

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No: 7

meeting date: 7 JANUARY 2020  
title: ORIGINAL REVENUE BUDGET 2020/21  
submitted by: DIRECTOR OF RESOURCES  
principal author: HELEN SEEDALL

### 1 PURPOSE

- 1.1 To agree the draft revenue budget for 2020/21, for consideration at Special Policy and Finance Committee.

### 2 BACKGROUND

#### **3 Year Budget Forecast**

- 2.1 The Council's three year budget forecast was presented to Policy & Finance Committee in September. Whilst every year it is extremely challenging to predict funding, nearly all of our major income streams are currently very difficult to forecast in the present climate. Our forecast in September predicted the following budget gaps; £0k in 2020/21, £372k in 2021/22, £410k in 2022/23, after allowing for the use of general fund balances.
- 2.2 2019/20 is the last year of the Government's 4 year multi settlement. From 2020/21 we were expecting substantial local government finance reforms. However in September the Government wrote to all councils announcing that a decision has been taken to delay the implementation of 75% business rates retention and the Fair Funding Review until April 2021. They also announced that 75% business rates pilots will come to an end at the end of March 2020 with no new pilots planned for 2020/21.
- 2.3 Policy and Finance Committee recommend that service committees;
- budget based on the current levels of service provision
  - increase their fees and charges by inflation (2%) where possible
  - only consider growth items which can be funded by identified savings

#### **Spending Round 2019**

- 2.4 The Spending Round 2019 was announced on 4 September 2019 and whilst it is for one year only it does provide Councils with some certainty as to next year's funding.
- The Chancellor announced some extra funding for adult and children's social care. He also announced that key grants to local government will continue next year.
  - The future of the New Homes Bonus scheme remains uncertain. Legacy payments will be honoured but the scheme for 2020/21 is still for discussion with ministers. We currently rely on £1.105m to fund our revenue budget each year and also use some of our allocation to fund the capital programme
  - Funding to remove negative RSG will continue for 2020/21.

- A 2% maximum council tax increase and a further 2% increase for Adult Social Care Precept for illustrative purposes. As is customary however, the government will consult on Council Tax Referendum Principles as part of the Local Government Finance Settlement.

### **General Election**

- 2.5 The General Election has resulted in the announcement of the Provisional Local Government Finance Settlement being put back until after the election.
- 2.6 There is also considerable uncertainty with further Local Government Funding as all the major parties set out quite different spending priorities. Hopefully by the time of your meeting the position will be clearer.
- 2.7 Given all of these uncertainties the service committee budgets have been prepared based on the current level of service plus inflation. Where unavoidable service costs have arisen, these are highlighted.

### **3 BUDGET PROCESS**

- 3.1 Presented to committee for decision in October were the proposed fees and charges for 2020/21. The consequential impact of these approved fees and charges have been incorporated in to the service budgets shown within this report.
- 3.2 Following a great deal of in-depth service analysis and meetings with regard to this committees budgets by the council's accountants, budget holders, heads of service and management team, a proposed draft budget is now presented to members. This budget is agreed as that which best reflects the services of this committee for the next financial year.
- 3.3 When all committees have approved their detailed estimates the overall position will be considered by Budget Working Group.
- 3.4 The Budget Working Group will then make recommendations in order to produce a balanced budget for consideration at the Special meeting of Policy and Finance Committee. The final budget report will then be presented to Full Council, at which point the Council Tax for 2020/21 will also be approved.

### **4 2020/21 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 pay increases at 3% and price increases at 2%.
- 4.2 Within this report the budget is shown in the same manner in which they are reviewed. Each costs centre within the report is shown individually. Behind each costs centre is a great deal more subjective level detailed budgets, but for the purposes of this report they are summarised in to the standard local government CIPFA Service Reporting Code of Practice basis.

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

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

4.3 As you will see, the draft proposed budget for 2020/21 for each service area is also built up looking at a number of stages. The starting point is the base budget, being the Original Estimate for the current financial year. A summary of the various elements is given below.

- **Original Estimate 2019/20:** This represents the base budget for the council and assumes no change in service level from that set for the previous year's original estimate.
- **Savings:** Here any savings or additional income that is identified from past service experience or trends would be brought in to the budget to adjust the base budget.
- **Inflation at 3% Pay and 2% Other:** The budget forecast allows for inflation on pay at 3% and prices at 2% (with some exceptions such as grants). This is where that general allowance for inflation is brought in to the individual budget areas.
- **Variation to Standard Budgeted Inflation %:** Inevitably, as we undertake detailed work on the budget it becomes evident that there are some items of income or spend that experience a greater or lower level of inflation. This is where we adjusted for those differing levels of inflation. An example is energy costs.
- **Unavoidable Changes to Service Costs:** This relates to changes to a service, for example where costs are demand driven.
- **Support Services:** Any changes that relate to the recharging of support service costs are included in this column.
- **Capital:** Any changes relating to depreciation and impairment are included in this column

- **DRAFT Original Estimate 2020/21:** The final column is the total of all preceding columns and is constructed from the base budget and any necessary changes to the base that are needed. If approved this will then form the base budget in next year's budget process.

4.4 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2019/20 Original Estimate, to the DRAFT Original Estimate for 2020/21. Comments are also provided on the main variances.

5 COMMITTEE SERVICE ESTIMATES

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
<b>Employee Related Expenditure</b>	14,760		430	-310	-150			14,730
<b>Transport Related Expenditure</b>	160		0		140			300
<b>Supplies &amp; Services</b>	7,230		140					7,370
<b>Transfer Payments</b>	3,000		0					3,000
<b>Support Services</b>	9,840		0			-20		9,820
<b>Total Expenditure</b>	<b>34,990</b>	<b>0</b>	<b>570</b>	<b>-310</b>	<b>-10</b>	<b>-20</b>	<b>0</b>	<b>35,220</b>
<b>Net Expenditure</b>	<b>34,990</b>	<b>0</b>	<b>570</b>	<b>-310</b>	<b>-10</b>	<b>-20</b>	<b>0</b>	<b>35,220</b>

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	7,910		160					8,070
Supplies & Services	3,170		60					3,230
Support Services	8,370		0			-1,880		6,490
<b>Total Expenditure</b>	<b>19,450</b>	<b>0</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>-1,880</b>	<b>0</b>	<b>17,790</b>
<b>Net Expenditure</b>	<b>19,450</b>	<b>0</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>-1,880</b>	<b>0</b>	<b>17,790</b>

**BUSSH: Bus Shelters**

**Commentary on Substantial Budget Changes**

**Support Services**

Decrease to support service costs mainly due to a reduction in estimated time to be spent on Bus Shelters by members of the Community Services department.

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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Customer &amp; Client Receipts</b>	-8,470		-170					-8,640
<b>Total Income</b>	<b>-8,470</b>	<b>0</b>	<b>-170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8,640</b>

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	8,010		30			170		8,210
Supplies & Services	15,600		320					15,920
Third Party Payments	101,340		2,030	4,030				107,400
Support Services	31,650		0			-1,160		30,490
Depreciation and Impairment	4,310		0				1,690	6,000
<b>Total Expenditure</b>	<b>160,910</b>	<b>0</b>	<b>2,380</b>	<b>4,030</b>	<b>0</b>	<b>-990</b>	<b>1,690</b>	<b>168,020</b>
Departmental Recharges	-26,380		0			-1,160		-27,540
<b>Total Income</b>	<b>-26,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,160</b>	<b>0</b>	<b>-27,540</b>
<b>Net Expenditure</b>	<b>134,530</b>	<b>0</b>	<b>2,380</b>	<b>4,030</b>	<b>0</b>	<b>-2,150</b>	<b>1,690</b>	<b>140,480</b>

**CCTEL: Closed Circuit Television**

**Commentary on Substantial Budget Changes**

**Third Party Payments**

Estimated increase in the contract for the provision of CCTV monitoring cost.

**Depreciation and Impairment**

Increased estimated charge in depreciation relating to the planned replacement of the CCTV system.



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

The Council had sole responsibility for the 2019 Food Festival event, which will continue in 2020. The event is organised by Council officers with help from staff who work on the day, undertaking various roles and volunteers. The budget below reflects the net cost of the event.

