,409 based upon a £5 increase in Band D. If you were to decide to increase our Band D council tax, you can see from the above table, we would still have the lowest in Lancashire by a considerable margin.

### New Homes Bonus Scheme (NHB)

4.5 The local government grant settlement confirmed no changes to the New Home Bonus Scheme for 2019/20. i.e.

- the number of years for which legacy payments are made will remain at 4 years from 2018/19; and
- the baseline for housing growth set initially at 0.4% for 2017/18 will remain at this level

4.6 New Homes Bonus grant will continue to be shared 80:20 between district and county councils in two tier areas. It is paid as an unringfenced grant, which means local authorities are free to decide how to spend it. The NHB can be spent on either revenue or capital, or placed in a local authority's reserves.

4.7 Our provisional total allocation for next year is £1,643,759 compared with £1,575,908 for the current year.

4.8 As referred to in the previous report, we have challenged the calculation of our allocation with regards to affordable homes and also the impact of downbandings and hoping this will be successful.

4.9 We currently commit £1.105m of new homes bonus each year to fund the revenue budget. As you are aware we also use some of our allocation to support our capital programme. The capital programme report also on this agenda sets out how much we intend to use over the next 5 years. The table below shows our allocation compared with total usage agreed to date.

Use of New Homes Bonus monies												
Relates to:	Received in year											
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
2011/12	62,046	62,046	62,046	62,046	62,046	62,046						
2012/13		117,599	117,599	117,599	117,599	117,599						
2013/14			188,053	188,053	188,053	188,053	188,053					
2014/15				227,108	227,108	227,108	227,108					
2015/16					373,810	373,810	373,810	373,810				
2016/17						398,268	398,268	398,268	398,268			
2017/18							389,751	389,751	389,751	389,751		
2018/19								414,079	414,079	414,079	414,079	
2019/20									441,661	441,661	441,661	441,661
2020/21										?	?	?
2021/22											?	?
2022/23												?
	<b>62,046</b>	<b>179,645</b>	<b>367,698</b>	<b>594,806</b>	<b>968,616</b>	<b>1,366,884</b>	<b>1,576,990</b>	<b>1,575,908</b>	<b>1,643,759</b>	<b>1,245,491</b>	<b>855,740</b>	<b>441,661</b>
Allocated to date:												
Revenue base	60,000	60,000	60,000	333,780	676,065	786,961	793,079	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000
Revenue in year						6,000						
Capital	0	0	100,000	85,000	35,662	57,749	175,618	201,090	313,600	272,000	272,000	0
	60,000	60,000	160,000	418,780	711,727	850,710	968,697	1,306,090	1,418,600	1,377,000	1,377,000	1,105,000
Adjustment			-10,029	10,029								
Unallocated	2,046	119,645	217,727	165,997	256,889	516,174	608,293	269,818	225,159	-131,509	-521,260	-663,339
Bal C/fwd	2,046	121,691	339,418	505,415	762,304	1,278,478	1,886,771	2,156,589	2,381,748	2,250,239	1,728,979	1,065,640

## Business Rates

- 4.10 We have now completed our NNDR1 return which we will submit to the Government by 31 January 2019. Based on the new Lancashire Business Rate Pilot Pool arrangements we anticipate our share of business rates for next year will be as follows:

	2019/20 as per NNDR1 £
<b>Calculation of Business Rate Retained Income</b>	
Billing Authority NNDR Income	14,976,273
LA share of NNDR income	8,386,713
Less Tariff	6,364,375
	2,022,338
Baseline Funding Level	1,440,601
<b>Retained Rates Income</b>	<b>581,737</b>
<b><u>Less Payments under pilot pool arrangements</u></b>	
5% of extra growth contribution to risk reserve under new pilot arrangements	-29,555
25% of extra growth contribution to strategic growth fund under new pilot arrangements	-147,776
<b><u>Section 31 Grant:</u></b>	
Multiplier Cap	73,288
SBRR	1,190,654
SBRR loss of supplementary multiplier income	42,201
SBRR where 2nd prop occupied	9,659
Rural Rate Relief	11,624
Supporting Small Businesses (SSB)	7,702
Pub Relief	
Discretionary scheme	12,042
Retail Relief	289,125
Add Section 31 Grant	1,636,295
Add Renewable Energy	93,820
<b>Total Business Rate Income to General Fund</b>	<b>2,134,521</b>
Surplus/(Deficit) brought forward	224,211
<b>Total Business Rate Income</b>	<b>2,358,732</b>
Used to fund revenue budget	-675,514
<b>Remaining to add to earmarked reserve</b>	<b>1,683,218</b>

- 4.11 We have obviously had to make assumptions about the potential of successful appeals, bad debts and also growth in our business rates base.

- 4.12 As a member of the Lancashire Business Rate Pilot Pool our tier split will increase from 40% to 56% and we will make payments of 5% and 25% of our extra growth to a risk reserve and a strategic growth fund respectively.
- 4.13 Our estimates suggest that the total income for next year will be £2,358,732 (compared with £1,340,791 in 2018/19). We will use £675k next year to fund our revenue budget. If approval is given for the Edisford All Weather Pitch capital scheme then this will be funded from business rate growth.

<b>Summary of Business Rate Growth received and used each year</b>							
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	actual	actual	actual	actual	actual	estimate	estimate
	£	£	£	£	£	£	£
Business Rate Growth	263,276	364,973	612,969	375,742	1,400,964	1,340,791	2,358,732
Used to support Revenue Budget	-47,165	-262,926	-262,926	-262,926	-275,514	-475,514	-675,514
Used to support Capital Programme						-95,406	-1,522,540
Transferred to general fund balances	-139,311	0	0	0	0	0	0
Surplus/deficit for year	76,800	102,047	350,043	112,816	1,125,450	769,871	160,678
Of which:							
Added to volatility reserve	76,800	102,047	350,043	112,816	904,390	0	0
Added to growth reserve	0	0	0	0	221,060	769,871	160,678
	76,800	102,047	350,043	112,816	1,125,450	769,871	160,678
<u>Business Rate Volatility Reserve</u>							
Opening Balance b/fwd	135,904	212,704	314,751	664,794	777,610	1,682,000	1,682,000
Closing Balance c/fwd	212,704	314,751	664,794	777,610	1,682,000	1,682,000	1,682,000
<u>Business Rate Growth Reserve</u>							
Opening Balance b/fwd					0	221,060	990,931
Closing Balance c/fwd					221,060	990,931	1,151,609

- 4.14 The volatility reserve stands at £1.682m. This provides a safety net protection which we have had to forgo as a pool member at 92.5% of our business rates baseline though the new pilot pool will have a 95% safety net overall. We are now in a position to use our business rate income in year to contribute more to fund both the revenue budget and capital programme.

## 5 COLLECTION FUND

- 5.1 The council tax is a combination of various factors, namely:

- ❖ The net spending requirements of -
  - ❖ Lancashire County Council
  - ❖ Lancashire Police and Crime Commissioner
  - ❖ Lancashire Combined Fire Authority
  - ❖ Ribble Valley Borough Council
  - ❖ The Parish Councils in our area
- ❖ Surplus/deficit on the council tax share of the collection fund
- ❖ Council tax base at band D equivalent

- 5.2 The Business Rates Retention Scheme is also operated via our Collection Fund and therefore we also now have a surplus or deficit in respect of Business Rates at the end of each financial year.
- 5.3 I have already assessed the potential surplus/deficit on the collection fund. I estimate the Collection Fund will produce an overall surplus of £1,179,278 this year. This consists of a surplus for council tax of £618,752 and a surplus in respect of Business Rates of £560,526.
- 5.4 The Council Tax surplus will be shared amongst all the major precepting authorities. Our share of the surplus is £61,419.
- 5.5 The Business Rates surplus will be shared between the Government, Lancashire County Council, Lancashire Combined Fire Authority and ourselves in 2019/20. Our share of the surplus is £224,211.
- 5.6 A statement showing the Collection Fund is attached at Annex 3.

## **6 REVENUE BUDGET 2019/20**

### **Base Budget Position**

#### **Introduction**

- 6.1 Committee budgets include provision for pay and price increases of 2.0%. Some savings have been identified across committee budgets and these have been presented within the budget reports. The Budget Working Group recommended that any growth items would have to be funded from identified savings. Fees and charges have also been reviewed by committees and have been increased by at least the rate of inflation where feasible. All committees have now considered their draft budgets for next year.

## Provisional Base Position

- 6.2 The provisional base position for next year as submitted to service committees is shown below, compared with the original budget for 2018/19.

