

meeting date: 2 MARCH 2010  
title: ANNUAL BUDGET  
submitted by: DIRECTOR OF RESOURCES  
principal author: JANE PEARSON

1. PURPOSE

- 1.1. To decide the budget for 2010/11 and to set the different amounts of council tax for different parts of the area where special items apply (parish precepts).

2. THE PRUDENTIAL CODE FOR CAPITAL FINANCE IN LOCAL AUTHORITIES

- 2.1. The Prudential Code for Capital Finance and the prudential indicators are set out in Annex 1 (YELLOW).

- 2.2. The Code and the indicators are intended to inform the Council, in setting the capital programme, that the programme is both affordable and sustainable. The indicators also include the maximum and operational borrowing levels for the Council

3. CAPITAL PROGRAMME

- 3.1. At their meeting on 9 February 2010, Policy and Finance Committee considered the five-year capital programme. The result of their deliberations is a capital programme for the years 2010/15 totalling £3,579,050. This is set out at Annex 2 (BLUE) pages 25 to 30.

- 3.2. Comprehensive evaluation plans will be produced, giving a detailed description of each scheme and reported to service committees, for all new schemes before they commence.

4. MINIMUM REVENUE PROVISION

- 4.1. The Council is now required each year to agree a Minimum Revenue Provision (MRP) Policy Statement setting out how the Council will make a charge to revenue in respect of previous capital expenditure. This Policy Statement is also set out in Annex 1.

5. REVENUE BUDGET

***2009/10 Revised***

- 5.1. We originally budgeted to spend £7.300 million (before use of balances). The revised estimate is that net expenditure will be higher at £7.466 million. Details are set out in Annex 2 (BLUE) with a summary at page 17. The revised budget for 2009/10 is:

|   | £000 | £000         |
|---|------|--------------|
| Net Committee Budget                      |      | 8,249        |
| Less - Net Adjustment for Capital Charges | -612 |              |
| - Business Rate Growth Income             | -14  |              |
| - Area Based Grant                        | -23  |              |
| - External Interest Payable               | 30   |              |
| - Interest on Balances                    | -15  |              |
| - Net Transfers From and To Reserves      | -149 | - 783        |
|   |      | 7,466        |
| Use of General Balances                   |      | -412         |
| <b>Agreed Budget for year</b>             |      | <b>7,054</b> |

We estimate this will leave general fund balances at 31 March 2010 of £1,610,000.

### ***Final Grant Settlement***

- 5.2. The Government confirmed the final settlement for local government on 20 January 2010. This confirmed the figures originally announced in January 2008 as part of a three year grant settlement. This is the final year of the three year period and therefore we are uncertain as to what future government support we can expect to receive.
- 5.3. The settlement for 2010/11 is shown below compared with our allocation for 2009/10.

|                                       | Settlement<br>2009/10<br>£000 | Settlement<br>2010/11<br>£000 |
|---------------------------------------|-------------------------------|-------------------------------|
| Four Block Allocation (After Damping) | 3,996                         | 4,141                         |
| Formula Grant:                        |                               |                               |
| Revenue Support Grant                 | 749                           | 525                           |
| NNDR Redistributed                    | 3,247                         | 3,616                         |
| <b>Total Formula Grant</b>            | <b>3,996</b>                  | <b>4,141</b>                  |

- 5.4. These figures have been incorporated into the following budget and council tax calculations.

### **Forecast Budget 2010/11**

- 5.5. Special Policy and Finance Committee have recommended a net budget of £7,275,847. Details are shown in Annex 2 (BLUE) at page 17. This results in the following budget requirement:

|  | £                |
|--|------------------|
| Borough Requirement                          | 7,275,847        |
| Parish Council Requirement                   | 373,143          |
| <b>Total Borough and Parish Requirements</b> | <b>7,648,990</b> |

## 6. ROBUSTNESS OF THE ESTIMATES AND BALANCES AND RESERVES

### **Robustness of the Estimates**

- 6.1. It is a specific requirement of section 25 of the Local Government Act 2003 for the chief financial officer to report on the robustness of the budget and the adequacy of the Council's balances and reserves.
- 6.2. Throughout the budget process all practical steps have been taken to identify and make budgetary provision for all likely commitments facing the Council in 2010/11. The preparation of the base committee estimates remains a vital part of ensuring the robustness and financial integrity of the budget and ensures that all service committees are aware of the resource allocation and budgetary pressures facing their service areas.

### **Balances and Reserves**

- 6.3. The Council needs a reasonable level of balances to provide funds to:
- ❖ Finance levels of inflation in excess of those provided in the budget;
  - ❖ Provide for unforeseen expenditure;
  - ❖ Finance expenditure in advance of income; and
  - ❖ Allow flexibility as the year progresses
- 6.4. The availability of balances has increased in importance since the Local Government Finance Act 1982 revoked local authorities' power to issue supplementary precepts.

### **General Fund Balances**

- 6.5. General fund balances are estimated as follows:

|   | £000         |
|---|--------------|
| Opening Balance 01/04/09                              | 2,022        |
| Estimated Amount to be Taken from Balances in 2009/10 | -412         |
| <b>Estimated Balances in Hand 31/03/10</b>            | <b>1,610</b> |
| Recommended amount to be taken in 2010/11             | -41          |
| <b>Estimated Balances in Hand 31/03/11</b>            | <b>1,569</b> |

- 6.6. 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.
- 6.7. When the medium term financial strategy was recently reviewed the minimum level of balances to retain was confirmed to be £700,000 bearing in mind our record of strong budgetary control.
- 6.8. In 2010/11 £41,000 will be taken from balances to support the budget. This is considerably less than amounts in recent years, however in my opinion, given the economic uncertainty facing councils it is important we set a balanced budget which is broadly self supporting. This will place the council in a stronger financial position to face the difficult challenges that lie ahead in future years.
- 6.9. It is predicted, based upon our forward forecast of income and expenditure, balances are unlikely to reach the minimum amount recommended until 2015 at the earliest. However this assumes that the savings required as per the Medium Term Financial Forecast are achieved. The savings needed in 2011/12 total £550,000 and in 2012/13 total £669,000. **Achieving these savings will be extremely challenging and the Council's Budget Working Group will have a vital role to play in the coming year to ensure we continue to hold a strong financial base.**

#### ***Earmarked Reserves***

- 6.10. The Council holds a number of reserves earmarked for specific purposes. The movements in these reserves, forecast for 2009/10 and for the 2010/11 financial years, were reported to Policy and Finance Committee.
- 6.11. The earmarked reserves are judged to be adequate to meet the commitments and forecast expenditure facing the Council.
7. COLLECTION FUND SURPLUS/DEFICIT
- 7.1. The position on the collection fund has been estimated and details are set out in Annex 2 (BLUE) page 19.
- 7.2. I forecast that there will be a **deficit** on the collection fund at 31 March 2010 of £106,000. This will be recovered from the precepting authorities in 2010/11.

## 8. RECOMMENDED THAT COUNCIL

8.1. Approve the following submitted by the Policy and Finance Committee:

- a) The revised revenue estimates for 2009/10 and the revenue estimates for 2010/11.
- b) The revised capital programme for 2009/10 and the forward five year capital programme for 2010/15.

8.2. Approve the prudential indicators, borrowing limits and MRP Policy Statement as set out in Annex 1.

8.3. Note that I have determined the following amounts for 2010/11, in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

- a) 22,357 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2003, as its council tax base for the year.
- b) Part of the Council's area:

|   |       |
|---|-------|
| Aighton, Bailey & Chaigley                  | 440   |
| Balderstone                                 | 200   |
| Bashall Eaves, Great Mitton & Little Mitton | 198   |
| Billington & Langho                         | 2,155 |
| Bolton by Bowland, Gisburn Forest & Sawley  | 477   |
| Bowland Forest (High)                       | 59    |
| Bowland Forest (Low)                        | 83    |
| Bowland with Leagram                        | 82    |
| Chatburn                                    | 400   |
| Chipping                                    | 480   |
| Clayton le Dale                             | 524   |
| Clitheroe                                   | 5,141 |
| Dinckley                                    | 39    |
| Downham                                     | 56    |
| Dutton                                      | 105   |
| Gisburn                                     | 209   |
| Grindleton                                  | 364   |
| Horton                                      | 44    |
| Hothersall                                  | 73    |
| Longridge                                   | 2,746 |
| Mearley                                     | 8     |
| Mellor                                      | 1,011 |
| Newsholme                                   | 20    |
| Newton                                      | 143   |
| Osbaldeston                                 | 105   |

|                        |               |
|------------------------|---------------|
| Paythorne              | 40            |
| Pendleton              | 107           |
| Ramsgreave             | 286           |
| Read                   | 557           |
| Ribchester             | 663           |
| Rimington & Middop     | 226           |
| Sabden                 | 511           |
| Salesbury              | 175           |
| Simonstone             | 507           |
| Slaidburn & Easington  | 152           |
| Thornley with Wheatley | 156           |
| Twiston                | 34            |
| Waddington             | 448           |
| West Bradford          | 370           |
| Whalley                | 1,466         |
| Wilpshire              | 999           |
| Wiswell                | 455           |
| Worston                | 43            |
|                        | <b>22,357</b> |

being the amounts calculated by the Council, in accordance with Regulation 6 of the regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

8.4. Calculate the following amounts for 2010/11, in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992:

- a) £26,254,260 Being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) (a) to (e) of the Act;
- b) £18,605,270 Being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) (a) to (c) of the Act;
- c) £7,648,990 Being the amount by which the aggregate at 8.4(a) above exceeds the aggregate at 8.4(b) above, calculated by the Council in accordance with Section 32(4) of the Act as its budget requirement for the year;
- d) £4,130,407 Being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non domestic rates and revenue support grant and adjusted by the amount which the Council estimates will be transferred in the year to/from its collection fund from/to its general fund pursuant to the collection fund directions under Sections 97(3);

