

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

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meeting date: 10 JANUARY 2023  
 title: ORIGINAL REVENUE BUDGET 2023/24  
 submitted by: DIRECTOR OF RESOURCES  
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## 1 PURPOSE

- 1.1 To agree the draft revenue budget for 2023/24, for consideration at Special Policy and Finance Committee.

## 2 BACKGROUND - COUNCIL'S OVERALL FINANCIAL POSITION

### 3 Year Budget Forecast

- 2.1 The budget forecast was presented to Policy and Finance Committee in September. The forecast took into account our knowledge at the time of;

- Covid19
- Changes to the prime minister and the ministerial team
- Changes to our key funding streams
- Cost of living crisis and impact on demand for our services
- Fast moving inflation

### Potential Recession and Impact on our Income Levels

- 2.2 The forecast predicted a budget gap of;

£	
2023/24	1,040,966
2024/25	1,394,296
2025/26	2,412,914

- 2.3 Since the forecast was prepared we have seen;
- Another new prime minister and ministerial team
  - Further increases in inflation
  - Further increases in interest rates
  - Further increase in energy costs

### Provisional Local Government Finance Settlement

- 2.4 On 19 December 2022 the Government announced the Provisional Finance Settlement after a week earlier producing a Policy Statement which set out the Government's intention for local government finance over the next two years.

- 2.5 The main points of the Policy Statement as far as we concerned were;
- Revenue Support Grant will increase in line with CPI (10.1% in September)
  - Council Tax – the referendum threshold for shire districts will be 3% or £5 whichever is greater

- Rural Services Delivery Grant will be unchanged
- The Services Grant will reduce in 2023/24 to reflect the national insurance contribution increase being abolished
- New Homes Bonus will continue in 2023/24 but without legacy payments
- The Lower Tier Services Grant will be repurposed together with a proportion of the NHB legacy payments to create a new one off funding guarantee grant to ensure all Council's receive at least a 3% increase in Core Spending Power before any decision on Council Tax.

2.6 In the Policy Statement the Government notes the increase in some local authority reserves over the two years of the pandemic. It encourages "local authorities to consider how they can use their reserves to maintain services in the face of immediate inflationary pressures, taking account, of course, of the need to maintain appropriate levels of reserves to support councils' financial sustainability and future investment."

2.7 The table below shows the assumption made in the Budget Forecast compared with the Provisional Settlement.

	2023/24 Budget Forecast	Provisional Settlement
Council Tax Income (based on £5/£10 inc)	4,232,861	4,138,936
Business Rates Baseline Funding	1,422,113	1,405,077
Transition Grant	695,411	0
New one-off Funding Guarantee	0	788,858
Revenue Support Grant	215	48,588
Less rolled in grants: <i>Council tax annexe discount</i> <i>Local Council Tax Support Admin Subsidy</i>	0	-46,310
New Homes Bonus	420,000	506,197
Rural Services Delivery Grant	118,913	113,250
Lower Tier Services Grant	65,058	0
Services Grant	0	52,612
	<b>6,954,571</b>	<b>7,007,208</b>

2.8 Overall our funding is broadly the same albeit slightly higher (£53,000) than our forecast in September

2.9 However a significant concern is that the new Funding Guarantee is described as a one off grant. Our forecast had assumed we would receive protection via a transition grant each year. This adds considerably more uncertainty to our future financial position and something that will be factored in when we produce an updated 3 year Budget Forecast later in the budget cycle.

2.10 Policy and Finance Committee, when considering our budget forecast, had already recognised that we would have to rely on our reserves in the interim in order to meet our budget deficit. They also recommended that;

- Committees in reviewing their estimates should find savings where possible
- Committees should increase fees and charges in line with the CPI in September (10.1%).

### 3 BUDGET PROCESS

- 3.1 Following a great deal of in-depth service analysis and meetings with regard to this committee's 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.
- 3.2 Presented elsewhere on the agenda for decision are the proposed fees and charges for 2023/24. The consequential impact of these fees and charges have been incorporated in to the service budgets shown within this report, and as such this report assumes that they will be approved by committee.
- 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 2023/24 will also be approved.

### 4 2023/24 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 5% and price increases at 7.5% and income at 5%.
- 4.2 The base budget for these inflationary increases has been the Adjusted Original Estimate as referred to in your previous report on the Revised Estimate. This Adjusted Original Estimate brings in the known sizeable inflationary increases that have already been seen on top of the 2022/23 Original Estimate.
- 4.3 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

4.4 As you will see, the draft proposed budget for 2023/24 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.

- **Adjusted Original Estimate 2022/23:** 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.
- **Inflation at 5% Pay, 7.5% Prices and 5% Income:** The budget forecast allows for inflation on pay at 5%, prices at 7.5% (with some exceptions such as grants) and initially income at 5% in line with the September budget forecast. This is where that general allowance for inflation is brought in to the individual budget
- **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.
- **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. Also included here is the further increase to fees and charges as recommended by Policy and Finance Committee - bringing in an overall increase to fees and charges in line with CPI of 10.1% (5% of which is shown above).
- **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 2023/24:** 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.

- 4.5 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2022/23 Adjusted Original Estimate, to the DRAFT Original Estimate for 2023/24. 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 Ribble Valley to participate in county and regional schemes.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	16,700	840		50	-350			17,240
<b>Premises Related Expenditure</b>	0	0						0
<b>Transport Related Expenditure</b>	340	30						370
<b>Supplies &amp; Services</b>	7,520	560						8,080
<b>Transfer Payments</b>	3,000	0						3,000
<b>Support Services</b>	10,630	0				1,070		11,700
<b>Total Expenditure</b>	<b>38,190</b>	<b>1,430</b>	<b>0</b>	<b>50</b>	<b>-350</b>	<b>1,070</b>	<b>0</b>	<b>40,390</b>
<b>Net Expenditure</b>	<b>38,190</b>	<b>1,430</b>	<b>0</b>	<b>50</b>	<b>-350</b>	<b>1,070</b>	<b>0</b>	<b>40,390</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	8,440	630						9,070
Supplies & Services	3,520	260						3,780
Support Services	7,290	0				770		8,060
<b>Total Expenditure</b>	<b>19,250</b>	<b>890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>20,910</b>
<b>Net Expenditure</b>	<b>19,250</b>	<b>890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>20,910</b>

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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Customer & Client Receipts	-9,070	-450						-9,520
<b>Total Income</b>	<b>-9,070</b>	<b>-450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,520</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	9,600	720			4,610			14,930
Supplies & Services	17,220	1,300			-1,740			16,780
Third Party Payments	123,770	9,280						133,050
Support Services	33,950	0				-1,380		32,570
Depreciation and Impairment	11,710	0					-3,870	7,840
<b>Total Expenditure</b>	<b>196,250</b>	<b>11,300</b>	<b>0</b>	<b>0</b>	<b>2,870</b>	<b>-1,380</b>	<b>-3,870</b>	<b>205,170</b>
Departmental Recharges	-31,080	0						-31,080
<b>Total Income</b>	<b>-31,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-31,080</b>
<b>Net Expenditure</b>	<b>165,170</b>	<b>11,300</b>	<b>0</b>	<b>0</b>	<b>2,870</b>	<b>-1,380</b>	<b>-3,870</b>	<b>174,090</b>

**CCTEL: Closed Circuit Television**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in recharge of the cost of using the market office building mainly due to significant increases in electricity prices.

**Third Party Payments**

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

**Depreciation and Impairment**

Decrease in depreciation due to a reduction in the charge relating to the planned replacement of the CCTV system.



5.5 **Cost Centre and Description** CFDFT: Clitheroe Food Festival 2022

The Council had sole responsibility for the 2022 Food Festival event, which will continue in 2023. 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.

For 2023/24, this service is transferred to the council's Economic Development Committee, and so is shown here reducing to nil under this committee

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	7,500	380			-7,880			0
Premises Related Expenditure	2,810	210			-3,020			0
Transport Related Expenditure	14,340	1,080			-15,420			0
Supplies & Services	24,150	1,800			-25,950			0
<b>Total Expenditure</b>	<b>48,800</b>	<b>3,470</b>	<b>0</b>	<b>0</b>	<b>-52,270</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Grants and Contributions	-5,000	0			5,000			0
Customer & Client Receipts	-21,300	-1,070			22,370			0
<b>Total Income</b>	<b>-26,300</b>	<b>-1,070</b>	<b>0</b>	<b>0</b>	<b>27,370</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>	<b>22,500</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>-24,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
Associated Movement in Earmarked Reserves	-8,530				8,530			0
<b>Net After Earmarked Reserves</b>	<b>13,970</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>-16,370</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **CFDFT: Clitheroe Food Festival 2022**

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

#### **Expenditure and Income**

The Clitheroe Food Festival budget is now being reported under the Economic Development committee therefore all costs and income relating to this budget have been transferred.

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

The associated movement in reserve has also been transferred to Economic Development committee.