<b>Committee</b>	<b>Original 2018/19 £</b>	<b>Original 2019/20 £</b>	<b>Difference</b>
Planning and Development	461,540	392,030	-69,510
Community Services	3,764,020	3,971,610	207,590
Economic Development	270,240	288,990	18,750
Health and Housing	976,510	1,002,780	26,270
Policy and Finance	1,930,790	2,239,350	308,560
<b>Total of Committees</b>	<b>7,403,100</b>	<b>7,894,760</b>	<b>491,660</b>
<b>Capital Adjustments:</b>			
Depreciation	-892,620	-1,004,630	-112,010
Minimum Revenue Provision	130,560	126,062	-4,498
<b>Total Expenditure</b>	<b>6,641,040</b>	<b>7,016,192</b>	<b>375,152</b>
<b>Other Items</b>	<b>-2,953,071</b>	<b>-4,116,407</b>	<b>-1,163,336</b>
<b>Added to/(taken from) Earmarked Reserves see Annex 4</b>	<b>1,416,194</b>	<b>2,137,675</b>	<b>721,481</b>
Use of General Balances	<b>-170,738</b>	?	<b>170,738</b>
<b>Net Expenditure</b>	<b>4,933,425</b>	<b>5,037,460</b>	<b>104,035</b>
<b>Less Funding</b>			
Business Rates Baseline	-1,302,823	-1,440,601	-137,778
Revenue Support Grant	-109,149	0	109,149
Council Tax Surplus	-70,351	-61,419	8,932
Council Tax income (current Band D)	-3,451,102	-3,497,364	-46,262
<b>Total Funding</b>	<b>-4,933,425</b>	<b>-4,999,384</b>	<b>-65,959</b>
Budget Gap	0	38,076	

## Committee Expenditure

- 6.3 As shown Committee expenditure is set to increase by £492k. The reasons for this, again, are varied and have been reported to service committees in the budget reports. In summary the main reasons for this are shown in Annex 5.

## Capital Adjustments

- 6.4 The total depreciation we are taking out of our committee estimate is increasing from £893k in 2018/19 to £1.004m in 2019/20. This reflects the increase in capital charges included in committee estimates due to the implementation of schemes in the capital programme.

## Movement of Other items

- 6.5 When we prepared our original estimate for 2018/19 we anticipated 'other items' would reduce our net budget by £2,953,071 however our draft budget for next year anticipates these will reduce our budget by £4,116,407. This is a difference of £1,163k and can be explained below.

<b>Movement on Other Items</b>	<b>£000</b>
More New Homes Bonus to be received	-70
More Business Rate Income to be received	-1,025
Extra interest receipts anticipated	-80
Rural Services Delivery Grant (rolled into Business Rate Baseline)	107
New Levy Account Surplus payment	-20
Contingency for pay award in 2018/19 not needed in 2019/20	-75
	<b>-1,163</b>

### **Major Changes not included in Committee Budgets for 2019/20**

- 6.6 As you are aware we have seen significantly less income from the sale of paper and card than the amount originally budgeted for (£47,600) in the current year. Whilst we have reduced the revised estimate for 2018/19 by £38,650 to £8,950, we have left the 2019/20 base budget at its previous level.
- 6.7 Community Committee at its meeting on 8/1/19 considered a report which stated that LCC believed they hold the exclusive rights as the Disposal Authority for all material collected on their behalf. They queried why income for paper and card has not been passed on to them since 1 April 2018 (when cost sharing ended). They were however prepared to consider sharing the income 50:50. Community Committee agreed to this arrangement.
- 6.8 Hence assuming income in 2019/20 is at broadly similar to that received in the current year (£9k) and that half will be passed to LCC, then it is recommended that we reduce the base budget to a net amount of £4,550. This will be a reduction of £44,300. This budget will need to be kept under review.
- 6.9 We also need to add to our budget the revenue implications of any further new capital schemes you may have agreed as part of the previous agenda item regarding the 5 year capital programme. Two new schemes proposed for 2019/20 have revenue implications – these are;
- Edisford All Weather Pitch £8,120
  - Committee Administration IT system £3,400

### **New Budget Gap**

- 6.10 Assuming you agree the above capital schemes and we bring in the reduction in income for paper and card, the new budget gap is £93,896.

## **7 BUDGET WORKING GROUP**

### **Background**

- 7.1 The Budget Working Group has again met frequently throughout the year to consider the Council's financial position.
- 7.2 Meetings have inevitably focussed on our business rate income, new homes bonus and council tax income as these are now our key income streams and will be in the future. The Budget Working Group considered the overall budget position for next year and the shortfall of £93,896.

## Budget Recommendations

1. How much of general fund balances should be used to finance the revenue budget shortfall?

**The BWG considered this and recommend that the full shortfall of £93,896 can be met from general fund balances.** This is below the £250k level which has been used previously.

2. Examination of how much business rates growth should we use to fund the revenue budget.

We have now completed our draft NNDR1 return for 2019/20. **The BWG recommend that, in line with the budget forecast, we increase the amount used to fund our revenue budget from £475k to £675k.** We will also be using £1.522m of business rate growth to fund the Edisford Artificial Pitch scheme and another 4 schemes in 2019/20 as part the capital programme. (depending on approval in the previous report on your agenda).

3. How much New Homes Bonus we can use to support the revenue budget – To date we use our New Homes Bonus allocation to support the revenue budget (currently £1.105m) and also to provide much needed funding for the capital programme. The Government have announced our allocation of £1.644m and that there will be no changes to the scheme next year

**The BWG recommend using £1.105m of our total NHB to fund the revenue budget.** We will also be using £314k to fund schemes in 2019/20 as part of the capital programme.

4. Whether our council tax should be increased for 2019/20. – The Budget Working Group considered the level of our council tax, at £150.69 for a Band D property, and the budget pressures facing the Council. They also considered the amount of extra income a £5 increase in our Band d tax would generate.

**The BWG recommend a Council Tax freeze for 2019/20.**

7.4 The above changes result in a balanced budget as shown below:

<b>Committee</b>	<b>Original 2019/20 £</b>
Total of Committees after capital adjustments	7,016,192
Add Budget changes since draft reports	55,820
<b>Total Expenditure</b>	<b>7,072,012</b>
Other Items	-4,116,407
Added to/(taken from) Earmarked Reserves	2,137,675
Use of General Balances (balancing figure)	-93,896
<b>Net Expenditure</b>	<b>4,999,384</b>
<b>Less Funding</b>	
Business Rates Baseline	-1,440,601
Council Tax Surplus	-61,419
Council Tax Income	-3,497,364
<b>Total Funding</b>	<b>-4,999,384</b>
Budget Gap	0

## 8 ROBUSTNESS OF THE ESTIMATES AND BALANCES AND RESERVES

### Introduction

- 8.1 There is a legal requirement under Section 25 of the Local Government Act 2003 for the Council's Section 151 officer to report on the robustness of the budget and the adequacy of the Council's balances and reserves.

### Robustness of the Budget

- 8.2 In order to ensure the Council sets a robust budget we follow the processes below;
- ❖ Accountancy staff carry out monthly budget monitoring in conjunction with budget holders and regularly report the outcomes to Corporate Management Team
  - ❖ Service Committees also receive regular budget monitoring reports
  - ❖ Heads of Service are given responsibility for managing their budgets
  - ❖ We prepare our financial plans using a base budget concept whereby any increases/reductions in the level of services are considered over and above the base budget and approval must be sought/virements requested
  - ❖ We have a Budget Working Group consisting of members and the Council's Corporate Management Team which meets on a regular basis to make recommendations to officers and service committees in order to maintain a high level of control over our financial position and ensure we manage our finances strategically and effectively.
  - ❖ We prepare three year budget forecasts and also a Medium Term Financial Strategy which considers our budget pressures in the medium to longer term

Budget Area	Measures Taken
Future/Current pressures	<p><b>Ongoing cost of Planning Appeals:</b></p> <ul style="list-style-type: none"> <li>• This includes the cost of defending appeals by our own staff and also the engagement of consultants and barristers to act on our behalf. There are a number of appeals which are current.</li> <li>• This also includes costs awarded against the Council by the Planning Inspector at appeal stage, both settled and outstanding. There may be future cost decisions against the Council when defending planning appeals.</li> </ul> <p><b>Business Rates</b> Due to the volatility and also the complexity of how the Business Rates Retention scheme works and further uncertainties surrounding issues such as appeals, growth estimates, I recommend not relying on the full amount of anticipated income for next year. See paragraph 4.12.</p> <p><b>New Homes Bonus</b> Our allocation for next year will be £1.644m. We have committed using £1.105m each year to support revenue. In addition the 5 year capital programme, if approved, relies on using some of our NHB.</p> <p>Considerable changes were announced in 2016 with regard to the introduction of a baseline level of growth and a reduction in the number of years of legacy payments. Indeed further changes may be made in future years, particularly around whether payments should be allowed for homes built following a planning appeal. The NHB will also need to be kept under review as it forms a major element of our funding for both our revenue and capital budgets.</p> <p><b>Impact of Brexit</b> The financial implications for the Council of the UK leaving the European Union are unknown at this stage however we will keep this under review.</p> <p><b>Revenue Impact of Capital Programme</b> The revenue implications of the capital programme for 2019/20 have been built into the revenue budget in particular the budget assumes the All Weather Pitch scheme is complete and operational by September 2019.</p> <p><b>Income Streams</b> The income share from the VAT shelter continues to decline. This funding has been used to date to support the capital programme and not been relied upon to fund</p>