- e) £157.38 Being the amount at 8.4(c) above less the amount at 8.4(d) above all divided by the amount at 8.3(a) above, calculated by the Council in accordance with Section 33(1) of the Act as the basic amount of council tax for the year;
- f) £373,143 Being the aggregate amount of all special items referred to in Section 34(1) of the Act;
- g) £140.69 Being the amount at 8.4(e) above less the result given by dividing the amount at 8.4(f) above by the amount at 8.3(a) above, calculated by the Council in accordance with Section 34(2) of the Act as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special item relates;
- h) Parts of the Council's area:

|   | <b>Band D<br/>£</b> |
|---|---------------------|
| Aighton, Bailey & Chaigley                  | 150.92              |
| Balderstone                                 | 147.19              |
| Bashall Eaves, Great Mitton & Little Mitton | 146.07              |
| Billington & Langho                         | 152.75              |
| Bolton by Bowland, Gisburn Forest & Sawley  | 159.56              |
| Bowland Forest Higher                       | 170.05              |
| Bowland Forest Lower                        | 155.15              |
| Bowland with Leagram                        | 150.45              |
| Chatburn                                    | 165.91              |
| Chipping                                    | 155.27              |
| Clayton le Dale                             | 144.51              |
| Clitheroe                                   | 159.82              |
| Dutton                                      | 153.07              |
| Gisburn                                     | 159.83              |
| Grindleton                                  | 161.29              |
| Hothersall                                  | 150.96              |
| Longridge                                   | 162.66              |
| Mellor                                      | 155.53              |
| Newton                                      | 158.17              |
| Osbaldeston                                 | 147.83              |
| Pendleton                                   | 153.77              |
| Ramsgreave                                  | 146.63              |
| Read  | 153.26              |
| Ribchester                                  | 152.37              |
| Rimington & Middop                          | 157.50              |
| Sabden                                      | 169.26              |
| Salesbury                                   | 150.98              |

|                                       | <b>Band D<br/>£</b> |
|---------------------------------------|---------------------|
| Simonstone                            | 155.29              |
| Slaidburn & Easington                 | 152.20              |
| Thornley with Wheatley                | 150.31              |
| Waddington                            | 167.48              |
| West Bradford                         | 156.10              |
| Whalley                               | 162.58              |
| Wilpshire                             | 154.70              |
| Wiswell                               | 152.78              |
| All other parts of the Council's area | 140.69              |

being the amounts given by adding to the amount at 8.4(g) above the amounts of the special item relating to dwellings in those parts of the Council's area mentioned above, divided in each case by the amount in 8.3(b) above, calculated by the Council in accordance with Section 34(3) of the Act as the basic amount of its council tax for dwellings in those parts of its area to which the special item relates;



i) Parts of the Council's area:

|   | VALUATION BANDS |        |        |        |        |        |        |        |
|---|-----------------|--------|--------|--------|--------|--------|--------|--------|
|   | A<br>£          | B<br>£ | C<br>£ | D<br>£ | E<br>£ | F<br>£ | G<br>£ | H<br>£ |
| Aighton, Bailey & Chaigley                  | 100.61          | 117.39 | 134.15 | 150.92 | 184.45 | 218.00 | 251.53 | 301.84 |
| Balderstone                                 | 98.12           | 114.49 | 130.84 | 147.19 | 179.89 | 212.61 | 245.31 | 294.38 |
| Bashall Eaves, Great Mitton & Little Mitton | 97.38           | 113.61 | 129.84 | 146.07 | 178.53 | 210.99 | 243.45 | 292.14 |
| Billington & Langho                         | 101.83          | 118.81 | 135.78 | 152.75 | 186.69 | 220.64 | 254.58 | 305.50 |
| Bolton by Bowland, Gisburn Forest & Sawley  | 106.37          | 124.11 | 141.83 | 159.56 | 195.01 | 230.48 | 265.93 | 319.12 |
| Bowland Forest Higher                       | 113.36          | 132.27 | 151.16 | 170.05 | 207.83 | 245.63 | 283.41 | 340.10 |
| Bowland Forest Lower                        | 103.43          | 120.68 | 137.91 | 155.15 | 189.62 | 224.11 | 258.58 | 310.30 |
| Bowland with Leagram                        | 100.30          | 117.02 | 133.74 | 150.45 | 183.88 | 217.32 | 250.75 | 300.90 |
| Chatburn                                    | 110.60          | 129.05 | 147.48 | 165.91 | 202.77 | 239.65 | 276.51 | 331.82 |
| Chipping                                    | 103.51          | 120.77 | 138.02 | 155.27 | 189.77 | 224.28 | 258.78 | 310.54 |
| Clayton le Dale                             | 96.34           | 112.40 | 128.46 | 144.51 | 176.62 | 208.74 | 240.85 | 289.02 |
| Clitheroe                                   | 106.54          | 124.31 | 142.06 | 159.82 | 195.33 | 230.85 | 266.36 | 319.64 |
| Dutton                                      | 102.04          | 119.06 | 136.06 | 153.07 | 187.08 | 221.10 | 255.11 | 306.14 |
| Gisburn                                     | 106.55          | 124.32 | 142.07 | 159.83 | 195.34 | 230.87 | 266.38 | 319.66 |
| Grindleton                                  | 107.52          | 125.45 | 143.37 | 161.29 | 197.13 | 232.98 | 268.81 | 322.58 |
| Hothersall                                  | 100.64          | 117.42 | 134.19 | 150.96 | 184.50 | 218.05 | 251.60 | 301.92 |
| Longridge                                   | 108.44          | 126.52 | 144.59 | 162.66 | 198.80 | 234.95 | 271.10 | 325.32 |
| Mellor                                      | 103.68          | 120.97 | 138.25 | 155.53 | 190.09 | 224.66 | 259.21 | 311.06 |
| Newton                                      | 105.44          | 123.03 | 140.60 | 158.17 | 193.31 | 228.47 | 263.61 | 316.34 |
| Osbaldeston                                 | 98.55           | 114.98 | 131.41 | 147.83 | 180.68 | 213.53 | 246.38 | 295.66 |
| Pendleton                                   | 102.51          | 119.60 | 136.69 | 153.77 | 187.94 | 222.11 | 256.28 | 307.54 |
| Ramsgreave                                  | 97.75           | 114.05 | 130.34 | 146.63 | 179.21 | 211.80 | 244.38 | 293.26 |
| Read  | 102.17          | 119.21 | 136.23 | 153.26 | 187.31 | 221.38 | 255.43 | 306.52 |
| Ribchester                                  | 101.58          | 118.51 | 135.44 | 152.37 | 186.23 | 220.09 | 253.95 | 304.74 |
| Rimington & Middop                          | 105.00          | 122.50 | 140.00 | 157.50 | 192.50 | 227.50 | 262.50 | 315.00 |
| Sabden                                      | 112.84          | 131.65 | 150.46 | 169.26 | 206.87 | 244.49 | 282.10 | 338.52 |
| Salesbury                                   | 100.65          | 117.43 | 134.21 | 150.98 | 184.53 | 218.08 | 251.63 | 301.96 |
| Simonstone                                  | 103.52          | 120.79 | 138.04 | 155.29 | 189.79 | 224.31 | 258.81 | 310.58 |
| Slaidburn & Easington                       | 101.46          | 118.38 | 135.29 | 152.20 | 186.02 | 219.85 | 253.66 | 304.40 |
| Thornley with Wheatley                      | 100.20          | 116.91 | 133.61 | 150.31 | 183.71 | 217.12 | 250.51 | 300.62 |
| Waddington                                  | 111.65          | 130.27 | 148.87 | 167.48 | 204.69 | 241.92 | 279.13 | 334.96 |
| West Bradford                               | 104.06          | 121.42 | 138.76 | 156.10 | 190.78 | 225.48 | 260.16 | 312.20 |

|                                       | VALUATION BANDS |        |        |        |        |        |        |        |
|---------------------------------------|-----------------|--------|--------|--------|--------|--------|--------|--------|
|                                       | A<br>£          | B<br>£ | C<br>£ | D<br>£ | E<br>£ | F<br>£ | G<br>£ | H<br>£ |
| Whalley                               | 108.38          | 126.46 | 144.52 | 162.58 | 198.70 | 234.84 | 270.96 | 325.16 |
| Wilpshire                             | 103.13          | 120.33 | 137.51 | 154.70 | 189.07 | 223.46 | 257.83 | 309.40 |
| Wiswell                               | 101.85          | 118.83 | 135.81 | 152.78 | 186.73 | 220.68 | 254.63 | 305.56 |
| All other parts of the Council's area | 93.79           | 109.43 | 125.06 | 140.69 | 171.95 | 203.22 | 234.48 | 281.38 |

being the amounts given by multiplying the amounts at 8.4(g) and 8.4(h) by the number which, in proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 8.5. Note, that for 2010/11 Lancashire County Council has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below.

| Valuation Bands |        |        |          |          |          |          |          |
|-----------------|--------|--------|----------|----------|----------|----------|----------|
| A<br>£          | B<br>£ | C<br>£ | D<br>£   | E<br>£   | F<br>£   | G<br>£   | H<br>£   |
| 738.87          | 862.01 | 985.16 | 1,108.30 | 1,354.59 | 1,600.88 | 1,847.17 | 2,216.60 |

- 8.6. Note, that for 2010/11 Lancashire Police Authority has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below.

| Valuation Bands |        |        |        |        |        |        |        |
|-----------------|--------|--------|--------|--------|--------|--------|--------|
| A<br>£          | B<br>£ | C<br>£ | D<br>£ | E<br>£ | F<br>£ | G<br>£ | H<br>£ |
| 97.51           | 113.77 | 130.02 | 146.27 | 178.77 | 211.28 | 243.78 | 292.54 |

- 8.7. Note, that for 2010/11 Lancashire Combined Fire Authority has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below.

| Valuation Bands |        |        |        |        |        |        |        |
|-----------------|--------|--------|--------|--------|--------|--------|--------|
| A<br>£          | B<br>£ | C<br>£ | D<br>£ | E<br>£ | F<br>£ | G<br>£ | H<br>£ |
| 42.43           | 49.51  | 56.58  | 63.65  | 77.79  | 91.94  | 106.08 | 127.30 |

- 8.8. Having calculated the aggregate in each case of the amounts at 8.4(i), 8.5, 8.6 and 8.7 above, the Council, in accordance with Section 30(2) of the Local Government