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	6,220		190		480			6,890
<b>Premises Related Expenditure</b>	1,320		30		1,350			2,700
<b>Transport Related Expenditure</b>	13,380		270		10			13,660
<b>Supplies &amp; Services</b>	18,060		350		4,990			23,400
<b>Total Expenditure</b>	<b>38,980</b>	<b>0</b>	<b>840</b>	<b>0</b>	<b>6,830</b>	<b>0</b>	<b>0</b>	<b>46,650</b>
<b>Other Grants and Contributions</b>	-5,000		0					-5,000
<b>Customer &amp; Client Receipts</b>	-19,860		-400					-20,260
<b>Total Income</b>	<b>-24,860</b>	<b>0</b>	<b>-400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-25,260</b>
<b>Net Expenditure</b>	<b>14,120</b>	<b>0</b>	<b>440</b>	<b>0</b>	<b>6,830</b>	<b>0</b>	<b>0</b>	<b>21,390</b>
<b>Associated Movement in Earmarked Reserves</b>	-14,120		-280		8,940			-5,460
<b>Net After Earmarked Reserves</b>	<b>0</b>	<b>0</b>	<b>160</b>	<b>0</b>	<b>15,770</b>	<b>0</b>	<b>0</b>	<b>15,930</b>

**CLRFF: Clitheroe Food Festival**

**Commentary on Substantial Budget Changes**

**Supplies & Services**

As the success of the Food Festival event continues to grow it has been necessary to increase costs to support this including additional expenditure for traffic management and signage (£1,000) and promotional activities (£4,000).

**Associated Movement in Earmarked Reserves**

It has been necessary to reduce the amount to support this event from the reserve this being the remaining balance from the amount originally set aside.

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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	766,080		22,800	-14,080	92,330			867,130
<b>Premises Related Expenditure</b>	200		0		-20			180
<b>Transport Related Expenditure</b>	24,550		490		-140			24,900
<b>Supplies &amp; Services</b>	24,610		490		2,630			27,730
<b>Support Services</b>	170,960		0			5,180		176,140
<b>Total Expenditure</b>	<b>986,400</b>	<b>0</b>	<b>23,780</b>	<b>-14,080</b>	<b>94,800</b>	<b>5,180</b>	<b>0</b>	<b>1,096,080</b>
<b>Other Grants and Contributions</b>	-3,830		0					-3,830
<b>Customer &amp; Client Receipts</b>	-150		0					-150
<b>Departmental Recharges</b>	-982,420		0			-109,680		-1,092,100
<b>Total Income</b>	<b>-986,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-109,680</b>	<b>0</b>	<b>-1,096,080</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>23,780</b>	<b>-14,080</b>	<b>94,800</b>	<b>-104,500</b>	<b>0</b>	<b>0</b>

## **COMMD: Community Services Department**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Increased salary costs due to the transfer of staff from other cost centres namely Car Parks and Exercise Referral . Salaries have been estimated based upon the Establishment List for Community Services.

#### **Supplies & Services**

Increase in printing costs is forecast due to a change in method of allocating paper usage in addition two photocopiers have been replaced resulting in higher leasing charges.

#### **Support Services**

Increase to the support service recharge includes the Computer Services cost, mainly due to the revenue impact of the new corporate firewall, along with increases in costs of the Resources Department.

#### **Departmental Recharges**

Recharges to other departments have increased mainly due to the recharging of the additional staff who have been transferred to the Community Services Department, as detailed above.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	52,250		1,560	-2,190	-51,620			0
Premises Related Expenditure	116,010		2,300	350	3,920	600		123,180
Transport Related Expenditure	10,650		210		-3,070			7,790
Supplies & Services	25,940		530		8,170	30		34,670
Third Party Payments	5,390		110					5,500
Support Services	276,510		0			74,640		351,150
Depreciation and Impairment	12,400		0				-6,630	5,770
<b>Total Expenditure</b>	<b>499,150</b>	<b>0</b>	<b>4,710</b>	<b>-1,840</b>	<b>-42,600</b>	<b>75,270</b>	<b>-6,630</b>	<b>528,060</b>
Customer & Client Receipts	-456,510		-9,160	80	4,870			-460,720
Miscellaneous Recharges	-193,420		0			-7,200		-200,620
<b>Total Income</b>	<b>-649,930</b>	<b>0</b>	<b>-9,160</b>	<b>80</b>	<b>4,870</b>	<b>-7,200</b>	<b>0</b>	<b>-661,340</b>
<b>Net Expenditure</b>	<b>-150,780</b>	<b>0</b>	<b>-4,450</b>	<b>-1,760</b>	<b>-37,730</b>	<b>68,070</b>	<b>-6,630</b>	<b>-133,280</b>

## **CPADM: Car Parks**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Salary costs have been transferred to the Community Service department.

#### **Premises Related Expenditure**

Increases to NNDR payable across various car park sites in particular Edisford, Market and Chester Avenue Car Parks. A repairs and maintenance budget has also been introduced at the Market Car Park.

#### **Transport Related Expenditure**

Reduced expenditure mainly due to a leased vehicle being replaced by a purchased vehicle, therefore saving on leasing charges.

#### **Support Services**

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

There has been an increase in the recharge from Community Services Department mainly due to the transfer of staff to this cost centre along with an increase to the estimated time to be spent by the department on the Car Parks.

Recharges to individual car parks has also increased due to an increase in costs within this service area. The opposite entry showing the recharges being charged out of Car Parks Administration is reported within Miscellaneous Recharges.

#### **Depreciation and Impairment**

Reduction in the depreciation charge as the pay and display equipment is now fully depreciated.

#### **Customer & Client Receipts**

Peel Street Car Park has been sold therefore no longer receiving income at this site. The income relating to car parks is estimated based on usage and appropriate adjustments made producing minor variations across the sites, the main one of these is a reduction in income for Church Walk Car Park .

#### **Miscellaneous Recharges**

Increase in recharge of Car Parking Administration to the individual car parking sites as a result of an increase in costs within this service area.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transport Related Expenditure	8,050		170	-20	-2,370	10		5,840
Depreciation and Impairment	2,600		0				-650	1,950
<b>Total Expenditure</b>	<b>10,650</b>	<b>0</b>	<b>170</b>	<b>-20</b>	<b>-2,370</b>	<b>10</b>	<b>-650</b>	<b>7,790</b>
Miscellaneous Recharges	-10,650		0		2,860			-7,790
<b>Total Income</b>	<b>-10,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,860</b>	<b>0</b>	<b>0</b>	<b>-7,790</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>170</b>	<b>-20</b>	<b>490</b>	<b>10</b>	<b>-650</b>	<b>0</b>

**CPVEH: Car Park Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Reduced expenditure mainly due to a leased vehicle being replaced by a purchased vehicle, therefore saving on leasing charges.

**Miscellaneous Recharges**

Lower recharge to Car Parks Administration based upon the reduced costs as mentioned above.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Supplies & Services	20,080		410					20,490
Transfer Payments	22,000		0					22,000
Support Services	16,880		0			530		17,410
<b>Total Expenditure</b>	<b>58,960</b>	<b>0</b>	<b>410</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>0</b>	<b>59,900</b>
<b>Net Expenditure</b>	<b>58,960</b>	<b>0</b>	<b>410</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>0</b>	<b>59,900</b>
Associated Movement in Earmarked Reserves	-14,060		-280					-14,340
<b>Net After Earmarked Reserves</b>	<b>44,900</b>	<b>0</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>0</b>	<b>45,560</b>

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transfer Payments	4,280		0					4,280
Support Services	1,530		0			-700		830
<b>Total Expenditure</b>	<b>5,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-700</b>	<b>0</b>	<b>5,110</b>
<b>Net Expenditure</b>	<b>5,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-700</b>	<b>0</b>	<b>5,110</b>



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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	3,120		60					3,180
Supplies & Services	5,800		110					5,910
Support Services	8,130		0			1,330		9,460
<b>Total Expenditure</b>	<b>17,050</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>1,330</b>	<b>0</b>	<b>18,550</b>
<b>Net Expenditure</b>	<b>17,050</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>1,330</b>	<b>0</b>	<b>18,550</b>

**CULVT: Culverts & Water Courses**

**Commentary on Substantial Budget Changes**

**Support Services**

There has been an increase in the recharge from Community Services Department mainly due to an increase in costs.

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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Premises Related Expenditure</b>	1,160		20					1,180
<b>Supplies &amp; Services</b>	170		0					170
<b>Support Services</b>	2,490		0			-70		2,420
<b>Total Expenditure</b>	<b>3,820</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>-70</b>	<b>0</b>	<b>3,770</b>
<b>Customer &amp; Client Receipts</b>	-1,770		-40					-1,810
<b>Total Income</b>	<b>-1,770</b>	<b>0</b>	<b>-40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,810</b>
<b>Net Expenditure</b>	<b>2,050</b>	<b>0</b>	<b>-20</b>	<b>0</b>	<b>0</b>	<b>-70</b>	<b>0</b>	<b>1,960</b>

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

A new 3G Artificial Pitch was installed in autumn 2019 as part of the development of the Edisford Sports Complex. This is a high quality facility for which there is great demand in terms of football usage.

