

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO COMMUNITY SERVICES COMMITTEE

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meeting date: 9 JANUARY 2024

title: ORIGINAL REVENUE BUDGET 2024/25

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### 1 PURPOSE

- 1.1 To agree the draft revenue budget for 2024/25, for consideration at Special Policy and Finance Committee.

### 2 BACKGROUND - COUNCIL'S OVERALL FINANCIAL POSITION

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

- 2.1 The Council's three-year budget forecast was presented to Policy and Finance Committee in September. At that time you will recall we were still awaiting the outcome of the long anticipated reforms to local government finances. Therefore predicting our budget forecast with any certainty continued to be extremely difficult.
- 2.2 Our forecast in September predicted the following budget gaps; £877k in 2024/25, £2.261m in 2025/26, £2.740m in 2026/27, after allowing for the use of general fund balances. The biggest factors affecting our forecast then were:
- Threat of losing New Homes Bonus.
  - Assumption that the 'One-off Funding Guarantee' was indeed a one-off for 2023/24.
  - What level interest rates and inflation would be over the life of the forecast.

#### **Changes since the September forecast**

- 2.3 The Government's Policy Statement on Local Government Finance was published on 5 December 2023. They announced that all councils would receive an increase in Core Spending Power next year of at least 3%. This will be achieved by continuing the One-Off Funding Guarantee where required. This increase in Core Spending Power will be before any decisions we make on the level of our council tax. Crucially, they also stated now was not the time for reforms to Local Government Finance as councils required stability and continuity.
- 2.4 They also announced:
- New Homes Bonus Allocations will continue for 2024/25
  - Rural Services Delivery Grant will continue for 2024/25
  - Revenue support grant (RSG) will increase in line with CPI with no negative RSG
  - Business Rates will not be reset and Business Rate Pooling will continue
  - A council tax referendum principle of up to 3% or £5 for district councils
- 2.5 The government asks authorities to continue to consider how they can use their reserves to maintain services over this and the next financial year, recognising that not all reserves can be reallocated, and that the ability to meet spending pressures from reserves will vary between authorities.

## Provisional Local Government Finance Settlement

- 2.6 The Provisional Local Government Finance Settlement was published on Tuesday 19 December 2023. This sets out the detailed figures for all councils in terms of the government funding they will receive (subject to consultation) in 2024/25. Ribble Valley's provisional settlement is as follows:

| Core Spending Power   | Actual          | Provisional Movement |                 |
|---|-----------------|----------------------|-----------------|
|   | 2023-24         | 2024-25              |                 |
|   | £m              | £m                   | £m              |
| Settlement Funding Assessment                                 | 1.453665        | 1.508544             | 0.054879        |
| <i>consists of:</i>   |                 |                      |                 |
| Baseline Funding Level  | 1.405077        | 1.456737             | 0.051660        |
| Revenue Support Grant   | 0.048588        | 0.051807             | 0.003219        |
| Compensation for under-indexing the business rates multiplier | 0.239342        | 0.294109             | 0.054767        |
| Council Tax Requirement excluding parish precepts             | 4.139603        | 4.342947             | 0.203344        |
| New Homes Bonus   | 0.506197        | 0.647509             | 0.141312        |
| Rural Services Delivery Grant                                 | 0.126574        | 0.126574             | 0.000000        |
| Services Grant  | 0.054777        | 0.008619             | -0.046158       |
| Funding Guarantee   | 0.773369        | 0.710563             | -0.062806       |
| <b>Core Spending Power</b>                                    | <b>7.293527</b> | <b>7.638865</b>      | <b>0.345338</b> |

- 2.7 Ribble Valley's Core Spending Power is set to increase by 4.7% after assuming we increase our band d council tax charge by the maximum possible of £5. The overall average nationally is a 6.5% increase in Core Spending Power however districts average a 4.9% increase. This is mainly due to additional funding being put into children's and adult social care.
- 2.8 When comparing the Provisional Grant Settlement to our latest budget forecast we are £826k better off. This is due to the continuation of the New Homes Bonus for another year and also the Funding Guarantee being extended.
- 2.9 The announcements from the Government are clearly much better than we expected. This not only improves our financial position compared with our forecast for next year but also for potentially subsequent years. Given the fact there will be a General Election next year, it now appears unlikely that reforms will take place before the next Spending Review. Even then, whichever Government is elected, it would take some time to propose, consult and implement these substantial reforms.
- 2.10 The guidance from Policy and Finance Committee to service committees is to manage their services from within their existing budgets, finding savings to fund any growth items where possible. It is also recommended that fees and charges are increased on average by 4%.
- 2.11 At the special Policy and Finance Committee meeting on 13 February 2024 we will be in a position to determine the overall financial position after all service committees have met to consider their budgets and after updating the budget forecast to reflect our updated assumptions on government funding, inflation, interest rates etc.

### 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 You have previously approved the level of this committee's fees and charges for 2024/25. The consequential impact of these fees and charges have been incorporated in to the service budgets shown within this report.
- 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 2024/25 will also be approved.

### 4 2024/25 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 4%, price increases at 4% and income at 4%. The level of these increases will be kept under review during the budget preparation period and will be reviewed again at a final time in February in light of the very latest information. If necessary and agreed, a contingency for further increases (eg in pay awards) would be added to the budget at that stage.
- 4.2 Within this report the budget is shown in the same manner in which they are reviewed. Each costs centre within the report is shown individually. Behind each cost centre is a great deal more subjective level detailed budgets, but for the purposes of this report they are summarised in to the standard local government CIPFA Service Reporting Code of Practice basis.

