

RIBBLE VALLEY BOROUGH COUNCIL
REPORT TO POLICY AND FINANCE COMMITTEE

DECISION

Agenda Item No 8

meeting date: 28 JANUARY 2014
title: ORIGINAL REVENUE BUDGET 2014/15
submitted by: DIRECTOR OF RESOURCES
principal author: TRUDY HOLDERNESS

1 PURPOSE

1.1 To agree the draft revenue budget for 2014/15, for consideration at Special Policy and Finance Committee.

2 BACKGROUND

2.1 The three year forecast to Policy and Finance Committee in September showed that significant reductions to our budget of £526k and £1.126m would be necessary for 2014/15 and 2015/16 based on our indicative grant allocation following a consultation in the summer and after allowing for use of balances of £150k for each year.

2.2 Our provisional Settlement Funding Assessment, announced on the 18 December 2013, is £2,603,416 for 2014/15 and £2,204,012 for 2015/16. In comparison our current year's allocation is £2,961,659. These represent therefore a reduction of 12% and 26% correspondingly.

2.3 The Government announce movements in our 'Spending Power' which includes income from Council Tax Payers, New Homes Bonus and other grants when quoting our funding allocations. According to the Government we will face a reduction in our Spending Power of 2.3% in 2014/15 and 3.6% in 2015/16.

2.4 The Budget Working Group is meeting regularly to consider the council's budget for next year and have suggested **four options** to address the budget shortfall:

- Whether the Council Tax should be increased for 2014/15
- Examination in detail of our underspends and overspends to ensure our base budget is accurate
- Consider increasing the amount of New Homes Bonus we use to finance the revenue budget
- Examination of how much business rates growth we can realistically expect to rely upon.

2.5 The Budget Working Group will be continue to meet over the coming weeks and will ultimately make recommendations to Special Policy and Finance on 11 February 2014.

3 2014/15 DRAFT REVENUE BUDGET

4.1 As far as your budget is concerned, the estimates have been prepared on the current levels of service, and they allow for a prices increase of 2.75%. In preparing our estimates we have made a provision for a pay award of 1%. However, any pay award for local government will be agreed nationally.

4.2 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2013/14 Original Estimate, to the proposed Original Estimate for 2014/15. Comments are also provided on the main variances.

5 COMMITTEE SERVICE ESTIMATES

5.1 CHIEF EXECUTIVE'S DEPARTMENT

Service Description							CEXEC
<p>The Chief Executive's Department comprises three service units: Regeneration and Housing, Legal and Democratic Services and Environmental Health. The Regeneration and Housing section is responsible for providing support for regeneration in the area, community safety and provide the council's mandatory housing functions. Legal and Democratic services provide the council with advice on legal issues and support to the democratic process, it also has responsibility for the Committee Services section, which prepares and distributes agendas, and offers support to the Borough Mayor. The costs for staffing for this section are shown in a separate paragraph 5.26. Environmental Health provides commercial and domestic environmental health support and also the building control function within the area.</p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	963,980	26,510	-16,700	-48,830	0	0	924,960
Transport Related	28,620	790	-370	-580	0	0	28,460
Supplies and Services	22,960	590	-60	-900	120	0	22,710
Support Services	178,330	0	0	0	2,800	0	181,130
Total Expenditure	1,193,890	27,890	-17,130	-50,310	2,920	0	1,157,260
Customer and Client Receipts	-20	0	0	0	0	0	-20
Departmental Recharges	-1,207,530	0	0	0	50,290	0	-1,157,240
Total Income	-1,207,550	0	0	0	50,290	0	-1,157,260
NET	-13,660	27,890	-17,130	-50,310	53,210	0	0
Comments							
<p>The decrease in employee related expenses represents several changes. These include the provision for a pay increase of 1% with effect from 1st April 2014, incremental increases , reduced cost of £62,180 due to the transfer of forward planning staff to Community services and extra net costs of £11,420 relating to a change in pension contributions following the three year actuarial review of our scheme</p> <p>The reduction in transport cost relates to the net effect of a reduction in the provision for mileage and lease car payments offset by an increase in the share of vehicle insurance as a result of previous claims. The reduced supplies and service costs result from a lower contribution to the North West Housing Consortium than originally estimated and terminating our membership with the North West Housing Forum.</p> <p>There has been an increase in support costs due to changes in staff time allocated to the service .</p> <p>The net effects of these changes are reflected in a decrease in the consequential department recharges.</p>							

5.2 ORGANISATION AND MEMBER DEVELOPMENT

Service Description							OMDEV
<p><i>This budget covers human resources, central administration functions and corporate services. Human resources provide the personnel function and organisation wide training. The central administration function provides typing and corporate printing. Corporate services provide advice and services including health and safety issues, strategic planning, performance management, policy development and review, consultation and communications.</i></p>							
Link to Ambitions							
To help make peoples' lives safer and healthier							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	308,720	8,480	-5,080	3,680	0	0	315,800
Transport Related	6,020	160	-100	40	0	0	6,120
Supplies and Services	39,220	1,070	-80	-3,210	0	0	37,000
Support Services	84,390	0	0	0	-7,340	0	77,050
Depreciation and Impairment	4,630	0	0	0	0	0	4,630
Total Expenditure	442,980	9,710	-5,260	510	-7,340	0	440,600
Other grants & reimbursements	-30	0	0	30	0	0	0
Customer and Client Receipts	-3,940	-100	0	0	0	0	-4,040
Departmental Recharges	-443,310	0	0	0	6,750	0	-436,560
Total Income	-447,280	-100	0	30	6,750	0	-440,600
NET	-4,300	9,610	-5,260	540	-590	0	0
Comments							
<p>The increase in employee related expenses represents a provision for a pay increase of 1% with effect from 1st April 2014 and extra net costs of £3,790 relating to a change in pension contributions following the three year actuarial review of our scheme.</p> <p>The decrease in supplies & services is from a reduction in printing and stationery costs due to continuing procurement savings, reduced maintenance costs due to replacement equipment leased at a lower cost and a reduction in call charges based on current trends</p> <p>There has been an decrease in support service costs due to changes in cost allocations from other services.</p> <p>Departmental recharges have been reduced due to the reduction in the net expenditure of the service.</p>							

5.3 CORPORATE SERVICES

Service Description							CSESV
<p>The cost of a small team (within the Resources Department) providing corporate support, advice and services including health and safety issues, strategic planning, performance management, policy development and review, consultation and communications, which is recharged here from the Organisation and Member Development Cost Centre.</p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs.							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Supplies and Services	24,530	670	-40	-1,530	0	0	23,630
Support Services	159,010	0	0	0	-2,760	0	156,250
Total Expenditure	183,540	670	-40	-1,530	-2,760	0	179,880
Customer and Client Receipts	-1,150	-30	30	1,150	0	0	0
Total Income	-1,150	-30	30	1,150	0	0	0
NET	182,390	640	-10	-380	-2,760	0	179,880
Comments							
<p>In addition to an inflationary increase to supplies and services there has been a reduction in the provision for producing the Council's newsletter due to no advertising income and a small increase to establish a postages budget provision for survey work such as the perception survey.</p> <p>The changes in support costs have decreased as a result of changes to cost allocations to this service.</p> <p>The provision for advertising income has been removed</p>							