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	18,710		560		210			19,480
Premises Related Expenditure	18,010		350		570			18,930
Supplies & Services	7,990		150		0			8,140
Support Services	20,650		0			-1,620		19,030
Depreciation and Impairment	35,700		0				36,470	72,170
<b>Total Expenditure</b>	<b>101,060</b>	<b>0</b>	<b>1,060</b>	<b>0</b>	<b>780</b>	<b>-1,620</b>	<b>36,470</b>	<b>137,750</b>
Customer & Client Receipts	-77,560		-1,550		-10,120			-89,230
<b>Total Income</b>	<b>-77,560</b>	<b>0</b>	<b>-1,550</b>	<b>0</b>	<b>-10,120</b>	<b>0</b>	<b>0</b>	<b>-89,230</b>
<b>Net Expenditure</b>	<b>23,500</b>	<b>0</b>	<b>-490</b>	<b>0</b>	<b>-9,340</b>	<b>-1,620</b>	<b>36,470</b>	<b>48,520</b>

**EALLW: Edisford All Weather Pitch**

**Commentary on Substantial Budget Changes**

**Support Services**

Reduction to support service costs mainly due to a decrease in estimated time to be spent on the All Weather Pitch by members of the Community Services department.

**Depreciation and Impairment**

Increased depreciation charges due to the capital scheme for the development of the Edisford Sports Complex in 2019/20.

**Customer & Client Receipts**

Increased estimated income from the hire of the 3G pitches due to an increase in anticipated demand for the newly developed Edisford Sports Complex.

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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Premises Related Expenditure</b>	4,510		90	210				4,810
<b>Supplies &amp; Services</b>					150			150
<b>Support Services</b>	1,710		0			-50		1,660
<b>Total Expenditure</b>	<b>6,220</b>	<b>0</b>	<b>90</b>	<b>210</b>	<b>150</b>	<b>-50</b>	<b>0</b>	<b>6,620</b>
<b>Customer &amp; Client Receipts</b>	-12,950		-260		-400			-13,610
<b>Total Income</b>	<b>-12,950</b>	<b>0</b>	<b>-260</b>	<b>0</b>	<b>-400</b>	<b>0</b>	<b>0</b>	<b>-13,610</b>
<b>Net Expenditure</b>	<b>-6,730</b>	<b>0</b>	<b>-170</b>	<b>210</b>	<b>-250</b>	<b>-50</b>	<b>0</b>	<b>-6,990</b>

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transport Related Expenditure	27,370		530	-30	2,250	90		30,210
Depreciation and Impairment	15,990		0				-740	15,250
<b>Total Expenditure</b>	<b>43,360</b>	<b>0</b>	<b>530</b>	<b>-30</b>	<b>2,250</b>	<b>90</b>	<b>-740</b>	<b>45,460</b>
Miscellaneous Recharges	-43,360		0		-2,100			-45,460
<b>Total Income</b>	<b>-43,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,100</b>	<b>0</b>	<b>0</b>	<b>-45,460</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>-30</b>	<b>150</b>	<b>90</b>	<b>-740</b>	<b>0</b>

**EVEHA: Works Administration Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Insurance costs have increased due an increase in the number of claims on one of the vehicles.

**Miscellaneous Recharges**

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

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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	46,490		1,370	-2,000	-46,800			-940
<b>Premises Related Expenditure</b>	5,840		120					5,960
<b>Transport Related Expenditure</b>	1,290		30		-1,320			0
<b>Supplies &amp; Services</b>	1,860		30		-70			1,820
<b>Support Services</b>	13,000		0			69,380		82,380
<b>Total Expenditure</b>	<b>68,480</b>	<b>0</b>	<b>1,550</b>	<b>-2,000</b>	<b>-48,190</b>	<b>69,380</b>	<b>0</b>	<b>89,220</b>
<b>Customer &amp; Client Receipts</b>	-6,260		-130					-6,390
<b>Miscellaneous Recharges</b>	-30,720		0			30,720		0
<b>Total Income</b>	<b>-36,980</b>	<b>0</b>	<b>-130</b>	<b>0</b>	<b>0</b>	<b>30,720</b>	<b>0</b>	<b>-6,390</b>
<b>Net Expenditure</b>	<b>31,500</b>	<b>0</b>	<b>1,420</b>	<b>-2,000</b>	<b>-48,190</b>	<b>100,100</b>	<b>0</b>	<b>82,830</b>

**EXREF: Exercise Referral Scheme**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Salary costs reduced due to the transfer of Exercise Referral staff to the Community Services Department.

**Transport Related Expenditure**

Transfer of mileage allowance budget to Community Services Department following the transfer of Exercise Referral staff there.

**Support Services**

Increase to support service costs mainly due to the recharge of staff time following the transfer of Exercise Referral staff to the Community Services Department. The Resources department recharge also increased due to an increase in costs of the department.

**Miscellaneous Recharges**

No recharge to Up and Active (UPACT) due to the ending of the Up and Active scheme.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transport Related Expenditure	84,770		1,640	-40	1,240	120		87,730
Depreciation and Impairment	80,170		0				-2,850	77,320
<b>Total Expenditure</b>	<b>164,940</b>	<b>0</b>	<b>1,640</b>	<b>-40</b>	<b>1,240</b>	<b>120</b>	<b>-2,850</b>	<b>165,050</b>
Miscellaneous Recharges	-164,940		0		-110			-165,050
<b>Total Income</b>	<b>-164,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-110</b>	<b>0</b>	<b>0</b>	<b>-165,050</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>1,640</b>	<b>-40</b>	<b>1,130</b>	<b>120</b>	<b>-2,850</b>	<b>0</b>

**GMVEH: Grounds Maintenance Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Increase mainly due to the increase in the diesel budget for a recently acquired vehicle.

**Depreciation and Impairment**

Decrease in capital charges due to replacement vehicles incurring a lower depreciation charge.



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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Supplies &amp; Services</b>	320		10					330
<b>Support Services</b>	1,450		0			-720		730
<b>Total Expenditure</b>	<b>1,770</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>-720</b>	<b>0</b>	<b>1,060</b>
<b>Net Expenditure</b>	<b>1,770</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>-720</b>	<b>0</b>	<b>1,060</b>

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	570		10					580
Support Services	20,500		0			-6,950		13,550
Depreciation and Impairment	930		0					930
<b>Total Expenditure</b>	<b>22,000</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>-6,950</b>	<b>0</b>	<b>15,060</b>
<b>Net Expenditure</b>	<b>22,000</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>-6,950</b>	<b>0</b>	<b>15,060</b>

**HWREP: Highway Repairs**

**Commentary on Substantial Budget Changes**

**Support Services**

Decrease to support service costs mainly due to a decrease in estimated time to be spent on the Highway Repairs by members of Community Services Department.

5.20 **Cost Centre and Description** LDEPO: Longridge Depot

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
<b>Premises Related Expenditure</b>	7,980		150	30	2,500			10,660
<b>Supplies &amp; Services</b>	130		0					130
<b>Support Services</b>	1,120		0			-50		1,070
<b>Depreciation and Impairment</b>	2,670		0				1,420	4,090
<b>Total Expenditure</b>	<b>11,900</b>	<b>0</b>	<b>150</b>	<b>30</b>	<b>2,500</b>	<b>-50</b>	<b>1,420</b>	<b>15,950</b>
<b>Miscellaneous Recharges</b>	-11,900		0			-4,050		-15,950
<b>Total Income</b>	<b>-11,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,050</b>	<b>0</b>	<b>-15,950</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>30</b>	<b>2,500</b>	<b>-4,100</b>	<b>1,420</b>	<b>0</b>

**LDEPO: Longridge Depot**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase necessary in order to install replacement toilets and carry out repairs and maintenance work to the washing facilities and flooring.

**Depreciation and Impairment**

Increase in the depreciation charge due to the revaluation of the depot.

**Miscellaneous Recharges**

Increase in the recharge of the depot to Grounds Maintenance due to an increase in costs as mentioned above.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	3,580		70					3,650
Supplies & Services	4,220		80					4,300
Support Services	14,080		0			-3,120		10,960
<b>Total Expenditure</b>	<b>21,880</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>-3,120</b>	<b>0</b>	<b>18,910</b>
<b>Net Expenditure</b>	<b>21,880</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>-3,120</b>	<b>0</b>	<b>18,910</b>

**LITTR: Litter Bins**

**Commentary on Substantial Budget Changes**

**Support Services**

Decrease to support service costs mainly due to an decrease in estimated time to be spent on the Litter Bins by members of Community Services Department.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	7,040		140	-120		2,030		9,090
Supplies & Services	210		0		3,150			3,360
Support Services	6,970		0			-320		6,650
Depreciation and Impairment	20,260		0				990	21,250
<b>Total Expenditure</b>	<b>34,480</b>	<b>0</b>	<b>140</b>	<b>-120</b>	<b>3,150</b>	<b>1,710</b>	<b>990</b>	<b>40,350</b>
Customer & Client Receipts	-14,510		-290					-14,800
<b>Total Income</b>	<b>-14,510</b>	<b>0</b>	<b>-290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-14,800</b>
<b>Net Expenditure</b>	<b>19,970</b>	<b>0</b>	<b>-150</b>	<b>-120</b>	<b>3,150</b>	<b>1,710</b>	<b>990</b>	<b>25,550</b>

**MCAFE: Museum Cafe**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in the recharge of utilities from the Museum due to an expected price increase in gas.