Finance Act 1992, hereby sets the following amounts as the amounts of council tax for 2010/11 for each of the categories of dwellings shown below:

|  | VALUATION BANDS |          |          |          |          |          |          |          |
|--|-----------------|----------|----------|----------|----------|----------|----------|----------|
|  | A<br>£          | B<br>£   | C<br>£   | D<br>£   | E<br>£   | F<br>£   | G<br>£   | H<br>£   |
| Aighton, Bailey & Chaigley                     | 979.42          | 1,142.68 | 1,305.91 | 1,469.14 | 1,795.60 | 2,122.10 | 2,448.56 | 2,938.28 |
| Balderstone                                    | 976.93          | 1,139.78 | 1,302.60 | 1,465.41 | 1,791.04 | 2,116.71 | 2,442.34 | 2,930.82 |
| Bashall Eaves,<br>Great Mitton & Little Mitton | 976.19          | 1,138.90 | 1,301.60 | 1,464.29 | 1,789.68 | 2,115.09 | 2,440.48 | 2,928.58 |
| Billington & Langho                            | 980.64          | 1,144.10 | 1,307.54 | 1,470.97 | 1,797.84 | 2,124.74 | 2,451.61 | 2,941.94 |
| Bolton by Bowland,<br>Gisburn Forest & Sawley  | 985.18          | 1,149.40 | 1,313.59 | 1,477.78 | 1,806.16 | 2,134.58 | 2,462.96 | 2,955.56 |
| Bowland Forest<br>(High)                       | 992.17          | 1,157.56 | 1,322.92 | 1,488.27 | 1,818.98 | 2,149.73 | 2,480.44 | 2,976.54 |
| Bowland Forest<br>(Low)                        | 982.24          | 1,145.97 | 1,309.67 | 1,473.37 | 1,800.77 | 2,128.21 | 2,455.61 | 2,946.74 |
| Bowland with<br>Leagram                        | 979.11          | 1,142.31 | 1,305.50 | 1,468.67 | 1,795.03 | 2,121.42 | 2,447.78 | 2,937.34 |
| Chatburn                                       | 989.41          | 1,154.34 | 1,319.24 | 1,484.13 | 1,813.92 | 2,143.75 | 2,473.54 | 2,968.26 |
| Chipping                                       | 982.32          | 1,146.06 | 1,309.78 | 1,473.49 | 1,800.92 | 2,128.38 | 2,455.81 | 2,946.98 |
| Clayton le Dale                                | 975.15          | 1,137.69 | 1,300.22 | 1,462.73 | 1,787.77 | 2,112.84 | 2,437.88 | 2,925.46 |
| Clitheroe                                      | 985.35          | 1,149.60 | 1,313.82 | 1,478.04 | 1,806.48 | 2,134.95 | 2,463.39 | 2,956.08 |
| Dutton   | 980.85          | 1,144.35 | 1,307.82 | 1,471.29 | 1,798.23 | 2,125.20 | 2,452.14 | 2,942.58 |
| Gisburn  | 985.36          | 1,149.61 | 1,313.83 | 1,478.05 | 1,806.49 | 2,134.97 | 2,463.41 | 2,956.10 |
| Grindleton                                     | 986.33          | 1,150.74 | 1,315.13 | 1,479.51 | 1,808.28 | 2,137.08 | 2,465.84 | 2,959.02 |
| Hothersall                                     | 979.45          | 1,142.71 | 1,305.95 | 1,469.18 | 1,795.65 | 2,122.15 | 2,448.63 | 2,938.36 |
| Longridge                                      | 987.25          | 1,151.81 | 1,316.35 | 1,480.88 | 1,809.95 | 2,139.05 | 2,468.13 | 2,961.76 |
| Mellor   | 982.49          | 1,146.26 | 1,310.01 | 1,473.75 | 1,801.24 | 2,128.76 | 2,456.24 | 2,947.50 |
| Newton   | 984.25          | 1,148.32 | 1,312.36 | 1,476.39 | 1,804.46 | 2,132.57 | 2,460.64 | 2,952.78 |
| Osbaldeston                                    | 977.36          | 1,140.27 | 1,303.17 | 1,466.05 | 1,791.83 | 2,117.63 | 2,443.41 | 2,932.10 |
| Pendleton                                      | 981.32          | 1,144.89 | 1,308.45 | 1,471.99 | 1,799.09 | 2,126.21 | 2,453.31 | 2,943.98 |
| Ramsgreave                                     | 976.56          | 1,139.34 | 1,302.10 | 1,464.85 | 1,790.36 | 2,115.90 | 2,441.41 | 2,929.70 |
| Read   | 980.98          | 1,144.50 | 1,307.99 | 1,471.48 | 1,798.46 | 2,125.48 | 2,452.46 | 2,942.96 |
| Ribchester                                     | 980.39          | 1,143.80 | 1,307.20 | 1,470.59 | 1,797.38 | 2,124.19 | 2,450.98 | 2,941.18 |
| Rimington &<br>Middop                          | 983.81          | 1,147.79 | 1,311.76 | 1,475.72 | 1,803.65 | 2,131.60 | 2,459.53 | 2,951.44 |
| Sabden   | 991.65          | 1,156.94 | 1,322.22 | 1,487.48 | 1,818.02 | 2,148.59 | 2,479.13 | 2,974.96 |
| Salesbury                                      | 979.46          | 1,142.72 | 1,305.97 | 1,469.20 | 1,795.68 | 2,122.18 | 2,448.66 | 2,938.40 |
| Simonstone                                     | 982.33          | 1,146.08 | 1,309.80 | 1,473.51 | 1,800.94 | 2,128.41 | 2,455.84 | 2,947.02 |

|                                       | VALUATION BANDS |          |          |          |          |          |          |          |
|---------------------------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|
|                                       | A<br>£          | B<br>£   | C<br>£   | D<br>£   | E<br>£   | F<br>£   | G<br>£   | H<br>£   |
| Slaidburn & Easington                 | 980.27          | 1,143.67 | 1,307.05 | 1,470.42 | 1,797.17 | 2,123.95 | 2,450.69 | 2,940.84 |
| Thornley with Wheatley                | 979.01          | 1,142.20 | 1,305.37 | 1,468.53 | 1,794.86 | 2,121.22 | 2,447.54 | 2,937.06 |
| Waddington                            | 990.46          | 1,155.56 | 1,320.63 | 1,485.70 | 1,815.84 | 2,146.02 | 2,476.16 | 2,971.40 |
| West Bradford                         | 982.87          | 1,146.71 | 1,310.52 | 1,474.32 | 1,801.93 | 2,129.58 | 2,457.19 | 2,948.64 |
| Whalley                               | 987.19          | 1,151.75 | 1,316.28 | 1,480.80 | 1,809.85 | 2,138.94 | 2,467.99 | 2,961.60 |
| Wilpshire                             | 981.94          | 1,145.62 | 1,309.27 | 1,472.92 | 1,800.22 | 2,127.56 | 2,454.86 | 2,945.84 |
| Wiswell                               | 980.66          | 1,144.12 | 1,307.57 | 1,471.00 | 1,797.88 | 2,124.78 | 2,451.66 | 2,942.00 |
| All Other Parts of the Council's Area | 972.60          | 1,134.72 | 1,296.82 | 1,458.91 | 1,783.10 | 2,107.32 | 2,431.51 | 2,917.82 |

*Uae Please*

DIRECTOR OF RESOURCES

C1-10/JP/AC  
22 FEBRUARY 2010

## COUNCIL

## PRUDENTIAL CODE FOR CAPITAL FINANCE

1. The actual capital expenditure that was incurred in 2008/09 and the estimates of capital expenditure to be incurred for the current and future years that are recommended for approval are:

|                        | Capital Expenditure       |  |                             |                             |
|------------------------|---------------------------|--|-----------------------------|-----------------------------|
|                        | 2008/09<br>Actual<br>£000 | 2009/10<br>Revised<br>Estimate<br>£000 | 2010/11<br>Estimate<br>£000 | 2011/12<br>Estimate<br>£000 |
| Community              | 3,217                     | 1,086                                  | 650                         | 365                         |
| Planning & Development | 24                        | 20                                     | 0                           | 0                           |
| Policy & Finance       | 113                       | 442                                    | 32                          | 20                          |
| Health & Housing       | 473                       | 594                                    | 396                         | 405                         |
| <b>Total</b>           | <b>3,827</b>              | <b>2,142</b>                           | <b>1,078</b>                | <b>790</b>                  |

2. Estimates of the ratio of financing costs to net revenue stream for the current and future years, and the actual figures for 2008/09 are:

| Ratio of Financing Costs to Revenue Stream |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|
| 2008/09<br>Actual                          | 2009/10<br>Estimate | 2010/11<br>Estimate | 2011/12<br>Estimate | 2012/13<br>Estimate |
| 3.68%                                      | 2.07%               | 2.18%               | 2.31%               | 2.48%               |

The estimates of financing costs include current commitments and the proposals in the Council's recommended revenue and capital budgets.

3. Estimates of the end of year capital financial requirement for the authority for the current and future years and the actual capital financing requirement at 31 March 2009 are:

| Capital Financing Requirement |   |                              |                              |                              |
|-------------------------------|---|------------------------------|------------------------------|------------------------------|
| 31/03/09<br>Actual<br>£000    | 31/03/10<br>Revised<br>Estimate<br>£000 | 31/03/11<br>Estimate<br>£000 | 31/03/12<br>Estimate<br>£000 | 31/03/13<br>Estimate<br>£000 |
| 3,324                         | 3,710                                   | 3,927                        | 3,885                        | 3,841                        |

4. The capital financing requirements measures the authority's underlying need to borrow for a capital purpose. In accordance with best professional practice, the Council does not associate borrowing with particular items or types of expenditure.

The authority has an integrated treasury management strategy and has adopted the CIPFA Code of Practice for Treasury Management in the Public Services. We have, at any point in time, a number of cash flows, both positive and negative, and manage our treasury position in terms of our borrowings and investments in accordance with our approved treasury management strategy and practices. In day-to-day cash management we make no distinction between revenue cash and capital cash. External borrowing arises as a consequence of all the financial transactions of the authority and not simply those arising from capital spending. In contrast, the capital financing requirements reflects the authority's underlying need to borrow for a capital purpose.

5. CIPFA's Prudential Code for Capital Finance in local Authorities includes the following as a key indicator of prudence:

"In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years."

I can report that the authority had no difficulty meeting this requirement in 2008/09, nor are any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans and the proposals in the Council's budget report.

6. In respect of our external debt, it is recommended that the Council approves the following authorised limits for our total external debt, gross of investments, for the next three financial years and agrees the continuation of the previously agreed limit for the current year since no change to this is necessary. These limits separately identify borrowing from other long-term liabilities such as finance leases. The Council is asked to approve these limits and to delegate authority to me, within the total limit for any individual year, to effect movement between the separately agreed limits for borrowing and other long-term liabilities, in accordance with option appraisal and best value for money for the authority. Any such changes made will be reported to the Council at its next meeting following the change.

|                             | <b>Authorised Limit for External Debt</b> |                        |                         |
|-----------------------------|---|------------------------|-------------------------|
|                             | <b>2010/11<br/>£000</b>                   | <b>2011/12<br/>£00</b> | <b>2012/13<br/>£000</b> |
| Borrowing                   | 11,231                                    | 11,255                 | 11,255                  |
| Other Long-Term Liabilities | 0   | 0                      | 0                       |
| <b>Total</b>                | <b>11,231</b>                             | <b>11,255</b>          | <b>11,255</b>           |

7. I can report that these authorised limits are consistent with the authority's current commitments, existing plans and the proposals in this budget report for capital expenditure and financing, and with our approved treasury management policy statement and practices. I can also confirm that they are based on the estimate of most likely, prudent but not the worst-case scenario, with in addition sufficient headroom over and above this to allow for operational management, for example unusual cash movements. Risk analysis and risk management strategies have been taken into account, as have plans for capital expenditure, estimates of the capital financing requirement and estimates of cash flow requirements for all purposes.