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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	1,001,790	50,100		520	-86,080			966,330
<b>Premises Related Expenditure</b>	770	60						830
<b>Transport Related Expenditure</b>	27,920	2,090			-2,960			27,050
<b>Supplies &amp; Services</b>	33,150	2,480	-4,870					30,760
<b>Support Services</b>	195,310	0				34,500		229,810
<b>Total Expenditure</b>	<b>1,258,940</b>	<b>54,730</b>	<b>-4,870</b>	<b>520</b>	<b>-89,040</b>	<b>34,500</b>	<b>0</b>	<b>1,254,780</b>
<b>Other Grants and Contributions</b>	-3,830	0			2,300			-1,530
<b>Customer &amp; Client Receipts</b>	-150	-10						-160
<b>Departmental Recharges</b>	-1,204,400	0			0	-48,690		-1,253,090
<b>Total Income</b>	<b>-1,208,380</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>2,300</b>	<b>-48,690</b>	<b>0</b>	<b>-1,254,780</b>
<b>Net Expenditure</b>	<b>50,560</b>	<b>54,720</b>	<b>-4,870</b>	<b>520</b>	<b>-86,740</b>	<b>-14,190</b>	<b>0</b>	<b>0</b>

**COMMD: Community Services Department**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Decreased salary costs due to the transfer of Tourism Officer to Economic Development and vacant posts refilled at a lower pay scale point.

**Transport Related Expenditure**

Decrease to estimated mileage payments to staff mainly due to the use of technology to enable remote meetings to take place.

**Supplies & Services**

Reduced requirement for printing and stationery as a result of home working and greater use of information technology.

**Support Services**

Increase to the support service recharge particularly the Council Offices and Information Technology Department due to an increase in costs mainly caused by inflation.

**Departmental Recharges**

Recharges to other departments have increased mainly due to the inclusion of additional inflationary increases to the base budget.

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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Premises Related Expenditure</b>	127,060	9,540		-2,160	-80			134,360
<b>Transport Related Expenditure</b>	11,420	860			350			12,630
<b>Supplies &amp; Services</b>	37,070	2,740			60			39,870
<b>Third Party Payments</b>	6,080	460						6,540
<b>Support Services</b>	384,610	0			44,280	30,290		459,180
<b>Depreciation and Impairment</b>	2,970	0					9,000	11,970
<b>Total Expenditure</b>	<b>569,210</b>	<b>13,600</b>	<b>0</b>	<b>-2,160</b>	<b>44,610</b>	<b>30,290</b>	<b>9,000</b>	<b>664,550</b>
<b>Customer &amp; Client Receipts</b>	-484,070	-24,170		-21,760	-13,050			-543,050
<b>Miscellaneous Recharges</b>	-218,850	0			-44,280			-263,130
<b>Total Income</b>	<b>-702,920</b>	<b>-24,170</b>	<b>0</b>	<b>-21,760</b>	<b>-57,330</b>	<b>0</b>	<b>0</b>	<b>-806,180</b>
<b>Net Expenditure</b>	<b>-133,710</b>	<b>-10,570</b>	<b>0</b>	<b>-23,920</b>	<b>-12,720</b>	<b>30,290</b>	<b>9,000</b>	<b>-141,630</b>

## **CPADM: Car Parks**

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

#### **Premises Related Expenditure**

Decrease to waste water charges across various car park sites in particular Chester Avenue Car Park.

#### **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 an increase of staff time spent on car parks along with an increase to the costs of the Community Services department.

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**

Increase in the depreciation charge due to the addition of the charge for the replacement pay and display equipment and the previous equipment being fully depreciated.

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

Increase in car park fees due to the inflationary increase to fees and charges and to adjust for an increase in usage of Ribchester and Mardale car parks.

#### **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 5.7

	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Transport Related Expenditure</b>	7,980	600			-60			8,520
<b>Supplies &amp; Services</b>	0	0						0
<b>Depreciation and Impairment</b>	4,110	0						4,110
<b>Total Expenditure</b>	<b>12,090</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>-60</b>	<b>0</b>	<b>0</b>	<b>12,630</b>
<b>Miscellaneous Recharges</b>	-11,420	0			-1,210			-12,630
<b>Total Income</b>	<b>-11,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,210</b>	<b>0</b>	<b>0</b>	<b>-12,630</b>
<b>Net Expenditure</b>	<b>670</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>-1,270</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Supplies & Services	20,910	1,570						22,480
Transfer Payments	22,000	0						22,000
Support Services	14,050	0				7,450		21,500
<b>Total Expenditure</b>	<b>56,960</b>	<b>1,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,450</b>	<b>0</b>	<b>65,980</b>
<b>Net Expenditure</b>	<b>56,960</b>	<b>1,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,450</b>	<b>0</b>	<b>65,980</b>
Associated Movement in Earmarked Reserves	-15,060			150				-14,910
<b>Net After Earmarked Reserves</b>	<b>41,900</b>	<b>1,570</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>7,450</b>	<b>0</b>	<b>51,070</b>
<b>CRIME: Crime and Disorder</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Support Services</u></b>								
There has been an increase in the recharge from Resources and Economic Development and Planning Departments mainly due to an increase in costs caused by inflation.								



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.

	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Transfer Payments</b>	4,280	0						4,280
<b>Support Services</b>	910	0				120		1,030
<b>Total Expenditure</b>	<b>5,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0</b>	<b>5,310</b>
<b>Net Expenditure</b>	<b>5,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0</b>	<b>5,310</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	3,320	250						3,570
Supplies & Services	6,070	460						6,530
Support Services	10,500	0				8,540		19,040
<b>Total Expenditure</b>	<b>19,890</b>	<b>710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,540</b>	<b>0</b>	<b>29,140</b>
<b>Net Expenditure</b>	<b>19,890</b>	<b>710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,540</b>	<b>0</b>	<b>29,140</b>
<b>CULVT: Culverts &amp; Water Courses</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Support Services</u></b>								
There has been an increase in the recharge from Community Services Department mainly due to an increase in costs and staff time spent in this area.								

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>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Premises Related Expenditure</b>	1,230	90						1,320
<b>Supplies &amp; Services</b>	190	10						200
<b>Support Services</b>	2,740	0				770		3,510
<b>Total Expenditure</b>	<b>4,160</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>5,030</b>
<b>Customer &amp; Client Receipts</b>	-1,910	-90		-100				-2,100
<b>Total Income</b>	<b>-1,910</b>	<b>-90</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,100</b>
<b>Net Expenditure</b>	<b>2,250</b>	<b>10</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>2,930</b>

5.13 **Cost Centre and Description**

EALLW: Edisford All Weather Pitch

Edisford Sports Complex including a 3G artificial pitch. This is a high quality facility for which there is great demand in terms of football usage.

	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Employee Related Expenditure</b>	28,680	1,430		10	620			30,740
<b>Premises Related Expenditure</b>	29,230	2,200		7,100	4,220			42,750
<b>Transport Related Expenditure</b>	0	0			1,720			1,720
<b>Supplies &amp; Services</b>	10,300	760						11,060
<b>Support Services</b>	20,800	0			940	5,820		27,560
<b>Depreciation and Impairment</b>	61,940	0					7,900	69,840
<b>Total Expenditure</b>	<b>150,950</b>	<b>4,390</b>	<b>0</b>	<b>7,110</b>	<b>7,500</b>	<b>5,820</b>	<b>7,900</b>	<b>183,670</b>
<b>Customer &amp; Client Receipts</b>	-99,790	-4,990		-5,100				-109,880
<b>Total Income</b>	<b>-99,790</b>	<b>-4,990</b>	<b>0</b>	<b>-5,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-109,880</b>
<b>Net Expenditure</b>	<b>51,160</b>	<b>-600</b>	<b>0</b>	<b>2,010</b>	<b>7,500</b>	<b>5,820</b>	<b>7,900</b>	<b>73,790</b>

**EALLW: Edisford All Weather Pitch  
Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in electricity prices and the change in charge band of the site for waste water costs.

**Support Services**

Increase to support service costs mainly due to inflationary increases in the Community Services department.

**Depreciation and Impairment**

Increased depreciation charges due to revaluation of assets.

**Customer & Client Receipts**

Increased estimated income from the hire of the 3G pitches due to the increase in inflation applied to the fees and charges.

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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	2,130	160		-50		-1,430		810
Supplies & Services	2,070	160						2,230
Support Services	1,800	0				-810		990
Depreciation and Impairment	1,350	0						1,350
<b>Total Expenditure</b>	<b>7,350</b>	<b>320</b>	<b>0</b>	<b>-50</b>	<b>0</b>	<b>-2,240</b>	<b>0</b>	<b>5,380</b>
Customer & Client Receipts	-13,520	-680						-14,200
<b>Total Income</b>	<b>-13,520</b>	<b>-680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-14,200</b>
<b>Net Expenditure</b>	<b>-6,170</b>	<b>-360</b>	<b>0</b>	<b>-50</b>	<b>0</b>	<b>-2,240</b>	<b>0</b>	<b>-8,820</b>

**EDPIC: Edisford Picnic Area**  
**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**  
 There has been an decrease in the recharge from Grounds Maintenance due to a reduction in staff time spent in this area.