**Supplies & Services**

Increase required in order to introduce a budget for repairs and maintenance to fulfil our obligations to the catering concession.

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

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

Row Labels	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	86,630		1,740	3,600	3,400			95,370
Supplies & Services	1,490		30					1,520
Third Party Payments	142,320		2,850					145,170
Support Services	22,810		0			-1,060		21,750
Depreciation and Impairment	105,520		0				-28,240	77,280
<b>Total Expenditure</b>	<b>358,770</b>	<b>0</b>	<b>4,620</b>	<b>3,600</b>	<b>3,400</b>	<b>-1,060</b>	<b>-28,240</b>	<b>341,090</b>
Customer & Client Receipts	-48,160		-960					-49,120
Miscellaneous Recharges	-6,020		0			-2,030		-8,050
<b>Total Income</b>	<b>-54,180</b>	<b>0</b>	<b>-960</b>	<b>0</b>	<b>0</b>	<b>-2,030</b>	<b>0</b>	<b>-57,170</b>
<b>Net Expenditure</b>	<b>304,590</b>	<b>0</b>	<b>3,660</b>	<b>3,600</b>	<b>3,400</b>	<b>-3,090</b>	<b>-28,240</b>	<b>283,920</b>

**MUSEM: Castle Museum**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in business rates following a revaluation of the premises for rating purposes. In addition an increase in utility costs including increased electricity usage and an anticipated increase in gas prices.

**Depreciation and Impairment**

A reduction in the depreciation charge due to revaluation of the premises.

**Miscellaneous Recharges**

Increased income from the utilities recharge to the Museum Cafe due to the expected price increase in gas.

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

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

<b>Row Labels</b>	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	99,150		2,960	-2,890	1,220			100,440
<b>Transport Related Expenditure</b>	71,550		1,430		1,400			74,380
<b>Supplies &amp; Services</b>	6,900		140		-2,140			4,900
<b>Support Services</b>	23,280		0			5,260		28,540
<b>Total Expenditure</b>	<b>200,880</b>	<b>0</b>	<b>4,530</b>	<b>-2,890</b>	<b>480</b>	<b>5,260</b>	<b>0</b>	<b>208,260</b>
<b>Customer &amp; Client Receipts</b>	-8,500		-170		-7,810			-16,480
<b>Total Income</b>	<b>-8,500</b>	<b>0</b>	<b>-170</b>	<b>0</b>	<b>-7,810</b>	<b>0</b>	<b>0</b>	<b>-16,480</b>
<b>Net Expenditure</b>	<b>192,380</b>	<b>0</b>	<b>4,360</b>	<b>-2,890</b>	<b>-7,330</b>	<b>5,260</b>	<b>0</b>	<b>191,780</b>

## **PAPER: Waste Paper and Card Collection**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Increase in estimated expenditure around National Insurance. Partly off-setting this is a reduced employer's pension contribution as the pension scheme has changed from being in a deficit position to a surplus.

#### **Transport Related Expenditure**

An increase in the paper vehicle costs mainly due to an increased depreciation charge relating to a replacement vehicle.

#### **Supplies and Services**

Increased demand for paper sacks has resulted in an increase in budget requirement, however off-setting this is a saving that has resulted from a budget no longer being required for penalty charges due to the new arrangements for paper recycling.

#### **Support Services**

Increase to support service costs mainly due to an increase in estimated time to be spent on Paper Collection by members of Community Services Department.

#### **Customer & Client Receipts**

Increase due to an increase in the market price for the sale of paper.



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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	5,650		170	-10	-250			5,560
<b>Premises Related Expenditure</b>	117,870		2,330	-1,110	7,830			126,920
<b>Supplies &amp; Services</b>	5,820		110					5,930
<b>Support Services</b>	117,490		0			-3,320		114,170
<b>Depreciation and Impairment</b>	50,260		0				5,860	56,120
<b>Total Expenditure</b>	<b>297,090</b>	<b>0</b>	<b>2,610</b>	<b>-1,120</b>	<b>7,580</b>	<b>-3,320</b>	<b>5,860</b>	<b>308,700</b>
<b>Other Grants and Contributions</b>	-30		0					-30
<b>Customer &amp; Client Receipts</b>	-210		0					-210
<b>Oncosts Recovered</b>	-8,180		0					-8,180
<b>Miscellaneous Recharges</b>	-90,580		0			850		-89,730
<b>Total Income</b>	<b>-99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>	<b>-98,150</b>
<b>Net Expenditure</b>	<b>198,090</b>	<b>0</b>	<b>2,610</b>	<b>-1,120</b>	<b>7,580</b>	<b>-2,470</b>	<b>5,860</b>	<b>210,550</b>

**PCADM: Public Conveniences**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Various repairs and maintenance jobs are required including external redecoration of Whalley and Slaidburn public conveniences and replacement flooring at Dunsop Bridge and Ribchester.

**Support Services**

Decrease to support service costs mainly due to an a reduction in the estimated time to be spent on Public Conveniences by the Community Services Department staff.

**Depreciation and Impairment**

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

**Cost Centre and Description** PKADM: Grounds Maintenance

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	238,830		7,130	-3,600	7,560			249,920
Premises Related Expenditure	54,210		10		-140	7,850		61,930
Transport Related Expenditure	164,770		3,300	-3,020				165,050
Supplies & Services	19,350		390		-50	150		19,840
Support Services	69,900		0			-320		69,580
<b>Total Expenditure</b>	<b>547,060</b>	<b>0</b>	<b>10,830</b>	<b>-6,620</b>	<b>7,370</b>	<b>7,680</b>	<b>0</b>	<b>566,320</b>
Other Grants and Contributions	-13,060		0					-13,060
Oncosts Recovered	-534,000		0			-19,260		-553,260
<b>Total Income</b>	<b>-547,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-19,260</b>	<b>0</b>	<b>-566,320</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>10,830</b>	<b>-6,620</b>	<b>7,370</b>	<b>-11,580</b>	<b>0</b>	<b>0</b>

**PKADM: Grounds Maintenance****Commentary on Substantial Budget Changes****Employee Related Expenditure**

Increase in superannuation costs, however partially off-setting this is a reduced employer's pension contribution due to the pension scheme changing from being in a deficit position to a surplus.

**Premises Related Expenditure**

Increase in the recharge of the use of Longridge and Salthill Depots due to an increase in their costs as mentioned in their respective summaries .

**Transport Related Expenditure**

Reduced recharge from Grounds Maintenance Vehicles (GMVEH) mainly due to a decrease in the depreciation cost.

**Oncosts Recovered**

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

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

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

Row Labels	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transport Related Expenditure	17,820		360			30		18,210
Depreciation and Impairment	12,580		0					12,580
<b>Total Expenditure</b>	<b>30,400</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>30,790</b>
Miscellaneous Recharges	-30,400		0			-390		-30,790
<b>Total Income</b>	<b>-30,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-390</b>	<b>0</b>	<b>-30,790</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>-360</b>	<b>0</b>	<b>0</b>

**Cost Centre and Description**                      PLATG: Platform Gallery and Visitor Information

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	82,610		2,450	-3,120	1,320			83,260
Premises Related Expenditure	15,820		300	400	150	-10		16,660
Transport Related Expenditure	40		0					40
Supplies & Services	26,420		530					26,950
Support Services	53,340		0			-1,220		52,120
Depreciation and Impairment	2,600		0				450	3,050
<b>Total Expenditure</b>	<b>180,830</b>	<b>0</b>	<b>3,280</b>	<b>-2,720</b>	<b>1,470</b>	<b>-1,230</b>	<b>450</b>	<b>182,080</b>
Customer & Client Receipts	-44,060		-880					-44,940
<b>Total Income</b>	<b>-44,060</b>	<b>0</b>	<b>-880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-44,940</b>
<b>Net Expenditure</b>	<b>136,770</b>	<b>0</b>	<b>2,400</b>	<b>-2,720</b>	<b>1,470</b>	<b>-1,230</b>	<b>450</b>	<b>137,140</b>

**PLATG: Platform Gallery and Visitor Information**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Decrease to employee related expenditure due to a reduced employer's pension contribution as the pension scheme has changed from being in a deficit position to a surplus. Partially off-setting this is an increase in temporary staff pension cost due to a temporary staff member enrolling in the pension scheme.