- **Employee Related:** this group includes the cost of employees, both direct and indirect to the council.
- **Premises Related:** this group includes expenses directly related to the running of premises and land.
- **Transport Related:** this group includes all costs associated with the provision, hire or use of transport, including travelling allowances.
- **Supplies and Services:** this group includes all direct supplies and service expenses to the council.
- **Third Party Payments:** a third party payment is a payment to an external provider which is operating independently, in return for the provision of a service.
- **Transfer Payments:** this includes the cost of payments to individuals for which no goods or services are received in return by the local authority. A key item here would be the payment of housing benefits.
- **Support Services:** charges for services that support the provision of services to the public. At this council the main support service cost is the support from staff based at the council offices building and the building's associated cost.

- **Depreciation and Impairment:** this is the revenue impact of capital items shown in the service revenue accounts of the council.
- **Income:** this includes income from fees and charges, grants, donations and contributions. Also shown here is the associated 'income' to a support service from the redistribution of its costs to those providing services to the public.

4.3 As you will see, the draft proposed budget for 2024/25 for each service area is also built up looking at a number of stages. The starting point is the base budget, being the Original Estimate for the current financial year. A summary of the various elements is given below.

- **Original Estimate 2023/24:** 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 4%:** The budget forecast allows for inflation on pay at 4%, prices at 4% (with some exceptions such as grants) and income at 4% in line with the September budget forecast. This is where that general allowance for inflation is brought in to the individual budget areas.
- **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.
- **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 2024/25:** The final column is the total of all preceding columns and is constructed from the base budget and any necessary changes to the base that are needed. If approved this will then form the base budget in next year's budget process.

4.4 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2023/24 Original Estimate, to the DRAFT Original Estimate for 2024/25. 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.

|                               | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings  | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital  | DRAFT<br>Original<br>Estimate<br>2024/25 |
|-------------------------------|---------------------------------|--|----------|---|---|---------------------|----------|--|
| Employee Related Expenditure  | 17,240                          | 690  |          | 370   |   |                     |          | 18,300                                   |
| Transport Related Expenditure | 370                             | 10   |          |   |   |                     |          | 380                                      |
| Supplies & Services           | 8,080                           | 320  |          |   |   |                     |          | 8,400                                    |
| Transfer Payments             | 3,000                           | 0  |          |   |   |                     |          | 3,000                                    |
| Support Services              | 11,700                          | 0  |          |   |   | -570                |          | 11,130                                   |
| <b>Total Expenditure</b>      | <b>40,390</b>                   | <b>1,020</b>   | <b>0</b> | <b>370</b>  | <b>0</b>                                      | <b>-570</b>         | <b>0</b> | <b>41,210</b>                            |
| <b>Net Expenditure</b>        | <b>40,390</b>                   | <b>1,020</b>   | <b>0</b> | <b>370</b>  | <b>0</b>                                      | <b>-570</b>         | <b>0</b> | <b>41,210</b>                            |

## 5.2 Cost Centre and Description BUSSH: Bus Shelters

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

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Premises Related Expenditure | 9,070                     | 360  |         |  |                                      |                  |         | 9,430                           |
| Supplies & Services          | 3,780                     | 150  |         |  |                                      |                  |         | 3,930                           |
| Support Services             | 8,060                     | 0  |         |  |                                      | 420              |         | 8,480                           |
| Total Expenditure            | 20,910                    | 510  | 0       | 0  | 0                                    | 420              | 0       | 21,840                          |
| Net Expenditure              | 20,910                    | 510  | 0       | 0  | 0                                    | 420              | 0       | 21,840                          |

## 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.

|                            | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|----------------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Customer & Client Receipts | -9,520                    | -380                                       |         |  |                                      |                  |         | -9,900                          |
| Total Income               | -9,520                    | -380                                       | 0       | 0  | 0                                    | 0                | 0       | -9,900                          |

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

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

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure | 14,930                    | 600  |          |  | 1,910                                | -2,840           |          | 14,600                          |
| Supplies & Services          | 16,780                    | 660  |          |  |                                      |                  |          | 17,440                          |
| Third Party Payments         | 133,050                   | 5,320                                      |          | 3,140                                      |                                      |                  |          | 141,510                         |
| Support Services             | 32,570                    | 0  |          |  |                                      | -2,320           |          | 30,250                          |
| Depreciation and Impairment  | 7,840                     | 0  |          |  |                                      |                  |          | 7,840                           |
| <b>Total Expenditure</b>     | <b>205,170</b>            | <b>6,580</b>                               | <b>0</b> | <b>3,140</b>                               | <b>1,910</b>                         | <b>-5,160</b>    | <b>0</b> | <b>211,640</b>                  |
| Departmental Recharges       | -31,080                   | 0  |          |  |                                      | -3,620           |          | -34,700                         |
| <b>Total Income</b>          | <b>-31,080</b>            | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-3,620</b>    | <b>0</b> | <b>-34,700</b>                  |
| <b>Net Expenditure</b>       | <b>174,090</b>            | <b>6,580</b>                               | <b>0</b> | <b>3,140</b>                               | <b>1,910</b>                         | <b>-8,780</b>    | <b>0</b> | <b>176,940</b>                  |

**CCTEL: Closed Circuit Television**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Decrease in recharge of the cost of using the market office building mainly due to falling costs particularly in electricity prices partly offset by an increase in the requirement for electricity supply to additional CCTV cameras.

**Third Party Payments**

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

**Support Services**

Decrease in the time allocation of Community Services staff to this area.

**Departmental Recharges**

Increases mainly due to inflation have resulted in a higher recharge of CCTV costs to car parks.