5.4 CORPORATE MANAGEMENT

Service Description							CORPM
<p>Corporate Management concerns those activities and costs that provide the infrastructure to allow services to be provided and the information that is required for public accountability.</p> <p>This budget includes staff indirectly employed on corporate issues such as corporate planning, council and corporate policy making meetings, preparation of published accounts, publicity, estimating and accounting for precepts.</p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Support Services	366,360	0	0	0	-9,190	0	357,170
Total Expenditure	366,360	0	0	0	-9,190	0	357,170
NET	366,360	0	0	0	-9,190	0	357,170
Comments							
The support service cost has decreased following the annual review of time allocations.							

5.5 CIVIC SUITE

Service Description							CIVST
<p>All running costs for the civic suite are shown here, including staffing and cleaning of the facility. On occasions the civic suite is hired out to external organisations, for which a charge is made. Council departments are also charged a proportion of the running costs to reflect the level of usage that they have had of the facility during the year.</p>							
Link to Ambitions							
<p>To be a well managed council providing efficient services based on identified customer needs</p>							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	10,680	290	-170	-40	0	0	10,760
Premises Related	26,210	720	290	350	0	0	27,570
Supplies and Services	2,170	60	-50	90	0	0	2,270
Support Services	22,400	0	0	0	3,430	0	25,830
Depreciation and Impairment	10,210	0	0	0	0	-1,120	9,090
Total Expenditure	71,670	1,070	70	400	3,430	-1,120	75,520
Customer and Client Receipts	-5,230	-150	20	150	0	0	-5,210
Departmental Recharges	-66,600	0	0	0	-3,710	0	-70,310
Total Income	-71,830	-150	20	150	-3,710	0	-75,520
NET	-160	920	90	550	-280	-1,120	0
Comments							
<p>There has been an increase in support services costs due to an increase in costs allocated to this service</p> <p>Depreciation costs have been reduced as the capital cost for replacing the heating controls in the civic suite has now been fully depreciated and also there has been an impairment in the value of the property at the end of March 2013 following a review of the valuation of our assets by the Valuation Office.</p> <p>As a result of the overall increase in net expenditure, the departmental recharge has been increased.</p>							

5.6 COUNCIL OFFICES

Service Description	CLOFF
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This budget is for the cost of our Council offices in Clitheroe. All running costs are collated under this budget and then recharged to the services that use the building at the end of the financial year.

Link to Ambitions

To be a well managed council providing efficient services based on identified customer needs

Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	43,450	1,190	-730	1,760	0	0	45,670
Premises Related	144,880	3,900	1,860	-2,580	30	0	148,090
Supplies and Services	8,330	230	0	-330	0	0	8,230
Third Party Payments	960	30	0	0	0	0	990
Support Services	46,240	0	0	0	1,860	0	48,100
Depreciation and Impairment	35,980	0	0	0	0	-12,320	23,660
Total Expenditure	279,840	5,350	1,130	-1,150	1,890	-12,320	274,740
Customer and Client Receipts	-8,580	-230	-750	100	0	0	-9,460
Departmental Recharges	-272,000	0	0	0	6,720	0	-265,280
Total Income	-280,580	-230	-750	100	6,720	0	-274,740
NET	-740	5,120	380	-1,050	8,610	-12,320	0

Comments

The increase in employee related expenses represents a provision for a pay increase of 1% with effect from 1st April 2014 and extra net costs of £1,760 relating to a change in pension contributions following the three year actuarial review of our scheme.

In addition to general inflation, premises expenses have been increase by an above inflationary increase for electricity and gas, based on forecast prices. There has also been a reduction in the share of premises insurance charged to the service.

There is an increase in support costs due to increases in costs allocated to the service.

Depreciation costs have been reduced following the capital scheme for a replacement boiler being fully depreciated and also there has been an impairment review carried out at March 2013 following a review of the valuation of our assets by the Valuation Office.

There has been an increase in the charge made for the phone mast following a review, resulting in additional income offset by a removal of receipts from the vending machine

The net effects of these changes are reflected in a decrease in the recharges to other departments

5.7 COMMUNITY SAFETY

Service Description							EMERG
<p><i>The Council is designated as a Category 1 responder under the Civil Contingency Act and as such is required to work with other agencies to develop and provide a suitable robust response to a range of identified local civil emergency risks.</i></p>							
Link to Ambitions							
To help make people's lives safer and healthier							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Supplies and Services	9,780	240	0	-40	110	0	10,090
Support Services	59,360	0	0	0	-10,120	0	49,240
Total Expenditure	69,140	240	0	-40	-10,010	0	59,330
NET	69,140	240	0	-40	-10,010	0	59,330
Comments							
<p>The decrease in support costs is due to changes in allocation of costs to this service. This is mainly a decrease in recharge from the Chief Executive's Department.</p>							

5.8 COUNCIL TAX

Service Description							CLTAX
<i>The administration and collection of council tax</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Supplies and Services	56,890	1,360	-60	1,580	-280	0	59,490
Support Services	341,650	0	0	0	-430	0	341,220
Depreciation and Impairment	12,500	0	0	0	0	0	12,500
Total Expenditure	411,040	1,360	-60	1,580	-710	0	413,210
Other grants, Reimbursement and contributions	-860	-20	0	-750	0	0	-1,630
Customer and Client Receipts	-80,200	-2,210	2,210	-3,520	0	0	-83,720
Total Income	-81,060	-2,230	2,210	-4,270	0	0	-85,350
NET	329,980	-870	2,150	-2,690	-710	0	327,860
Comments							
<p>There has been a net increase in court costs shown as unavoidable changes in supplies and services and other contributions which has been offset by an anticipated increase in summonses income.</p> <p>The increase in support cost is as a result of changes in cost allocations to this service.</p>							

5.9 NATIONAL NON DOMESTIC RATES

Service Description							NNDRC
<i>The administration and collection of national non-domestic rates</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Supplies and Services	1,680	30	-10	-90	-30	0	1,580
Transfer Payments	24,660	680	0	30	0	0	25,370
Support Services	104,910	0	0	0	6,350	0	111,260
Total Expenditure	131,250	710	-10	-60	6,320	0	138,210
Government Grants	-85,290	-2350	2350	-660	0	0	-85,950
Other Grants and Contributions	-50	0	0	0	0	0	-50
Customer and Client Receipts	-9,000	-250	250	3000	0	0	-6,000
Total Income	-94,340	-2,600	2,600	2,340	0	0	-92,000
NET	36,910	-1,890	2,590	2,280	6,320	0	46,210
Comments							
<p>There has been an inflationary increase in discretionary grants within transfer payments.</p> <p>An increase in support costs is due to changes in allocations of costs to this service.</p> <p>It is also anticipated that there will be a fall in income from summonses based on current trends</p>							

5.10 ELECTION ADMINISTRATION

Service Description							ELADM
<i>The cost of administering elections to the council.</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Support Services	31,870	0	0	0	1,100	0	32,970
Total Expenditure	31,870	0	0	0	1,100	0	32,970
NET	31,870	0	0	0	1,100	0	32,970
Comments							
Increase in support costs due to changes in allocation of costs to this service.							