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 5.47.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Transport Related Expenditure</b>	38,300	2,870			-4,120			37,050
<b>Supplies &amp; Services</b>	0	0						0
<b>Depreciation and Impairment</b>	28,260	0			-7,150		2,710	23,820
<b>Total Expenditure</b>	<b>66,560</b>	<b>2,870</b>	<b>0</b>	<b>0</b>	<b>-11,270</b>	<b>0</b>	<b>2,710</b>	<b>60,870</b>
<b>Miscellaneous Recharges</b>	-63,990	0			3,120			-60,870
<b>Total Income</b>	<b>-63,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,120</b>	<b>0</b>	<b>0</b>	<b>-60,870</b>
<b>Net Expenditure</b>	<b>2,570</b>	<b>2,870</b>	<b>0</b>	<b>0</b>	<b>-8,150</b>	<b>0</b>	<b>2,710</b>	<b>0</b>

**EVEHA: Works Administration Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Reduction to costs due to the transfer of a vehicle to the Grounds Maintenance department.

**Depreciation and Impairment**

Net reduction to depreciation charge due to the transfer of a vehicle to the Grounds Maintenance department partly offset by an increase in depreciation due to a vehicle being replaced.

**Miscellaneous Recharges**

The cost of vehicles to be recharged to works administration has decreased due to the transfer of a vehicle to the Grounds Maintenance department.

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 Together an Active Future 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 Together an Active Future contract. It also delivers other healthy lifestyle programmes supported by grant funding, currently being a Weight Management programme.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	24,530	1,230			19,730			45,490
<b>Premises Related Expenditure</b>	2,930	220						3,150
<b>Transport Related Expenditure</b>	1,010	80						1,090
<b>Supplies &amp; Services</b>	1,900	160			850			2,910
<b>Support Services</b>	90,980	0				14,480		105,460
<b>Total Expenditure</b>	<b>121,350</b>	<b>1,690</b>	<b>0</b>	<b>0</b>	<b>20,580</b>	<b>14,480</b>	<b>0</b>	<b>158,100</b>
<b>Other Grants and Contributions</b>	-18,510	0			-6,670			-25,180
<b>Customer &amp; Client Receipts</b>	-3,070	-150		-160				-3,380
<b>Miscellaneous Recharges</b>	-22,460	0						-22,460
<b>Total Income</b>	<b>-44,040</b>	<b>-150</b>	<b>0</b>	<b>-160</b>	<b>-6,670</b>	<b>0</b>	<b>0</b>	<b>-51,020</b>
<b>Net Expenditure</b>	<b>77,310</b>	<b>1,540</b>	<b>0</b>	<b>-160</b>	<b>13,910</b>	<b>14,480</b>	<b>0</b>	<b>107,080</b>
<b>Associated Movement in Earmarked Reserves</b>	-6,550				-17,030			-23,580
<b>Net After Earmarked Reserves</b>	<b>70,760</b>	<b>1,540</b>	<b>0</b>	<b>-160</b>	<b>-3,120</b>	<b>14,480</b>	<b>0</b>	<b>83,500</b>



**EXREF: Exercise Referral Scheme**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Addition of posts being supported by in-year grant funding for the Weight Management programme and monies set aside from previous years in the Exercise Referral Reserve.

**Support Services**

Increase to support service costs mainly due to the increase in costs in the Community Services and Resources Departments and an increase in time spent by Community Services staff in this area.

**Miscellaneous Recharges**

Additional funding received to support the Weight Management programme.

**Associated Movement in Earmarked Reserves**

Use of monies set aside in the Exercise Referral Reserve to fund the delivery of Weight Management activities.

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 5.26.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Transport Related Expenditure	113,740	8,570		-100	4,720			126,930
Depreciation and Impairment	61,050	0			7,150		5,090	73,290
<b>Total Expenditure</b>	<b>174,790</b>	<b>8,570</b>	<b>0</b>	<b>-100</b>	<b>11,870</b>	<b>0</b>	<b>5,090</b>	<b>200,220</b>
Miscellaneous Recharges	-167,760	0			-32,460			-200,220
<b>Total Income</b>	<b>-167,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-32,460</b>	<b>0</b>	<b>0</b>	<b>-200,220</b>
<b>Net Expenditure</b>	<b>7,030</b>	<b>8,570</b>	<b>0</b>	<b>-100</b>	<b>-20,590</b>	<b>0</b>	<b>5,090</b>	<b>0</b>

**GMVEH: Grounds Maintenance Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Increase mainly due to an increase in the diesel budget. Due to a change in regulations the Grounds Maintenance vehicles are no longer eligible to be run on red diesel but have to use regular diesel which is more expensive.

**Depreciation and Impairment**

Increase in depreciation charges due to addition of replacement vehicles.

**Miscellaneous Recharges**

Increase in recharge of vehicle costs due to an increase in costs including an allocation of additional budget towards inflationary pressures.

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>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Supplies &amp; Services</b>	350	30						380
<b>Support Services</b>	760	0						760
<b>Total Expenditure</b>	<b>1,110</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,140</b>
<b>Net Expenditure</b>	<b>1,110</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,140</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	610	50						660
Support Services	15,150	0				-7,860		7,290
Depreciation and Impairment	1,150	0						1,150
<b>Total Expenditure</b>	<b>16,910</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7,860</b>	<b>0</b>	<b>9,100</b>
<b>Net Expenditure</b>	<b>16,910</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7,860</b>	<b>0</b>	<b>9,100</b>
<b>HWREP: Highway Repairs</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Support Services</u></b>								
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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	11,410	860		2,130	-4,010			10,390
Supplies & Services	130	10						140
Support Services	1,250	0				130		1,380
Depreciation and Impairment	2,740	0					980	3,720
<b>Total Expenditure</b>	<b>15,530</b>	<b>870</b>	<b>0</b>	<b>2,130</b>	<b>-4,010</b>	<b>130</b>	<b>980</b>	<b>15,630</b>
Miscellaneous Recharges	-14,740	0			-890			-15,630
<b>Total Income</b>	<b>-14,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-890</b>	<b>0</b>	<b>0</b>	<b>-15,630</b>
<b>Net Expenditure</b>	<b>790</b>	<b>870</b>	<b>0</b>	<b>2,130</b>	<b>-4,900</b>	<b>130</b>	<b>980</b>	<b>0</b>

**LDEPO: Longridge Depot**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Reduction to the building repairs and maintenance budget has been necessary in order to provide funding in other areas with a greater need of works to be carried out. Partly offsetting this is an additional increase to electricity due to a forecast increase in electricity rates.

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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	3,810	290						4,100
Supplies & Services	4,690	350						5,040
Support Services	12,150	0				6,760		18,910
<b>Total Expenditure</b>	<b>20,650</b>	<b>640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,760</b>	<b>0</b>	<b>28,050</b>
<b>Net Expenditure</b>	<b>20,650</b>	<b>640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,760</b>	<b>0</b>	<b>28,050</b>

**LITTR: Litter Bins**

**Commentary on Substantial Budget Changes**

**Support Services**

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

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 café is currently without an occupier.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	0	0						0
<b>Premises Related Expenditure</b>	19,150	1,440			28,260			48,850
<b>Supplies &amp; Services</b>	3,950	290		160				4,400
<b>Support Services</b>	7,410	0				-2,590		4,820
<b>Depreciation and Impairment</b>	9,580	0					2,830	12,410
<b>Total Expenditure</b>	<b>40,090</b>	<b>1,730</b>	<b>0</b>	<b>160</b>	<b>28,260</b>	<b>-2,590</b>	<b>2,830</b>	<b>70,480</b>
<b>Government Grants</b>	0	0						0
<b>Other Grants and Contributions</b>	0	0						0
<b>Customer &amp; Client Receipts</b>	-15,550	-780						-16,330
<b>Total Income</b>	<b>-15,550</b>	<b>-780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-16,330</b>
<b>Net Expenditure</b>	<b>24,540</b>	<b>950</b>	<b>0</b>	<b>160</b>	<b>28,260</b>	<b>-2,590</b>	<b>2,830</b>	<b>54,150</b>

**MCAFE: Museum Cafe**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in the recharge of gas due to a forecast increase in gas prices.

**Support Services**

Reduction to support service costs mainly due to a reduction in staff time being spent in this area by Community Services staff.

**Depreciation and Impairment**

Increase in depreciation following a revaluation of assets.