## 5.5 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.

|                                | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings       | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital      | DRAFT<br>Original<br>Estimate<br>2024/25 |
|--------------------------------|---------------------------------|--|---------------|---|---|---------------------|--------------|--|
| Employee Related Expenditure   | 966,330                         | 38,670   |               | -470  | 15,020  |                     |              | 1,019,550                                |
| Premises Related Expenditure   | 830                             | 30   |               | 100   |   |                     |              | 960                                      |
| Transport Related Expenditure  | 27,050                          | 1,080  | -4,960        | -590  | -3,880  |                     |              | 18,700                                   |
| Supplies & Services            | 30,760                          | 1,210  | -450          | -920  | 2,750   |                     |              | 33,350                                   |
| Support Services               | 229,810                         | 0  |               |   |   | 17,500              |              | 247,310                                  |
| Depreciation and Impairment    | 0                               | 0  |               |   |   |                     | 2,580        | 2,580                                    |
| <b>Total Expenditure</b>       | <b>1,254,780</b>                | <b>40,990</b>  | <b>-5,410</b> | <b>-1,880</b>                                       | <b>13,890</b>                                 | <b>17,500</b>       | <b>2,580</b> | <b>1,322,450</b>                         |
| Other Grants and Contributions | -1,530                          | 0  |               |   |   |                     |              | -1,530                                   |
| Customer & Client Receipts     | -160                            | -10  |               |   |   |                     |              | -170                                     |
| Departmental Recharges         | -1,253,090                      | 0  |               | -140  |   | -56,840             |              | -1,310,070                               |
| Oncosts Recovered              | 0                               | 0  |               |   | -8,100  |                     |              | -8,100                                   |
| <b>Total Income</b>            | <b>-1,254,780</b>               | <b>-10</b>   | <b>0</b>      | <b>-140</b>   | <b>-8,100</b>                                 | <b>-56,840</b>      | <b>0</b>     | <b>-1,319,870</b>                        |
| <b>Net Expenditure</b>         | <b>0</b>                        | <b>40,980</b>  | <b>-5,410</b> | <b>-2,020</b>                                       | <b>5,790</b>                                  | <b>-39,340</b>      | <b>2,580</b> | <b>2,580</b>                             |



**COMMD: Community Services Department**  
**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Increased base salary costs due to the 2023/24 payaward, and also increased salary costs due to incremental increases on pay grades.

**Transport Related Expenditure**

Decrease to estimated mileage payments to staff mainly due to the use of technology to enable remote meetings to take place and reduced expenditure on lease cars due to a lower number of vehicles.

**Supplies & Services**

Increase due to an allocation of the cost for use of the Geographic Information Service.

**Support Services**

Increase to the support service recharge particularly the Information Technology Department due to an increase in costs and the number of devices and Resources due to an increase in the allocation of officer time. Partly offsetting this is a reduction in the recharge of Council Offices mainly due to a reduction in energy costs.

**Departmental Recharges**

Recharges to other departments have increased mainly due to inflationary increases to the base budget along with the items mentioned above.

**Oncosts Recovered**

Increase due to recharge of staff time in respect of work related to the upkeep of play areas.

## 5.6 Cost Centre and Description CPADM: Car Parks

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

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|---------------|---------------------------------|
| Premises Related Expenditure  | 134,360                   | 5,200                                      |          | -690                                       | -3,290                               | -750             |               | 134,830                         |
| Transport Related Expenditure | 12,630                    | 510  |          |  |                                      | -2,820           |               | 10,320                          |
| Supplies & Services           | 39,870                    | 1,590                                      |          | -360                                       | 27,440                               |                  |               | 68,540                          |
| Third Party Payments          | 6,540                     | 260  |          |  |                                      |                  |               | 6,800                           |
| Support Services              | 459,180                   | 0  |          |  |                                      | 39,920           |               | 499,100                         |
| Depreciation and Impairment   | 11,970                    | 0  |          |  |                                      |                  | 17,560        | 29,530                          |
| <b>Total Expenditure</b>      | <b>664,550</b>            | <b>7,560</b>                               | <b>0</b> | <b>-1,050</b>                              | <b>24,150</b>                        | <b>36,350</b>    | <b>17,560</b> | <b>749,120</b>                  |
| Customer & Client Receipts    | -534,190                  | -21,380                                    |          | -8,190                                     |                                      |                  |               | -563,760                        |
| Miscellaneous Recharges       | -263,130                  | 0  |          |  |                                      | -23,500          |               | -286,630                        |
| <b>Total Income</b>           | <b>-797,320</b>           | <b>-21,380</b>                             | <b>0</b> | <b>-8,190</b>                              | <b>0</b>                             | <b>-23,500</b>   | <b>0</b>      | <b>-850,390</b>                 |
| <b>Net Expenditure</b>        | <b>-132,770</b>           | <b>-13,820</b>                             | <b>0</b> | <b>-9,240</b>                              | <b>24,150</b>                        | <b>12,850</b>    | <b>17,560</b> | <b>-101,270</b>                 |

## **CPADM: Car Parks**

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

#### **Premises Related Expenditure**

Decrease to business rates due to reduction to the rateable value of various car parks, the largest impacting Railway View and Edisford Road Car Parks.

#### **Transport Related**

Reduction to use of vehicles charge as a result of lower depreciation charges.

#### **Supplies and Services**

Increase in the use of credit/ debit cards to pay for car parking; with the upgrading of the pay and display machines most of the car parks are now able to receive payments by card.

#### **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 to the costs of the Community Services department as outlined under COMMD.

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 charging points for electric vehicles and the resurfacing of Mardale car park.