5.11 REGISTER OF ELECTORS

Service Description							ELECT
<i>The council has a statutory duty to compile and maintain a register of all those entitled to vote</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	13,150	360	0	0			13,510
Supplies and Services	32,760	910	-30	21,290			54,930
Support Services	24,450	0	0	0	6,600		31,050
Total Expenditure	70,360	1,270	-30	21,290	6,600	0	99,490
Other grants and reimbursements	0	0	0	-21,600			-21,600
Customer and Client Receipts	-1,220	-30					-1,250
Total Income	-1,220	-30	0	-21,600	0	0	-22,850
NET	69,140	1,240	-30	-310	6,600	0	76,640
Comments							
There has been an inflationary increase in canvassers fees within employee related expenses.							
There has been an inflationary increase in supplies and services costs plus an introduction of a provision for non recurring expenditure as a result of the move towards individual electoral registration which is to be funded from a grant from the Ministry of Justice, as shown under other grants and disbursements.							
There is a increase in support service costs due to changes in cost allocation to this service.							

5.12 MAYOR'S ATTENDANT

Service Description							ATTEN
<i>Costs of the mayor's attendant are shown here. These costs are then charged to Civic Functions and the Civic Suite</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	13,960	380	-240	-250	0	0	13,850
Supplies and Services	380	10	10	0	0	0	400
Support Services	5,060	0	0	0	-450	0	4,610
Total Expenditure	19,400	390	-230	-250	-450	0	18,860
Departmental Recharges	-19,610	0	0	0	750	0	-18,860
Total Income	-19,610	0	0	0	750	0	-18,860
NET	-210	390	-230	-250	300	0	0
Comments							
Employee related expenses have been increased by the pay award provision and changes to national insurance bandings.							
The support service costs have been reduced due to changes in cost allocations to this service.							
The overall reduction in net expenditure is reflected in a decrease in the departmental recharges.							

5.13 CIVIC FUNCTIONS

Service Description							CIVCF
<i>Costs of all mayoral events and functions are shown here.</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Premises Related	480	10	0	-110	0	0	380
Transport Related	9,630	0	0	0	-1,050	0	8,580
Supplies and Services	22,480	630	0	0	0	0	23,110
Support Services	29,270	0	0	0	-600	0	28,670
Total Expenditure	61,860	640	0	-110	-1,650	0	60,740
NET	61,860	640	0	-110	-1,650	0	60,740
Comments							
<p>The share of premises insurance cost has been reduced.</p> <p>The decrease in transport costs relates to the decrease in the recharge of mayoral car costs.</p> <p>The decrease in support cost is mainly due to changes in cost allocations to this service. This is largely due to reduced recharges from Mayor's Attendant.</p>							

5.14 COST OF DEMOCRACY

Service Description							COSDM
<i>This budget includes member allowances, special responsibility allowances, member travel expenses, council meeting expenses and miscellaneous costs relating to members.</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	3,900	110	-20	490	0	0	4,480
Supplies and Services	220,520	6,050	-1,580	70	0	0	225,060
Support Services	202,480	0	0	0	7,030	0	209,510
Total Expenditure	426,900	6,160	-1,600	560	7,030	0	439,050
NET	426,900	6,160	-1,600	560	7,030	0	439,050
Comments							
<p>There has been an inflationary increase in employee costs and the introduction of a provision for members who have joined the superannuation scheme.</p> <p>Within supplies and services there has been an inflationary increase in members' allowances with effect from April 2014, but is restricted to the October 2013 minimum wage increase.</p> <p>The increase in support service costs is due to changes in cost allocation to this service, mainly from computer services.</p>							

5.15 MAYORAL TRANSPORT

Service Description							MAYCR
<p><i>All costs associated with the mayor's car are shown here, including the lease of the vehicle, cleaning, servicing, insurance and fuel. Costs for the driver are shown under the Mayor's Attendant heading. All these costs are charged on to Civic Functions.</i></p>							
Link to Ambitions							
<p>To be a well managed council providing efficient services based on identified customer needs</p>							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Transport Related	9,180	250	-170	-1420			7,840
Support Services	450				290		740
Total Expenditure	9,630	250	-170	-1,420	290	0	8,580
Miscellaneous Recharges	-9,630				1,050		-8,580
Total Income	-9,630	0	0	0	1,050	0	-8,580
NET	0	250	-170	-1,420	1,340	0	0
Comments							
<p>There has been an inflationary increase in transport costs offset by a reduction in the lease cost of a new vehicle.</p> <p>The reduction in net expenditure is reflected in a decrease in miscellaneous recharges.</p>							

5.16 LICENSING

Service Description							LICSE
<p>The council has a statutory duty to licence premises that serve alcohol, provide regulated entertainment or permit gambling and issue personal licenses to individuals. In addition the council licenses hackney and private hire drivers, vehicles and operators.</p>							
Link to Ambitions							
To make people's lives safer and healthier							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	5,360	150	-30	-1,140	0	0	4,340
Supplies and Services	23,640	650	-120	-3,480	0	0	20,690
Support Services	121,560	0	0	0	-14,500	0	107,060
Total Expenditure	150,560	800	-150	-4,620	-14,500	0	132,090
Other Grants and Contributions	-5,360	-150	30	1,140	0	0	-4,340
Customer and Client Receipts	-118,900	-3,270	2,010	2,540	0	0	-117,620
Total Income	-124,260	-3,420	2,040	3,680	0	0	-121,960
NET	26,300	-2,620	1,890	-940	-14,500	0	10,130
Comments							
<p>The inflationary increase on both employee related expenses and other grants and contributions, relates to the charge made by Disclosure Baring Service (previously Criminal Record Bureau) and the onward recharge of these costs made to prospective taxi drivers. Based on a 2 year average it is anticipated that there will be fewer applicants in 2014/15.</p> <p>Supplies and service costs have been increased by an inflationary increase offset by a fall in the purchase of taxi plaques and software maintenance costs.</p> <p>Support service costs have reduced following the annual review of time allocations. This is mainly due to a fall in the recharge from Legal Services and is a consequence of the staff involvement with Planning issues.</p> <p>Income from taxi licences and sale of taxi plates and brackets has been increased by an inflationary increase but there is anticipated to be less income generated from these supplies. Other licence income is likely to be maintained at current levels with a slight increase due to the introduction of scrap metal licenses.</p>							