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	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	142,140	10,650		14,390	-52,710			114,470
Supplies & Services	1,920	140						2,060
Third Party Payments	148,020	11,100		3,400				162,520
Support Services	24,420	0				1,900		26,320
Depreciation and Impairment	44,120	0					25,050	69,170
<b>Total Expenditure</b>	<b>360,620</b>	<b>21,890</b>	<b>0</b>	<b>17,790</b>	<b>-52,710</b>	<b>1,900</b>	<b>25,050</b>	<b>374,540</b>
Government Grants	0	0						0
Customer & Client Receipts	-51,600	-2,570		-2,040				-56,210
Miscellaneous Recharges	-12,310	0			-29,180			-41,490
<b>Total Income</b>	<b>-63,910</b>	<b>-2,570</b>	<b>0</b>	<b>-2,040</b>	<b>-29,180</b>	<b>0</b>	<b>0</b>	<b>-97,700</b>
<b>Net Expenditure</b>	<b>296,710</b>	<b>19,320</b>	<b>0</b>	<b>15,750</b>	<b>-81,890</b>	<b>1,900</b>	<b>25,050</b>	<b>276,840</b>

**MUSEM: Castle Museum**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Decrease in business rates following a revaluation of the premises for rating purposes. There is also an increase in utility costs caused by a forecast increase in electricity and gas prices.

**Third Party Payments**

Additional inflationary increase to the curatorial services fee.

**Depreciation and Impairment**

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

**Miscellaneous Recharges**

Increased income from the utilities recharge to the Museum Cafe due to an 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.

Row Labels	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	123,900	6,190		40	-390			129,740
Premises Related Expenditure	30	0						30
Transport Related Expenditure	110,950	8,320			9,880			129,150
Supplies & Services	5,340	400		1,540				7,280
Support Services	31,680	0				550		32,230
<b>Total Expenditure</b>	<b>271,900</b>	<b>14,910</b>	<b>0</b>	<b>1,580</b>	<b>9,490</b>	<b>550</b>	<b>0</b>	<b>298,430</b>
Customer & Client Receipts	-17,310	-870						-18,180
<b>Total Income</b>	<b>-17,310</b>	<b>-870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-18,180</b>
<b>Net Expenditure</b>	<b>254,590</b>	<b>14,040</b>	<b>0</b>	<b>1,580</b>	<b>9,490</b>	<b>550</b>	<b>0</b>	<b>280,250</b>

**PAPER: Waste Paper and Card Collection**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

An increase in the expenditure on vehicles used for the collection service mainly due to an allocation of additional budget in respect of inflationary pressures applied to vehicle running costs.

**Supplies and Services**

Increase to the cost of paper sacks has resulted in an increase to the budget requirement.

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>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Employee Related Expenditure</b>	380	20						400
<b>Premises Related Expenditure</b>	139,630	10,500		2,110	3,380			155,620
<b>Supplies &amp; Services</b>	6,380	460						6,840
<b>Support Services</b>	142,310	0			10,380	400		153,090
<b>Depreciation and Impairment</b>	30,680	0					6,230	36,910
<b>Total Expenditure</b>	<b>319,380</b>	<b>10,980</b>	<b>0</b>	<b>2,110</b>	<b>13,760</b>	<b>400</b>	<b>6,230</b>	<b>352,860</b>
<b>Other Grants and Contributions</b>	-30	0						-30
<b>Customer &amp; Client Receipts</b>	-220	-10						-230
<b>Miscellaneous Recharges</b>	-114,690	0			-10,380			-125,070
<b>Total Income</b>	<b>-114,940</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>-10,380</b>	<b>0</b>	<b>0</b>	<b>-125,330</b>
<b>Net Expenditure</b>	<b>204,440</b>	<b>10,970</b>	<b>0</b>	<b>2,110</b>	<b>3,380</b>	<b>400</b>	<b>6,230</b>	<b>227,530</b>

## **PCADM: Public Conveniences**

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

#### **Premises Related Expenditure**

Increases in repairs and maintenance jobs £8,000 are required to Church Walk and Berry Lane with funds being reallocated from sites with a lower priority of works to be carried out. Due to the disposal of King Street toilets the budget for business rates is no longer required -£1,940. There is also reduction to metered water based on adjustments for usage -£2,680. An increase to electricity expenditure is necessary to allow for a forecast increase in electricity prices £2,450.

#### **Support Services**

Recharges to individual toilet sites has increased due to an increase in costs within this service area. The opposite entry showing the recharges being charged out of Public Conveniences Administration is reported within Miscellaneous Recharges.

#### **Depreciation and Impairment**

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

#### **Miscellaneous Recharges**

Increase in recharge of Public Conveniences Administration to the individual toilet sites as a result of an increase in costs within this service area.

## Cost Centre and Description

PKADM: Grounds Maintenance

5.26

The grounds maintenance service comprises a team of staff and a range of vehicles and equipment to support the provision of the service. The team maintain the many areas of council owned parks and general open spaces in the ownership of the council, including trees and woodlands, play areas, sports pitches, cemeteries. They also undertake work for third parties, such as parish councils, for which a charge is made. This cost centre is where all costs are collated before being recharged out in full to various other service areas.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	289,270	14,470		150	-890			303,000
Premises Related Expenditure	70,200	5,260			-1,280			74,180
Transport Related Expenditure	167,760	12,580			18,160			198,500
Supplies & Services	21,440	1,610			350			23,400
Support Services	77,030	0				7,240		84,270
<b>Total Expenditure</b>	<b>625,700</b>	<b>33,920</b>	<b>0</b>	<b>150</b>	<b>16,340</b>	<b>7,240</b>	<b>0</b>	<b>683,350</b>
Other Grants and Contributions	-13,060	0						-13,060
Oncosts Recovered	-598,560	0			-71,730			-670,290
<b>Total Income</b>	<b>-611,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-71,730</b>	<b>0</b>	<b>0</b>	<b>-683,350</b>
<b>Net Expenditure</b>	<b>14,080</b>	<b>33,920</b>	<b>0</b>	<b>150</b>	<b>-55,390</b>	<b>7,240</b>	<b>0</b>	<b>0</b>

**PKADM: Grounds Maintenance**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Increased recharge from Grounds Maintenance Vehicles (GMVEH) mainly due to inflationary increases in the running costs and the depreciation cost of replacement vehicles.

**Support Services**

Increase to support service recharges from Community Services, Resources and Chief Executives departments due to the inflationary increases of costs in those areas.

**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	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	820	60						880
Transport Related Expenditure	21,850	1,640			7,940			31,430
Depreciation and Impairment	15,260	0						15,260
<b>Total Expenditure</b>	<b>37,930</b>	<b>1,700</b>	<b>0</b>	<b>0</b>	<b>7,940</b>	<b>0</b>	<b>0</b>	<b>47,570</b>
Miscellaneous Recharges	-36,040	0			-11,530			-47,570
<b>Total Income</b>	<b>-36,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,530</b>	<b>0</b>	<b>0</b>	<b>-47,570</b>
<b>Net Expenditure</b>	<b>1,890</b>	<b>1,700</b>	<b>0</b>	<b>0</b>	<b>-3,590</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PLANT: Plant**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Increase mainly due to the increase in the diesel budget of the JCB Waste Master Loadall. Due to a change in regulations the JCB Waste Master Loadall is no longer eligible to be run on red diesel but has to use regular diesel which is more expensive.

**Miscellaneous Recharges**

Increase in recharge of vehicle costs due to an increase in costs which includes an allocation of additional budget in respect of inflationary pressures.



**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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	99,770	4,980		40	180			104,970
Premises Related Expenditure	26,200	1,960		8,160	260			36,580
Transport Related Expenditure	40	0						40
Supplies & Services	30,800	2,330			650			33,780
Support Services	57,550	0				6,600		64,150
Depreciation and Impairment	4,010	0					640	4,650
<b>Total Expenditure</b>	<b>218,370</b>	<b>9,270</b>	<b>0</b>	<b>8,200</b>	<b>1,090</b>	<b>6,600</b>	<b>640</b>	<b>244,170</b>
Customer & Client Receipts	-47,210	-2,370		-100				-49,680
<b>Total Income</b>	<b>-47,210</b>	<b>-2,370</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-49,680</b>
<b>Net Expenditure</b>	<b>171,160</b>	<b>6,900</b>	<b>0</b>	<b>8,100</b>	<b>1,090</b>	<b>6,600</b>	<b>640</b>	<b>194,490</b>

**PLATG: Platform Gallery and Visitor Information**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in gas expenditure due to a forecast increase in gas prices.

**Support Services**

Increase to support service costs mainly due to an increase in costs of Community Services and Resources Departments.