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

All charges have been increased in line with the inflationary increase agreed. The further increase in the budget of £8,190 in car park fees is to adjust for an increase in usage seen at various car parks, mainly Railway View, Edisford Road and Lowergate.

#### **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.

## 5.7 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 5.6

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|---------------|---------------------------------|
| Transport Related Expenditure | 8,520                     | 350  |          | 550  | -460                                 |                  |               | 8,960                           |
| Depreciation and Impairment   | 4,110                     | 0  |          |  |                                      |                  | -2,750        | 1,360                           |
| <b>Total Expenditure</b>      | <b>12,630</b>             | <b>350</b>                                 | <b>0</b> | <b>550</b>                                 | <b>-460</b>                          | <b>0</b>         | <b>-2,750</b> | <b>10,320</b>                   |
| Miscellaneous Recharges       | -12,630                   | 0  |          |  |                                      | 2,310            |               | -10,320                         |
| <b>Total Income</b>           | <b>-12,630</b>            | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>2,310</b>     | <b>0</b>      | <b>-10,320</b>                  |
| <b>Net Expenditure</b>        | <b>0</b>                  | <b>350</b>                                 | <b>0</b> | <b>550</b>                                 | <b>-460</b>                          | <b>2,310</b>     | <b>-2,750</b> | <b>0</b>                        |

## 5.8 Cost Centre and Description CRIME: Crime and Disorder

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

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Supplies & Services                       | 22,480                    | 900  |         |  | -11,840                              |                  |         | 11,540                          |
| Transfer Payments                         | 22,000                    | 0  |         |  |                                      |                  |         | 22,000                          |
| Support Services                          | 21,500                    | 0  |         |  |                                      | 6,390            |         | 27,890                          |
| Total Expenditure                         | 65,980                    | 900  | 0       | 0  | -11,840                              | 6,390            | 0       | 61,430                          |
| Net Expenditure                           | 65,980                    | 900  | 0       | 0  | -11,840                              | 6,390            | 0       | 61,430                          |
| Associated Movement in Earmarked Reserves | -14,910                   | -600                                       |         |  | 10,600                               |                  |         | -4,910                          |
| Net After Earmarked Reserves              | 51,070                    | 300  | 0       | 0  | -1,240                               | 6,390            | 0       | 56,520                          |

### CRIME: Crime and Disorder

#### Commentary on Substantial Budget Changes

#### Supplies & Services

Expenditure variation reflects funding set aside from previous years underspends being fully utilised in 2023/24.

#### Support Services

There has been an increase in the recharge from Economic Development and Planning department mainly due to an increase in the allocation of staff time to this area. Partly offsetting this is a reduction to the allocation of staff time by the Resources department.

#### Associated Movement in Earmarked Reserves

Funds have previously been used from the earmarked reserve to support the Community Safety initiatives however the remaining balance is forecast to be fully used in 2024/25.

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

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

|                   | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital | DRAFT<br>Original<br>Estimate<br>2024/25 |
|-------------------|---------------------------------|--|---------|---|---|---------------------|---------|--|
| Transfer Payments | 4,280                           | 0  |         |   |   |                     |         | 4,280                                    |
| Support Services  | 1,030                           | 0  |         |   |   | -330                |         | 700                                      |
| Total Expenditure | 5,310                           | 0  | 0       | 0   | 0   | -330                | 0       | 4,980                                    |
| Net Expenditure   | 5,310                           | 0  | 0       | 0   | 0   | -330                | 0       | 4,980                                    |

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

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

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Premises Related Expenditure  | 3,570                     | 140  |         |  |                                      |                  |         | 3,710                           |
| Supplies & Services   | 6,530                     | 260  |         |  |                                      |                  |         | 6,790                           |
| Support Services  | 19,040                    | 0  |         |  |                                      | -1,570           |         | 17,470                          |
| Total Expenditure   | 29,140                    | 400  | 0       | 0  | 0                                    | -1,570           | 0       | 27,970                          |
| Net Expenditure   | 29,140                    | 400  | 0       | 0  | 0                                    | -1,570           | 0       | 27,970                          |
| <b>CULVT: Culverts &amp; Water Courses</b>  |                           |  |         |  |                                      |                  |         |                                 |
| <b>Commentary on Substantial Budget Changes</b>   |                           |  |         |  |                                      |                  |         |                                 |
| <b><u>Support Services</u></b><br>There has been a decrease in the recharge from Community Services Department. |                           |  |         |  |                                      |                  |         |                                 |

#### 5.11 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.

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure | 1,320                     | 50   |          |  |                                      |                  |          | 1,370                           |
| Supplies & Services          | 200                       | 10   |          |  |                                      |                  |          | 210                             |
| Support Services             | 3,510                     | 0  |          |  |                                      | 380              |          | 3,890                           |
| <b>Total Expenditure</b>     | <b>5,030</b>              | <b>60</b>                                  | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>380</b>       | <b>0</b> | <b>5,470</b>                    |
| Customer & Client Receipts   | -2,100                    | -90  |          |  |                                      |                  |          | -2,190                          |
| <b>Total Income</b>          | <b>-2,100</b>             | <b>-90</b>                                 | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-2,190</b>                   |
| <b>Net Expenditure</b>       | <b>2,930</b>              | <b>-30</b>                                 | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>380</b>       | <b>0</b> | <b>3,280</b>                    |



5.12 **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.