Budget Area	Measures Taken
	the revenue budget.
Consideration of Inflation and Interest Rates	<p>Inflation has been added to appropriate budgets at 2.0% for price increases. The amount agreed for the second year of the pay award has also been factored into our estimates. Nationally this averages 2.802%. Our budget has been prepared based on actual salary increases for next year.</p> <p>The prospects for interest rates are regularly reviewed. We anticipate a small increase in interest rates next year; however we also plan to use significant levels of our earmarked reserves to fund the capital programme.</p> <p>Obviously the prospects for inflation and interest rates will need to be closely monitored as national and international events unfold.</p>
Savings Considerations	The budget reports presented to each service committee included identified savings for 2019/20. These will be monitored closely throughout the year to ensure they are achieved.
Use of reserves and balances	Careful consideration is given to the use of reserves and balances when setting the budget to ensure that future budgets are sustainable.

8.3 I am confident with all these measures in place that the Council continues to manage its finances to a high standard and prepares robust budget plans.

### **Adequacy of Reserves**

8.4 The requirement for financial reserves is acknowledged in statute. Sections 31A, 32, 42A and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

8.5 The Chartered Institute of Public Finance and Accountancy (CIPFA) issued Local Authority Accounting Panel (LAAP) bulletin 99 in July 2014 regarding Local Authority Reserves and Balances. This replaced bulletin 77 and gives important guidance to local authorities.

8.6 *CIPFA guidance states that:* when reviewing their medium term financial plans and preparing their annual budgets local authorities should consider the establishment and maintenance of reserves. These can be held for three main purposes:

- ❖ a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- ❖ a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves;
- ❖ a means of building up funds, often referred to as earmarked reserves to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the General Fund.

8.7 In order to assess the adequacy of unallocated general reserves when setting the budget, it is crucial to take account of the strategic, operational and financial risks facing the authority. The assessment of risks should include external risks, such as flooding, as well as internal risks, for example, the ability to deliver planned efficiency savings.

**General Fund Balances**

8.8 At this stage general fund balances are estimated as follows:

	<b>£000</b>
Opening Balance 1 April 2018	2,533
Estimated Amount to be taken from Balances in 2018/19	-54
<b>Estimated Balances in Hand 31 March 2019</b>	<b>2,479</b>

8.9 The level of balances to retain is a matter of professional judgement but should be set in the context of the authority’s medium term financial strategy and the risks facing the authority.

8.10 My view, especially bearing in mind our record of strong budgetary control, is that the minimum level of balances we should hold is £700,000. This more importantly is the figure that you have previously agreed in the Medium Term Financial Strategy and is recommended in the latest version elsewhere on the agenda.

8.11 Bearing this in mind and our previous good record in achieving savings in the revenue budget as the year progresses my judgement is that in 2019/20 the maximum amount to be used to fund recurring expenditure should be no more than £250,000. This is based upon our sound system of financial control and our recent track record of underspending during the year.

**Earmarked Reserves**

8.12 Annex 4 shows the Council’s earmarked reserves together with any movements forecast for 2018/19 and the 2019/20 financial year.

8.13 The earmarked reserves are used for mainly supporting the revenue budget but are also used to fund the capital programme. They are judged to be more than adequate to meet the commitments and forecast expenditure facing the Council.

## 9 BUDGET WORKING GROUP RECOMMENDED REVENUE BUDGET 2019/20

- 9.1 If you agree to the Budget Working Group's recommendations, the resultant budget for 2019/20 is set out below. This would still leave £2.385m in general fund balances at the end of March 2020.

<b>Committee</b>	<b>Original 2018/19 £</b>	<b>Original 2019/20 £</b>
Planning and Development	461,540	392,030
Community Services	3,764,020	4,024,030
Economic Development	270,240	288,990
Health and Housing	976,510	1,002,780
Policy and Finance	1,930,790	2,242,750
<b>Total of Committees</b>	<b>7,403,100</b>	<b>7,950,580</b>
<b>Capital Adjustments</b>		
Less Depreciation (included in above)	-892,620	-1,004,630
Add Minimum Revenue Provision (MRP)	130,560	126,062
<b>Total Expenditure</b>	<b>6,641,040</b>	<b>7,072,012</b>
<b>Other Items</b>		
External Interest - Payable	7,030	6,530
Interest - Earned	-20,000	-100,000
Rural Services Delivery Grant	-107,921	0
Contingency for pay award	75,000	0
Levy Account Surplus	0	-20,446
<b>New Homes Bonus</b>		
New Homes Bonus Allocation Received	-1,573,388	-1,643,759
<b>Business Rates</b>		
Retained Rates Income	-398,857	-581,737
Renewable Energy	-81,921	-93,820
Section 31 Grant for Business Rates	-930,916	-1,636,295
Levy payable to LCC	52,737	0
Pilot Pool Payments – 5% to risk reserve	0	29,555
– 25% to strategic growth fund	0	147,776
Share of Business Rates Deficit/(Surplus)	25,165	-224,211
Transfer From/To Various Earmarked Reserves (Annex 4)	1,416,194	2,137,675
<b>Net Expenditure</b>	<b>5,104,163</b>	<b>5,093,280</b>
Adjustment to Balances to Get to Agreed Budget	-170,738	-93,896
<b>Agreed budget for 2018/19</b>	<b>4,933,425</b>	
<b>Recommended budget for 2019/20</b>		<b>4,999,384</b>

## 10 BUDGET AND COUNCIL TAX REQUIREMENT

- 10.1 We are required as a billing authority, to make certain calculations regarding the budget and council tax requirement. Obviously the calculation is based upon the information set out above.

<b>BUDGET AND COUNCIL TAX REQUIREMENT</b>	
	<b>£</b>
RVBC Net Budget	4,999,384
Plus Parish Precepts (Annex 6)	450,764
	<b>5,450,148</b>
Less - Settlement Funding Assessment	-1,440,601
<b>Net Requirement Before Adjustments</b>	<b>4,009,547</b>
Council Tax Surplus	-61,419
<b>Council Tax Requirement (Including Parishes)</b>	<b>3,948,128</b>

## 11 UPDATED THREE YEAR BUDGET FORECAST

- 11.1 I have updated the three year forecast assuming the above budget for 2019/20 is agreed.
- 11.2 The forward projections included are based upon our core base budget and capital programme. As you will appreciate these will change as we progress through 2019/20 to reflect the very latest income and expenditure projections.
- 11.3 A key impact on our future budget will be the outcome of the Fair Funding Review and the changes arising from Business Rate Retention Reforms in 2020/21.
- 11.4 With regards to New Homes Bonus, I have assumed continuing to rely on using £1.105m to fund the revenue budget.
- 11.5 With regards to Business Rates, the BWG recommended using an extra £400k for each of the three years 18/19, 19/20 and 20/21. However it was recognised that this amount needed to be profiled over the period as follows; 18/19 an extra £200k, 19/20 an extra £400k and 20/21 an extra £600k, taking the average amount used to fund the revenue budget to £676k. For the new third year of the forecast ie 21/22 I have, at this stage, assumed we will rely on the same level, ie £676k.
- 11.6 In terms of council tax levels I have included for **illustration purposes** the maximum allowed increase each year. Clearly the decision on our council tax level for will be taken as part of each year's budget setting round. It is worth noting that the Government have indicated, in our Spending Power figures, we will be able to increase our council tax by £5 each year.
- 11.7 I have assumed the council taxbase will increase by 1% in each year of the forecast.
- 11.8 Our MTFs is the Council's key financial planning document. It aims to provide the Council with an assurance that our spending plans are affordable over the Medium Term (3 year

period). The MTFS will now be updated and reported to the Budget Working Group to consider in detail our future budget pressures