8. The Council is also asked to approve the following operational boundary for external debt for the same time period. The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly my estimate of the most likely prudent but not worst case scenario, without the additional headroom included within the authorised limit to allow for example for unusual cash movements, and equates to the maximum of external debt projected by this estimate. The operational boundary represents a key management tool for in year monitoring by my staff and me. Within the operational boundary, figures for borrowing and other long-term liabilities are separately identified. The Council is also asked to delegate authority to me, within the total operational boundary for any individual year, to effect movement between the separately agreed figures for borrowing and other long term liabilities, in a similar fashion to the authorised limit. Any such changes will be reported to the Council at its next meeting following the change.

| <b>Operational Boundary for External Debt</b> |                |                |                |
|---|----------------|----------------|----------------|
|   | <b>2010/11</b> | <b>2011/12</b> | <b>2012/13</b> |
|   | <b>£000</b>    | <b>£00</b>     | <b>£000</b>    |
| Borrowing                                     | 6,589          | 6,553          | 6,467          |
| Other Long Term Liabilities                   | 0              | 0              | 0              |
| <b>Total</b>                                  | <b>6,589</b>   | <b>6,553</b>   | <b>6,467</b>   |

9. The Council's actual external debt at 31 March 2009 was £0.65 million, comprising £0.65 million borrowing and £0 million other long-term liabilities. It should be noted that actual external debt is not directly comparable to the authorised limit and operational boundary since the actual external debt reflects the position at one point in time.
10. In taking its decisions on this budget report the Council is asked to note that the authorised limit determined for 2010/11 (see paragraph 6 above) will be the statutory limit determined under section 3(1) of the Local Government Act 2003.

#### ***Consideration of Options for the Capital Programme***

11. In considering its programme for capital investment the Council is required, within the Prudential Code, to have regard to:
- ❖ Affordability, eg implications for council tax
  - ❖ Prudence and sustainability, eg implications for external borrowing
  - ❖ Value for money, eg option appraisal
  - ❖ Stewardship of assets, eg asset management planning
  - ❖ Service objectives, eg strategic planning for the authority
  - ❖ Practicality, eg achievability of the forward plan.
12. The Prudential Code requires the estimated revenue impact of Capital investment decisions in Band D Council Tax. These are shown below:

|                            | <b>2010/11</b> | <b>2011/12</b> | <b>2012/13</b> |
|----------------------------|----------------|----------------|----------------|
|                            | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| For the Band D Council Tax | 1.03           | 2.17           | 2.90           |

The above figures exclude the borrowing costs required to meet commitments from 2009/10 and earlier year's programmes.

The focus is therefore on the cost of future years Capital Programmes.

13. It is important to note that the figures above do not represent annual increases in Council Tax. Both the 2011/12 and 2012/13 figures will include the full year effects of decisions taken in 2010/11 and already included in the revenue budget.

***Minimum Revenue Provision***

14. The Council is required each year to pay off an element of its accumulated General Fund capital expenditure through a revenue charge, the Minimum Revenue Provision (MRP).
15. The Department of Communities and Local Government (DCLG) issued regulations which require Full Council to approve a MRP Policy Statement in advance of each financial year. A variety of options are provided to councils to replace the existing regulations, so long as there is a prudent provision. The following MRP Policy Statement is recommended for 2010/11.

***Minimum Revenue Provision Policy Statement***

- a) For capital expenditure incurred before 1 April 2008 or which in the future will be Supported Capital Expenditure, the MRP Policy will be to follow the existing practice outlined in former DCLG regulations.
- b) From 1 April 2008, for all Unsupported Borrowing the MRP Policy will be to follow the Asset Life Method (Equal Charge approach), i.e. the MRP will be based upon the estimated life of the assets financed from borrowing.



## COUNCIL

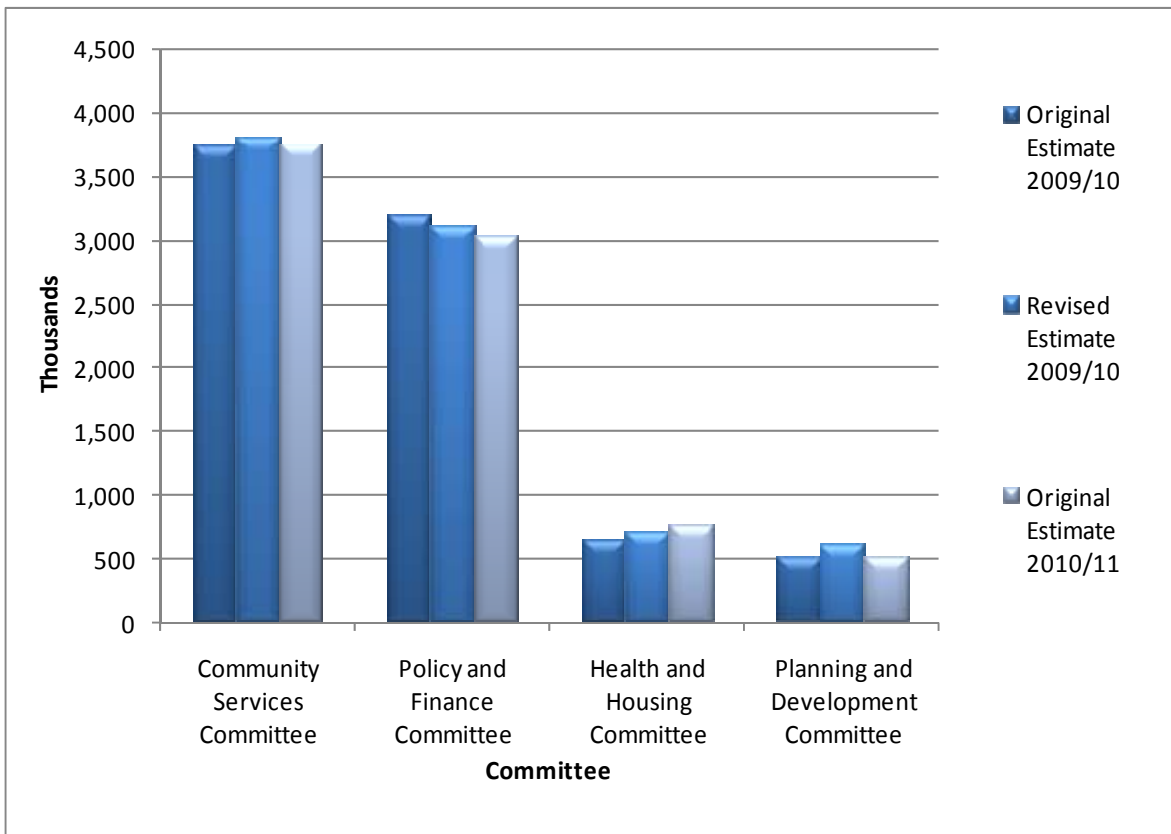
## REVENUE BUDGET SUMMARY

|   | Original Estimate<br>2009/10<br>£ | Revised Estimate<br>2009/10<br>£ | Original Estimate<br>2010/11<br>£ |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| Community Services Committee                  | 3,743,050                         | 3,812,680                        | 3,757,510                         |
| Policy and Finance Committee                  | 3,196,970                         | 3,108,740                        | 3,023,740                         |
| Health and Housing Committee                  | 656,520                           | 714,470                          | 771,090                           |
| Planning and Development Committee            | 514,900                           | 613,140                          | 526,550                           |
| <b>Committee Net Requirements</b>             | <b>8,111,440</b>                  | <b>8,249,030</b>                 | <b>8,078,890</b>                  |
| Capital Charges Adjustment                    |                                   |                                  |                                   |
| -Remove Depreciation                          | -768,720                          | -728,420                         | -777,150                          |
| -Replace with Minimum Revenue Provision       | 245,252                           | 116,190                          | 132,460                           |
| <b>Total Expenditure</b>                      | <b>7,587,972</b>                  | <b>7,636,800</b>                 | <b>7,434,200</b>                  |
| External Interest – Payable                   | 29,520                            | 29,520                           | 26,250                            |
| Interest – Earned                             | -125,000                          | -15,000                          | -15,000                           |
| Business Rate Growth                          | -20,000                           | -13,730                          |                                   |
| Area Based Grant – Climate Change             | -22,500                           | -22,810                          | -28,820                           |
| Less Added to/(taken from) Earmarked Reserves |                                   |                                  |                                   |
| Elections                                     | 19,000                            | 43,890                           | 4,290                             |
| Risk Management                               | -2,810                            | -5,820                           |                                   |
| Building Control Fee Earning                  | -71,600                           | -90,060                          | -87,850                           |
| Single Status                                 |                                   | -750                             |                                   |
| Community Enhancement                         |                                   | -1,060                           |                                   |
| Ribble Valley in Bloom/Christmas Lights       |                                   | -1,850                           | -1,710                            |
| Concurrent Functions                          |                                   | 14,140                           | -14,140                           |
| Parish Grants                                 |                                   | -2,900                           |                                   |
| Longridge Schemes                             | -94,900                           | -94,900                          |                                   |
| IT Equipment                                  |                                   | -2,700                           |                                   |
| Conservation                                  |                                   | -6,840                           |                                   |
| General Balances                              | -245,794                          | -412,042                         | -41,373                           |
| <b>Net Expenditure</b>                        | <b>7,053,888</b>                  | <b>7,053,888</b>                 | <b>7,275,847</b>                  |
| Parish Precepts                               | 367,952                           | 367,952                          | 373,143                           |
| <b>Budget Requirement</b>                     | <b>7,421,840</b>                  | <b>7,421,840</b>                 | <b>7,648,990</b>                  |
| Less Formula Grant – Revenue Support Grant    | -749,476                          | -749,476                         | -525,133                          |
| – NNDR Share                                  | -3,247,113                        | -3,247,113                       | -3,616,386                        |
| Council Tax (Surplus)/Deficit                 | 9,471                             | 9,471                            | 11,112                            |
| <b>Precept</b>                                | <b>3,434,722</b>                  | <b>3,434,722</b>                 | <b>3,518,583</b>                  |
| Taxbase                                       | 22,342                            | 22,342                           | 22,357                            |
| Council Tax                                   | <b>137.26</b>                     | <b>137.26</b>                    | <b>140.69</b>                     |
| Council Tax (including Parishes)              | 153.73                            | 153.73                           | 157.38                            |

## Links to Council Ambitions and Priorities

| Committee                          | Original Estimate<br>2009/10<br>£ | Revised Estimate<br>2009/10<br>£ | Original Estimate<br>2010/11<br>£ |
|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Community Services Committee       | 3,743,050                         | 3,812,680                        | 3,757,510                         |
| Policy and Finance Committee       | 3,196,970                         | 3,108,740                        | 3,023,740                         |
| Health and Housing Committee       | 656,520                           | 714,470                          | 771,090                           |
| Planning and Development Committee | 514,900                           | 613,140                          | 526,550                           |
| <b>Committee Net Requirements</b>  | <b>8,111,440</b>                  | <b>8,249,030</b>                 | <b>8,078,890</b>                  |

### Comparison of Requirements by Committee



## Collection Fund

The Council is responsible for collecting the Council Tax to pay for services provided by Lancashire County Council, the Borough Council and its Parishes, Lancashire Police Authority and Lancashire Combined Fire Authority.