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital      | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|--------------|---------------------------------|
| Employee Related Expenditure  | 30,740                    | 1,230                                      |          | 1,330                                      | 2,500                                |                  |              | 35,800                          |
| Premises Related Expenditure  | 42,750                    | 1,710                                      |          | -5,550                                     | 450                                  |                  |              | 39,360                          |
| Transport Related Expenditure | 1,720                     | 70   |          |  | 140                                  |                  |              | 1,930                           |
| Supplies & Services           | 11,060                    | 440  |          | -370                                       | 120                                  |                  |              | 11,250                          |
| Support Services              | 27,560                    | 0  |          |  |                                      | 7,510            |              | 35,070                          |
| Depreciation and Impairment   | 69,840                    | 0  |          |  |                                      |                  | 6,290        | 76,130                          |
| <b>Total Expenditure</b>      | <b>183,670</b>            | <b>3,450</b>                               | <b>0</b> | <b>-4,590</b>                              | <b>3,210</b>                         | <b>7,510</b>     | <b>6,290</b> | <b>199,540</b>                  |
| Customer & Client Receipts    | -109,880                  | -4,390                                     |          |  |                                      |                  |              | -114,270                        |
| <b>Total Income</b>           | <b>-109,880</b>           | <b>-4,390</b>                              | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b>     | <b>-114,270</b>                 |
| <b>Net Expenditure</b>        | <b>73,790</b>             | <b>-940</b>                                | <b>0</b> | <b>-4,590</b>                              | <b>3,210</b>                         | <b>7,510</b>     | <b>6,290</b> | <b>85,270</b>                   |

**EALLW: Edisford All Weather Pitch**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Increase in staffing costs including salary overheads

**Premises Related Expenditure**

Forecast decrease in electricity and gas prices.

**Support Services**

Increase to support service costs mainly due to an increase in an allocation of staff time from the Resources department.

**Depreciation and Impairment**

Increased depreciation charges due to revaluation of assets.

### 5.13 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.

|  | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|--|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure   | 810                       | 40   |          | -240                                       | -140                                 |                  |          | 470                             |
| Supplies & Services  | 2,230                     | 90   |          |  |                                      |                  |          | 2,320                           |
| Support Services   | 990                       | 0  |          |  |                                      | 270              |          | 1,260                           |
| Depreciation and Impairment  | 1,350                     | 0  |          |  |                                      |                  |          | 1,350                           |
| <b>Total Expenditure</b>   | <b>5,380</b>              | <b>130</b>                                 | <b>0</b> | <b>-240</b>                                | <b>-140</b>                          | <b>270</b>       | <b>0</b> | <b>5,400</b>                    |
| Customer & Client Receipts   | -14,200                   | -570                                       |          | 3,660                                      |                                      |                  |          | -11,110                         |
| <b>Total Income</b>  | <b>-14,200</b>            | <b>-570</b>                                | <b>0</b> | <b>3,660</b>                               | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-11,110</b>                  |
| <b>Net Expenditure</b>   | <b>-8,820</b>             | <b>-440</b>                                | <b>0</b> | <b>3,420</b>                               | <b>-140</b>                          | <b>270</b>       | <b>0</b> | <b>-5,710</b>                   |
| <b>EDPIC: Edisford Picnic Area</b>   |                           |  |          |  |                                      |                  |          |                                 |
| <b>Commentary on Substantial Budget Changes</b>                                    |                           |  |          |  |                                      |                  |          |                                 |
| <b><u>Customer &amp; Client Receipts</u></b>                                       |                           |  |          |  |                                      |                  |          |                                 |
| Adjustment required in order to match the tender agreement of the food concession. |                           |  |          |  |                                      |                  |          |                                 |

5.14 **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 5.46.

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital        | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------------|---------------------------------|
| Transport Related Expenditure | 37,050                    | 1,500                                      |          | 830  | 550                                  |                  |                | 39,930                          |
| Depreciation and Impairment   | 23,820                    | 0  |          |  |                                      |                  | -14,020        | 9,800                           |
| <b>Total Expenditure</b>      | <b>60,870</b>             | <b>1,500</b>                               | <b>0</b> | <b>830</b>                                 | <b>550</b>                           | <b>0</b>         | <b>-14,020</b> | <b>49,730</b>                   |
| Miscellaneous Recharges       | -60,870                   | 0  |          |  |                                      | 11,140           |                | -49,730                         |
| <b>Total Income</b>           | <b>-60,870</b>            | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>11,140</b>    | <b>0</b>       | <b>-49,730</b>                  |
| <b>Net Expenditure</b>        | <b>0</b>                  | <b>1,500</b>                               | <b>0</b> | <b>830</b>                                 | <b>550</b>                           | <b>11,140</b>    | <b>-14,020</b> | <b>0</b>                        |

**EVEHA: Works Administration Vehicles**

**Commentary on Substantial Budget Changes**

**Depreciation and Impairment**

Decreased depreciation charges due to reassessment of expected working life of Works Administration vehicle PL68 HRO -£7,120 and the reversal of depreciation that was included in the original budget for an expected replacement vehicle for the Vehicle Workshop that was delayed until 2024/25 -£6,900.

**Miscellaneous Recharges**

The cost of vehicles to be recharged to works administration has decreased mainly due to a reduction in depreciation charges.

5.15 **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.