**Support Services**

Decrease to support service costs mainly due to a decrease in estimated time to be spent on Platform Gallery by members of Community Services Department.

**Cost Centre and Description** RCOLL: Refuse Collection

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	755,760		22,510	-20,410	-4,430			753,430
<b>Premises Related Expenditure</b>	54,540		1,090	-30		3,740		59,340
<b>Transport Related Expenditure</b>	574,710		11,490		13,750			599,950
<b>Supplies &amp; Services</b>	41,010		830		40	120		42,000
<b>Third Party Payments</b>	390		10					400
<b>Support Services</b>	161,510		0			-14,530		146,980
<b>Depreciation and Impairment</b>	36,910		0				1,000	37,910
<b>Total Expenditure</b>	<b>1,624,830</b>	<b>0</b>	<b>35,930</b>	<b>-20,440</b>	<b>9,360</b>	<b>-10,670</b>	<b>1,000</b>	<b>1,640,010</b>
<b>Customer &amp; Client Receipts</b>	-32,780		-660					-33,440
<b>Miscellaneous Recharges</b>	-148,420		0			21,720		-126,700
<b>Total Income</b>	<b>-181,200</b>	<b>0</b>	<b>-660</b>	<b>0</b>	<b>0</b>	<b>21,720</b>	<b>0</b>	<b>-160,140</b>
<b>Net Expenditure</b>	<b>1,443,630</b>	<b>0</b>	<b>35,270</b>	<b>-20,440</b>	<b>9,360</b>	<b>11,050</b>	<b>1,000</b>	<b>1,479,870</b>
<b>Associated Movement in Earmarked Reserves</b>					-7,660			-7,660
<b>Net After Earmarked Reserves</b>	<b>1,443,630</b>	<b>0</b>	<b>35,270</b>	<b>-20,440</b>	<b>1,700</b>	<b>11,050</b>	<b>1,000</b>	<b>1,472,210</b>

## **RCOLL: Refuse Collection**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Decrease to employee related expenditure due to a reduced employer's pension contribution as the pension scheme has changed from being in a deficit position to a surplus. Partially off-setting this is an increase to pension costs due to replacement staff joining the pension scheme.

#### **Premises Related Expenditure**

Increase in the recharge of the use of Salthill Depot by Refuse Collection due to an increase in their costs as detailed in their summary.

#### **Transport Related Expenditure**

Increase in the use of refuse collection vehicles mainly due to an increase in depreciation costs as mentioned in the refuse collection vehicle summary. A contingency has been allowed for of £50k in the council's overall budget, which does not show directly under this service or committee. The contingency is to be created due to the high spend levels on vehicle maintenance over the last few years.

#### **Support Services**

Decreased recharge from Community Services Department due to a reduction in estimated time to be spent by staff on the Refuse Collection service.

#### **Miscellaneous Recharges**

Lower recharge to trade refuse due to a lesser proportion of the overall waste tonnages collected.

#### **Associated Movement in Earmarked Reserves**

Use of monies set aside in the Refuse Collection Reserve to fund the purchase of replacement bins.



**Cost Centre and Description** RCVEH: Refuse and Paper Collection Vehicles

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transport Related Expenditure	442,450		8,780	-50	-4,730	1,840		448,290
Depreciation and Impairment	202,710		0				21,430	224,140
<b>Total Expenditure</b>	<b>645,160</b>	<b>0</b>	<b>8,780</b>	<b>-50</b>	<b>-4,730</b>	<b>1,840</b>	<b>21,430</b>	<b>672,430</b>
Miscellaneous Recharges	-645,160		0		-27,270	0		-672,430
<b>Total Income</b>	<b>-645,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-27,270</b>	<b>0</b>	<b>0</b>	<b>-672,430</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>8,780</b>	<b>-50</b>	<b>-32,000</b>	<b>1,840</b>	<b>21,430</b>	<b>0</b>

**RCVEH: Refuse and Paper Collection Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Decrease to estimated insurance costs based upon a recent history of a reduction in claims, partially offset by an increase in the recovery of the vehicle workshop cost.

**Depreciation and Impairment**

Replacement refuse vehicle purchased as part of the 2019/20 Capital Programme has resulted in an increase in depreciation charged.

**Miscellaneous Recharges**

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

**Cost Centre and Description**      RECUL: Recreation Grants

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Transfer Payments	31,140		0					31,140
Support Services	3,740		0			-300		3,440
<b>Total Expenditure</b>	<b>34,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300</b>	<b>0</b>	<b>34,580</b>
<b>Net Expenditure</b>	<b>34,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300</b>	<b>0</b>	<b>34,580</b>

**Cost Centre and Description**      RIVBK: Riverbank Protection

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	1,330		30					1,360
Depreciation and Impairment	2,820		0					2,820
<b>Total Expenditure</b>	<b>4,150</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,180</b>
<b>Net Expenditure</b>	<b>4,150</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,180</b>

**Cost Centre and Description** ROEBN: Roefield Barn

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
<b>Customer &amp; Client Receipts</b>	-410		-10					-420
<b>Total Income</b>	<b>-410</b>	<b>0</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-420</b>

**Cost Centre and Description**

RPOOL: Ribblesdale Pool

5.34

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	369,670		10,990	-5,810	-1,620			373,230
Premises Related Expenditure	113,720		2,290	4,740	-2,920	-100		117,730
Transport Related Expenditure	350		10					360
Supplies & Services	63,450		1,290		6,300			71,040
Support Services	74,240		0			-1,080		73,160
Depreciation and Impairment	106,210		0				11,190	117,400
<b>Total Expenditure</b>	<b>727,640</b>	<b>0</b>	<b>14,580</b>	<b>-1,070</b>	<b>1,760</b>	<b>-1,180</b>	<b>11,190</b>	<b>752,920</b>
Customer & Client Receipts	-399,340		-7,980		-12,770			-420,090
Miscellaneous Recharges	-8,910		0			-350		-9,260
<b>Total Income</b>	<b>-408,250</b>	<b>0</b>	<b>-7,980</b>	<b>0</b>	<b>-12,770</b>	<b>-350</b>	<b>0</b>	<b>-429,350</b>
<b>Net Expenditure</b>	<b>319,390</b>	<b>0</b>	<b>6,600</b>	<b>-1,070</b>	<b>-11,010</b>	<b>-1,530</b>	<b>11,190</b>	<b>323,570</b>

## **RPOOL: Ribblesdale Pool**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Decrease to salary costs mainly due to a reduced employer's pension contribution as a result of the pension scheme changing from a deficit position to a surplus. Partially off-setting this is an increase in pension costs where it is assumed vacant posts will be filled by employees electing to join the pension scheme.

#### **Premises Related Expenditure**

Increased estimated expenditure on utilities including an increase in electricity usage and an increase to gas prices. Partially off-setting this is a reduction in repairs and maintenance with the postponement of the replacement to the entrance hand rail.

#### **Supplies & Services**

A budget is required as an arrangement has been entered into for an external agency to deliver Parent and Child lessons.

#### **Depreciation and Impairment**

Increased depreciation charges due to a revaluation of assets.

#### **Customer & Client Receipts**

A budget is required for estimated income from the delivery of Parent and Child lessons.

**Cost Centre and Description** RVPRK: Ribble Valley Parks

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	468,640		9,390	170	1,860	10,040		490,100
Supplies & Services	5,310		100		130			5,540
Support Services	34,860		0			-860		34,000
Depreciation and Impairment	77,040		0				17,350	94,390
<b>Total Expenditure</b>	<b>585,850</b>	<b>0</b>	<b>9,490</b>	<b>170</b>	<b>1,990</b>	<b>9,180</b>	<b>17,350</b>	<b>624,030</b>
Customer & Client Receipts	-19,840		-400		1,680			-18,560
<b>Total Income</b>	<b>-19,840</b>	<b>0</b>	<b>-400</b>	<b>0</b>	<b>1,680</b>	<b>0</b>	<b>0</b>	<b>-18,560</b>
<b>Net Expenditure</b>	<b>566,010</b>	<b>0</b>	<b>9,090</b>	<b>170</b>	<b>3,670</b>	<b>9,180</b>	<b>17,350</b>	<b>605,470</b>

**RVPRK: Ribble Valley Parks**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increased grounds maintenance recharge largely due to the increased costs of the grounds maintenance service as detailed in the Grounds Maintenance summary.

**Depreciation and Impairment**

Increased depreciation charge due to a revaluation of premises.

**Customer & Client Receipts**

Income is expected to be reduced due to a reduction in demand for grass pitches, however this has been replaced with increased usage of the new 3G facility at the Edisford Sports Complex.