5.17 LAND CHARGES

Service Description							LANDC
<i>The council holds and compiles the register of charges affecting properties, which then forms the basis of the local land charges search.</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	1,740	50	10	810	0	0	2,610
Supplies and Services	8,370	230	-40	0	0	0	8,560
Support Services	85,700	0	0	0	1,780	0	87,480
Depreciation and Impairment	5,330	0	0	0	0	0	5,330
Total Expenditure	101,140	280	-30	810	1,780	0	103,980
Customer and Client Receipts	-65,190	-1,790	-110	-3,520	0	0	-70,610
Total Income	-65,190	-1,790	-110	-3,520	0	0	-70,610
NET	35,950	-1,510	-140	-2,710	1,780	0	33,370
Comments							
<p>There has been a reduction in the share of employee related insurance and the removal of the provision for premises insurance.</p> <p>There has been an inflationary increase in supplies and services which includes software maintenance costs and charges made by Lancashire County Council for search information.</p> <p>The increase in support costs is due to changes in cost allocations to this service. This is largely due to increases from Legal Services, offset by a reduction from Community Services.</p> <p>Land charges income has also been increased in line with current trends.</p>							

5.18 GRANTS AND SUBSCRIPTIONS – POLICY AND FINANCE COMMITTEE

Service Description							FGSUB
<p><i>Within this budget are various Grants, Contributions and Subscriptions paid by the Council from this Committee. The major payments under this budget are to Citizen's Advice Bureau, Ribble Valley Crossroads and Local Government Association (subscription). In addition, concurrent function grants are allocated from this budget.</i></p>							
Link to Ambitions							
<p>To be a well managed council providing efficient services based on identified customer needs</p>							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Supplies and Services	24,030	660	-300	-10,240	0	0	14,150
Transfer Payments	126,540	3,470	-750	-100	0	0	129,160
Support Services	3,180	0	0	0	-1,990	0	1,190
Total Expenditure	153,750	4,130	-1,050	-10,340	-1,990	0	144,500
NET	153,750	4,130	-1,050	-10,340	-1,990	0	144,500
Comments							
<p>The supplies and service costs include subscription to various bodies such as Local Government Association and North-West Employers Organisation and Ribble Valley Borough Council's contribution to the provision of PCSO's. Details of all subscriptions paid under this service are shown in Annex 1. The provision for the Ribble Valley contribution to the provision of PCSO's has been moved to Community Services Committee, the subscriptions to the Local Government Association has been reduced and a new subscription for the Local Government Information Unit introduced.</p> <p>The transfer payments include grants to other bodies (over 60's Club), grants to precepting bodies (concurrent function grants) and grants to voluntary organisation. An inflationary increase has been provided on the grants to voluntary organisations only. The grant to other bodies was awarded for five years reducing by £100 each year.</p> <p>The decrease in Support Services relates to changes in allocation of costs to this service.</p>							

5.19 ESTATES

Service Description	ESTAT
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The council has many assets, which include land and property. Individual Heads of Service manage the properties that support their operations and the legal section support this work.

Link to Ambitions

To be a well managed council providing efficient services based on identified customer needs

Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Premises Related	3,170	90	0	2,030	0	0	5,290
Supplies and Services	1,310	40	0	0	0	0	1,350
Support Services	32,240	0	0	0	7,920	0	40,160
Total Expenditure	36,720	130	0	2,030	7,920	0	46,800
Intersest	0	0	0	-10	0	0	-10
Customer and Client Receipts	-22,210	-610	610	-14,960	0	0	-37,170
Total Income	-22,210	-610	610	-14,970	0	0	-37,180
NET	14,510	-480	610	-12,940	7,920	0	9,620

Comments

Other than inflationary increases, the main change in expenditure is an increase in the provision for repair and maintenance of buildings, relating to the repair of garage sites. This provision has been transferred from Health and Housing Committee.

Support Service costs have increased due to changes in cost allocations to this service. The main increase has been from Financial Services, particularly from the transfer of the garages of the garages from Health and Housing Committee.

There has been an increase in income mainly from rents of garage sites and general ground rents which have also been transferred from Health & Housing Committee.

5.20 MEALS ON WHEELS AND LUNCHEON CLUBS

Service Description		VARIOUS CODES					
<p>The provision of Meals on Wheels is based on a referral from Lancashire County Council Social Services. Without this referral, residents must pay for any meal provision themselves. Lancashire County Council's current contractor which delivers the meals across Lancashire is the iCare group.</p> <p>Historically the Meals on Wheels service was delivered within the borough by the WRVS. However, no new referrals are now being made to the WRVS for the provision of meals, which has resulted in a dramatic fall in numbers. The Council provide financial support towards the provision of the Meals on Wheels service where meals are still provided by the WRVS. Meals are produced by external suppliers and then delivered by the WRVS volunteers. No financial support is given by the Council towards iCare.</p> <p>The Council receive a grant from Lancashire County Council based on 50% of our Meals on Wheels and Luncheon Club costs up to a ceiling. In addition, the council receives income from the provision of each meal to eligible residents, based on a charge of £1.50 per meal.</p> <p>There are currently 5 luncheon clubs financially supported by the Council.</p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.7%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Transport Related	2,640	80	-80	-510	0	0	2,130
Supplies and Services	11,800	320	-50	-600	-70	0	11,400
Third Party Payments	22,140	610	-50	-7,330	0	0	15,370
Transfer Payments	2,410	70	-70	70	0	0	2,480
Support Services	5,200	0	0	0	110	0	5,310
Total Expenditure	44,190	1,080	-250	-8,370	40	0	36,690
Other Grants and Contributions	-17,920	-490	490	2,370	0	0	-15,550
Customer and Client Receipts	-8,370	-230	230	2,790	0	0	-5,580
Total Income	-26,290	-720	720	5,160	0	0	-21,130
NET	17,900	360	470	-3,210	40	0	15,560
Comments							
<p>Transport related cost have reduced due to a reduction in the level of mileage being claimed for. The provision for the purchase of equipment has been reduced to reflect less storage containers being required and third party payments have also been reduced due to a reduction in the number of meals now required. This is due to a fall in the number of eligible service users.</p> <p>The grant from LCC has also reduced due to the reduction in our net expenditure. This reimbursement is based on 50% of net expenditure, upto a ceiling.</p> <p>Customer and client receipts have been reduced, again due to the reduction in the number of meals supplied.</p>							