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Employee Related Expenditure              | 45,490                    | 1,810                                      |          | 1,410                                      | 250                                  |                  |          | 48,960                          |
| Premises Related Expenditure              | 3,150                     | 130  |          |  |                                      |                  |          | 3,280                           |
| Transport Related Expenditure             | 1,090                     | 40   |          |  |                                      |                  |          | 1,130                           |
| Supplies & Services                       | 2,910                     | 120  |          |  |                                      |                  |          | 3,030                           |
| Support Services                          | 105,460                   | 0  |          |  |                                      | 1,720            |          | 107,180                         |
| <b>Total Expenditure</b>                  | <b>158,100</b>            | <b>2,100</b>                               | <b>0</b> | <b>1,410</b>                               | <b>250</b>                           | <b>1,720</b>     | <b>0</b> | <b>163,580</b>                  |
| Other Grants and Contributions            | -25,180                   | 0  |          |  |                                      |                  |          | -25,180                         |
| Customer & Client Receipts                | -3,380                    | -140                                       |          |  |                                      |                  |          | -3,520                          |
| Miscellaneous Recharges                   | -22,460                   | 0  |          |  |                                      | -3,500           |          | -25,960                         |
| <b>Total Income</b>                       | <b>-51,020</b>            | <b>-140</b>                                | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-3,500</b>    | <b>0</b> | <b>-54,660</b>                  |
| <b>Net Expenditure</b>                    | <b>107,080</b>            | <b>1,960</b>                               | <b>0</b> | <b>1,410</b>                               | <b>250</b>                           | <b>-1,780</b>    | <b>0</b> | <b>108,920</b>                  |
| Associated Movement in Earmarked Reserves | -23,580                   | -940                                       |          | -1,980                                     |                                      |                  |          | -26,500                         |
| <b>Net After Earmarked Reserves</b>       | <b>83,500</b>             | <b>1,020</b>                               | <b>0</b> | <b>-570</b>                                | <b>250</b>                           | <b>-1,780</b>    | <b>0</b> | <b>82,420</b>                   |

## **EXREF: Exercise Referral Scheme**

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

#### **Employee Related Expenditure**

Increase in base salary costs due to the pay award being higher than allowed for in the 2023/24 budget.

#### **Support Services**

Increase to support service costs mainly due to the increase in costs in the Community Services Department partly offset by a decrease in time spent by Resources staff in this area.

#### **Miscellaneous Recharges**

Increase in recharge to Together an Active future programme due to inflationary increase in salary costs.

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

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

5.16 **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 5.25.

|                                      | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital        | DRAFT Original Estimate 2024/25 |
|--------------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------------|---------------------------------|
| <b>Transport Related Expenditure</b> | 126,930                   | 5,110                                      |          | 2,470                                      | -6,590                               |                  |                | 127,920                         |
| <b>Depreciation and Impairment</b>   | 73,290                    | 0  |          |  |                                      |                  | -28,640        | 44,650                          |
| <b>Total Expenditure</b>             | <b>200,220</b>            | <b>5,110</b>                               | <b>0</b> | <b>2,470</b>                               | <b>-6,590</b>                        | <b>0</b>         | <b>-28,640</b> | <b>172,570</b>                  |
| <b>Miscellaneous Recharges</b>       | -200,220                  | 0  |          |  |                                      | 31,430           |                | -168,790                        |
| <b>Total Income</b>                  | <b>-200,220</b>           | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>31,430</b>    | <b>0</b>       | <b>-168,790</b>                 |
| <b>Net Expenditure</b>               | <b>0</b>                  | <b>5,110</b>                               | <b>0</b> | <b>2,470</b>                               | <b>-6,590</b>                        | <b>31,430</b>    | <b>-28,640</b> | <b>3,780</b>                    |

**GMVEH: Grounds Maintenance Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Decrease mainly due to reduction in diesel costs due to an estimated reduction in prices compared to those previously forecast along with lower consumption of fuel. Partly offsetting this is a forecast increase to vehicle insurance premiums.

**Depreciation and Impairment**

Reduction in depreciation charges mainly due to the re-living of vehicles combined with a few vehicles being fully depreciated.

**Miscellaneous Recharges**

Decrease in recharge of vehicle costs due to a reduction in costs as mentioned above.

5.17 **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.

|                                | Original Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings  | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital  | DRAFT<br>Original<br>Estimate<br>2024/25 |
|--------------------------------|------------------------------|--|----------|---|---|---------------------|----------|--|
| <b>Supplies &amp; Services</b> | 380                          | 20   |          |   |   |                     |          | 400                                      |
| <b>Support Services</b>        | 760                          | 0  |          |   |   | -760                |          | 0  |
| <b>Total Expenditure</b>       | <b>1,140</b>                 | <b>20</b>  | <b>0</b> | <b>0</b>  | <b>0</b>                                      | <b>-760</b>         | <b>0</b> | <b>400</b>                               |
| <b>Net Expenditure</b>         | <b>1,140</b>                 | <b>20</b>  | <b>0</b> | <b>0</b>  | <b>0</b>                                      | <b>-760</b>         | <b>0</b> | <b>400</b>                               |

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

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

|  | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|--|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure   | 660                       | 30   |          |  |                                      |                  |          | 690                             |
| Support Services   | 7,290                     | 0  |          |  |                                      | -4,340           |          | 2,950                           |
| Depreciation and Impairment  | 1,150                     | 0  |          |  |                                      |                  |          | 1,150                           |
| <b>Total Expenditure</b>   | <b>9,100</b>              | <b>30</b>                                  | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-4,340</b>    | <b>0</b> | <b>4,790</b>                    |
| <b>Net Expenditure</b>   | <b>9,100</b>              | <b>30</b>                                  | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-4,340</b>    | <b>0</b> | <b>4,790</b>                    |
| <b>HWREP: Highway Repairs</b>  |                           |  |          |  |                                      |                  |          |                                 |
| <b>Commentary on Substantial Budget Changes</b>                      |                           |  |          |  |                                      |                  |          |                                 |
| <u><b>Support Services</b></u><br>Decrease to support service costs. |                           |  |          |  |                                      |                  |          |                                 |