11.9 These assumptions result in a budget forecast for the next three years of:

### Three Year Budget Forecast

	2019/20		2020/21		2021/22		2022/23	
	£		£		£		£	
Net Expenditure	7,010,306		7,294,869		7,486,756		7,682,611	
Interest Receipts	-100,000		-75,000		-75,000		-75,000	
Use of Superannuation reserve	-36,512		-36,512		-36,512		-36,512	
Rural Services Grant	0		0		0		0	
Use of Business Rate Growth	-675,514		-875,514		-675,514		-675,514	
Use of New Homes Bonus	-1,105,000		-1,105,000		-1,105,000		-1,105,000	
Use of Balances	-93,896		-250,000		-250,000		-250,000	
<b>Reductions in Expenditure Required</b>	<b>0</b>		<b>162,302</b>		<b>-74,713</b>		<b>-112,962</b>	
<b>Budget Requirement</b>	<b>4,999,384</b>		<b>5,115,144</b>		<b>5,270,017</b>		<b>5,427,623</b>	
Core Government Funding								
Business Rates Baseline	1,440,601		1,440,601		1,440,601		1,440,601	
Coll Fund Surplus/(Deficit)	61,419		25,000		25,000		25,000	
<b>Precept</b>	<b>3,497,364</b>		<b>3,649,543</b>		<b>3,804,416</b>		<b>3,962,022</b>	
Tax Base	23,209		23,441	1%	23,676	1%	23,912	1%
Band D Council Tax	150.69	0%	155.69	£5 max	160.69	£5 max	165.69	£5 max
<b>Effect of above on General Fund Balances</b>								
<b>General Fund Balances</b>	<b>2019/20</b>		<b>2020/21</b>		<b>2021/22</b>		<b>2022/23</b>	
	£		£		£		£	
Brought Forward	2,479,315		2,385,419		2,135,419		1,885,419	
Used	-93,896		-250,000		-250,000		-250,000	
Carried Forward	2,385,419		2,135,419		1,885,419		1,635,419	

11.10 The above forecast shows that if our estimates are correct we will have a budget surplus in 2020/21 of £162k though this assumes using £250k from balances. There is a forecast gap in 2021/22 of £75k and £113k in 2022/23. **However I must stress that the outcome of the Fair Funding Review and the implications of Business Rate Retention Reforms will be crucial in terms of our future budget forecast and therefore to some extent the forecast beyond 2019/20 is impossible to predict with any certainty.**

11.11 The Budget Working Group will continue to review the Budget Forecast as we enter the next financial year.

## 12 ILLUSTRATIVE TOTAL COUNCIL TAX AT BAND D

12.1 Finally I have shown below our anticipated total Band D council tax based on the latest information. I must stress these are indicative figures at this stage.

	Meeting Date to agree council tax	Actual Band D Council Tax 2018/19 £	Estimated Band D Council Tax 2019/20 £	change
Ribble Valley		150.69	150.69	0
Parishes (average)		19.00	19.42	2.2%
Lancashire County Council	14 Feb 19	1,294.92	1346.59	3.99%*
Police and Crime Commissioner for Lancashire	?	177.45	201.45	13.5% (£24)
Lancashire Combined Fire Authority	18 Feb 19	67.46	69.48	2.99%
		<b>1,709.52</b>	<b>1,787.63</b>	<b>4.57%</b>

\*Includes 1% social care precept

## 13 RECOMMENDED THAT COMMITTEE

- 13.1 Approve the revised budget for 2018/19.
- 13.2 Delegate the submission of a response to the two consultation papers referred to in paragraph 3.8 to the Director of Resources in consultation with the Budget Working Group.
- 13.3 Approve the Budget Working Group's recommendations and set a budget and council tax requirement for 2019/20 as set out in Section 10.1.
- 13.4 Recommend the budget and council tax requirement to the Full Council meeting on 5 March 2019.

DIRECTOR OF RESOURCES

PF13-19/JP/AC  
28 January 2019

**SPECIAL POLICY & FINANCE COMMITTEE  
VARIATIONS BETWEEN ORIGINAL AND REVISED ESTIMATE 2018/19**

Description	Variances from Original Estimate 2018/19 to Revised Estimate 2018/19 £
<b>HEALTH AND HOUSING COMMITTEE</b>	
<p><b>ALL cost centres - Support Services</b> Net increase in Support Services recharges for the Health and Housing Committee overall, following the departmental restructure and the yearly re-assessment of costs to date and time allocations in all support services areas.</p>	74,260
<p><b>HGBEN - Housing Benefits</b> Rent Allowance subsidy receivable from the Department for Work and Pensions is estimated to be £35,780 higher than Rent Allowance payments, after adjusting for recovery of housing benefits overpayments and non-cash transactions.</p>	11,680
<p><b>HGBEN - Housing Benefits</b> Additional income has been received in-year from the Department for Work and Pensions for various benefit changes and reforms the Council is required to implement in-year.</p>	-16,670
<p><b>IMPGR - Improvement Grants</b> Estimated increase in Disabled Facilities Grants administration fees to be received in 2018/19. This is due to the increased numbers and value of Disabled Facilities Grants completed in-year to date (because of an increase in Disabled Facilities Grants funding from central government) and the increase from 5% to 10% for the administration fee charged by the Council on most categories of grants.</p>	-29,480
<b>COMMUNITY SERVICES COMMITTEE</b>	
<p><b>COMMD: Community Services</b> Increased salary, NI &amp; superannuation costs in part due to the allowance for staff turnover factored into the original estimate not materialising and also due to an agent being employed to cover for a period when the Pre-Planning Advice Officer post was vacant.</p> <p>Additionally, the budget allowed for a pay award at 2%, but this was finally settled at an average rate of 2.707%. This additional increase was allowed for under the separate corporate contingency budget - which is now being recognised under the service budgets.</p>	14,440
<p><b>VARIOUS: Car Parks</b> Lower than estimated income from car parking charges. Partly due to Peel Street car park being sold at the beginning of the financial year, and reduced estimated income at Lowergate, Slaidburn &amp; Church Walk car parks.</p>	14,540
<p><b>EALLW: Edisford All Weather Pitch</b> Increased estimated income from the 3G pitch - in particular adult usage.</p>	-19,530

**SPECIAL POLICY & FINANCE COMMITTEE  
VARIATIONS BETWEEN ORIGINAL AND REVISED ESTIMATE 2018/19**

Description	Variances from Original Estimate 2018/19 to Revised Estimate 2018/19 £
<b><u>MUSEM: Clitheroe Castle Museum</u></b> Reduced estimated income from museum admissions, room hire and sale of goods.	12,320
<b><u>PAPER: Paper Collection</u></b> Lower than estimated income from the sale of waste paper. This is due to the market price for the sale of paper currently being very low.	38,650
<b><u>RCOLL: Refuse Collection</u></b> Increased estimated expenditure on loaders wages. This is due to the allowance for staff turnover built into the original estimate not materialising. Additionally, the budget allowed for a pay award at 2%, but this was finally settled at an average rate of 2.707%. This additional increase was allowed for under the separate corporate contingency budget - which is now being recognised under the service budgets.	10,580
<b><u>VARIOUS: Refuse Collection Vehicles</u></b> Increased estimated diesel costs based upon estimated usage.	20,960
<b><u>RPOOL: Ribblesdale Pool</u></b> Lower than estimated income from swimming lessons as lessons are not currently booked to full capacity.	30,400
<b><u>RVPRK: Ribble Valley Parks</u></b> S106 monies previously received released to fund expenditure on Whalley Moor Woodland, Primrose Lodge and Calderstones Open Spaces.	-54,590
<b><u>STCLE: Street Cleansing</u></b> Increased estimated wages costs as the allowance for staff turnover factored into the original estimate not materialising.  Additionally, the budget allowed for a pay award at 2%, but this was finally settled at an average rate of 2.707%. This additional increase was allowed for under the separate corporate contingency budget - which is now being recognised under the service budgets.	10,810
<b><u>TFRST: Waste Transfer Station</u></b> Expenditure incurred on hiring a WAMITAB qualified consultant. For the transfer station to be able to operate the Council must have a WAMITAB trained representative. No employees are currently qualified, however two employees are currently undergoing training.	12,700
<b><u>TRREF: Trade Refuse Collection</u></b> Increased estimated tipping charges payable to Lancashire County Council based upon the estimated commercial waste tonnages to be collected.	12,710
<b><u>TRREF: Trade Refuse Collection</u></b> Increased estimated income from trade customers: Commercial (-£32,760) and charitable (-£7,900) based upon the current customer base.	-40,660