5.21 POLICY AND FINANCE MISCELLANEOUS

Service Description							FMISC
<p><i>Included in this budget are the council's external audit fees and charges for the council's bank accounts. Bank account charges are recharged to services at the end of the financial year.</i></p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	1,000	30	0	0	0	0	1,030
Premises Related	540	20	-20	0	0	0	540
Supplies and Services	82,240	2,260	-10	-820	0	0	83,670
Transfer Payments	260	10	0	0	0	0	270
Support Services	12,570	0	0	0	290	0	12,860
Debt Management Expenses	35,300	0	0	0	0	7,980	43,280
Total Expenditure	131,910	2,320	-30	-820	290	7,980	141,650
Other Grants and Contributions	-356,970	-9,820	9,820	77,670	0	0	-279,300
Customer and Client Receipts	-150	0	0	-20	0	0	-170
Interest	-390	-10	10	120	0	0	-270
Miscellaneous Recharges	-15,530	0	0	0	420	0	-15,110
Total Income	-373,040	-9,830	9,830	77,770	420	0	-294,850
NET	-241,130	-7,510	9,800	76,950	710	7,980	-153,200
Comments							
<p>There is an inflationary increase on employee related expenses, premises costs and supplies and service expenses, which include gifts for retiring staff, repair and maintenance of town wells and public clock, audit fees and bank charges. This has been offset by a reduction in bank charges and the removal Giro bank charges.</p> <p>There is an increase in support service costs due to changes in allocations to this service. Debt management expenses have increased resulting from a combination of reduced support costs from Financial services and introducing a provision for review of asset values carried out on a five yearly basis, this expenditure is to be funded from an earmarked reserve.</p> <p>Shown under other grants and contributions is the contribution from Symphony Housing for the VAT shelter arrangement. This shows a reduction in the anticipated income which impacts in less being added to the earmarked reserve fund.</p>							

5.22 PERFORMANCE REWARD GRANTS

Service Description							PERFM
<p><i>Under the PRG Protocol approved by the Lancashire Partnership in April 2009 the element of PRG already distributed to districts was to be invested with the overriding aim of 'narrowing the gap' linked to outcomes set out in Ambition Lancashire, the LAA and district level Sustainable Community Strategies. In the light of the current economic climate the criteria for use of this grant have been widened to include enabling Authorities to meet the challenges of delivering the required budget reductions while continuing to deliver outcomes important to the people in their areas.</i></p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Transfer Payments	7,500	200	-200	16,010	0	0	23,510
Support Costs	0	0	0	0	3,680	0	3,680
Total Expenditure	7,500	200	-200	16,010	3,680	0	27,190
NET	7,500	200	-200	16,010	3,680	0	27,190
Comments							
There is an increase in the level of schemes anticipated to be completed in 2014/15, based on current commitments. This expenditure is funded from an earmarked reserve.							

5.23 SUPERANNUATION DEFICIENCY PAYMENTS

Service Description							SUPDF
<p><i>Costs here relate to historic liabilities arising from unfunded pension costs.</i></p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/154
	£	£	£	£	£	£	£
Employee Related	6,070	170	0	0	0	0	6,240
Third Party Payments	119,950	3,300	-130	-2,580	0	0	120,540
Support Services	150	0	0	0	-10	0	140
Total Expenditure	126,170	3,470	-130	-2,580	-10	0	126,920
NET	126,170	3,470	-130	-2,580	-10	0	126,920
Comments							
An inflationary increase has been allowed based on September 2013 consumer price index and forecast reduced beneficiaries.							

5.24 COMPUTER SERVICES

Service Description							COMPR
<p><i>The Computer (ICT) Services Section function supports all the services in the council where there is an ICT reliance. It is responsible for the installation, maintenance and development of the computer based systems of the council. Management of the data protection responsibilities of the council also falls within this service area.</i></p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	151,260	4,160	-2,680	-4,640	0	0	148,100
Transport Related	370	10	0	0	0	0	380
Supplies and Services	156,370	4,290	-270	-1110	0	0	159,280
Support Services	33,410	0	0	0	2,750		36,160
Depreciation and Impairment	19,380	0	0	0	0	560	19,940
Total Expenditure	360,790	8,460	-2,950	-5,750	2,750	560	363,860
Other Grants and Reimbursements	-20	0	0	0	0	0	-20
Departmental Recharges	-362,990	0	0	0	-850	0	-363,840
Total Income	-363,010	0	0	0	-850	0	-363,860
NET	-2,220	8,460	-2,950	-5,750	1,900	560	0
Comments							
<p>The decrease in employee related expenses represents several changes. These include the provision for a pay increase of 1% with effect from 1st April 2014, reduced cost of £6,750 due to staffing changes and also extra net costs of £1,860 relating to a change in pension contributions following the three year actuarial review of our scheme.</p> <p>There has been a transfer of £1,110 between Computer services and Financial services on supplies and services following the provision of a printer / photocopier now being funded from Financial services rather than Computer services.</p> <p>There has been an increase in support costs due to changes in staff time allocated to the service.</p> <p>The net effect of these changes are reflected in a decrease in the consequential departmental recharges.</p>							

5.25 FINANCIAL SERVICES

Service Description							FSERV
<p>The Financial Services Section provides the Accountancy and Internal Audit services of the Council. The section is responsible for all matters of financial administration. The section's main tasks are the preparation of budgets, closure of the Council's accounts, payment of invoices, the collection of debt, the treasury management function, and also the achievement of the annual internal audit plan.</p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	560,380	15,410	-9,720	3,770	0	0	569,840
Premises Related	1,400	40	20	-110	0	0	1,350
Transport Related	11,040	300	-240	500	0	0	11,600
Supplies and Services	26,210	650	30	1,070	-90	0	27,870
Support Services	58,780				-1,670	0	57,110
Total Expenditure	657,810	16,400	-9,910	5,230	-1,760	0	667,770
Other Grants and reimbursements	-20	0	0	0	0	0	-20
Customer and Client Receipts	-1,030	-30	30	-80	0	0	-1,110
Departmental Recharges	-664,920	0	0	0	-1,720	0	-666,640
Total Income	-665,970	-30	30	-80	-1,720	0	-667,770
NET	-8,160	16,370	-9,880	5,150	-3,480	0	0
Comments							
<p>The increase in employee related expenses represents several changes. These include the provision for a pay increase of 1% with effect from 1st April 2014, incremental increases, staffing changes and extra net costs of £6,880 relating to a change in pension contributions following the three year actuarial review of our scheme.</p> <p>The share of premises insurance has been reduced and vehicle insurance increased. This is based on current year charges.</p> <p>A transfer of £1,110 has taken place between Computer services and Financial services on supplies and services following the provision of a printer / photocopier being funded from Financial services rather than Computer services.</p> <p>Support service costs have reduced due to changes in time allocations to this service</p> <p>The net increase in expenditure is offset by an increase in recharges to other services, shown under Departmental Recharges.</p>							