**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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	881,170	44,070		420	32,020			957,680
Premises Related Expenditure	69,710	5,230			-1,550			73,390
Transport Related Expenditure	680,860	51,060			41,650			773,570
Supplies & Services	44,590	3,350			290			48,230
Third Party Payments	440	30	-420					50
Support Services	162,110	0				11,420		173,530
Depreciation and Impairment	40,510	0					10,500	51,010
<b>Total Expenditure</b>	<b>1,879,390</b>	<b>103,740</b>	<b>-420</b>	<b>420</b>	<b>72,410</b>	<b>11,420</b>	<b>10,500</b>	<b>2,077,460</b>
Customer & Client Receipts	-35,120	-1,750		-1,650				-38,520
Miscellaneous Recharges	-137,560	0			-8,780			-146,340
<b>Total Income</b>	<b>-172,680</b>	<b>-1,750</b>	<b>0</b>	<b>-1,650</b>	<b>-8,780</b>	<b>0</b>	<b>0</b>	<b>-184,860</b>
<b>Net Expenditure</b>	<b>1,706,710</b>	<b>101,990</b>	<b>-420</b>	<b>-1,230</b>	<b>63,630</b>	<b>11,420</b>	<b>10,500</b>	<b>1,892,600</b>
Associated Movement in Earmarked Reserves	-8,040			-930				-8,970
<b>Net After Earmarked Reserves</b>	<b>1,698,670</b>	<b>101,990</b>	<b>-420</b>	<b>-2,160</b>	<b>63,630</b>	<b>11,420</b>	<b>10,500</b>	<b>1,883,630</b>

## **RCOLL: Refuse Collection**

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

#### **Employee Related Expenditure**

Increase to employee related expenditure due to the awarding of an additional pay grade increase to drivers.

#### **Transport Related Expenditure**

Increase in the use of refuse collection vehicles mainly due to the increase of inflation being applied to the budget and the addition to depreciation costs regarding a planned replacement vehicle, as mentioned in the refuse collection vehicle summary.

#### **Support Services**

Increase to support service recharges from Community Services, Resources and Chief Executives departments due to the inflationary increases of costs in those areas.

#### **Depreciation and Impairment**

Increase in depreciation charge due to addition of a replacement refuse collection vehicle.

#### **Miscellaneous Recharges**

Higher recharge of the Refuse Collection service to other departments due to an increase in costs as outlined above.

**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 5.29 and Waste Paper and Collection Budget 5.24.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Transport Related Expenditure</b>	651,580	48,830			-21,790			678,620
<b>Depreciation and Impairment</b>	191,230	0					30,730	221,960
<b>Total Expenditure</b>	<b>842,810</b>	<b>48,830</b>	<b>0</b>	<b>0</b>	<b>-21,790</b>	<b>0</b>	<b>30,730</b>	<b>900,580</b>
<b>Other Grants and Contributions</b>	0	0						0
<b>Miscellaneous Recharges</b>	-789,820	0			-110,760			-900,580
<b>Total Income</b>	<b>-789,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-110,760</b>	<b>0</b>	<b>0</b>	<b>-900,580</b>
<b>Net Expenditure</b>	<b>52,990</b>	<b>48,830</b>	<b>0</b>	<b>0</b>	<b>-132,550</b>	<b>0</b>	<b>30,730</b>	<b>0</b>

**RCVEH: Refuse and Paper Collection Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Decrease to estimated diesel costs -£26,450 to reflect an update to the forecast usage and price of diesel. This is partly offset by an increase to repairs and maintenance of vehicles £6,900.

**Depreciation and Impairment**

Replacement refuse vehicle purchased as part of the 2022/23 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 including an inflationary adjustment to the base budget 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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Transfer Payments	31,140	0						31,140
Support Services	3,770	0				770		4,540
<b>Total Expenditure</b>	<b>34,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>35,680</b>
<b>Net Expenditure</b>	<b>34,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>35,680</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	1,420	110						1,530
Depreciation and Impairment	3,480	0						3,480
<b>Total Expenditure</b>	<b>4,900</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,010</b>
<b>Net Expenditure</b>	<b>4,900</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,010</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	290	20						310
<b>Total Expenditure</b>	<b>290</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310</b>
Customer & Client Receipts	-440	-20						-460
<b>Total Income</b>	<b>-440</b>	<b>-20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-460</b>
<b>Net Expenditure</b>	<b>-150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-150</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	422,030	21,130		240	4,030			447,430
<b>Premises Related Expenditure</b>	255,330	19,150		378,730	-630	260		652,840
<b>Transport Related Expenditure</b>	410	30						440
<b>Supplies &amp; Services</b>	52,200	3,920			560			56,680
<b>Support Services</b>	81,560	0				15,610		97,170
<b>Depreciation and Impairment</b>	53,350	0					13,740	67,090
<b>Total Expenditure</b>	<b>864,880</b>	<b>44,230</b>	<b>0</b>	<b>378,970</b>	<b>3,960</b>	<b>15,870</b>	<b>13,740</b>	<b>1,321,650</b>
<b>Customer &amp; Client Receipts</b>	-422,570	-21,140		-20,090				-463,800
<b>Miscellaneous Recharges</b>	-9,870	0			-1,400			-11,270
<b>Total Income</b>	<b>-432,440</b>	<b>-21,140</b>	<b>0</b>	<b>-20,090</b>	<b>-1,400</b>	<b>0</b>	<b>0</b>	<b>-475,070</b>
<b>Net Expenditure</b>	<b>432,440</b>	<b>23,090</b>	<b>0</b>	<b>358,880</b>	<b>2,560</b>	<b>15,870</b>	<b>13,740</b>	<b>846,580</b>

## **RPOOL: Ribblesdale Pool**

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

#### **Employee Related Expenditure**

Increase to salary costs mainly due to additional payments of enhanced rates in order to provide adequate cover at weekends.

#### **Premises Related Expenditure**

Increased estimated expenditure on utilities including a forecast increase in electricity prices £75,880 and an increase to gas expenditure caused by a forecast increase to prices along with greater gas consumption £303,860.

#### **Support Services**

Increase to support service costs is mainly due to an increase in estimated time to be spent on the pool by members of Community Services and Chief Executives departments along with increases to costs in Community Services, Chief Executives and Resources departments.

#### **Depreciation and Impairment**

Increased depreciation charges due to planned capital works regarding tilework and filtration system at the pool.

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

Increased estimated income at the pool due to the increase in inflation applied to the fees and charges.



**Cost Centre and Description**

RVPRK: Ribble Valley Parks

5.35

Costs and income relating to the many parks and general open spaces in the ownership of the council are recorded under this cost centre. This comprises all public open spaces across the borough, including costs associated with play areas and sports facilities such as football pitches that are an integral part of our parks and general open spaces. A large proportion of the costs here relate to the council's own grounds maintenance service. The costs of that service are collated under cost centre PKADM and then recharged to various other service areas, including this one.

	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Premises Related Expenditure</b>	481,600	36,110		16,590	90	48,230		582,620
<b>Supplies &amp; Services</b>	5,960	460						6,420
<b>Support Services</b>	38,350	0			460	10,760		49,570
<b>Depreciation and Impairment</b>	111,820	0					10,160	121,980
<b>Total Expenditure</b>	<b>637,730</b>	<b>36,570</b>	<b>0</b>	<b>16,590</b>	<b>550</b>	<b>58,990</b>	<b>10,160</b>	<b>760,590</b>
<b>Other Grants and Contributions</b>	0	0			-1,700			-1,700
<b>Customer &amp; Client Receipts</b>	-19,510	-980		-920	-5,870			-27,280
<b>Total Income</b>	<b>-19,510</b>	<b>-980</b>	<b>0</b>	<b>-920</b>	<b>-7,570</b>	<b>0</b>	<b>0</b>	<b>-28,980</b>
<b>Net Expenditure</b>	<b>618,220</b>	<b>35,590</b>	<b>0</b>	<b>15,670</b>	<b>-7,020</b>	<b>58,990</b>	<b>10,160</b>	<b>731,610</b>

## **RVPRK: Ribble Valley Parks**

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

#### **Premises Related Expenditure**

Increased grounds maintenance recharge £48,230 largely due to the increased costs of the grounds maintenance service as detailed in the Grounds Maintenance summary and an increase in staff time allocated to this service.

Increase in electricity and gas expenditure due to forecast price increases to these utilities.

#### **Support Services**

Increase to support services recharges from Community Services and Resources departments due to the inflationary increases of costs in those areas.

#### **Depreciation and Impairment**

Increased depreciation charge due to a revaluation of premises.

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

Increase in rental income and recharge of electricity costs as the Bowling Green Cafe is now occupied.

**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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	32,540	1,620		530	-570			34,120
<b>Premises Related Expenditure</b>	81,560	6,120		15,510	4,720			107,910
<b>Transport Related Expenditure</b>	490	40			10			540
<b>Supplies &amp; Services</b>	9,790	730			190			10,710
<b>Support Services</b>	85,970	0				-27,010		58,960
<b>Depreciation and Impairment</b>	23,520	0					6,680	30,200
<b>Total Expenditure</b>	<b>233,870</b>	<b>8,510</b>	<b>0</b>	<b>16,040</b>	<b>4,350</b>	<b>-27,010</b>	<b>6,680</b>	<b>242,440</b>
<b>Customer &amp; Client Receipts</b>	-880	-40		-50				-970
<b>Oncosts Recovered</b>	-56,890	0			-10,290			-67,180
<b>Miscellaneous Recharges</b>	-164,350	0			-9,940			-174,290
<b>Total Income</b>	<b>-222,120</b>	<b>-40</b>	<b>0</b>	<b>-50</b>	<b>-20,230</b>	<b>0</b>	<b>0</b>	<b>-242,440</b>
<b>Net Expenditure</b>	<b>11,750</b>	<b>8,470</b>	<b>0</b>	<b>15,990</b>	<b>-15,880</b>	<b>-27,010</b>	<b>6,680</b>	<b>0</b>

## **SDEPO: Salthill Depot**

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

#### **Premises Related Expenditure**

Increase in electricity costs £15,960 due to a forecast increase in electricity prices and an increase to estimated metered water costs £3,960 due to a reassessment of usage.