**Cost Centre and Description** SDEPO: Salthill Depot

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	24,380		720	-630	10			24,480
<b>Premises Related Expenditure</b>	61,550		1,240	3,800	880			67,470
<b>Transport Related Expenditure</b>	3,670		70			10		3,750
<b>Supplies &amp; Services</b>	8,590		160		270			9,020
<b>Support Services</b>	69,100		0			7,270		76,370
<b>Depreciation and Impairment</b>	18,160		0				-770	17,390
<b>Total Expenditure</b>	<b>185,450</b>	<b>0</b>	<b>2,190</b>	<b>3,170</b>	<b>1,160</b>	<b>7,280</b>	<b>-770</b>	<b>198,480</b>
<b>Customer &amp; Client Receipts</b>	-810		-20					-830
<b>Oncosts Recovered</b>	-55,770		0	-1,120				-56,890
<b>Miscellaneous Recharges</b>	-128,870		0			-11,890		-140,760
<b>Total Income</b>	<b>-185,450</b>	<b>0</b>	<b>-20</b>	<b>-1,120</b>	<b>0</b>	<b>-11,890</b>	<b>0</b>	<b>-198,480</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>2,170</b>	<b>2,050</b>	<b>1,160</b>	<b>-4,610</b>	<b>-770</b>	<b>0</b>

**SDEPO: Salthill Depot****Commentary on Substantial Budget Changes****Premises Related Expenditure**

Increase in utility costs including estimated metered water costs due to a reassessment of usage.

**Support Services**

Increased support service costs mainly due to an estimated increase in time spent on the Salthill Depot operations by Community Services staff.

**Miscellaneous Recharges**

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

**Cost Centre and Description** SEATS: Roadside Seats

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	2,040		40					2,080
Supplies & Services	580		10					590
Support Services	7,290		0			-1,820		5,470
<b>Total Expenditure</b>	<b>9,910</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>-1,820</b>	<b>0</b>	<b>8,140</b>
<b>Net Expenditure</b>	<b>9,910</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>-1,820</b>	<b>0</b>	<b>8,140</b>

**SEATS: Roadside Seats****Commentary on Substantial Budget Changes****Support Services**

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



**Cost Centre and Description**                      SIGNS: Street Nameplates & Signs

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	3,130		60		870			4,060
Supplies & Services	4,700		100					4,800
Third Party Payments			60		3,100			3,160
Support Services	51,850		0			-16,860		34,990
<b>Total Expenditure</b>	<b>59,680</b>	<b>0</b>	<b>220</b>	<b>0</b>	<b>3,970</b>	<b>-16,860</b>	<b>0</b>	<b>47,010</b>
Customer & Client Receipts	-9,420		-190					-9,610
<b>Total Income</b>	<b>-9,420</b>	<b>0</b>	<b>-190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,610</b>
<b>Net Expenditure</b>	<b>50,260</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>3,970</b>	<b>-16,860</b>	<b>0</b>	<b>37,400</b>

**SIGNS: Street Nameplates & Signs**  
**Commentary on Substantial Budget Changes**

**Third Party Payments**  
 Transfer of the budget for Ordnance Survey mapping from the Planning Department due to the transfer of related work.

**Support Services**  
 Decrease to support service costs due to a decrease in estimated time to be spent on Street Nameplates & Signs by members of Community Services Department.

**Cost Centre and Description** SPODV: Sports Development

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Supplies & Services	9,890		190					10,080
Transfer Payments	6,040		0					6,040
Support Services	68,290		0			-1,140		67,150
<b>Total Expenditure</b>	<b>84,220</b>	<b>0</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>-1,140</b>	<b>0</b>	<b>83,270</b>
Customer & Client Receipts	-180		0					-180
<b>Total Income</b>	<b>-180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-180</b>
<b>Net Expenditure</b>	<b>84,040</b>	<b>0</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>-1,140</b>	<b>0</b>	<b>83,090</b>

**SPODV: Sports Development**

**Commentary on Substantial Budget Changes**

**Support Services**

Decrease to support service costs due to a decrease in estimated time to be spent on Sports Development by members of Community Services Department.

**Cost Centre and Description**                      SPOGR: Sports Grants

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Supplies &amp; Services</b>	200		0					200
<b>Transfer Payments</b>	3,720		0					3,720
<b>Support Services</b>	2,350		0			-280		2,070
<b>Total Expenditure</b>	<b>6,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-280</b>	<b>0</b>	<b>5,990</b>
<b>Net Expenditure</b>	<b>6,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-280</b>	<b>0</b>	<b>5,990</b>

**Cost Centre and Description**                      STCLE: Street Cleansing

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	165,490		4,930	-6,920	4,940			168,440
Premises Related Expenditure	24,500		490	-270	640	-1,570		23,790
Transport Related Expenditure	144,300		2,880		-1,130			146,050
Supplies & Services	12,730		250					12,980
Support Services	55,070		0			-1,210		53,860
<b>Total Expenditure</b>	<b>402,090</b>	<b>0</b>	<b>8,550</b>	<b>-7,190</b>	<b>4,450</b>	<b>-2,780</b>	<b>0</b>	<b>405,120</b>
Other Grants and Contributions	-28,200		0					-28,200
Miscellaneous Recharges	-1,420		0			-30		-1,450
<b>Total Income</b>	<b>-29,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-30</b>	<b>0</b>	<b>-29,650</b>
<b>Net Expenditure</b>	<b>372,470</b>	<b>0</b>	<b>8,550</b>	<b>-7,190</b>	<b>4,450</b>	<b>-2,810</b>	<b>0</b>	<b>375,470</b>
Associated Movement in Earmarked Reserves					-4,920			-4,920
<b>Net After Earmarked Reserves</b>	<b>372,470</b>	<b>0</b>	<b>8,550</b>	<b>-7,190</b>	<b>-470</b>	<b>-2,810</b>	<b>0</b>	<b>370,550</b>

## **STCLE: Street Cleansing**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Decrease to salary costs due to reduced employer's pension contribution as the pension scheme has changed from being in a deficit position to a surplus. This has been partially offset by an increase in the use of temporary staff: funding from the Amenity Cleansing earmarked reserve will be drawn on for this.

#### **Premises Related Expenditure**

Decrease in expenditure mainly due to a reduced recharge from Refuse Collection due to a reduction in waste from litter bins as a proportion of total waste tonnage.

#### **Support Services**

Decrease to support service costs is mainly due to a decrease in estimated time to be spent on Street Cleansing by members of Community Services Department.

#### **Associated Movement in Earmarked Reserves**

Monies being used from the Amenity Cleansing Reserve to fund the use of temporary staff.

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

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	26,530		780	-680	10			26,640
Premises Related Expenditure	21,730		430	-30				22,130
Transport Related Expenditure	23,140		460	-460		310		23,450
Supplies & Services	3,030		60		2,890			5,980
Support Services	11,290		0			14,040		25,330
Depreciation and Impairment	3,260		0				-2,350	910
<b>Total Expenditure</b>	<b>88,980</b>	<b>0</b>	<b>1,730</b>	<b>-1,170</b>	<b>2,900</b>	<b>14,350</b>	<b>-2,350</b>	<b>104,440</b>
<b>Net Expenditure</b>	<b>88,980</b>	<b>0</b>	<b>1,730</b>	<b>-1,170</b>	<b>2,900</b>	<b>14,350</b>	<b>-2,350</b>	<b>104,440</b>

**TFRST: Waste Transfer Station**

**Commentary on Substantial Budget Changes**

**Supplies & Services**

It is necessary to use a consultant with the appropriate qualification to carry out inspections in order the authority can continue its operations.

**Support Services**

Increase in support services is mainly due to an increase in time spent on the Waste Transfer Station by staff from the Community Services Department.

**Depreciation and Impairment**

Reduction in depreciation as a result of a revaluation of assets.

**Cost Centre and Description**

TRREF: Trade Refuse

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Premises Related Expenditure</b>	126,400		2,530	-2,530		-18,180		108,220
<b>Supplies &amp; Services</b>	189,160		3,780	3,880	4,380			201,200
<b>Support Services</b>	61,380		0			24,100		85,480
<b>Total Expenditure</b>	<b>376,940</b>	<b>0</b>	<b>6,310</b>	<b>1,350</b>	<b>4,380</b>	<b>5,920</b>	<b>0</b>	<b>394,900</b>
<b>Customer &amp; Client Receipts</b>	-408,120		-8,150					-416,270
<b>Total Income</b>	<b>-408,120</b>	<b>0</b>	<b>-8,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-416,270</b>
<b>Net Expenditure</b>	<b>-31,180</b>	<b>0</b>	<b>-1,840</b>	<b>1,350</b>	<b>4,380</b>	<b>5,920</b>	<b>0</b>	<b>-21,370</b>
<b>Associated Movement in Earmarked Reserves</b>	2,080		40		-3,370			-1,250
<b>Net After Earmarked Reserves</b>	<b>-29,100</b>	<b>0</b>	<b>-1,800</b>	<b>1,350</b>	<b>1,010</b>	<b>5,920</b>	<b>0</b>	<b>-22,620</b>

## **TRREF: Trade Refuse**

### **Commentary on Substantial Budget Changes**

#### **Premises Related Expenditure**

Decreased recharge from refuse collection due to a lower proportion of the total waste tonnages collected.