5.26 LEGAL SERVICES

Service Description							LSERV
<p><i>The Legal Services Section provides legal advice to all departments of the council and represents the council in court proceedings and conveyancing, or other non-contentious transactions.</i></p> <p><i>The section also includes land charges, licensing, mayoralty and democratic services, elections, electoral registration, the complaints procedure and various related enforcement functions.</i></p>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	289,640	7,960	-4,970	2,430	0	0	295,060
Premises Related	770	20	0	-100	0	0	690
Transport Related	6,790	180	-70	30	0	0	6,930
Supplies and Services	44,530	1,210	-50	-10	-40	0	45,640
Support Services	102,110	0	0	0	3,240	0	105,350
Total Expenditure	443,840	9,370	-5,090	2,350	3,200	0	453,670
Other Grants and Contributions	-21,810	-610	440	-820	0	0	-22,800
Customer and Client Receipts	-550	-20	20	550	0	0	0
Departmental Recharges	-442,100	0	0	0	-5,170	0	-447,270
Total Income	-464,460	-630	460	-270	-5,170	0	-470,070
NET	-20,620	8,740	-4,630	2,080	-1,970	0	-16,400
Comments							
<p>The increase in employee related expenses represents several changes. These include the provision for a pay increase of 1% with effect from 1st April 2014, and extra net costs of £3,050 relating to a change in pension contributions following the three year actuarial review of our scheme.</p> <p>The share of premises related insurance has reduced and vehicle insurance increased, based on current year charges.</p> <p>There has been an increase in support costs due to changes in staff time allocated to this service.</p> <p>In addition to an inflationary increase there is also an anticipated increase in income from legal fees, this is offset by removal of an administration charge on outstanding debtors.</p> <p>Income from New Burden grants for Community Right to Bid and Right to Challenge, will be added to earmarked reserves, in order to be used to offset any future service cost in respect of these items.</p> <p>The net increase in expenditure is reflected in increased recharges to other services, shown under Departmental Recharges.</p>							

5.27 CONTACT CENTRE

Service Description							CONTC
<i>The contact centre provides the council's switchboard function and acts as first point of contact for a range of front line services.</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	157,690	4,320	-2,680	8,190	0	0	167,520
Transport Related	150	0	0	0	0	0	150
Supplies and Services	19,070	500	-300	-380	10	0	18,900
Support Services	37,850	0	0	0	4,480	0	42,330
Depreciation and Impairment	8,230	0	0	0	0	-1,000	7,230
Total Expenditure	222,990	4,820	-2,980	7,810	4,490	-1,000	236,130
Departmental Recharges	-225,330	0	0	0	-10,800	0	-236,130
Total Income	-225,330	0	0	0	-10,800	0	-236,130
NET	-2,340	4,820	-2,980	7,810	-6,310	-1,000	0
Comments							
<p>The increase in employee related expenses represents several changes. These include the provision for a pay increase of 1% with effect from 1st April 2014, incremental increases, the employment of a modern apprentice from changes in the staffing structure of the section at a net extra cost of £5,890 and extra net costs of £2,150 relating to a change in pension contributions following the three year actuarial review of our scheme.</p> <p>Within supplies and services there has been a reduction in software maintenance costs.</p> <p>The increase in Support service costs is due to changes in cost allocations to this service.</p> <p>The decrease in depreciation is the revenue impact of reduced capital expenditure in 2012/13.</p> <p>The net effect of these changes are reflected in an increase in departmental recharges.</p>							

5.28 REVENUES AND BENEFITS

Service Description							REVUE
<i>Income and expenditure that relates to both revenues and benefits, which is then recharged to the individual cost centres</i>							
Link to Ambitions							
To be a well managed council providing efficient services based on identified customer needs							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Employee Related	450,300	12,380	-7,780	6,250	0	0	461,150
Transport Related	9,600	270	-260	-760	0	0	8,850
Supplies and Services	11,190	150	-50	-100	-30	0	11,160
Support Services	131,850	0	0	0	4,090	0	135,940
Total Expenditure	602,940	12,800	-8,090	5,390	4,060	0	617,100
Other grants and reimbursements	-10	0	0	0	0	0	-10
Departmental Recharges	-609,540	0	0	0	-7,550	0	-617,090
Total Income	-609,550	0	0	0	-7,550	0	-617,100
NET	-6,610	12,800	-8,090	5,390	-3,490	0	0
Comments							
<p>The increase in employee related expenses represents several changes. These include the provision for a pay increase of 1% with effect from 1st April 2014, incremental changes and extra net costs of £5,280 relating to a change in pension contributions following the three year actuarial review of our scheme</p> <p>There has been a slight reduction in the provision for leased car contributions.</p> <p>There has been an increase in support service costs largely due to the increase in the cost of the contact centre service.</p> <p>The net increase in expenditure is reflected in increased recharges to other services, shown under Departmental Recharges.</p>							

5.29 ALBION MILL

Service Description							ALBNM
<i>The Council leases industrial units at Albion Mill, Clitheroe and sublets these to tenants</i>							
Link to Ambitions							
To sustain a strong and prosperous Ribble Valley							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Premises Related	30,000	830	1,300	0	0	0	32,130
Supplies and Services	1,620	40	0	0	0	0	1,660
Support Services	2,490	0	0	0	810	0	3,300
Total Expenditure	34,110	870	1,300	0	810	0	37,090
Customer and Client Receipts	-37,980	-1040	1040	1,000	0	0	-36,980
Total Income	-37,980	-1,040	1,040	1,000	0	0	-36,980
NET	-3,870	-170	2,340	1,000	810	0	110
Comments							
<p>There has been an above inflationary increase in premises costs following a review under the lease agreement.</p> <p>There has been an increase in support costs due to changes in costs allocated to this service.</p> <p>The increase in income reflects the new lease agreements of units 2 and 3</p>							

5.30 ECONOMIC DEVELOPMENT

Service Description							INDDV
<p><i>This budget covers costs for economic development and regeneration works, including projects, partnership work and joint working, to support, maintain and enhance the local economy.</i></p>							
Link to Ambitions							
To sustain a strong and prosperous Ribble Valley							
Budget Analysis	Original Estimate 2013/14	Inflation at 2.75%	Inflation above or below 2.75%	Unavoidable Changes to Service Cost	Support Services	Capital	Original Estimate 2014/15
	£	£	£	£	£	£	£
Premises Related	2,170	0	0	0	-1,810	0	360
Supplies and Services	18,610	510	10	0	0	0	19,130
Support Services	66,480	0	0	0	6,070	0	72,550
Total Expenditure	87,260	510	10	0	4,260	0	92,040
NET	87,260	510	10	0	4,260	0	92,040
Comments							
<p>The reduction in premises related expenses relate to a decrease in grounds maintenance work carried out on the surrounding areas of the industrial units.</p> <p>The provision for subscriptions and promotional activities included in supplies and services have had an inflationary increase.</p> <p>There has been an increase in support service costs due to changes in cost allocations to this service, mainly from Chief Executives Department due to changes in time allocations from this service.</p>							