#### **Support Services**

Decrease in support service costs mainly due to an estimated reduction in time spent on the Salthill Depot operations by Resources and Community Services staff.

#### **Depreciation and Impairment**

Increase in depreciation charge due to concreting works carried out at the depot.

#### **Oncosts Recovered**

Increase in recovery of costs relating to stores issues due to increases in the cost of stores goods purchased.

#### **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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Premises Related Expenditure</b>	2,170	160						2,330
<b>Supplies &amp; Services</b>	640	50						690
<b>Support Services</b>	6,100	0				-2,140		3,960
<b>Total Expenditure</b>	<b>8,910</b>	<b>210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,140</b>	<b>0</b>	<b>6,980</b>
<b>Net Expenditure</b>	<b>8,910</b>	<b>210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,140</b>	<b>0</b>	<b>6,980</b>

**SEATS: Roadside Seats**

**Commentary on Substantial Budget Changes**

**Support Services**

Decrease to support service costs due to a 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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	4,240	320						4,560
Supplies & Services	5,290	400						5,690
Third Party Payments	3,320	250			-2,530			1,040
Support Services	37,370	0				-12,590		24,780
Depreciation and Impairment	3,330	0					-680	2,650
<b>Total Expenditure</b>	<b>53,550</b>	<b>970</b>	<b>0</b>	<b>0</b>	<b>-2,530</b>	<b>-12,590</b>	<b>-680</b>	<b>38,720</b>
Customer & Client Receipts	-10,100	-510		-490	-2,270			-13,370
<b>Total Income</b>	<b>-10,100</b>	<b>-510</b>	<b>0</b>	<b>-490</b>	<b>-2,270</b>	<b>0</b>	<b>0</b>	<b>-13,370</b>
<b>Net Expenditure</b>	<b>43,450</b>	<b>460</b>	<b>0</b>	<b>-490</b>	<b>-4,800</b>	<b>-12,590</b>	<b>-680</b>	<b>25,350</b>

**SIGNS: Street Nameplates & Signs**

**Commentary on Substantial Budget Changes**

**Third Party Payments**

Reduction in the budget for use of the Ordnance Survey mapping service to bring in-line with expected usage.

**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.

**Customer & Client Receipts**

Additional income estimated to be received in connection to street naming and numbering and updating of the Land and Property Gazetteer due to an increase in housing developments.

**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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	940	50		20				1,010
Premises Related Expenditure	730	50						780
Supplies & Services	16,460	1,230		-3,840				13,850
Support Services	76,250	0				70		76,320
<b>Total Expenditure</b>	<b>94,380</b>	<b>1,330</b>	<b>0</b>	<b>-3,820</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>91,960</b>
Customer & Client Receipts	-180	-10						-190
<b>Total Income</b>	<b>-180</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-190</b>
<b>Net Expenditure</b>	<b>94,200</b>	<b>1,320</b>	<b>0</b>	<b>-3,820</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>91,770</b>

**SPODV: Sports Development**

**Commentary on Substantial Budget Changes**

**Supplies and Services**

Decrease to subscriptions based on an update to the cost of the current subscription.

**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>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Supplies &amp; Services</b>	210	20						230
<b>Transfer Payments</b>	3,720	0						3,720
<b>Support Services</b>	2,290	0				280		2,570
<b>Total Expenditure</b>	<b>6,220</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280</b>	<b>0</b>	<b>6,520</b>
<b>Net Expenditure</b>	<b>6,220</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280</b>	<b>0</b>	<b>6,520</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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	194,130	9,700		90				203,920
Premises Related Expenditure	26,740	2,000			920			29,660
Transport Related Expenditure	175,170	13,140		-70	-960			187,280
Supplies & Services	13,970	1,060			39,430			54,460
Support Services	58,730	0				9,940		68,670
<b>Total Expenditure</b>	<b>468,740</b>	<b>25,900</b>	<b>0</b>	<b>20</b>	<b>39,390</b>	<b>9,940</b>	<b>0</b>	<b>543,990</b>
Other Grants and Contributions	-27,450	0		-210				-27,660
Miscellaneous Recharges	-1,520	0			-160			-1,680
<b>Total Income</b>	<b>-28,970</b>	<b>0</b>	<b>0</b>	<b>-210</b>	<b>-160</b>	<b>0</b>	<b>0</b>	<b>-29,340</b>
<b>Net Expenditure</b>	<b>439,770</b>	<b>25,900</b>	<b>0</b>	<b>-190</b>	<b>39,230</b>	<b>9,940</b>	<b>0</b>	<b>514,650</b>
Associated Movement in Earmarked Reserves	-19,370				-20,060			-39,430
<b>Net After Earmarked Reserves</b>	<b>420,400</b>	<b>25,900</b>	<b>0</b>	<b>-190</b>	<b>19,170</b>	<b>9,940</b>	<b>0</b>	<b>475,220</b>

## **STCLE: Street Cleansing**

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

#### **Supplies and Services**

Increase in expenditure to carryout weed spraying on behalf of Lancashire County Council, to be funded from an earmarked reserve by monies set aside for this purpose.

#### **Support Services**

Increase to support service costs is mainly due to an increase in estimated time to be spent on Street Cleansing by members of Community Services Department along with increases to costs in both Community Services and Resources departments.

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

Monies being used from the Amenity Cleansing Reserve to fund additional weed spraying -£39,430 on behalf of Lancashire County Council. Funding received in 2022/23 is being carried forward in order to carryout the work when the weather is more suitable. Partly offsetting this is the release of funding following a review of earmarked reserves at the end of 2021/22, held for the purpose of carrying out road sweeping that could not be carried out in 2020/21.

**Cost Centre and Description**

TAFUT: Together an Active Future

5.42

Together an Active Future is a scheme funded by Sport England whereby projects are developed to increase the physical activity and well being of targeted groups of people.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	33,030	1,640			-34,670			0
<b>Transport Related Expenditure</b>	760	60			-820			0
<b>Supplies &amp; Services</b>	400	30			1,320			1,750
<b>Third Party Payments</b>	0	0			35,000			35,000
<b>Support Services</b>	22,460	0			2,190			24,650
<b>Total Expenditure</b>	<b>56,650</b>	<b>1,730</b>	<b>0</b>	<b>0</b>	<b>3,020</b>	<b>0</b>	<b>0</b>	<b>61,400</b>
<b>Other Grants and Contributions</b>	-54,860	0			-6,540			-61,400
<b>Total Income</b>	<b>-54,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6,540</b>	<b>0</b>	<b>0</b>	<b>-61,400</b>
<b>Net Expenditure</b>	<b>1,790</b>	<b>1,730</b>	<b>0</b>	<b>0</b>	<b>-3,520</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TAFUT: Together an Active Future**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Reduction to salaries as staff are no longer directly employed for the delivery of projects, instead the work is being undertaken by third parties as required.

**Third Party Payments**

Increase in contract payments as third parties are being engaged to deliver projects as required.

**Support Services**

Increase in recharge from Exercise Referral due to estimated inflationary increase to salaries.

**Other Grants and Contributions**

Increase in grant funding received from Sport England due to an increase in costs claimed.

5.43 **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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	30,330	1,520		10	50			31,910
<b>Premises Related Expenditure</b>	22,240	1,670			1,560			25,470
<b>Transport Related Expenditure</b>	25,630	1,920			9,130			36,680
<b>Supplies &amp; Services</b>	6,210	470	-3,290					3,390
<b>Support Services</b>	28,290	0				-2,100		26,190
<b>Depreciation and Impairment</b>	3,310	0					-2,400	910
<b>Total Expenditure</b>	<b>116,010</b>	<b>5,580</b>	<b>-3,290</b>	<b>10</b>	<b>10,740</b>	<b>-2,100</b>	<b>-2,400</b>	<b>124,550</b>
<b>Net Expenditure</b>	<b>116,010</b>	<b>5,580</b>	<b>-3,290</b>	<b>10</b>	<b>10,740</b>	<b>-2,100</b>	<b>-2,400</b>	<b>124,550</b>

## **TFRST: Waste Transfer Station**

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

#### **Transport Related Expenditure**

Expenditure incurred in the use of the Shovel (SHOVL) is charged to the Transfer Station. Increases in the expenditure on diesel for the Shovel as the service no longer qualifies to use red diesel: regular diesel is now used which is more expensive.