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

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

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital    | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|----------|--|--------------------------------------|------------------|------------|---------------------------------|
| Premises Related Expenditure  | 10,840                    | 440  |          | -2,320                                     | 220                                  |                  |            | 9,180                           |
| Supplies & Services   | 140                       | 10   |          | 70   |                                      |                  |            | 220                             |
| Support Services  | 1,380                     | 0  |          |  |                                      | 40               |            | 1,420                           |
| Depreciation and Impairment   | 3,720                     | 0  |          |  |                                      |                  | 250        | 3,970                           |
| <b>Total Expenditure</b>  | <b>16,080</b>             | <b>450</b>                                 | <b>0</b> | <b>-2,250</b>                              | <b>220</b>                           | <b>40</b>        | <b>250</b> | <b>14,790</b>                   |
| Miscellaneous Recharges   | -15,630                   | 0  |          |  |                                      | 840              |            | -14,790                         |
| <b>Total Income</b>   | <b>-15,630</b>            | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>840</b>       | <b>0</b>   | <b>-14,790</b>                  |
| <b>Net Expenditure</b>  | <b>450</b>                | <b>450</b>                                 | <b>0</b> | <b>-2,250</b>                              | <b>220</b>                           | <b>880</b>       | <b>250</b> | <b>0</b>                        |
| Associated Movement in Earmarked Reserves   | -450                      | -20  |          |  | 470                                  |                  |            | 0                               |
| <b>Net After Earmarked Reserves</b>   | <b>0</b>                  | <b>430</b>                                 | <b>0</b> | <b>-2,250</b>                              | <b>690</b>                           | <b>880</b>       | <b>250</b> | <b>0</b>                        |
| <b>LDEPO: Longridge Depot</b>   |                           |  |          |  |                                      |                  |            |                                 |
| <b>Commentary on Substantial Budget Changes</b>   |                           |  |          |  |                                      |                  |            |                                 |
| <b><u>Premises Related Expenditure</u></b>  |                           |  |          |  |                                      |                  |            |                                 |
| Decrease in expenditure on electricity due to a forecast reduction in electricity prices. |                           |  |          |  |                                      |                  |            |                                 |

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

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

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Premises Related Expenditure  | 4,100                     | 160  |         |  |                                      |                  |         | 4,260                           |
| Supplies & Services   | 5,040                     | 200  |         |  |                                      |                  |         | 5,240                           |
| Support Services  | 18,910                    | 0  |         |  |                                      | -3,240           |         | 15,670                          |
| Total Expenditure   | 28,050                    | 360  | 0       | 0  | 0                                    | -3,240           | 0       | 25,170                          |
| Net Expenditure   | 28,050                    | 360  | 0       | 0  | 0                                    | -3,240           | 0       | 25,170                          |
| <b>LITTR: Litter Bins</b>   |                           |  |         |  |                                      |                  |         |                                 |
| <b>Commentary on Substantial Budget Changes</b>                     |                           |  |         |  |                                      |                  |         |                                 |
| <u><b>Support Services</b></u><br>Decrease to support service cost. |                           |  |         |  |                                      |                  |         |                                 |

5.21 **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.

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital    | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|------------|---------------------------------|
| Premises Related Expenditure | 48,850                    | 300  |          | -30  | -5,920                               | -18,420          |            | 24,780                          |
| Supplies & Services          | 4,400                     | 180  |          | 20   |                                      |                  |            | 4,600                           |
| Support Services             | 4,820                     | 0  |          |  |                                      | 2,540            |            | 7,360                           |
| Depreciation and Impairment  | 12,410                    | 0  |          |  |                                      |                  | 570        | 12,980                          |
| <b>Total Expenditure</b>     | <b>70,480</b>             | <b>480</b>                                 | <b>0</b> | <b>-10</b>                                 | <b>-5,920</b>                        | <b>-15,880</b>   | <b>570</b> | <b>49,720</b>                   |
| Customer & Client Receipts   | -16,330                   | -650                                       |          |  |                                      |                  |            | -16,980                         |
| <b>Total Income</b>          | <b>-16,330</b>            | <b>-650</b>                                | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b>   | <b>-16,980</b>                  |
| <b>Net Expenditure</b>       | <b>54,150</b>             | <b>-170</b>                                | <b>0</b> | <b>-10</b>                                 | <b>-5,920</b>                        | <b>-15,880</b>   | <b>570</b> | <b>32,740</b>                   |

**MCAFE: Museum Cafe**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Reduction in the recharge of gas due to a forecast decrease in gas prices £18,420 and the premises being exempt from a business rates charge as it is a vacant listed building.

**Support Services**

Increase to support service costs mainly due to an increase in staff time being spent in this area by Community Services staff.

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

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

| Row Labels                   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|---------------|---------------------------------|
| Premises Related Expenditure | 114,470                   | 4,580                                      |          | -26,430                                    | -2,080                               |                  |               | 90,540                          |
| Supplies & Services          | 2,060                     | 80   |          | -130                                       |                                      |                  |               | 2,010                           |
| Third Party Payments         | 162,520                   | 6,500                                      |          |  |                                      |                  |               | 169,020                         |
| Support Services             | 26,320                    | 0  |          |  |                                      | 2,870            |               | 29,190                          |
| Depreciation and Impairment  | 69,170                    | 0  |          |  |                                      |                  | 11,680        | 80,850                          |
| <b>Total Expenditure</b>     | <b>374,540</b>            | <b>11,160</b>                              | <b>0</b> | <b>-26,560</b>                             | <b>-2,080</b>                        | <b>2,870</b>     | <b>11,680</b> | <b>371,610</b>                  |
| Customer & Client Receipts   | -56,210                   | -2,240                                     |          |  |                                      |                  |               | -58,450                         |
| Miscellaneous Recharges      | -41,490                   | 0  |          |  |                                      | 18,420           |               | -23,070                         |
| <b>Total Income</b>          | <b>-97,700</b>            | <b>-2,240</b>                              | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>18,420</b>    | <b>0</b>      | <b>-81,520</b>                  |
| <b>Net Expenditure</b>       | <b>276,840</b>            | <b>8,920</b>                               | <b>0</b> | <b>-26,560</b>                             | <b>-2,080</b>                        | <b>21,290</b>    | <b>11,680</b> | <b>290,090</b>                  |