The Council is also responsible for collecting the non-domestic rates, known as business rates. Business rates are the means by which businesses and others who occupy non-domestic property make a contribution towards the cost of local services.

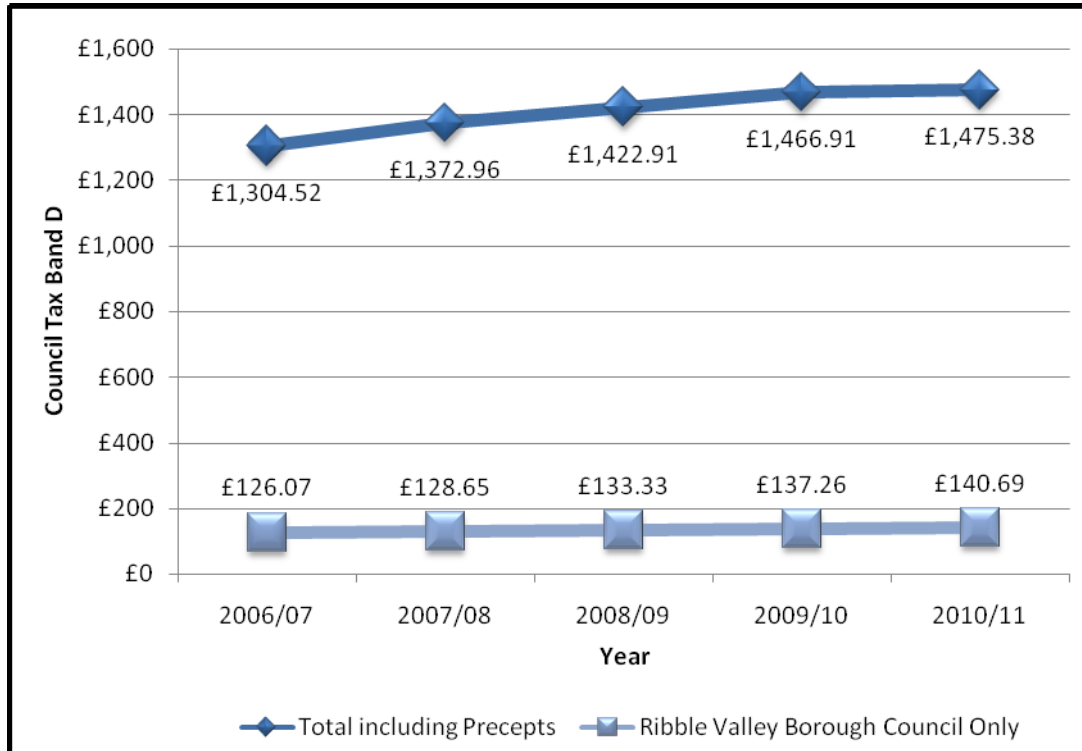
**The Collection Fund shows the income received from Council Tax payers and Business Rate payers. It also shows how the income is distributed between Lancashire County Council, the Borough Council and its Parishes, Lancashire Police Authority and Lancashire Combined Fire Authority.**

|   | Original<br>2009/10<br>£000 | Revised<br>2009/10<br>£000 | Original<br>2010/11<br>£000 |
|---|-----------------------------|----------------------------|-----------------------------|
| <b>Expenditure</b>                        |                             |                            |                             |
| Deficit Brought Forward                   | 90                          | 228                        | 106                         |
| Precepts:                                 |                             |                            |                             |
| <i>Lancashire County Council</i>          | 24,762                      | 24,762                     | 24,778                      |
| <i>Lancashire Police Authority</i>        | 3,174                       | 3,174                      | 3,270                       |
| <i>Lancashire Combined Fire Authority</i> | 1,394                       | 1,394                      | 1,423                       |
| <i>Ribble Valley including Parishes</i>   | 3,435                       | 3,435                      | 3,519                       |
| Cost of Collecting NNDR                   | 84                          | 84                         | 84                          |
| Contribution to NNDR Pool                 | 11,450                      | 11,451                     | 11,713                      |
| Bad Debts Provision                       | 248                         | 50                         | 249                         |
|   | <b>44,637</b>               | <b>44,578</b>              | <b>45,142</b>               |
| <b>Income</b>                             |                             |                            |                             |
| Allocation of Deficit:                    |                             |                            |                             |
| <i>Lancashire County Council</i>          | 68                          | 68                         | 80                          |
| <i>Lancashire Police Authority</i>        | 9                           | 9                          | 10                          |
| <i>Lancashire Combined Fire Authority</i> | 4                           | 4                          | 5                           |
| <i>Ribble Valley including Parishes</i>   | 9                           | 9                          | 11                          |
| Council Tax Income                        | 30,980                      | 30,644                     | 31,022                      |
| Council Tax Benefits                      | 2,033                       | 2,203                      | 2,217                       |
| Business Rates                            | 11,534                      | 11,535                     | 11,797                      |
|   | <b>44,637</b>               | <b>44,472</b>              | <b>45,142</b>               |
|   |                             |                            |                             |
| <b>Deficit for Year</b>                   | <b>0</b>                    | <b>-106</b>                | <b>0</b>                    |

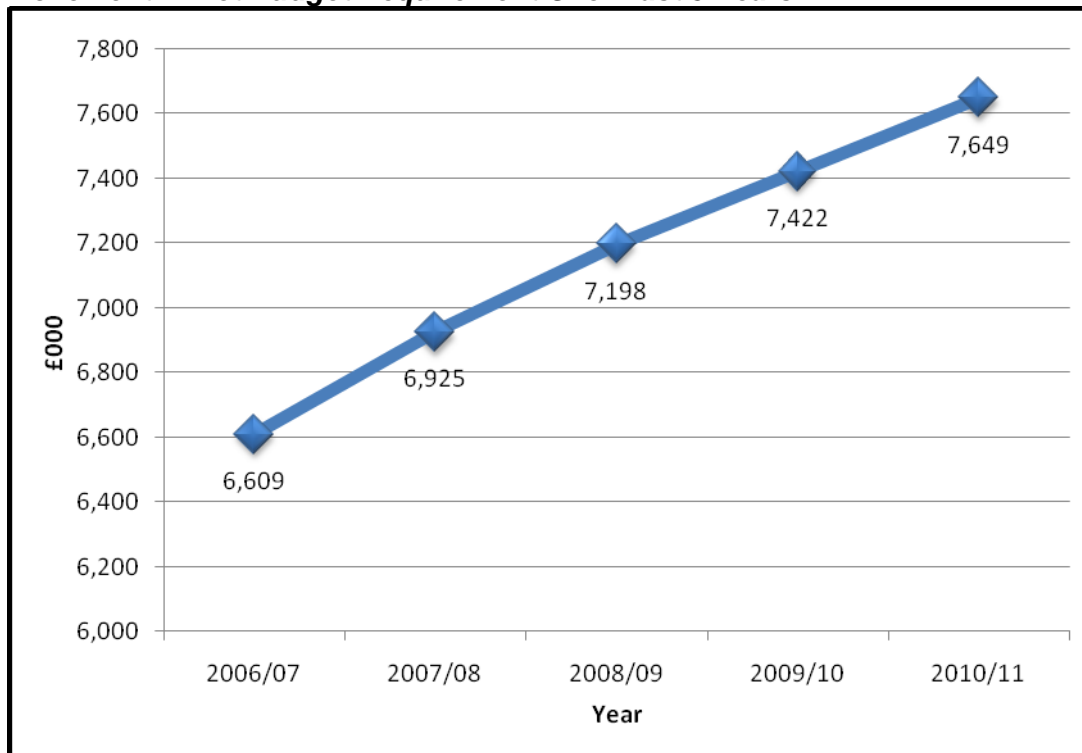
## Key Statistics and Trends

The charts below show some of the main trends in the Council's finances over the past five years.