6 SUMMARIES

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

a) *Cost of Services Provided (Objective)*

Cost Centre	Service Name	BUDGET ANALYSIS						
		Original Estimate 2013/14 £	Inflation at 2.75% £	Inflation above or below 2.75% £	Unavoidable Changes to Service Cost £	Support Services £	Capital £	Original Estimate 2014/15 £
CEXEC	Chief Executives Department	-13,660	27,890	-17,130	-50,310	53,210	0	0
OMDEV	Organisation & Member Development	-4,300	9,610	-5,260	540	-590	0	0
CSERV	Corporate Services	182,390	640	-10	-380	-2,760	0	179,880
CORPM	Corporate Management	366,360	0	0	0	-9,190	0	357,170
CIVST	Civic Suite	-160	920	90	550	-280	-1,120	0
CLOFF	Council Offices	-740	5,120	380	-1,050	8,610	-12,320	0
EMERG	Community Safety	69,140	240	0	-40	-10,010	0	59,330
CLTAX	Council Tax	329,980	-870	2,150	-2,690	-710	0	327,860
NNDRC	National Non Domestic Rates	36,910	-1890	2,590	2,280	6,320	0	46,210
ELADM	Election Administration	31,870	0	0	0	1,100	0	32,970
ELECT	Register of Electors	69,140	1,240	-30	-310	6,600	0	76,640
ATTEN	Mayor's Attendant	-210	390	-230	-250	300	0	0
CIVCF	Civic Functions	61,860	640	0	-110	-1,650	0	60,740
COSDM	Cost of Democracy	426,900	6,160	-1,600	560	7,030	0	439,050
MAYCR	Mayoral Transport	0	250	-170	-1,420	1,340	0	0
LICSE	Licensing	26,300	-2,620	1,890	-940	-14,500	0	10,130
LANDC	Land Charges	35,950	-1,510	-140	-2,710	1,780	0	33,370
FGSUB	Grants and Subscriptions	153,750	4,130	-1,050	-10,340	-1,990	0	144,500

Cost Centre	Service Name	BUDGET ANALYSIS						
		Original Estimate 2013/14 £	Inflation at 2.75% £	Inflation above or below 2.75% £	Unavoidable Changes to Service Cost £	Support Services £	Capital £	Original Estimate 2014/15 £
ESTAT	Estates	14,510	-480	610	-12,940	7,920	0	9,620
VARIOUS	Meals on Wheels & Luncheon Clubs	17,900	360	470	-3,210	40	0	15,560
FMISC	Policy & Finance Miscellaneous	-241,130	-7,510	9,800	76,950	710	7,980	-153,200
PERFM	Performance Reward Grants	7,500	200	-200	16,010	3,680	0	27,190
SUPDF	Superannuation Deficiency Payments	126,170	3,470	-130	-2,580	-10	0	126,920
COMPR	Computers	-2,220	8,460	-2,950	-5,750	1,900	560	0
FSERV	Financial Services	-8,160	16,370	-9,880	5,150	-3,480	0	0
LSERV	Legal Services	-20,620	8,740	-4,630	2,080	-1,970	0	-16,400
CONTC	Contact Centre	-2,340	4,820	-2,980	7,810	-6,310	-1,000	0
REVUE	Revenues and Benefits	-6,610	12,800	-8,090	5,390	-3,490	0	0
ALBNM	Albion Mill	-3,870	-170	2,340	1,000	810	0	110
INDDV	Economic Development	87,260	510	10	0	4,260	0	92,040
NET COST OF SERVICES		1,739,870	97,910	-34,150	23,290	48,670	-5,900	1,869,690

Cost Centre	Service Name	BUDGET ANALYSIS						
		Original Estimate 2013/14 £	Inflation at 2.75% £	Inflation above or below 2.75% £	Unavoidable Changes to Service Cost £	Support Services £	Capital £	Original Estimate 2014/15 £
ITEMS ADDED TO/ (TAKEN FROM) BALANCES AND RESERVES								
FNBAL H230	Election Fund	20,880	570	0	0	0	0	21,450
FNBAL H261	Lalpac Reserve	-460	0	0	460	0	0	0
FNBAL H269	Valuation of Assets Reserve	2,000	0	0	-10,000	0	0	-8,000
FNBAL H325	VAT Shelter Reserve	356,970	0	0	-77,670	0	0	279,300
FNBAL H326	Performance Reward Grants Reserve	-7,500	0	0	-16,010	0	0	-23,510
FNBAL H354	Community Right to Bid Reserve	7,860	0	0	-10	0	0	7,850
FNBAL H359	Community Right to Challenge	8,550	0	0	0	0	0	8,550
NET BALANCES & RESERVES		388,300	570	0	-103,230	0	0	285,640
NET EXPENDITURE		2,128,170	98,480	-34,150	-79,940	48,670	-5,900	2,155,330

b) **Type of Expenditure/Income (Subjective)**

	Original Estimate 2013/14 £	Inflation at 2.75% £	Inflation above or below 2.75% £	Unavoidable Changes to Service Cost £	Support Services £	Capital £	Original Estimate 2014/15 £
Employee Costs	2,981,280	81,950	-50,790	-27,520	0	0	2,984,920
Premises Costs	209,620	5,630	3,450	-520	-1,780	0	216,400
Transport Costs	84,040	2,040	-1,290	-2,700	-1,050	0	81,040
Supplies and Services	870,690	23,360	-3,050	1,260	-300	0	891,960
Third Party	143,050	3,940	-180	-9,910	0	0	136,900
Transfer Payments	161,370	4,430	-1,020	16,010	0	0	180,790
Support Services	2,349,800	0	0	0	15,620	0	2,365,420
Depreciation & Impairment	96,260	0	0	0	0	-13,880	82,380
Debt Management Expenses	35,300	0	0	0	0	7,980	43,280
TOTAL EXPENDITURE	6,931,410	121,350	-52,880	-23,380	12,490	-5,900	6,983,090
Government Grants	-85,290	-2,350	2,350	-660	0	0	-85,950
Other Grants and Reimbursements	-403,070	-11,090	10,780	58,040	0	0	-345,340
Customer & Client Receipts	-363,700	-9,990	5,590	-10,820	0	0	-378,920
Interest	-390	-10	10	110	0	0	-280
Departmental Recharges	-4,313,930	0	0	0	34,710	0	-4,279,220
Miscellaneous Recharges	-25,160	0	0	0	1,470	0	-23,690
TOTAL INCOME	-5,191,540	-23,440	18,730	46,670	36,180	0	-5,113,400
NET COST OF SERVICES	1,739,870	97,910	-34,150	23,290	48,670	-5,900	1,869,690
ITEMS ADDED TO/ (TAKEN FROM) BALANCES AND RESERVES							
FNBAL/H230: Election Fund	20,880	570	0	0	0	0	21,450
FNBAL/H261: Lalpac Reserve	-460	0	0	460	0	0	0