#### **Supplies & Services**

Increased tipping charges for the disposal of waste due to an increase in charges.

#### **Support Services**

Increase to support service costs in part due to an increase in estimated time to be spent on Trade Refuse by members of Community Services Department.

#### **Associated Movement in Earmarked Reserves**

The movement in reserve as shown above is the estimated net cost from the bin hire scheme to be funded by a transfer from the earmarked reserve to fund the purchase of future bins issued through the scheme.



**Cost Centre and Description** TWOWR: Two Way Radio

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Premises Related Expenditure	2,320		50					2,370
Supplies & Services	1,390		30		-1,000			420
<b>Total Expenditure</b>	<b>3,710</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>2,790</b>
Customer & Client Receipts	-3,000		-60		3,060			0
Miscellaneous Recharges	-2,210		0			-580		-2,790
<b>Total Income</b>	<b>-5,210</b>	<b>0</b>	<b>-60</b>	<b>0</b>	<b>3,060</b>	<b>-580</b>	<b>0</b>	<b>-2,790</b>
<b>Net Expenditure</b>	<b>-1,500</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>2,060</b>	<b>-580</b>	<b>0</b>	<b>0</b>
Associated Movement in Earmarked Reserves	1,500		30		-1,530			0
<b>Net After Earmarked Reserves</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>530</b>	<b>-580</b>	<b>0</b>	<b>0</b>

**TWOWR: Two Way Radio**

**Commentary on Substantial Budget Changes**

**Customer & Client Receipts**

The income budget for contributions from other Lancashire authorities to fund the Lancashire Area Network has been transferred to the Emergency Radio Network cost centre.

**Associated Movement in Earmarked Reserves**

The movements associated with this reserve have now been transferred to the Emergency Radio Network cost centre under Policy and Finance Committee.

**Cost Centre and Description**                      UPACT: Up and Active Service

5.45 RVBC delivers services in the Ribble Valley, on behalf of Pendle Leisure Trust in respect of the Up and Active Contract, for which Pendle Leisure Trust are the lead body. The contract was awarded by LCC and covers 5 areas within East Lancashire (Hyndburn, Rossendale, Burnley, Pendle and Ribble Valley). This scheme will be ending on 31st March 2020.

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	69,990		2,110	-3,030	-69,070			0
Transport Related Expenditure	2,770		60		-2,830			0
Support Services	37,140		0			-37,140		0
<b>Total Expenditure</b>	<b>109,900</b>	<b>0</b>	<b>2,170</b>	<b>-3,030</b>	<b>-71,900</b>	<b>-37,140</b>	<b>0</b>	<b>0</b>
Other Grants and Contributions	-2,770		0		2,770			0
Customer & Client Receipts	-107,130		-2,140		109,270			0
<b>Total Income</b>	<b>-109,900</b>	<b>0</b>	<b>-2,140</b>	<b>0</b>	<b>112,040</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>-3,030</b>	<b>40,140</b>	<b>-37,140</b>	<b>0</b>	<b>0</b>

**UPACT: Up and Active Service**

**Commentary on Substantial Budget Changes**

Due to the cessation of the Up and Active Scheme there is no longer a requirement for this budget.

**Cost Centre and Description**                      VEHCL: Vehicle Workshop

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

	Original Estimate 2019/20	Savings	Inflation at 3% Pay and 2% Other	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2020/21
Employee Related Expenditure	62,410		1,850	-1,900	-3,100			59,260
Premises Related Expenditure	7,910		150			270		8,330
Transport Related Expenditure	6,950		140	-100		80		7,070
Supplies & Services	3,840		70		2,450	10		6,370
Support Services	29,290		0			1,710		31,000
<b>Total Expenditure</b>	<b>110,400</b>	<b>0</b>	<b>2,210</b>	<b>-2,000</b>	<b>-650</b>	<b>2,070</b>	<b>0</b>	<b>112,030</b>
Oncosts Recovered	-110,400		0			-1,630		-112,030
<b>Total Income</b>	<b>-110,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,630</b>	<b>0</b>	<b>-112,030</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>2,210</b>	<b>-2,000</b>	<b>-650</b>	<b>440</b>	<b>0</b>	<b>0</b>

**VEHCL: Vehicle Workshop**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Decrease in employee costs and a reduced employer's pension contribution as the pension scheme has changed from being in a deficit position to a surplus.

**Supplies & Services**

Increase in protective clothing required to reflect the usage.

**Oncosts Recovered**

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

**Cost Centre and Description**                      WKSAD: Works Administration

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	132,420		3,960	-3,100	1,480			134,760
<b>Premises Related Expenditure</b>	13,450		270		-180	970		14,510
<b>Transport Related Expenditure</b>	41,990		840	-70	6,340	70		49,170
<b>Supplies &amp; Services</b>	7,840		150		150	100		8,240
<b>Support Services</b>	34,510		0			-190		34,320
<b>Total Expenditure</b>	<b>230,210</b>	<b>0</b>	<b>5,220</b>	<b>-3,170</b>	<b>7,790</b>	<b>950</b>	<b>0</b>	<b>241,000</b>
<b>Oncosts Recovered</b>	-230,210		0		-10,790			-241,000
<b>Total Income</b>	<b>-230,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-10,790</b>	<b>0</b>	<b>0</b>	<b>-241,000</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>5,220</b>	<b>-3,170</b>	<b>-3,000</b>	<b>950</b>	<b>0</b>	<b>0</b>

## **WKSAD: Works Administration**

### **Commentary on Substantial Budget Changes**

#### **Employee Related Expenditure**

Decrease to salary costs due to a reduced employer's pension contribution as the pension scheme has changed from being in a deficit position to a surplus.

#### **Transport Related Expenditure**

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

#### **Oncosts Recovered**

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

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

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Transfer Payments</b>	2,060		0					2,060
<b>Support Services</b>	1,640		0			-40		1,600
<b>Total Expenditure</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-40</b>	<b>0</b>	<b>3,660</b>
<b>Net Expenditure</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-40</b>	<b>0</b>	<b>3,660</b>

6 SUMMARIES

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

<b>Cost Centre and Description</b>	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
ARTDV: Art Development	34,990		570	-310	-10	-20		35,220
BUSSH: Bus Shelters	19,450		220			-1,880		17,790
CARVN: Caravan Site	-8,470		-170					-8,640
CCTEL: Closed Circuit Television	134,530		2,380	4,030		-2,150	1,690	140,480
CLRFF: Clitheroe Food Festival	14,120		440		6,830			21,390
COMMD: Community Services Department	0		23,780	-14,080	94,800	-104,500		0
CPADM: Car Parks	-150,780		-4,450	-1,760	-37,730	68,070	-6,630	-133,280
CPVEH: Car Park Vehicles	0		170	-20	490	10	-650	0
CRIME: Crime and Disorder	58,960		410			530		59,900
CULTG: Culture Grants	5,810		0			-700		5,110
CULVT: Culverts & Water Courses	17,050		170			1,330		18,550

<b>Cost Centre and Description</b>	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
DRAIN: Private Drains	2,050		-20			-70		1,960
EALLW: Edisford All Weather Pitch	23,500		-490		-9,340	-1,620	36,470	48,520
EDPIC: Edisford Picnic Area	-6,730		-170	210	-250	-50		-6,990
EVEHA: Works Administration Vehicles	0		530	-30	150	90	-740	0
EXREF: Exercise Referral Scheme	31,500		1,420	-2,000	-48,190	100,100		82,830
GMVEH: Grounds Maintenance Vehicles	0		1,640	-40	1,130	120	-2,850	0
GRSRC: Grants & Subscriptions - Community	1,770		10			-720		1,060
HWREP: Highway Repairs	22,000		10			-6,950		15,060
LDEPO: Longridge Depot	0		150	30	2,500	-4,100	1,420	0
LITTR: Litter Bins	21,880		150			-3,120		18,910
MCAFE: Museum Cafe	19,970		-150	-120	3,150	1,710	990	25,550
MUSEM: Castle Museum	304,590		3,660	3,600	3,400	-3,090	-28,240	283,920