**SPECIAL POLICY & FINANCE COMMITTEE  
VARIATIONS BETWEEN ORIGINAL AND REVISED ESTIMATE 2018/19**

Description	Variances from Original Estimate 2018/19 to Revised Estimate 2018/19 £
<p><b><u>TRREF: Trade Refuse Collection</u></b> A new charge for the issue of Waste Transfer Notes to all commercial customers was introduced from 01 April 2018.</p>	-12,220
<b>PLANNING AND DEVELOPMENT COMMITTEE</b>	
<p><b><u>BCFEE: Building Control Fee Earning Account</u></b> Income to date is lower than estimated for 2018/19 due to a lower number of large commercial applications. The income estimate is based on actual income received at the date of review plus an estimate for the remainder of the year based on prior year brought forward. The service is forecast to make an overall net loss, which will be met from the Building Control earmarked reserve. Corporate Management Team will be looking further at the deficit position on the service over coming months.</p>	20,000
<p><b><u>PENDU: Pendle Hill User Group</u></b> The council holds an earmarked reserve on behalf of the AONB and Pendle Hill Landscape Partnership. A large invoice has been paid on their behalf in year, and funded from the earmarked reserve. There has also been a small contribution received in year.</p>	15,560
<p><b><u>PLANG: Planning Control &amp; Enforcement</u></b> Spend on consultants in respect of planning appeals year to date is higher than that estimated. This increase in expenditure over the original estimate will be funded from the planning earmarked reserve</p>	22,530
<p><b><u>PLANG: Planning Control &amp; Enforcement</u></b> The planning fee estimate has been increased for the year based on planning applications received to date. Pre-application fees have been increased following this committee's decision on 1st November 2018 to fund an increase in the hours worked of the Pre-Application Advice Officer from 22.5 hours to 37 hours per week.</p>	-82,150
<p><b><u>PLANP: Planning Policy</u></b> Following approval of the Longridge Neighbourhood Plan to proceed to referendum this financial year a grant of £20k will be available to the council (Planning and Development Committee 29 November 2018). Any balance of unspent grant in year will be set aside in earmarked reserves to meet any future Neighbourhood Plan costs.</p>	-20,000
<b>POLICY &amp; FINANCE COMMITTEE</b>	
<p><b><u>CEXEC: Chief Executive's Department</u></b> Employee turnover to the date of the revised estimate is below that budgeted for, increasing expenditure on salaries, national insurance and superannuation.</p>	46,940
<p><b><u>CIVST: Civic Suite</u></b> A refund of National Non Domestic Rates was received in 2018/19 following a</p>	-6,300

**SPECIAL POLICY & FINANCE COMMITTEE  
VARIATIONS BETWEEN ORIGINAL AND REVISED ESTIMATE 2018/19**

Description	Variances from Original Estimate 2018/19 to Revised Estimate 2018/19 £
successful appeal against the 2010 rateable value of the council offices buildings (see below - split between CIVST and CLOFF)	
<b><u>CLOFF: Council Offices</u></b> A refund of National Non Domestic Rates was received in 2018/19 following a successful appeal against the 2010 rateable value of the council offices buildings (see above - split between CIVST and CLOFF)	-37,090
<b><u>CLOFF: Council Offices</u></b> Budget for potential liability in relation to utility charges	25,450
<b><u>FMISC: Finance Miscellaneous</u></b> Reduction in income from VAT shelter money paid by Onward Homes. This is due to a dramatically lower level of spend that falls under the VAT shelter arrangements by Onward Homes. This also impacts on the level of sums transferred to earmarked reserves.	68,370
<b><u>FMISC: Finance Miscellaneous</u></b> The council's bank charges were previously recharged out to other services/committees, but will now remain under this cost centre as corporate banking charges. Therefore they show as an increase in costs under this cost centre	13,050
<b><u>FMISC: Finance Miscellaneous</u></b> Increased costs in respect of the charges incurred by the council from accepting credit and debit card payments. This charge was previously netted off the council's interest receipts, but is now shown here as part of the council's corporate banking charges.	21,500
<b><u>RESOR: Resources Department</u></b> Employee turnover to the date of revised estimate is below that budgeted for, increasing expenditure on direct employee costs. Also there has been a reallocation of costs for the annual deficit recovery payment for superannuation.	25,410
<b><u>RESOR: Resources Department</u></b> Non-recurring purchases brought in to the revised estimate as follows: Software and consultancy costs to aid compliance with the HMRC 'making tax digital' agenda £4,320, Consultancy fee to improve upon the reporting capabilities of the financial information system £2,720 (funds have been diverted from travel expenses £620, telephone system £1,000 and conference expenses £1,100 to pay for this) and costs to expand the council's online payments facility £9,140 as approved by Policy and Finance committee on 20th November 2018	16,180
<b><u>Movement in Support Services</u></b>	-77,530
<b><u>Movement in Capital (Depreciation Charges)</u></b>	11,570

**SPECIAL POLICY & FINANCE COMMITTEE  
VARIATIONS BETWEEN ORIGINAL AND REVISED ESTIMATE 2018/19**

Description	Variances from Original Estimate 2018/19 to Revised Estimate 2018/19 £
ECONOMIC DEVELOPMENT COMMITTEE	
<b>INDDV - Economic Development</b> Increased support service costs, mainly due to recharges having been reviewed as a result of the departmental restructure.	6,510
<b>TURSM - Tourism &amp; Events</b> Printing costs relating to the production of the Visitor Guide 2019, offset in full by income to be received (see below).	22,330
<b>TURSM - Tourism &amp; Events</b> Income to be generated from the sale of advertising in the 2019 Visitor Guide.	-22,550
<b>Total of Major Variances for all Committees</b>	<b>£160,680</b>

**SPECIAL POLICY & FINANCE COMMITTEE  
ANALYSIS OF TRANSFERS TO AND FROM EARMARKED RESERVES**

	Original Estimate 2018/19 £	Revised Estimate 2018/19 £
Building Control Fee Earning	15,020	-15,190
Neighbourhood Planning Reserve	0	9,710
Pendle Hill User Reserve	0	-15,560
Restructuring Reserve	0	-9,670
Planning Reserve	-19,160	-45,680
Community Safety Partnership (re CRIME)	-13,780	-4,790
Repairs and Maintenance Reserve	0	-8,180
Recreation Grants Reserve - for Recreation Grants	0	-8,240
Grant Funded Sports Development	0	-400
Exercise Referral Reserve	0	-1,160
Refuse Collection Reserve	2,040	9,950
Amenity Cleansing Reserve	0	-5,750
Two Way Radio	0	1,500
Food Festival Reserve	0	-3,210
Capital Reserve	0	14,650
Government Housing Grants	-17,960	-780
Capital Reserve	0	37,090
Elections	22,990	22,990
Performance Reward Grant	-2,650	0
IT Reserve	-3,970	-12,140
Add to VAT Shelter	108,080	39,710
Pensions Triennial Revaluation Reserve	33,320	33,060
Revaluation Reserve	2,110	2,110
Added to New Homes Bonus Reserve	468,388	470,908
Business Rates Growth Reserve - Balance (Taken)/Added	383,645	220,454
Business Rates Growth Reserve - Retained Levy added to reserve	474,633	644,823
Post LSVT Reserve (Pensions) - BWG	-36,512	-36,512
<b>Net Movement</b>	<b>1,416,194</b>	<b>1,339,693</b>

**SPECIAL POLICY & FINANCE COMMITTEE  
COLLECTION FUND**

	<b>Original 2018/19 £</b>	<b>Revised 2018/19 £</b>
<b>Expenditure</b>		
Deficit Brought Forward:		
Council Tax	0	0
Business Rates	62,911	0
Council Tax Precepts:		
Lancashire County Council	29,656,258	29,656,258
Police & Crime Commissioner for Lancashire	4,063,960	4,063,960
Lancashire Combined Fire Authority	1,544,969	1,544,969
Ribble Valley incl Parishes	3,886,285	3,886,285
Allocation of Council Tax Surplus for Year:		
Ribble Valley	70,351	70,351
Lancashire County Council	524,995	524,995
Lancashire Combined Fire Authority	28,146	28,146
Police & Crime Commissioner for Lancashire	71,096	71,096
Cost of Collecting NNDR	88,160	88,160
Distribution of Business Rates:		
Central Government	7,311,176	7,311,176
Ribble Valley	5,848,942	5,848,942
Lancashire County Council	1,316,012	1,316,012
Lancashire Fire Authority	146,224	146,224
Enterprise Zone	131,098	217,520
Renewable Energy Schemes	81,921	93,921
Transitional Protection Payments	195,156	0
Overpayments of council tax benefit	0	2,798
NNDR - Bad Debts Provision	157,487	150,000
NNDR - Appeals Provision	472,459	616,333
Council Tax - Bad Debts Provision	295,855	100,000
	<b>55,953,461</b>	<b>55,737,146</b>
<b>Income</b>		
Surplus Brought Forward:		
Council Tax	694,588	820,851
Business Rates	0	94,322
<b>Allocation of Business Rates Deficit:</b>		
Central Government	31,456	31,456
Lancashire County Council	5,662	5,662
Lancashire Combined Fire Authority	629	629
Ribble Valley	25,165	25,165
Council Tax Income	39,447,327	39,746,521
Council Tax Benefits	0	238
Transitional Protection Payments due to the authority	0	208,370
Business Rates	15,748,634	15,983,210
	<b>55,953,461</b>	<b>56,916,424</b>
Surplus/(Deficit) carried forward		
<b>CTAX - (Surplus)/Deficit Carried Forward</b>	<b>0</b>	<b>-618,752</b>
<b>NNDR - (Surplus)/Deficit Carried Forward</b>	<b>0</b>	<b>-560,526</b>
<b>Total (Surplus)/Deficit</b>	<b>0</b>	<b>-1,179,278</b>