	Original Estimate 2013/14 £	Inflation at 2.75% £	Inflation above or below 2.75% £	Unavoidable Changes to Service Cost £	Support Services £	Capital £	Original Estimate 2014/15 £
FNBAL/H269: Valuation of assets Reserve	2,000	0	0	-10,000	0	0	-8,000
FNBAL/H325: VAT Shelter Reserve	356,970	0	0	-77,670	0	0	279,300
FNBAL/H326: Performance Reward Grants Reserve	-7,500	0	0	-16,010	0	0	-23,510
FNBAL/H354: Community Right to Bid Reserve	7,860	0	0	-10	0	0	7,850
FNBAL/H359: Community Right to Challenge Reserve	8,550	0	0	0	0	0	8,550
NET BALANCES & RESERVES	388,300	570	0	-103,230	0	0	285,640
NET EXPENDITURE	2,128,170	98,480	-34,150	-79,940	48,670	-5,900	2,155,330

- 6.2. Net costs for this committee have increased by £27,160 after allowing for transfers to and from earmarked reserves. The main reasons for this are summarised below:

Description	Variances from original estimate 2013/14 to original estimate 2014/15 £
Chief Executive's Department: Transfer of Forward Planning staff to Community Services	-62,180
Register of Electors: Introduction of a provision for non-recurring purchase of equipment as a result of the move towards individual electoral registration	21,600
Grant from Ministry of Justice to fund the move towards individual electoral registration	-21,600
Grants and Subscriptions: Transfer of Ribble Valley's contribution to Crime Safety Partnership (PCSO's) to Community Services Committee	-11,000
Increase in income from garage rents and ground rents, following the transfer from Health and Housing Committee	-15,190
Meals on Wheels: Reduction in transport costs, purchase of equipment and purchase of meals due to a fall in number of eligible service users	-8,680
Reduction in grant from Lancashire County Council and income from sale of meals following reduction in expenditure and fall in number of eligible service users	5,320
Policy and Finance Miscellaneous: Reduction in contribution from Symphony Homes in respect of the VAT shelter income resulting in a lower contribution to earmarked reserves	77,670
Performance Reward Grants: Increase in level of schemes anticipated to be completed in 2014/15, based on current commitments. Expenditure met from ear marked reserves	16,010
Computer Services: Reduced employee costs due to staffing changes	-6,750
Contact Centre: Increase in employee expenses following staffing changes	5,890
Various: Net extra costs relating to change in pension contributions following the three year actuarial review of scheme	36,190
Net inflationary increase	64,330

7 FEES AND CHARGES

- 7.1 Fees and charges for this Committee were agreed in November 2013, and have been increased by 2.75% or more if the increase could be sustained. Detailed rates will be contained in the Council's fees and charges book and the new rates will be applicable from 1 April 2014.

8 RECOMMENDED THAT COMMITTEE

- 8.1 Agree the revenue budget for 2014/15 and to submit this to the Special Policy and Finance Committee subject to any further consideration by the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF2-14/TH/AC
14 January 2014

For further background information please ask for Trudy Holderness extension 4436

BACKGROUND WORKING PAPERS – Budget working papers 2012/13 RE + 2013/14 OE

Policy and Finance Committee – Subscriptions

Cost Centre	Body	Budgeted Subscription £	Benefits and Outcomes	Since
FGSUB Policy and Finance Committee Grants and Subscriptions	<p>SPARSE Rural (RSN Network) SPARSE are the most comprehensive rural network in England, and the only national network representing service providers, community representatives and national organisations. Their goal is to give rural areas a louder voice and bring rural thoughts and concerns together.</p>	2,210	The service pulls together the work of Rural England and the representative role of the network to enable local authority officers and members, but also a wider network of organisations to effectively network together. By bring together a range of cross sector organisations to facilitate the sharing of information, best practice, innovative ideas and research and analysis to ultimately provide a better service for rural communities.	2003
	<p>North West Employers Organisation North West Employers is a body representing boroughs in Lancashire and Cheshire and other public service providers in the region on people matters and is certified as part of 1974 trade Union and Labour Relation Act.</p>	3,520	North West Employers provide a network of support, advice and consultancy on all people matters, from human resources policy and practice, through to leadership, management development and organisational design and performance. They represent the interest of North West authorities as employers, including consultation on national pay and conditions of service. With the regional trade unions it operates a joint conciliation and dispute resolution process to support authorities.	1994
	<p>Local Government Association (LGA) LGA is the national voice of local government. It is a politically-led, cross-party organisation that works on behalf of councils to ensure local government has a strong credible voice with national governments. Its aim is to influence and set the political agenda on issues that matter to councils so they are able to deliver local solutions to national problems</p>	5,670	Continued reductions in public sector funding are having a major impact on local authorities. Within this context, the LGA has worked closely with the sector to secure some substantial wins, including: <ul style="list-style-type: none"> ➤ A decrease in the amount in the amount originally proposed to be taken from councils in 2013/14 for capitalisation and the safety net. ➤ Continued funding to support housing benefit administration in the run up to universal credit, including £388 million towards administration of both housing benefit and the new local tax support schemes. ➤ A further £33 million new burdens funding for local council tax support. 	1997

Cost Centre	Body	Budgeted Subscription £	Benefits and Outcomes	Since
FGSUB Policy and Finance Committee Grants and Subscriptions	District Councils' Network The District Councils' Network is a member led network of 199 district councils. It is a special interest group of the LGA, and provide a single voice for district councils within LGA and to Central Government	190	The District Council's Network acts as an informed and representative advocate for districts to government and other national bodies. It responds to government consultations and undertakes research and produces publications on behalf of the sector.	2009
	Local Government Information Unit (LGiU) LGiU is a local democracy think tank and membership organisation. It's mission is to strengthen local democracy to put citizens in control of their own lives, communities and local services	1,550	The LGiU provides practical policy advice, learning development programmes, events and conferences, consultancy and other resources. Members are provided with access to policy briefings and a daily news update.	WEF April 2014 (currently receiving free access)