<b>Cost Centre and Description</b>	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
PAPER: Waste Paper and Card Collection	192,380		4,360	-2,890	-7,330	5,260		191,780
PCADM: Public Conveniences	198,090		2,610	-1,120	7,580	-2,470	5,860	210,550
PKADM: Grounds Maintenance	0		10,830	-6,620	7,370	-11,580		0
PLANT: Plant	0		360			-360		0
PLATG: Platform Gallery and Visitor Information	136,770		2,400	-2,720	1,470	-1,230	450	137,140
RCOLL: Refuse Collection	1,443,630		35,270	-20,440	9,360	11,050	1,000	1,479,870
RCVEH: Refuse and Paper Collection Vehicles	0		8,780	-50	-32,000	1,840	21,430	0
RECUL: Recreation Grants	34,880		0			-300		34,580
RIVBK: Riverbank Protection	4,150		30					4,180
ROEBN: Roefield Barn	-410		-10					-420
RPOOL: Ribblesdale Pool	319,390		6,600	-1,070	-11,010	-1,530	11,190	323,570
RVPRK: Ribble Valley Parks	566,010		9,090	170	3,670	9,180	17,350	605,470

<b>Cost Centre and Description</b>	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
SDEPO: Salthill Depot	0		2,170	2,050	1,160	-4,610	-770	0
SEATS: Roadside Seats	9,910		50			-1,820		8,140
SIGNS: Street Nameplates & Signs	50,260		30		3,970	-16,860		37,400
SPODV: Sports Development	84,040		190			-1,140		83,090
SPOGR: Sports Grants	6,270		0			-280		5,990
STCLE: Street Cleansing	372,470		8,550	-7,190	4,450	-2,810		375,470
TFRST: Waste Transfer Station	88,980		1,730	-1,170	2,900	14,350	-2,350	104,440
TRREF: Trade Refuse	-31,180		-1,840	1,350	4,380	5,920		-21,370
TWOWR: Two Way Radio	-1,500		20		2,060	-580		0
UPACT: Up and Active Service	0		30	-3,030	40,140	-37,140		0
VEHCL: Vehicle Workshop	0		2,210	-2,000	-650	440		0
WKSAD: Works Administration	0		5,220	-3,170	-3,000	950		0

<b>Cost Centre and Description</b>	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
XMASL: Xmas Lights & RV in Bloom	3,700		0			-40		3,660
<b>Grand Total</b>	<b>4,024,030</b>		<b>128,940</b>	<b>-58,390</b>	<b>51,450</b>	<b>9,230</b>	<b>55,620</b>	<b>4,210,880</b>
<b>Associated Movement in Earmarked Reserves</b>	-24,600	0	-490	0	-8,540	0	0	-33,630
<b>Net After Earmarked Reserves</b>	<b>3,999,430</b>	<b>0</b>	<b>128,450</b>	<b>-58,390</b>	<b>42,910</b>	<b>9,230</b>	<b>55,620</b>	<b>4,177,250</b>

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

	<b>Original Estimate 2019/20</b>	<b>Savings</b>	<b>Inflation at 3% Pay and 2% Other</b>	<b>Variation to Standard Budgeted Inflation %</b>	<b>Unavoidable Changes to Service Costs</b>	<b>Support Services</b>	<b>Capital</b>	<b>DRAFT Original Estimate 2020/21</b>
<b>Employee Related Expenditure</b>	2,937,400		87,470	-70,680	-67,480			2,886,710
<b>Premises Related Expenditure</b>	1,361,050		25,970	9,210	20,710	5,810		1,422,750
<b>Transport Related Expenditure</b>	1,664,730		33,160	-3,790	9,540	2,560		1,706,200
<b>Supplies &amp; Services</b>	547,090		10,900	3,880	32,440	410		594,720
<b>Third Party Payments</b>	249,440		5,060	4,030	3,100			261,630
<b>Transfer Payments</b>	72,240		0					72,240
<b>Support Services</b>	1,596,210		0			105,410		1,701,620
<b>Depreciation and Impairment</b>	793,100		0				55,620	848,720
<b>Total Expenditure</b>	<b>9,221,260</b>	<b>0</b>	<b>162,560</b>	<b>-57,350</b>	<b>-1,690</b>	<b>114,190</b>	<b>55,620</b>	<b>9,494,590</b>
<b>Other Grants and Contributions</b>	-52,890		0		2,770			-50,120
<b>Customer &amp; Client Receipts</b>	-1,680,000		-33,620	80	87,780			-1,625,760
<b>Departmental Recharges</b>	-1,008,800		0			-110,840		-1,119,640
<b>Oncosts Recovered</b>	-938,560		0	-1,120	-10,790	-20,890		-971,360
<b>Miscellaneous Recharges</b>	-1,516,980		0		-26,620	26,770		-1,516,830
<b>Total Income</b>	<b>-5,197,230</b>	<b>0</b>	<b>-33,620</b>	<b>-1,040</b>	<b>53,140</b>	<b>-104,960</b>	<b>0</b>	<b>-5,283,710</b>
<b>Net Expenditure</b>	<b>4,024,030</b>	<b>0</b>	<b>128,940</b>	<b>-58,390</b>	<b>51,450</b>	<b>9,230</b>	<b>55,620</b>	<b>4,210,880</b>
<b>Associated Movement in Earmarked Reserves</b>	-24,600		-490		-8,540			-33,630
<b>Net After Earmarked Reserves</b>	<b>3,999,430</b>	<b>0</b>	<b>128,450</b>	<b>-58,390</b>	<b>42,910</b>	<b>9,230</b>	<b>55,620</b>	<b>4,177,250</b>

## 7 EARMARKED RESERVES

7.1 In the Original Estimate for 2019/20 this committee planned to take £24,600 from earmarked reserves to support its expenditure in future years. Looking forward to 2020/21, the proposal included in the estimates is that this committee take £33,630 from earmarked reserves.

7.2 The table below provides a summary of the DRAFT Original Estimate for 2020/21 together with the budgeted impact on the relevant earmarked reserves. Also detailed is a summary of the reasons for the movements on the earmarked reserves.

	<b>DRAFT Original Estimate 2020/21</b>	<b>Reason for Movement on Earmarked Reserve</b>
<b>Committee Net Cost of Services</b>	<b>4,210,880</b>	
COBAL/H283: Clitheroe Food Festival Reserve	-5,460	To fund planned expenditure on the 2020 Clitheroe Food Festival. Monies have been set aside from previous food festivals to cover such eventualities.
COBAL/H239: Crime & Disorder Reserve	-14,340	Monies set aside from previous years underspends, to be used to fund future years expenditure.
COBAL/H333: Refuse Collection Reserve	-8,910	Income generated from the bin hire scheme. To be set aside in an earmarked reserve to fund future purchase of bins issued through the scheme.
COBAL/H368: Amenity Cleansing Reserve	-4,920	Monies set aside from previous years underspends being used to fund the employment of temporary staff.
<b>Committee Net Cost of Services after Movements on Earmarked Reserves</b>	<b>4,177,250</b>	

## 8 KEY VARIATIONS

- 8.1 The net expenditure for this committee has increased by £177,820 after allowing for associated movements on earmarked reserves. The main reasons for this net increase are summarised in the table below.

Description	Variance Original Estimate 2019/20 to DRAFT Original Estimate 2020/21
<p><b><u>VARIOUS: Capital</u></b> Increases to depreciation charges relating to various assets in particular the development of the new facilities at the Edisford Sports Complex and the revaluation of the Castle Museum.</p>	55,620
<p><b><u>PCADM: Public Conveniences</u></b> Various repairs and maintenance jobs are required to public conveniences including the external redecoration of Whalley and Slaidburn premises and replacement flooring at both Dunsop Bridge and Ribchester toilets.</p>	8,000
<p><b><u>VARIOUS: NNDR</u></b> Increases to NNDR payable across various council sites. This includes the revaluation of the Castle Museum and a decrease or ending in transitional relief currently received.</p>	7,120
<p><b><u>RPOOL: Ribblesdale Pool</u></b> An increase in the estimate is required as an arrangement has been entered into for an external agency to deliver Parent and Child lessons.</p>	6,030
<p><b><u>RPOOL: Ribblesdale Pool</u></b> A budget is required for estimated income from the delivery of Parent and Child lessons.</p>	-12,770

## 9 RISK ASSESSMENT

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

- Resources: approval of the original budget for 2020/21 would see an increase in net expenditure of £186,850 compared with the original budget for 2019/20 or £177,820 after allowing for movements on earmarked reserves.
- Technical, Environmental and Legal: none identified
- Political: none identified
- Reputation: sound financial planning safeguards the reputation of the Council
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

10 RECOMMENDED THAT COMMITTEE

- 10.1 Approve the revenue original estimate for 2020/21 and submit this to the Special Policy and Finance Committee.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM3-20/HS/AC  
20 December 2019

For further background information please ask for Helen Seedall

BACKGROUND PAPERS - None