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018 £	To be added/taken in 2018/19 on Revenue £	To be added/taken in 2018/19 on Capital £	Balance at 31 March 2019 £	To be added/taken in 2019/20 on Revenue £	To be added/taken in 2019/20 on Capital £	Balance at 31 March 2019 £
<b>Reserves for Shorter Term Service Commitments</b>							
<b><u>Community Services Committee Grants Fund</u></b> <i>Used to fund various Community Services Committee grants</i>	17,975	-8,240		9,735			9,735
<b><u>Audit Reserve Fund</u></b> <i>Used for computer audit</i>	12,335			12,335			12,335
<b><u>Refuse Collection</u></b> <i>To fund refuse collection costs of bin replacements and other cost pressures</i>	68,497	9,950	-10,000	68,447	2,080	-10,000	60,527
<b><u>Amenity Cleansing Reserve</u></b> <i>Used to fund known future amenity cleansing works</i>	5,750	-5,750		0			0
<b><u>Clitheroe Food Festival</u></b> <i>Resources set aside to help support the costs associated with the Clitheroe Food Festival</i>	17,736	-3,210		14,526	-14,120		406
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>122,293</b>	<b>-7,250</b>	<b>-10,000</b>	<b>105,043</b>	<b>-12,040</b>	<b>-10,000</b>	<b>83,003</b>
<b>Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>							

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018 £	To be added/taken in 2018/19 on Revenue £	To be added/taken in 2018/19 on Capital £	Balance at 31 March 2019 £	To be added/taken in 2019/20 on Revenue £	To be added/taken in 2019/20 on Capital £	Balance at 31 March 2019 £
<b><u>Elections Fund</u></b> <i>Used to fund borough elections held once every four years</i>	87,000	22,990		109,990	-90,000		19,990
<b><u>Revaluation of Assets Reserve</u></b> <i>To contribute towards the revaluation of the Council's assets every five years.</i>	7,290	2,110		9,400	2,150		11,550
<b><u>Pensions Triennial Revaluation Reserve</u></b> <i>Savings on contribution rates, set aside with a view to offsetting any future pensions fund deficits</i>	12,778	33,060		45,838	50,540		96,378
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>107,068</b>	<b>58,160</b>	<b>0</b>	<b>165,228</b>	<b>-37,310</b>	<b>0</b>	<b>127,918</b>
<b>Reserves for Trading or Business Units</b>							
<b><u>Building Control Fund</u></b> <i>Available to equalise net expenditure over a three year period</i>	-41,160	-15,190		-56,350	-15,290		-71,640
<b>Total Reserves for Trading or Business Units</b>	<b>-41,160</b>	<b>-15,190</b>	<b>0</b>	<b>-56,350</b>	<b>-15,290</b>	<b>0</b>	<b>-71,640</b>
<b>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>							
<b><u>Capital</u></b> <i>Used to fund the capital programme</i>	860,472	51,740	-159,520	752,692	10,610	-7,520	755,782

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018	To be added/taken in 2018/19 on Revenue	To be added/taken in 2018/19 on Capital	Balance at 31 March 2019	To be added/taken in 2019/20 on Revenue	To be added/taken in 2019/20 on Capital	Balance at 31 March 2019
	£	£	£	£	£	£	£
<b><u>ICT Repairs and Renewals</u></b>							
<i>To fund future software and hardware upgrades</i>	167,789	-12,140	-13,908	141,741	0	-54,100	87,641
<b><u>Vehicle &amp; Plant Repairs and Renewals Reserve</u></b>							
<i>Resources set aside to fund future replacement of Vehicles and Plant through the capital programme</i>	438,000		-386,970	51,030			51,030
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	1,466,261	39,600	-560,398	945,463	10,610	-61,620	894,453
<b>Reserves for Longer Term Strategic or Corporate Items</b>							
<b><u>VAT Shelter Reserve</u></b>							
<i>Funds received from the post LSVT VAT Shelter arrangements, partly used to contribute towards the future financing of the capital programme</i>	1,223,054	39,710	-182,210	1,080,554		-156,880	923,674
<b><u>Fleming VAT Claim</u></b>							
<i>VAT recovered from 'Fleming' claim challenge to HMRC</i>	67,271		-6,450	60,821		-30,000	30,821
<b><u>Insurance</u></b>							
<i>Available to meet any costs following demise of Municipal Mutual Insurance Company</i>	14,581			14,581			14,581
<b><u>Repairs and Maintenance</u></b>	29,299	-8,180		21,119			21,119

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018	To be added/taken in 2018/19 on Revenue	To be added/taken in 2018/19 on Capital	Balance at 31 March 2019	To be added/taken in 2019/20 on Revenue	To be added/taken in 2019/20 on Capital	Balance at 31 March 2019
	£	£	£	£	£	£	£
<i>To fund emergency repairs and maintenance items, including legionella and asbestos abatement</i>							
<b><u>Post LSVT</u></b> <i>To fund any costs post LSVT which may arise, such as pension fund liabilities</i>	219,075	-36,512		182,563	-36,512		146,051
<b><u>Restructuring Reserve</u></b> <i>To fund costs resulting from restructuring reviews</i>	207,317	-9,670		197,647			197,647
<b><u>Equipment Reserve</u></b> <i>To fund essential and urgent equipment requirements</i>	123,517		-39,832	83,685			83,685
<b><u>Invest to Save Fund</u></b> <i>To fund future invest to save projects</i>	250,000		-20,000	230,000			230,000
<b><u>Planning Reserve</u></b> <i>To fund any future potential planning issues such as Local Development Plan expenditure and Planning Appeals</i>	124,980	-45,680		79,300	-11,200	-14,500	53,600
<b><u>Housing Benefit Reserve</u></b> <i>To help meet the challenges facing the service in the coming years</i>	100,000			100,000			100,000
<b><u>Business Rates Volatility Reserve</u></b>	1,682,000			1,682,000			1,682,000

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018	To be added/taken in 2018/19 on Revenue	To be added/taken in 2018/19 on Capital	Balance at 31 March 2019	To be added/taken in 2019/20 on Revenue	To be added/taken in 2019/20 on Capital	Balance at 31 March 2019
	£	£	£	£	£	£	£
<i>To provide some protection against business rates volatilities</i>							
<b><u>New Homes Bonus Reserve</u></b> <i>To help support revenue and capital expenditure</i>	1,886,771	470,908	-201,090	2,156,589	538,759	-313,600	2,381,748
<b><u>Business Rates Growth Reserve</u></b> <i>Business rates growth used to support revenue expenditure or the capital programme.</i>	221,060	865,277	-95,406	990,931	1,683,218	-1,522,540	1,151,609
<b>Total Reserves for Longer Term Strategic or Corporate Items</b>	6,148,925	1,275,853	-544,988	6,879,790	2,174,265	-2,037,520	7,016,535
<b>Reserves for External Funding where Expenditure has yet to be Incurred</b>							
<b><u>Performance Reward Grant</u></b> <i>Performance Reward Grant received and used to fund associated projects</i>	67,577			67,577			67,577
<b><u>Land Charges Reserve</u></b> <i>To fund any potential restitution claims for personal search fees</i>	46,794			46,794			46,794
<b><u>Pendle Hill User Reserve</u></b> <i>To fund improvement schemes on Pendle Hill</i>	44,510	-15,560		28,950			28,950
<b><u>Crime Reduction Partnership Reserve</u></b>	34,608	-4,790		29,818	-14,060		15,758