**Movement in Band D Council Tax Over Last 5 Years**

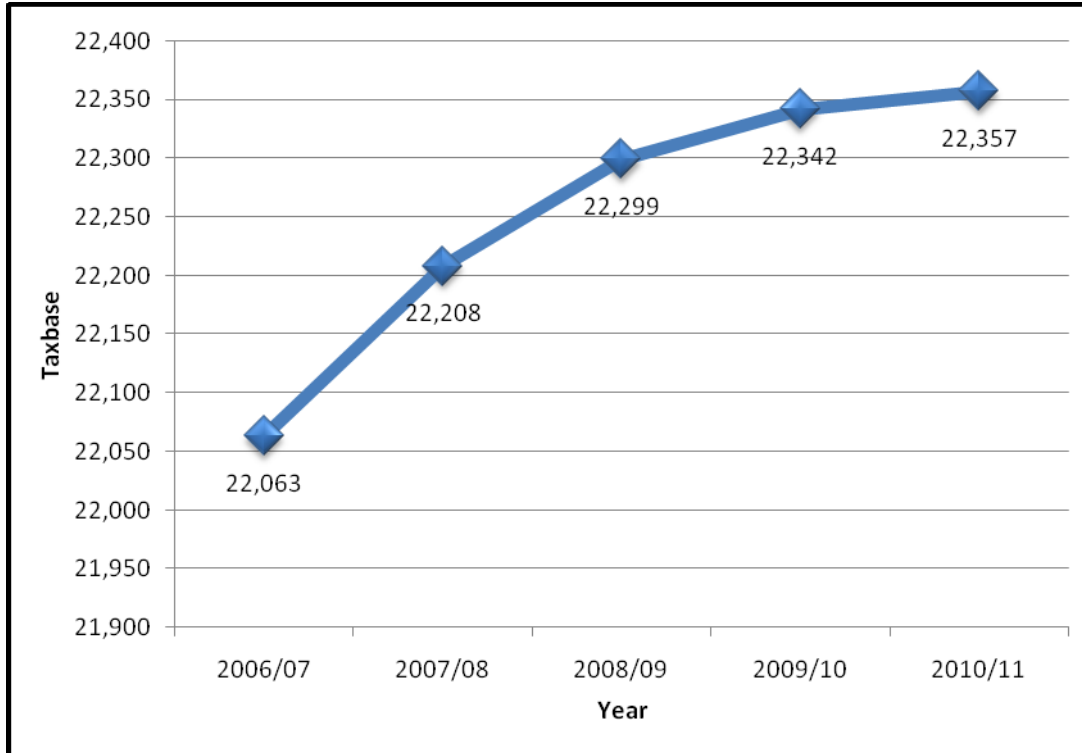


**Movement in Net Budget Requirement Over Last 5 Years**

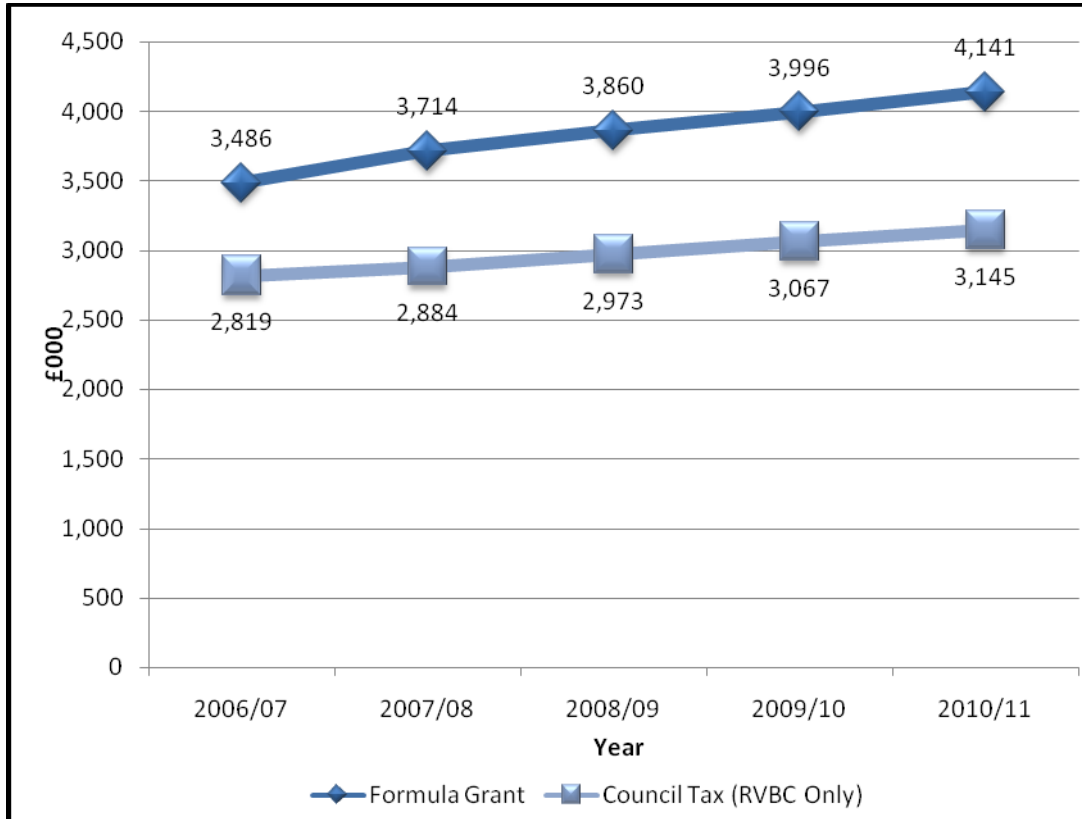


## Key Statistics and Trends

### Movement in Taxbase Over Last 5 Years

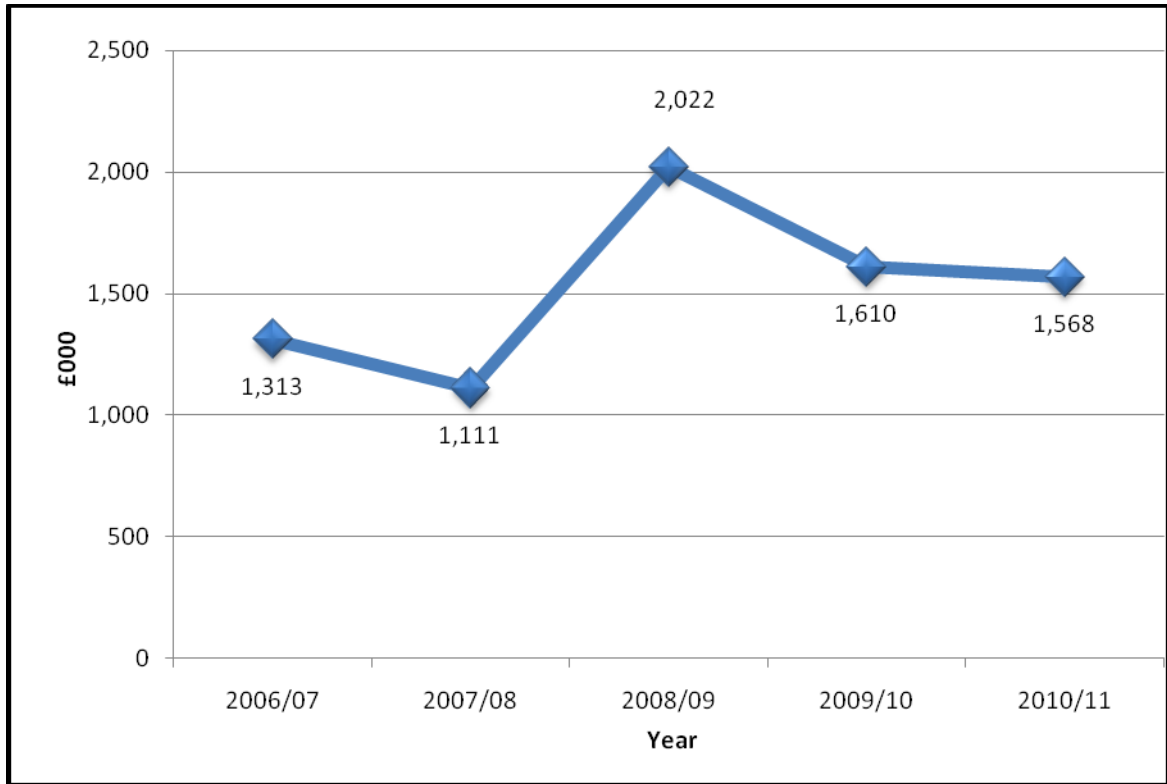


### Movement in Main Sources of Finance Over Last 5 Years



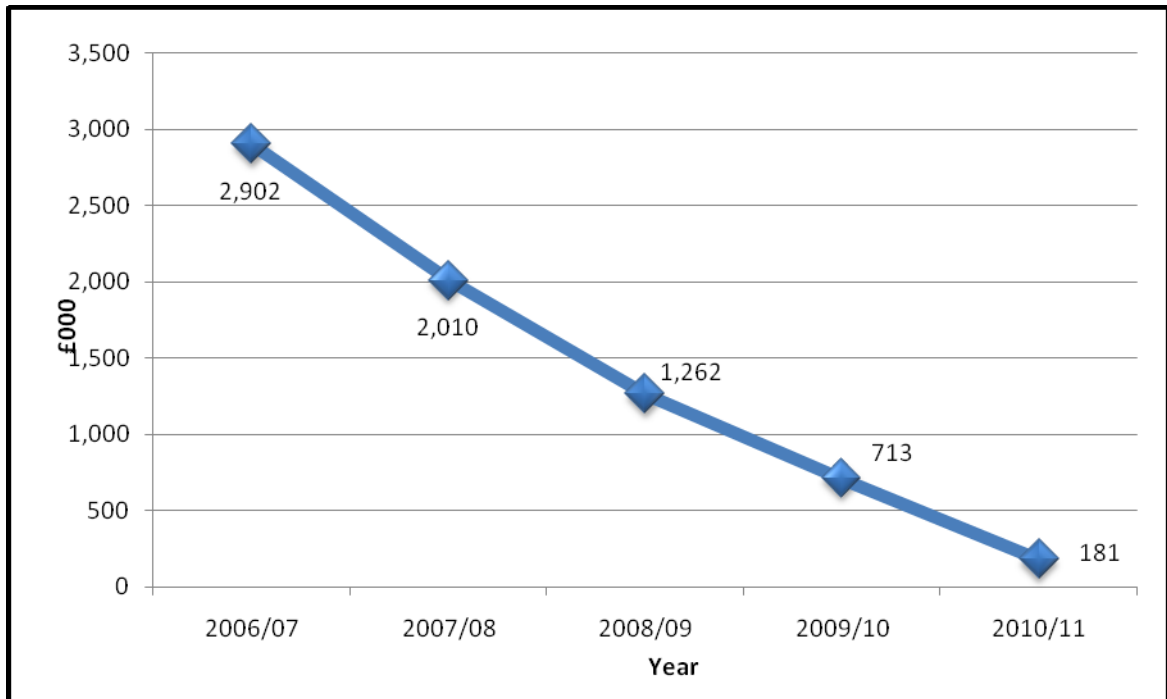
## Key Statistics and Trends

### **Movement in General Fund Balances at 31 March over Last 5 Years Estimated for 2009/10 and 2010/11**



**Please Note:** The council transferred its housing stock to a registered social landlord (Ribble Valley Homes) on 31 March 2008. The council received formal consent from the Secretary of State to close its Housing Revenue Account with effect from **31 March 2009**. As a consequence the council transferred Housing Revenue Account Balances to General Fund Balances, resulting in the increase shown in the table for 31 March 2009

### **Movement in Earmarked Reserves at 31 March over Last 5 Years Estimated for 2009/10 and 2010/11**



**Detailed Revised Capital Programme 2009/10**

| <b>Cost Centre</b>                               | <b>Scheme Title</b>                             | <b>Original Estimate 2009/10<br/>£</b> | <b>Revised Estimate 2009/10<br/>£</b> |
|--|---|--|---------------------------------------|
| <b><i>Community Services Committee</i></b>       |   |  |                                       |
| BADWC  | Badger Well Water Culvert Collapse              |  | 8,830                                 |
| BPSCT  | Brungerly Park Sculpture Trail                  |  | 9,050                                 |
| BRPIN  | Brungerly Park Footpath Investigative Work      |  | 3,100                                 |
| CALOP  | Calderstones Open Space                         |  | 69,550                                |
| CCTVD  | CCTV Data Storage/Voice Recording System        | 68,500                                 | 50,000                                |
| CPKMS  | Replace Car Parking Machines and Software       | 62,000                                 | 62,000                                |
| CSLOT  | Castle Lottery                                  | 65,000                                 | 390,590                               |
| EDCAF  | Redevelopment of Edisford Café Site             |  | 2,400                                 |
| FSWIM  | Free Swimming Grant Scheme                      |  | 17,520                                |
| GRFLG  | Castle Grounds Green Flag Award Scheme          | 25,000                                 | 25,000                                |
| GVWYW  | Replace Outdoor Recreation Vehicles             | 16,000                                 | 13,210                                |
| OUTEQ  | Replacement of Outdoor Recreation Equipment     | 11,000                                 | 11,780                                |
| PBRNG  | Repairs to Riverside Path Brungerly             | 25,000                                 | 25,000                                |
| PCWHA  | Funding towards Whalley Toilets                 |  | 10,960                                |
| PLAYH  | Improvements to Children's Play Areas (2008/09) |  | 1,170                                 |
| PLAYK  | Improvements to Children's Play Areas (2009/10) | 50,000                                 | 48,500                                |
| POENE  | Pool - Energy Efficiency Measures               |  | 54,750                                |
| RWFRL  | Replace V052 FRL Dennis Refuse Vehicle          |  | 195,000                               |
| SPARK  | Salthill Play Area                              |  | 57,890                                |
| SYNCA  | Longridge Sports Synthetic Pitch                |  | 10,150                                |
| WVHEU  | Replace Works Admin Vehicle PF03 HEU            | 15,400                                 | 9,320                                 |
| WVHFA  | Replace Works Admin Vehicle PF03 HFA            | 15,400                                 | 10,460                                |
|  | <b>TOTAL Community Services Committee</b>       | <b>353,300</b>                         | <b>1,086,230</b>                      |
| <b><i>Planning and Development Committee</i></b> |   |  |                                       |
| REGEN  | Clitheroe Town Centre Regeneration              | 40,000                                 | 20,000                                |
|  | <b>TOTAL Planning and Development Committee</b> | <b>40,000</b>                          | <b>20,000</b>                         |
| <b><i>Policy and Finance Committee</i></b>       |   |  |                                       |
| CIVLF  | Civic Suite Energy Efficiency Light Fittings    |  | 10,300                                |
| EGIV   | E Government Initiative                         |  | 10,360                                |
| OFCEI  | Council Offices - Energy Efficiency             |  | 21,710                                |
| PCIDS  | PCI DSS Card Security - Hosted Solution         |  | 23,780                                |