#### **Supplies & Services**

It is no longer necessary to use a consultant with the appropriate qualification to carry out inspections in order the authority can continue its operations as there is now an employee with the qualification.

#### **Support Services**

Decrease in support services is mainly due to an decrease 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

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

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Premises Related Expenditure	121,290	9,100			-6,930			123,460
Supplies & Services	230,370	17,280						247,650
Support Services	87,710	0				7,590		95,300
<b>Total Expenditure</b>	<b>439,370</b>	<b>26,380</b>	<b>0</b>	<b>0</b>	<b>-6,930</b>	<b>7,590</b>	<b>0</b>	<b>466,410</b>
Customer & Client Receipts	-443,270	-22,150		-22,610	-280			-488,310
<b>Total Income</b>	<b>-443,270</b>	<b>-22,150</b>	<b>0</b>	<b>-22,610</b>	<b>-280</b>	<b>0</b>	<b>0</b>	<b>-488,310</b>
<b>Net Expenditure</b>	<b>-3,900</b>	<b>4,230</b>	<b>0</b>	<b>-22,610</b>	<b>-7,210</b>	<b>7,590</b>	<b>0</b>	<b>-21,900</b>
Associated Movement in Earmarked Reserves	2,220			220				2,440
<b>Net After Earmarked Reserves</b>	<b>-1,680</b>	<b>4,230</b>	<b>0</b>	<b>-22,390</b>	<b>-7,210</b>	<b>7,590</b>	<b>0</b>	<b>-19,460</b>
<b>TRREF: Trade Refuse</b>								
<b>Commentary on Substantial Budget Changes</b>								
<b><u>Premises Related Expenditure</u></b>								
Decreased recharge from refuse collection due to trade refuse waste being a lower proportion of the total waste tonnages collected.								
<b><u>Support Services</u></b>								
Increase to support service costs in mainly due to an increase in costs of Community Services Department.								
<b><u>Customer and Client Receipts</u></b>								
Increase to trade refuse income due to the proposed increase in inflation to the fees and charges for 2023/24.								

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

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

	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Premises Related Expenditure</b>	2,460	190						2,650
<b>Supplies &amp; Services</b>	430	30						460
<b>Total Expenditure</b>	<b>2,890</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,110</b>
<b>Miscellaneous Recharges</b>	-2,930	0			-180			-3,110
<b>Total Income</b>	<b>-2,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-180</b>	<b>0</b>	<b>0</b>	<b>-3,110</b>
<b>Net Expenditure</b>	<b>-40</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>-180</b>	<b>0</b>	<b>0</b>	<b>0</b>



**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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
Employee Related Expenditure	74,510	3,720		40	100			78,370
Premises Related Expenditure	9,330	700			-60			9,970
Transport Related Expenditure	8,230	620			6,540			15,390
Supplies & Services	6,880	510			40			7,430
Support Services	35,220	0				6,310		41,530
<b>Total Expenditure</b>	<b>134,170</b>	<b>5,550</b>	<b>0</b>	<b>40</b>	<b>6,620</b>	<b>6,310</b>	<b>0</b>	<b>152,690</b>
Oncosts Recovered	-130,600	0			-22,090			-152,690
<b>Total Income</b>	<b>-130,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-22,090</b>	<b>0</b>	<b>0</b>	<b>-152,690</b>
<b>Net Expenditure</b>	<b>3,570</b>	<b>5,550</b>	<b>0</b>	<b>40</b>	<b>-15,470</b>	<b>6,310</b>	<b>0</b>	<b>0</b>

**VEHCL: Vehicle Workshop**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Increase in recharge of the mechanics vehicle costs due to an increase in depreciation relating to the planned replacement of the vehicle.

**Support Services**

Increase to support service costs is mainly due to an increase in estimated time to be spent on the Vehicle Workshop by members of Community Services Department along with increases to costs in both Community Services and Resources departments.

**Oncosts Recovered**

Increase in oncosts to be recovered due to a higher costs within this service area mainly caused by inflation.

**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.

	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
<b>Employee Related Expenditure</b>	157,470	7,860		50	-740			164,640
<b>Premises Related Expenditure</b>	17,520	1,310			-250			18,580
<b>Transport Related Expenditure</b>	67,800	5,080			-14,760			58,120
<b>Supplies &amp; Services</b>	8,990	680			250			9,920
<b>Support Services</b>	38,620	0				3,910		42,530
<b>Total Expenditure</b>	<b>290,400</b>	<b>14,930</b>	<b>0</b>	<b>50</b>	<b>-15,500</b>	<b>3,910</b>	<b>0</b>	<b>293,790</b>
<b>Oncosts Recovered</b>	-282,920	0			-10,870			-293,790
<b>Total Income</b>	<b>-282,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-10,870</b>	<b>0</b>	<b>0</b>	<b>-293,790</b>
<b>Net Expenditure</b>	<b>7,480</b>	<b>14,930</b>	<b>0</b>	<b>50</b>	<b>-26,370</b>	<b>3,910</b>	<b>0</b>	<b>0</b>

**WKSAD: Works Administration****Commentary on Substantial Budget Changes****Transport Related Expenditure**

Expenditure relating to work administration vehicles is charged to this cost centre. Decrease to the use of vehicles charge due to the transfer of a vehicle to the Grounds Maintenance department (see EVEHA - section 5.15).

**Support Costs**

Increase to support service costs is mainly due to an increase in costs in both Community Services and Resources departments.

**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>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Transfer Payments</b>	2,060	0						2,060
<b>Support Services</b>	1,800	0				230		2,030
<b>Total Expenditure</b>	<b>3,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>	<b>4,090</b>
<b>Net Expenditure</b>	<b>3,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>	<b>4,090</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)

Cost Centre and Description	Adjusted Original Estimate 2022/23	Inflation at 5% Pay, 7.5% Prices and 5% Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2023/24
ARTDV: Art Development	38,190	1,430		50	-350	1,070		40,390
BUSSH: Bus Shelters	19,250	890				770		20,910
CARVN: Caravan Site	-9,070	-450						-9,520
CCTEL: Closed Circuit Television	165,170	11,300			2,870	-1,380	-3,870	174,090
CFDFT: Clitheroe Food Festival 2022	22,500	2,400			-24,900			0
COMMD: Community Services Department	50,560	54,720	-4,870	520	-86,740	-14,190		0
CPADM: Car Parks	-133,710	-10,570		-23,920	-12,720	30,290	9,000	-141,630
CPVEH: Car Park Vehicles	670	600			-1,270			0
CRIME: Crime and Disorder	56,960	1,570				7,450		65,980
CULTG: Culture Grants	5,190	0				120		5,310

<b>Cost Centre and Description</b>	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
CULVT: Culverts & Water Courses	19,890	710				8,540		29,140
DRAIN: Private Drains	2,250	10		-100		770		2,930
EALLW: Edisford All Weather Pitch	51,160	-600		2,010	7,500	5,820	7,900	73,790
EDPIC: Edisford Picnic Area	-6,170	-360		-50		-2,240		-8,820
EVEHA: Works Administration Vehicles	2,570	2,870			-8,150		2,710	0
EXREF: Exercise Referral Scheme	77,310	1,540		-160	13,910	14,480		107,080
GMVEH: Grounds Maintenance Vehicles	7,030	8,570		-100	-20,590		5,090	0
GRSRC: Grants & Subscriptions - Community	1,110	30						1,140
HWREP: Highway Repairs	16,910	50				-7,860		9,100
LDEPO: Longridge Depot	790	870		2,130	-4,900	130	980	0
LITTR: Litter Bins	20,650	640				6,760		28,050

<b>Cost Centre and Description</b>	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
MCAFE: Museum Cafe	24,540	950		160	28,260	-2,590	2,830	54,150
MUSEM: Castle Museum	296,710	19,320		15,750	-81,890	1,900	25,050	276,840
PAPER: Waste Paper and Card Collection	254,590	14,040		1,580	9,490	550		280,250
PCADM: Public Conveniences	204,440	10,970		2,110	3,380	400	6,230	227,530
PKADM: Grounds Maintenance	14,080	33,920		150	-55,390	7,240		0
PLANT: Plant	1,890	1,700			-3,590			0
PLATG: Platform Gallery and Visitor Information	171,160	6,900		8,100	1,090	6,600	640	194,490
RCOLL: Refuse Collection	1,706,710	101,990	-420	-1,230	63,630	11,420	10,500	1,892,600
RCVEH: Refuse and Paper Collection Vehicles	52,990	48,830			-132,550		30,730	0
RECUL: Recreation Grants	34,910	0				770		35,680
RIVBK: Riverbank Protection	4,900	110						5,010