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018	To be added/taken in 2018/19 on Revenue	To be added/taken in 2018/19 on Capital	Balance at 31 March 2019	To be added/taken in 2019/20 on Revenue	To be added/taken in 2019/20 on Capital	Balance at 31 March 2019
	£	£	£	£	£	£	£
<i>To fund cost of crime reduction initiatives</i>							
<b><u>Up and Active Reserve</u></b> <i>To fund potential residual staffing costs</i>	13,771	-1,160		12,611			12,611
<b><u>Housing Related Grants Reserve</u></b> <i>Grant received, to be committed to future expenditure</i>	198,705	-780		197,925	30,000		227,925
<b><u>Planning Policy Related Grants Reserve</u></b> <i>To provide short term capacity support when dealing with housing planning applications</i>	5,850			5,850			5,850
<b><u>Community Right to Bid/Challenge</u></b> <i>To fund any future costs under the Community Right to Bid and Community Right to Challenge Regulations</i>	45,124			45,124			45,124
<b><u>Grant Funded Sports Development</u></b> <i>To finance future Sports Development grant funded expenditure</i>	3,640	-400		3,240			3,240
<b><u>Whalley Moor Reserve</u></b> <i>Grant received towards work at Whalley Moor Woodland</i>	4,520			4,520			4,520
<b><u>Individual Electoral Registration Reserve</u></b>	16,590			16,590			16,590

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018	To be added/taken in 2018/19 on Revenue	To be added/taken in 2018/19 on Capital	Balance at 31 March 2019	To be added/taken in 2019/20 on Revenue	To be added/taken in 2019/20 on Capital	Balance at 31 March 2019
	£	£	£	£	£	£	£
<i>Grant received for the implementation of Individual Electoral Registration which will be used to fund this work</i>							
<b><u>Neighbourhood Planning Reserve</u></b> <i>DCLG Neighbourhood Planning Grant received to fund future related expenditure</i>	10,069	9,710		19,779			19,779
<b><u>Repossession Prevention Fund Reserve</u></b> <i>Ring-fenced DCLG funded reserve to help prevent repossessions and homelessness.</i>	28,491			28,491			28,491
<b><u>Parish Grant Reserve</u></b> <i>PRG resources set aside to fund the Parish Grant Scheme</i>	36,819			36,819			36,819
<b><u>Rural Services Reserve</u></b> <i>Grant received with the purpose of supporting rural services</i>	105,544		-21,494	84,050		-84,050	0
<b><u>Custom and Self Build Register Grant Reserve</u></b> <i>Grant funding towards maintenance of a register of individuals, and associations of individuals, seeking to acquire serviced plots of land in the area</i>	45,000			45,000			45,000

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES**

	Balance at 31 March 2018 £	To be added/taken in 2018/19 on Revenue £	To be added/taken in 2018/19 on Capital £	Balance at 31 March 2019 £	To be added/taken in 2019/20 on Revenue £	To be added/taken in 2019/20 on Capital £	Balance at 31 March 2019 £
<b><u>Brownfield Register Grant Reserve</u></b> <i>Grant funding towards preparation and maintenance of a register of brownfield sites suitable for residential development.</i>	16,420			16,420			16,420
<b><u>Flood Resilience Grant Reserve</u></b> <i>Grant funding relating to residual Flood Resilience Grants</i>	20,000			20,000			20,000
<b><u>Two Way Radio Reserve</u></b> <i>Contributions from the Lancashire Resilience Forum towards the running of the Two Way Radio system and future enhancements</i>	0	1,500		1,500	1,500		3,000
<b>Total Reserves for External Funding where Expenditure has yet to be Incurred</b>	744,032	-11,480	-21,494	711,058	17,440	-84,050	644,448
<b>Total of all Earmarked Reserves</b>	8,547,419	1,339,693	-1,136,880	8,750,232	2,137,675	-2,193,190	8,694,717

**SPECIAL POLICY & FINANCE COMMITTEE  
MAIN BUDGET VARIANCES 2018/19 OE TO 2019/20 OE**

Description	Variance Original Estimate 2018/19 to DRAFT Original Estimate 2019/20 £
<b>HEALTH AND HOUSING COMMITTEE</b>	
<p><b>ALL cost centres - Support Services</b> Net increase in Support Services recharges for the Health and Housing Committee overall, following the departmental restructure and the yearly re-assessment of costs to date and time allocations in all support services areas. <i>Note - One element of the net increase is increased recharges to the Improvement Grants cost centre for the costs of an additional part-time post to provide capacity to administer the increase in Disabled Facilities Grants applications. These costs were not included in the 2018/19 original estimate budget. These costs are covered by the increase in Disabled Facilities Grants administration fees income (see below).</i></p>	109,230
<p><b>HGBEN - Housing Benefits</b> Rent Allowance subsidy receivable from the DWP is estimated to be £32,060 higher than Rent Allowance payments, after adjusting for recovery of housing benefits overpayments and non-cash transactions. This difference is £15,400 lower than budgeted for at original estimate stage in 2018/19.</p>	15,400
<p><b>CLCEM - Clitheroe Cemetery</b> Estimated increase in interments, exclusive burial rights and monuments fees income, based on the higher than inflation increases in 2019/20 fees approved by Health and Housing Committee in November 2018. The impact of the fees increase on the actual numbers of interments, exclusive burial rights and monuments rights granted may differ in practice to what is estimated here.</p>	-14,760
<p><b>IMPGR - Improvement Grants</b> Estimated increase in Disabled Facilities Grants administration fees to be received in 2019/20. This is based on increased Central Government funding for Disabled Facilities Grants continuing into 2019/20 at similar levels to 2018/19 and the continuing use of 10% administration fees for most categories of Disabled Facilities Grants administered by the Council. This increase was not included in the 2018/19 original estimate budget. <i>Note - Part of this additional income will cover the increased costs of the additional part-time post to provide capacity to administer the increase in grant applications (see above).</i></p>	-19,280
<b>COMMUNITY SERVICES COMMITTEE</b>	
<p><b><u>VARIOUS: Support Services</u></b> Following the departmental restructure, support services have been reallocated.</p>	196,730
<p><b><u>COMMD – Commercial Services Department</u></b> Reduction in Salary costs due to the departmental restructure. These costs moved to other departments</p>	-119,410

**SPECIAL POLICY & FINANCE COMMITTEE  
MAIN BUDGET VARIANCES 2018/19 OE TO 2019/20 OE**

Description	Variance Original Estimate 2018/19 to DRAFT Original Estimate 2019/20 £
<p><b><u>VARIOUS: NNDR</u></b> 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><b><u>VARIOUS: Diesel</u></b> Increased diesel costs across the council's fleet due to an increase in the unit price and estimated usage.</p>	18,840
<p><b><u>TRREF: Waste Transfer Notes</u></b> 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><b><u>EALLW: Use of 3G Pitch</u></b> Increased estimated income from the use of the 3G pitches (Adult &amp; Juniors) based upon current usage levels.</p>	-19,820
<b>PLANNING AND DEVELOPMENT COMMITTEE</b>	
<p><b><u>BCFEE: Building Control Fee Earning</u></b> The net position on the building control fee earning service is forecast to move to a deficit position, largely due to falling income and also increased support services included below. This forecast position is supported through movements to or from the building control earmarked reserve.</p> <p>Shown here is the anticipated fall in income levels for the service for 2019/20, compared to the Original Estimate 2018/19</p> <p>The forecast deficit position is to be further reviewed by the Corporate Management Team over the coming months.</p>	20,400
<p><b><u>PLANG: Planning Control &amp; Enforcement</u></b> The planning fee estimate has been increased for the year based on applications received to date. Pre-Application advice fees have been increased following this committee's decision on 1st November 2018 to fund an increase in the hours worked of the Pre-Application Advice Officer from 22.5 hours to 37 hours per week</p>	-76,360
<p><b><u>ECPLA: Economic Development and Planning Department</u></b> This new department only included costs in respect of the new director at the Original Estimate 2018/19, with staff that were to be moved in to the new department being budgeted for within the departmental structure that was in place at the time of setting the budget.</p> <p>There has been a large move in costs at the Original Estimate 2019/20, with all relevant staff now having been moved from their respective previous departments to this new department. As a result, costs have substantially increased on this cost centre, but have fallen on other departmental codes - which fall under other committees.</p>	314,850