**Detailed Revised Capital Programme 2009/10**

| <b>Cost Centre</b>                         | <b>Scheme Title</b>                           | <b>Original Estimate 2009/10<br/>£</b> | <b>Revised Estimate 2009/10<br/>£</b> |
|--|---|--|---------------------------------------|
| REVRS                                      | Replacement Server for Revenues and Benefits  |  | 17,980                                |
| ROEEX                                      | Roefield Extension & Changing Rooms           |  | 125,000                               |
| EDFCR                                      | Football Changing Rooms Refurbishment         |  | 215,000                               |
| SERVB                                      | Computer Servers and Bulk Printer Replacement | 10,000                                 | 18,000                                |
|  | <b>TOTAL Policy and Finance Committee</b>     | <b>10,000</b>                          | <b>442,130</b>                        |
| <b><i>Health and Housing Committee</i></b> |   |  |                                       |
| CMEXT                                      | Clitheroe Cemetery Extension (Investigative)  |  | <b>5,500</b>                          |
| DISCP                                      | Disabled Facilities Grants                    | 140,000                                | <b>287,000</b>                        |
| EEGRT                                      | Energy Efficiency Grant                       |  | <b>10,000</b>                         |
| EQUIT                                      | Equity Release                                | 130,000                                | <b>60,000</b>                         |
| LANGR                                      | Landlord/Tenant Grants                        | 100,000                                | <b>183,650</b>                        |
| REPPF                                      | Repossession Prevention Fund                  |  | <b>28,000</b>                         |
| RESGT                                      | Renewable Energy Source Grants                |  | <b>15,000</b>                         |
| TENPR                                      | Tenancy Protection Scheme                     |  | <b>5,000</b>                          |
|  | <b>TOTAL Health</b>                           | <b>370,000</b>                         | <b>594,150</b>                        |
|  |   |  |                                       |
|  | <b>GRAND TOTAL</b>                            | <b>773,300</b>                         | <b>2,142,510</b>                      |



## Five Year Capital Programme 2010/15

### Approved Programme for 2010/11

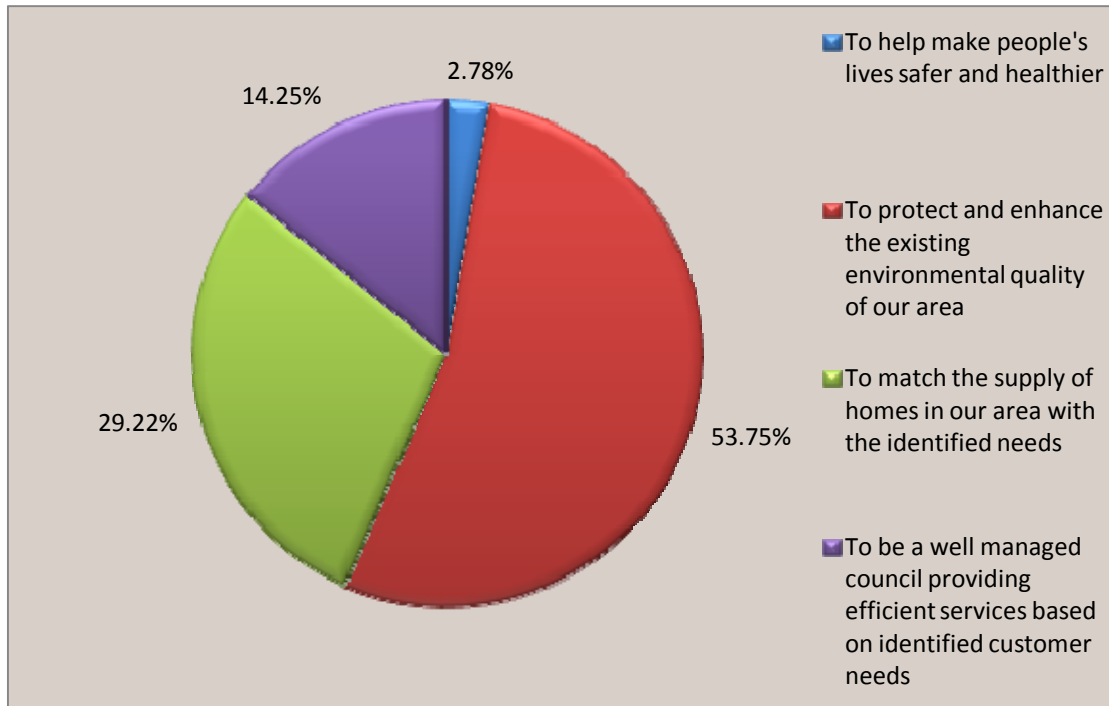
| Capital Programme 2010/11                 |   | £                |
|---|---|------------------|
| <b>COMMUNITY SERVICES COMMITTEE</b>       |   |                  |
| <b>GRFLG</b>                              | Castle Grounds Green Flag Award Scheme: Phase 2         | 30,000           |
| <b>PLAYL</b>                              | Improvements to Children's Play Areas                   | 20,000           |
| <b>FENCE</b>                              | Replace Perimeter Fence at Salthill Depot               | 10,000           |
| <b>POOLF</b>                              | Main Pool Filter Replacement and Plant Room Maintenance | 20,000           |
| <b>UVLET</b>                              | Installation of Ultra Violet Equipment to Main Pool     | 10,000           |
| <b>GVDBV</b>                              | Replacement for Ford Transit Drop Side Truck (V728 DBV) | 25,000           |
| <b>SCMOW</b>                              | Replace 2 Scag Mowers                                   | 14,000           |
| <b>WVCOJ</b>                              | Replace Iveco Tipper (PO54 COJ)                         | 30,900           |
| <b>WVEVM</b>                              | Replace JCB (V955 EVM)                                  | 25,700           |
| <b>WVYXF</b>                              | Replace Ford Ranger Super Cab (PE54 YXF)                | 15,400           |
| <b>WVCOH</b>                              | Replace Iveco Tipper (PO54 COH)                         | 30,900           |
| <b>RVFRJ</b>                              | Replace Refuse Collection Vehicle (VO52 FRJ)            | 195,000          |
| <b>RVFRK</b>                              | Replace Refuse Collection Vehicle (VO52 FRK)            | 195,000          |
| <b>REBIN</b>                              | New and Replacement Wheeled Bins                        | 20,000           |
| <b>VLIFT</b>                              | Vehicle Lifting Equipment                               | 8,000            |
| <b>Total Community Services Committee</b> |   | <b>649,900</b>   |
| <b>POLICY AND FINANCE COMMITTEE</b>       |   |                  |
| <b>LYTHC</b>                              | External Repairs to Longridge Youth Centre              | 22,750           |
| <b>SERVB</b>                              | Computer Server and Bulk Printer Replacement            | 10,000           |
| <b>Total Policy and Finance Committee</b> |   | <b>32,750</b>    |
| <b>HEALTH AND HOUSING COMMITTEE</b>       |   |                  |
| <b>CMEXT</b>                              | Purchase of Land at Clitheroe Cemetery                  | 80,500           |
| <b>LANGR</b>                              | Landlord/Tenant Grants                                  | 100,000          |
| <b>EQUIT</b>                              | Equity Release Grants                                   | 30,000           |
| <b>DISCP</b>                              | Disabled Facilities Grants                              | 180,000          |
| <b>RESGT</b>                              | Renewable Energy Source Grants                          | 5,000            |
| <b>Total Health and Housing Committee</b> |   | <b>395,500</b>   |
| <b>TOTAL FOR ALL COMMITTEES</b>           |   | <b>1,078,150</b> |

## Five Year Capital Programme 2010/15

### Approved Programme for 2010/11

The charts below summarise the main areas of spend for the council's 2010/11 capital programme together with how the programme will be funded.

#### Where the money is spent



#### Estimated Available Resources for 2010/11

|   | £                |
|---|------------------|
| <b>Estimated Brought forward from 2009/10</b>             | <b>641,849</b>   |
| <b>Regional Housing Pot</b>                               | <b>131,000</b>   |
| <b>Disabled Facilities Grants</b>                         | <b>108,000</b>   |
| <b>VAT Shelter</b>  | <b>100,000</b>   |
| <b>Usable Capital Receipts</b>                            | <b>125,000</b>   |
| <b>Vehicle Residual Values</b>                            | <b>41,000</b>    |
| <b>Unsupported Borrowing</b>                              | <b>350,000</b>   |
| <b>Estimated Total Available Resources</b>                | <b>1,496,849</b> |
| <b>Less Total of Approved Capital Schemes for 2010/11</b> | <b>773,300</b>   |
| <b>Estimated Resources to carry forward to 2011/12</b>    | <b>723,549</b>   |