<b>Cost Centre and Description</b>	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
ROEBN: Roefield Barn	-150	0						-150
RPOOL: Ribblesdale Pool	432,440	23,090		358,880	2,560	15,870	13,740	846,580
RVPRK: Ribble Valley Parks	618,220	35,590		15,670	-7,020	58,990	10,160	731,610
SDEPO: Salthill Depot	11,750	8,470		15,990	-15,880	-27,010	6,680	0
SEATS: Roadside Seats	8,910	210				-2,140		6,980
SIGNS: Street Nameplates & Signs	43,450	460		-490	-4,800	-12,590	-680	25,350
SPODV: Sports Development	94,200	1,320		-3,820		70		91,770
SPOGR: Sports Grants	6,220	20				280		6,520
STCLE: Street Cleansing	439,770	25,900		-190	39,230	9,940		514,650
TAFUT: Together an Active Future	1,790	1,730			-3,520			0
TFRST: Waste Transfer Station	116,010	5,580	-3,290	10	10,740	-2,100	-2,400	124,550

<b>Cost Centre and Description</b>	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
TRREF: Trade Refuse	-3,900	4,230		-22,610	-7,210	7,590		-21,900
TWOWR: Two Way Radio	-40	220			-180			0
VEHCL: Vehicle Workshop	3,570	5,550		40	-15,470	6,310		0
WKSAD: Works Administration	7,480	14,930		50	-26,370	3,910		0
XMASL: Xmas Lights & RV in Bloom	3,860	0				230		4,090
<b>Grand Total</b>	<b>4,959,710</b>	<b>442,250</b>	<b>-8,580</b>	<b>370,530</b>	<b>-330,830</b>	<b>136,170</b>	<b>125,290</b>	<b>5,694,540</b>
<b>Associated Movement in Earmarked Reserves</b>	<b>-55,330</b>	<b>0</b>	<b>0</b>	<b>-560</b>	<b>-28,560</b>	<b>0</b>	<b>0</b>	<b>-84,450</b>
<b>Net After Earmarked Reserves</b>	<b>4,904,380</b>	<b>442,250</b>	<b>-8,580</b>	<b>369,970</b>	<b>-359,390</b>	<b>136,170</b>	<b>125,290</b>	<b>5,610,090</b>



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

	<b>Adjusted Original Estimate 2022/23</b>	<b>Inflation at 5% Pay, 7.5% Prices and 5% Income</b>	<b>Savings</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 2023/24</b>
<b>Employee Related Expenditure</b>	3,418,670	170,950		2,210	-74,840			3,516,990
<b>Premises Related Expenditure</b>	1,698,150	127,390		442,510	-22,500	47,060		2,292,610
<b>Transport Related Expenditure</b>	2,126,580	159,500		-170	39,210			2,325,120
<b>Supplies &amp; Services</b>	641,460	48,100	-8,160	-2,140	16,300			695,560
<b>Third Party Payments</b>	281,630	21,120	-420	3,400	32,470			338,200
<b>Transfer Payments</b>	66,200	0						66,200
<b>Support Services</b>	1,909,880	0			58,250	137,800		2,105,930
<b>Depreciation and Impairment</b>	709,480	0			0		125,290	834,770
<b>Total Expenditure</b>	<b>10,852,050</b>	<b>527,060</b>	<b>-8,580</b>	<b>445,810</b>	<b>48,890</b>	<b>184,860</b>	<b>125,290</b>	<b>12,175,380</b>
<b>Other Grants and Contributions</b>	-122,740	0		-210	-7,610			-130,560
<b>Customer &amp; Client Receipts</b>	-1,696,840	-84,810		-75,070	900			-1,855,820
<b>Departmental Recharges</b>	-1,235,480	0			0	-48,690		-1,284,170
<b>Oncosts Recovered</b>	-1,068,970	0			-114,980			-1,183,950
<b>Miscellaneous Recharges</b>	-1,768,310	0			-258,030			-2,026,340
<b>Total Income</b>	<b>-5,892,340</b>	<b>-84,810</b>	<b>0</b>	<b>-75,280</b>	<b>-379,720</b>	<b>-48,690</b>	<b>0</b>	<b>-6,480,840</b>
<b>Net Expenditure</b>	<b>4,959,710</b>	<b>442,250</b>	<b>-8,580</b>	<b>370,530</b>	<b>-330,830</b>	<b>136,170</b>	<b>125,290</b>	<b>5,694,540</b>
<b>Associated Movement in Earmarked Reserves</b>	-55,330			-560	-28,560			-84,450
<b>Net After Earmarked Reserves</b>	<b>4,904,380</b>	<b>442,250</b>	<b>-8,580</b>	<b>369,970</b>	<b>-359,390</b>	<b>136,170</b>	<b>125,290</b>	<b>5,610,090</b>

## 7 EARMARKED RESERVES

7.1 In the Original Estimate for 2022/23 this committee planned to take £55,330 from earmarked reserves to support its expenditure in future years. Looking forward to 2023/24, the proposal included in the estimates is that this committee take £85,070 from earmarked reserves.

7.2 The table below provides a summary of the DRAFT Original Estimate for 2023/24 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 2023/24</b>	<b>Reason for Movement on Earmarked Reserve</b>
<b>Committee Net Cost of Services</b>	<b>5,694,540</b>	
COBAL/H239: Crime & Disorder Reserve	-15,530	Monies set aside from previous years underspends, to be used to fund future years expenditure.
COBAL/H282: Exercise Referral Reserve	-23,580	Utilisation of unspent funding relating to Weight Management set aside from previous years to be used to fund future years expenditure.
COBAL/H333: Refuse Collection Reserve	-6,530	Income generated from the sale of householder bins and 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	-39,430	Use of additional funding received from Lancashire County Council in 2022/23 to carry out weed spraying on their behalf. The funding was carried forward to 2023/24 to enable the weed spraying to be carried out when the weather is more suitable -£39,430.
<b>Committee Net Cost of Services after Movements on Earmarked Reserves</b>	<b>5,609,470</b>	

## 8 KEY VARIATIONS

- 8.1 Within the proposed Original Estimate 2023/24 there are a number of substantial movements, and the main ones are summarised in the table below.

Description	Movement from Original Estimate 2022/23 to DRAFT Original Estimate 2023/24
Additional Inflation added to the Original Estimate in September 2022 to arrive at the Adjusted Original Estimate 2022/23	395,510
<b><u>VARIOUS: Capital</u></b> Increases to depreciation charges relating to various assets in particular the purchase of a replacement refuse collection vehicle and the revaluation of the Castle Museum.	125,290
<b><u>VARIOUS: Standard Inflation</u></b> The impact of the high levels of inflation applied to the budget forecast at pay 5%, other costs 7.5% and income 5%.	442,250
<b><u>RPOOL: Ribblesdale Pool</u></b> Increased estimated expenditure on utilities including a forecast increase in electricity prices £75,880 and an increase to gas expenditure caused by a forecast increase to prices along with the recording of greater gas consumption £303,860.	379,740

## 9 CONCLUSION

- 9.1 As mentioned in section 4.2 of the report and Section 3 of the Revised Estimate report, it was recognised earlier in the 2022/23 financial year that the council was facing significant increases in costs due to inflation and pay increases. For this committee this extra cost was then estimated at £395,510. The Original Estimate was therefore restated from £4,564,200 to £4,959,710.

	Original Estimate 2022/23 £	Adjusted Original Estimate 2022/23 £	Original Estimate 2023/24 £	Movement from Original to Adjusted Original Estimate 2022/23 £	Movement from Adjusted Original 2022/23 to Original Estimate 2023/24 £	Total Movement from Original 2022/23 to Original Estimate 2023/24 £
Net Expenditure	4,564,200	4,959,710	5,694,540	395,510	734,830	<b>1,130,340</b>
Movement in Earmarked Reserves	-55,330	-55,330	-84,450	0	-29,120	<b>-29,120</b>
<b>Net after Movement in Earmarked Reserves</b>	<b>4,508,870</b>	<b>4,904,380</b>	<b>5,610,090</b>	<b>395,510</b>	<b>705,710</b>	<b>1,101,220</b>

9.2 The difference between the Original Estimate 2023/24 and Adjusted Original Estimate 2022/23 is a further increase in net expenditure of £705,710 after allowing for transfers to and from earmarked reserves. **This means that the total movement from the true Original Estimate 2022/23 to the Original Estimate 2023/24 is £1,130,340, or £1,101,220 after movements in earmarked reserves.**

## 10 RISK ASSESSMENT

10.1 The approval of this report may have the following implications

- Resources: The total movement from the Original Estimate 2022/23 to the Original Estimate 2023/24 is £1,130,340, or £1,101,220 after movements in earmarked reserves.
- Technical, Environmental and Legal: none identified
- Political: none identified
- Reputation: sound financial planning safeguards the reputation of the Council
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

## 11 RECOMMENDED THAT COMMITTEE

11.1 Approve the revenue original estimate for 2023/24 and submit this to the Special Policy and Finance Committee.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM2-23/HS/AC  
22 December 2022

For further background information please ask for Helen Seedall

BACKGROUND PAPERS - None