**SPECIAL POLICY & FINANCE COMMITTEE  
MAIN BUDGET VARIANCES 2018/19 OE TO 2019/20 OE**

Description	Variance Original Estimate 2018/19 to DRAFT Original Estimate 2019/20 £
<p><b><u>Support Service Costs</u></b> There is a net increase in income under net support service costs - particularly due to the increased income from recharges out of the Economic Development and Planning Department in relation to the increased expenditure detailed above.</p>	-303,320
<b>POLICY AND FINANCE COMMITTEE</b>	
<p><b>CEXEC: Chief Executives Department</b> Reduced salary costs due to the departmental restructure. Salaries have now been estimated based upon the Establishment List for Chief Executive's department. The reduction is in respect of the Regeneration and Housing Section moving to the Economic Development and Planning Department, which is included under the Planning and Development Committee budgets.</p>	-111,290
<p><b>DISTC: District Elections</b> Included in 2019/20 are the costs of holding the local elections, being once every four years. An earmarked reserve is set aside to fund this cost. The amount shown here is the anticipated costs of running the district elections for 2019</p>	120,000
<p><b>FMISC: Finance Miscellaneous</b> There are increased costs shown under this cost centre in respect of the charges incurred by the council from accepting credit and debit card payments. This charge was previously netted off the council's interest receipts, but is now shown here as part of the council's corporate banking charges.</p>	21,930
<p><b>FMISC: Finance Miscellaneous</b> Saving is as a result of paying the council's employer current service pension contributions in full at the beginning of the year. The saving for 2019/20 is estimated to be a total of £50,540 and is reflected under this budget heading.</p>	-16,230
<p><b>FMISC: Finance Miscellaneous</b> Reduction in income from VAT shelter money paid by Onward Homes. This is due to a dramatically lower level of spend that falls under the VAT shelter arrangements by Symphony Homes - with a budget assumption of nil. This also impacts on the level of sums transferred to earmarked reserves as shown below.</p>	108,080
<p><b>FMISC: Finance Miscellaneous</b> Under savings there is an additional amount shown in respect of the Lancashire Business Rates Pool and the admin charges that would be due as a result of the increased membership.</p>	-9,200
<p><b>FMISC: Finance Miscellaneous</b> The council's bank charges were previously recharged out to other services/committees, but will now remain under this cost centre as corporate banking charges. Therefore they show as an increase in costs under this cost centre</p>	13,050

**SPECIAL POLICY & FINANCE COMMITTEE  
MAIN BUDGET VARIANCES 2018/19 OE TO 2019/20 OE**

<b>Description</b>	<b>Variance Original Estimate 2018/19 to DRAFT Original Estimate 2019/20 £</b>
<p><b>LANDC: Land Charges</b> There has been a sizeable reduction in income from search fees, in part from more recent national challenges to the charges that are made. This is partially offset by some additional income under the Freedom of Information Act which is now shown under this service.</p>	15,880
<p><b>RESOR: Resources Department</b> Increased staffing costs due to the implications of the new NJC pay award due to be implemented in April 2019. This is over and above the standard rate of inflation allowed for in pay.</p>	18,640
<p><b>Inflation</b> Provision for inflationary increases</p>	124,970
<p><b>Depreciation and Impairment</b> Movements in Capital charges</p>	49,380
<b>ECONOMIC DEVELOPMENT COMMITTEE</b>	
<p><b>INDDV - Economic Development</b> Increase in support service costs in part due to an increase in time spent on economic development activities by members of Community Services and also due to the movements in staffing from the Chief Executive's Department to the Economic Development and Planning Department.</p>	7,590
<p><b>TURSM - Tourism &amp; Events</b> Increased support service costs mainly due to the movements in staffing from Chief Executive's Department to the Economic Development and Planning Department. Additionally, there has been some movement in time charged to Tourism &amp; Events due to increased time (5%) being charged to this service area by the Economic Development &amp; Planning Department.</p>	9,560
<b>Total of Major Variances for all Committees</b>	<b>£476,850</b>

**SPECIAL POLICY AND FINANCE COMMITTEE  
PARISH PRECPTS 2019/20**

Band D Equivalent Tax Base	Parish	Parish Precept 2019/20 £	Parish Precept 2018/19 £	Increase / (Decrease) £	Band D Equivalent Tax 2019/20 £	Band D Equivalent Tax 2018/19 £	Increase/ Decrease in Band D Tax £	Increase/ Decrease in Band D Tax %
442	Aighton, Bailey & Chaigley	5,350	5,150	200	12.10	11.55	0.55	4.8%
198	Balderstone	2,500	1,700	800	12.63	8.63	4.00	46.3%
484	Barrow	11,132	9,572	1,560	23.00	21.32	1.68	7.9%
203	Bashall Eaves, Great Mitton & Little Mitton	1,624	1,232	392	8.00	6.01	1.99	33.1%
2,141	Billington & Langho	21,300	21,050	250	9.95	9.91	0.04	0.4%
493	Bolton by Bowland, Gisburn Forest & Sawley	18,172	20,421	-2,249	36.86	41.85	-4.99	-11.9%
73	Bowland Forest (High)	2,167	2,167	0	29.68	30.96	-1.28	-4.1%
79	Bowland Forest (Low)	1,200	1,200	0	15.19	15.19	0.00	0.0%
80	Bowland with Leagram	810	200	610	10.13	2.33	7.80	334.8%
379	Chatburn	11,372	11,372	0	30.01	29.93	0.08	0.3%
490	Chipping	8,280	7,750	530	16.90	15.88	1.02	6.4%
514	Clayton le Dale	3,000	3,000	0	5.84	5.88	-0.04	-0.7%
5,372	Clitheroe	113,662	110,999	2,663	21.16	21.24	-0.08	-0.4%
47	Dinckley	0	0	0	0.00	0.00	0.00	-
49	Downham	0	0	0	0.00	0.00	0.00	-
106	Dutton	500	500	0	4.72	4.76	-0.04	-0.8%
218	Gisburn	5,275	5,275	0	24.20	25.00	-0.80	-3.2%
362	Grindleton	7,500	7,500	0	20.72	20.83	-0.11	-0.5%

**SPECIAL POLICY AND FINANCE COMMITTEE  
PARISH PRECPTS 2019/20**

Band D Equivalent Tax Base	Parish	Parish Precept 2019/20 £	Parish Precept 2018/19 £	Increase / (Decrease) £	Band D Equivalent Tax 2019/20 £	Band D Equivalent Tax 2018/19 £	Increase/ Decrease in Band D Tax £	Increase/ Decrease in Band D Tax %
46	Horton	0	0	0	0.00	0.00	0.00	-
69	Hothersall	1,000	1,000	0	14.49	13.70	0.79	5.8%
2,804	Longridge	73,072	70,492	2,580	26.06	25.43	0.63	2.5%
9	Mearley	0	0	0	0.00	0.00	0.00	-
995	Mellor	18,168	14,656	3,512	18.26	14.66	3.60	24.6%
18	Newsholme	0	0	0	0.00	0.00	0.00	-
142	Newton	2,500	2,500	0	17.61	17.12	0.49	2.9%
110	Osbaldeston	1,000	750	250	9.09	6.76	2.33	34.5%
45	Paythorne	0	0	0	0.00	0.00	0.00	-
106	Pendleton	1,000	1,300	-300	9.43	12.26	-2.83	-23.1%
280	Ramsgreave	2,500	2,000	500	8.93	7.14	1.79	25.1%
562	Read	9,806	9,722	84	17.45	17.24	0.21	1.2%
658	Ribchester	7,826	7,826	0	11.89	11.84	0.05	0.4%
242	Rimington & Middop	6,500	5,500	1,000	26.86	23.01	3.85	16.7%
521	Sabden	15,420	14,969	451	29.60	28.57	1.03	3.6%
191	Salesbury	4,800	4,800	0	25.13	24.87	0.26	1.0%
496	Simonstone	8,400	8,400	0	16.94	16.90	0.04	0.2%
148	Slaidburn & Easington	2,050	2,050	0	13.85	13.67	0.18	1.3%
169	Thornley with Wheatley	1,500	1,500	0	8.88	8.98	-0.10	-1.1%

**SPECIAL POLICY AND FINANCE COMMITTEE  
PARISH PRECPTS 2019/20**

<b>Band D Equivalent Tax Base</b>	<b>Parish</b>	<b>Parish Precept 2019/20 £</b>	<b>Parish Precept 2018/19 £</b>	<b>Increase / (Decrease) £</b>	<b>Band D Equivalent Tax 2019/20 £</b>	<b>Band D Equivalent Tax 2018/19 £</b>	<b>Increase/ Decrease in Band D Tax £</b>	<b>Increase/ Decrease in Band D Tax %</b>
37	Twiston	0	0	0	0.00	0.00	0.00	-
454	Waddington	13,500	13,500	0	29.74	29.61	0.13	0.4%
368	West Bradford	7,129	6,955	174	19.37	19.21	0.16	0.8%
1,699	Whalley	36,895	35,845	1,050	21.72	22.03	-0.31	-1.4%
1,082	Wilpshire	18,415	17,476	939	17.02	16.21	0.81	5.0%
183	Wiswell	5,439	4,854	585	29.72	26.52	3.20	12.1%
45	Worston	0	0	0	0.00	0.00	0.00	-
<b>23,209</b>		<b>450,764</b>	<b>435,183</b>	<b>15,581</b>				