**Five Year Capital Programme 2010/15**

|   | 2010/11<br>£ | 2011/12<br>£ | 2012/13<br>£ | 2013/14<br>£ | 2014/15<br>£ | Total<br>£     |
|---|--------------|--------------|--------------|--------------|--------------|----------------|
| <b>COMMUNITY SERVICES COMMITTEE</b>                     |              |              |              |              |              |                |
| <b><u>Outdoor Recreation</u></b>                        |              |              |              |              |              |                |
| Castle Grounds – Green Flag Award Scheme: Phase 2       | 30,000       |              |              |              |              | <b>30,000</b>  |
| Football Pitch Drainage and Improvement Works           |              | 10,000       |              |              |              | <b>10,000</b>  |
| Improvements to children's play areas                   | 20,000       | 20,000       | 20,000       | 50,000       | 50,000       | <b>160,000</b> |
| <b><u>Depots</u></b>                                    |              |              |              |              |              |                |
| Replace Perimeter Fence at Salthill Depot               | 10,000       |              |              |              |              | <b>10,000</b>  |
| Replace Fuel Storage Tank at Salthill Depot             |              |              | 10,000       |              |              | <b>10,000</b>  |
| <b><u>Ribblesdale Pool</u></b>                          |              |              |              |              |              |                |
| Main Pool Filter Replacement and Plant Room Maintenance | 20,000       |              |              |              |              | <b>20,000</b>  |
| Small Pool Filter Refurbishment                         |              |              |              |              | 10,000       | <b>10,000</b>  |
| Installation of Ultra Violet Equipment to Main Pool     | 10,000       |              |              |              |              | <b>10,000</b>  |
| <b><u>Public Conveniences</u></b>                       |              |              |              |              |              |                |
| Refurbishment of Castle Field Toilets                   |              |              | 43,400       |              |              | <b>43,400</b>  |
| <b><u>Outdoor Recreation Vehicles and Plant</u></b>     |              |              |              |              |              |                |
| Replace John Deere Lawn Tractor PN04 NPZ                |              |              | 16,500       |              |              | <b>16,500</b>  |
| Replacement of Ford Transit Drop Side Truck V728 DBV    | 25,000       |              |              |              |              | <b>25,000</b>  |
| Replace Kubota Mower PN05 PLO                           |              | 16,500       |              |              |              | <b>16,500</b>  |
| Replace John Deere 4WD tractor Mower PN05 BYS           |              | 12,500       |              |              |              | <b>12,500</b>  |
| Replace John Deere Mini Tractor PN06 TSZ                |              |              | 9,000        |              |              | <b>9,000</b>   |
| Replace Vauxhall Vivaro Panel Van PK06 VWY              |              |              |              | 13,000       |              | <b>13,000</b>  |
| Replace Man ERF Tipper truck PN06 FRV                   |              |              |              |              | 38,000       | <b>38,000</b>  |
| Replace Hayter Triple Mower PN07 MVG                    |              |              |              | 28,000       |              | <b>28,000</b>  |
| Replace John Deere Cylinder Mower PN07 OWU              |              |              |              | 17,000       |              | <b>17,000</b>  |
| Replace Ford Ranger PK07 LSY                            |              |              |              |              | 15,500       | <b>15,500</b>  |
| Replace Ford Ranger PK07 TZG                            |              |              |              |              | 15,500       | <b>15,500</b>  |
| Replace Gang Mower TDR 16000                            |              | 20,000       |              |              |              | <b>20,000</b>  |

**Five Year Capital Programme 2010/15**

|   | <b>2010/11</b> | <b>2011/12</b> | <b>2012/13</b> | <b>2013/14</b> | <b>2014/15</b> | <b>Total</b>     |
|---|----------------|----------------|----------------|----------------|----------------|------------------|
|   | <b>£</b>       | <b>£</b>       | <b>£</b>       | <b>£</b>       | <b>£</b>       | <b>£</b>         |
| Replace 4 Scag Mowers (2 Mowers)              | 14,000         |                |                |                |                | <b>14,000</b>    |
| Replace 1 Heavy Goods Trailers                |                |                |                | 2,200          |                | <b>2,200</b>     |
| <b><u>General Works</u></b>                   |                |                |                |                |                |                  |
| Replace Vauxhall Vivaro Panel Van PK06 HKA    |                |                | 15,400         |                |                | <b>15,400</b>    |
| Replace Iveco Tipper PO54 COJ                 | 30,900         |                |                |                |                | <b>30,900</b>    |
| Replace Ingersoll Rand Compressor             |                |                |                | 7,500          |                | <b>7,500</b>     |
| Replace JCB – V955 EVM                        | 25,700         |                |                |                |                | <b>25,700</b>    |
| Replace PE54 YXF                              | 15,400         |                |                |                |                | <b>15,400</b>    |
| Replace Iveco Tipper PO54 COA                 |                | 30,900         |                |                |                | <b>30,900</b>    |
| Replace Iveco Tipper PO54 COH                 | 30,900         |                |                |                |                | <b>30,900</b>    |
| <b><u>Car Parking</u></b>                     |                |                |                |                |                |                  |
| Car Parks Rolling Programme                   |                | 40,000         |                | 40,000         |                | <b>80,000</b>    |
| <b><u>Refuse Collection</u></b>               |                |                |                |                |                |                  |
| Replace Refuse Collection Vehicle PN05 PWL    |                |                |                | 100,000        |                | <b>100,000</b>   |
| Replace Refuse Collection Vehicle VX04 FXV    |                | 200,000        |                |                |                | <b>200,000</b>   |
| Replace Refuse Collection Vehicle VX53 TZJ    |                |                | 200,000        |                |                | <b>200,000</b>   |
| Replace Refuse Collection Vehicle VO52 FRJ    | 195,000        |                |                |                |                | <b>195,000</b>   |
| Replace Refuse Collection Vehicle VO52 FRK    | 195,000        |                |                |                |                | <b>195,000</b>   |
| Provision of New and Replacement Wheeled Bins | 20,000         | 15,000         | 15,000         | 15,000         | 15,000         | <b>80,000</b>    |
| Purchase of Vehicle Lifting Equipment         | 8,000          |                |                |                |                | <b>8,000</b>     |
| <b>TOTAL COMMUNITY SERVICES COMMITTEE</b>     | <b>649,900</b> | <b>364,900</b> | <b>329,300</b> | <b>272,700</b> | <b>144,000</b> | <b>1,760,800</b> |

| <b>HEALTH AND HOUSING COMMITTEE</b>                  |        |        |  |  |        |               |
|--|--------|--------|--|--|--------|---------------|
| <b><u>Clitheroe Cemetery</u></b>                     |        |        |  |  |        |               |
| Purchase of additional land at Clitheroe Cemetery    | 80,500 |        |  |  |        | <b>80,500</b> |
| Installation of Infrastructure at Clitheroe Cemetery |        | 90,000 |  |  |        | <b>90,000</b> |
| <b><u>Dog Warden and Pest Control</u></b>            |        |        |  |  |        |               |
| Replacement of Vehicle PE56 EFB                      |        |        |  |  | 10,000 | <b>10,000</b> |
| Replacement of Vehicle PE07 WPD                      |        |        |  |  | 10,000 | <b>10,000</b> |

### Five Year Capital Programme 2010/15

|   | 2010/11<br>£   | 2011/12<br>£   | 2012/13<br>£   | 2013/14<br>£   | 2014/15<br>£   | Total<br>£       |
|---|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>Housing</b>                            |                |                |                |                |                |                  |
| Landlord/Tenant Grants                    | 100,000        | 100,000        | 100,000        | 100,000        | 100,000        | <b>500,000</b>   |
| Equity Release                            | 30,000         | 30,000         | 30,000         | 30,000         | 30,000         | <b>150,000</b>   |
| Disabled Facilities Grants                | 180,000        | 180,000        | 180,000        | 180,000        | 180,000        | <b>900,000</b>   |
| Renewable Energy Source Grants            | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | <b>25,000</b>    |
| <b>TOTAL HEALTH AND HOUSING COMMITTEE</b> | <b>395,500</b> | <b>405,000</b> | <b>315,000</b> | <b>315,000</b> | <b>335,000</b> | <b>1,765,500</b> |

| <b>POLICY AND FINANCE COMMITTEE</b>   |               |               |          |          |          |               |
|---|---------------|---------------|----------|----------|----------|---------------|
| <b>Estates</b>  |               |               |          |          |          |               |
| External Repairs – Longridge Youth Centre   | 22,750        |               |          |          |          | <b>22,750</b> |
| <b>ICT Services</b>   |               |               |          |          |          |               |
| Contact Customer relationship management (CRM) Replacement                          |               | 20,000        |          |          |          | <b>20,000</b> |
| Computer Server & Bulk Printer Replacement. <u>FINAL YEAR</u> of a 3 year programme | 10,000        |               |          |          |          | <b>10,000</b> |
| <b>TOTAL POLICY AND FINANCE COMMITTEE</b>   | <b>32,750</b> | <b>20,000</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>52,750</b> |

|                                      |                  |                |                |                |                |                  |
|--------------------------------------|------------------|----------------|----------------|----------------|----------------|------------------|
| <b>TOTAL OF ALL PROPOSED SCHEMES</b> | <b>1,078,150</b> | <b>789,900</b> | <b>644,300</b> | <b>587,700</b> | <b>479,000</b> | <b>3,579,050</b> |
|--------------------------------------|------------------|----------------|----------------|----------------|----------------|------------------|

### Five Year Capital Programme 2010/15

| <b>COMMITTEE</b>   | <b>2010/11<br/>£</b> | <b>2011/12<br/>£</b> | <b>2012/13<br/>£</b> | <b>2013/14<br/>£</b> | <b>2014/15<br/>£</b> | <b>TOTAL<br/>£</b> |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|
| Community Services | 649,900              | 364,900              | 329,300              | 272,700              | 144,000              | <b>1,760,800</b>   |
| Health and Housing | 395,500              | 405,000              | 315,000              | 315,000              | 335,000              | <b>1,765,500</b>   |
| Policy and Finance | 32,750               | 20,000               | 0                    | 0                    | 0                    | <b>52,750</b>      |
| <b>TOTAL</b>       | <b>1,078,150</b>     | <b>789,900</b>       | <b>644,300</b>       | <b>587,700</b>       | <b>479,000</b>       | <b>3,579,050</b>   |

| <b>ESTIMATED RESOURCES</b>          | <b>2009/10<br/>£</b> | <b>2010/11<br/>£</b> | <b>2011/12<br/>£</b> | <b>2012/13<br/>£</b> | <b>2013/14<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|
| <b>Brought forward from 2009/10</b> | 641,849              | 0                    | 0                    | 0                    | 0                    | <b>641,849</b>     |
| <b>Regional Housing Pot</b>         | 131,000              | 131,000              | 131,000              | 131,000              | 131,000              | <b>655,000</b>     |
| <b>Disabled Facilities Grants</b>   | 108,000              | 108,000              | 108,000              | 108,000              | 108,000              | <b>540,000</b>     |
| <b>VAT Shelter</b>                  | 100,000              | 100,000              | 100,000              | 100,000              | 100,000              | <b>500,000</b>     |
| <b>Usable Capital Receipts</b>      | 125,000              | 125,000              | 125,000              | 125,000              | 125,000              | <b>625,000</b>     |
| <b>Vehicle Residual Values</b>      | 41,000               | 16,750               | 12,000               | 9,900                | 6,000                | <b>85,650</b>      |
| <b>Unsupported Borrowing</b>        | 350,000              | 100,000              | 100,000              | 100,000              | 100,000              | <b>750,000</b>     |
| <b>Total Resources</b>              | <b>1,496,849</b>     | <b>580,750</b>       | <b>576,000</b>       | <b>573,900</b>       | <b>570,000</b>       | <b>3,797,499</b>   |