## **MUSEM: Castle Museum**

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

#### **Premises Related Expenditure**

Decrease in utility costs caused by a forecast decrease in electricity and gas prices £35,140 and a decrease in business rates following a revaluation of the premises for rating purposes £2,080. Partly offsetting this is an increase in the insurance premium the amount of insurance cover that is required for the building and contents has increased £8,890.

#### **Support Services**

Increase to support service costs mainly due to an increase in staff time being spent in this area by Community Services staff.

#### **Depreciation and Impairment**

Increase in the depreciation charge due to capital works including the roof renewal.

#### **Miscellaneous Recharges**

Decreased income from the utilities recharge to the Museum Cafe due to an expected price reduction in gas.

5.23 **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                    | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Employee Related Expenditure  | 129,740                   | 5,190                                      |          | 3,680                                      | 1,250                                |                  |          | 139,860                         |
| Premises Related Expenditure  | 30                        | 0  |          | 10   |                                      |                  |          | 40                              |
| Transport Related Expenditure | 129,150                   | 5,170                                      |          |  |                                      | -4,530           |          | 129,790                         |
| Supplies & Services           | 7,280                     | 290  |          |  |                                      |                  |          | 7,570                           |
| Support Services              | 32,230                    | 0  |          |  |                                      | 230              |          | 32,460                          |
| <b>Total Expenditure</b>      | <b>298,430</b>            | <b>10,650</b>                              | <b>0</b> | <b>3,690</b>                               | <b>1,250</b>                         | <b>-4,300</b>    | <b>0</b> | <b>309,720</b>                  |
| Customer & Client Receipts    | -18,180                   | -730                                       |          |  |                                      |                  |          | -18,910                         |
| <b>Total Income</b>           | <b>-18,180</b>            | <b>-730</b>                                | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-18,910</b>                  |
| <b>Net Expenditure</b>        | <b>280,250</b>            | <b>9,920</b>                               | <b>0</b> | <b>3,690</b>                               | <b>1,250</b>                         | <b>-4,300</b>    | <b>0</b> | <b>290,810</b>                  |

**PAPER: Waste Paper and Card Collection**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Increase in base salary costs due to the pay award being higher than allowed for in the 2023/24 budget along with incremental increase on pay grade.

**Transport Related Expenditure**

A decrease in the expenditure on vehicles used for the collection service mainly due to a reduction in diesel costs as a result of an estimated reduction in prices compared to those previously forecast.

5.24 **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.

|                                | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|--------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|---------------|---------------------------------|
| Employee Related Expenditure   | 400                       | 20   |          |  |                                      |                  |               | 420                             |
| Premises Related Expenditure   | 155,620                   | 6,210                                      |          | -3,030                                     | 12,460                               |                  |               | 171,260                         |
| Supplies & Services            | 6,840                     | 260  |          |  |                                      |                  |               | 7,100                           |
| Support Services               | 153,090                   | 0  |          |  |                                      | 11,520           |               | 164,610                         |
| Depreciation and Impairment    | 36,910                    | 0  |          |  |                                      |                  | 11,930        | 48,840                          |
| <b>Total Expenditure</b>       | <b>352,860</b>            | <b>6,490</b>                               | <b>0</b> | <b>-3,030</b>                              | <b>12,460</b>                        | <b>11,520</b>    | <b>11,930</b> | <b>392,230</b>                  |
| Other Grants and Contributions | -30                       | 0  |          |  |                                      |                  |               | -30                             |
| Customer & Client Receipts     | -230                      | -10  |          |  |                                      |                  |               | -240                            |
| Miscellaneous Recharges        | -125,070                  | 0  |          |  |                                      | -7,130           |               | -132,200                        |
| <b>Total Income</b>            | <b>-125,330</b>           | <b>-10</b>                                 | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-7,130</b>    | <b>0</b>      | <b>-132,470</b>                 |
| <b>Net Expenditure</b>         | <b>227,530</b>            | <b>6,480</b>                               | <b>0</b> | <b>-3,030</b>                              | <b>12,460</b>                        | <b>4,390</b>     | <b>11,930</b> | <b>259,760</b>                  |

## **PCADM: Public Conveniences**

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

#### **Premises Related Expenditure**

An increase in repairs and maintenance has been included in the budget in respect of the addition of Changing Places facilities at Castle Field and Edisford premises £12,570. Partly offsetting this is a decrease to electricity expenditure due to a forecast reduction in electricity prices £5,150.

#### **Support Services**

Recharges to individual toilet sites has increased due to an increase in costs within this service area and the inclusion of Berry Lane toilets being cleaned by council staff.

#### **Depreciation and Impairment**

Increased depreciation charges across various toilet sites mainly due to the completion of capital works adding value to premises.

#### **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

- 5.25 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.

|                                       | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|---------------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| <b>Employee Related Expenditure</b>   | 303,000                   | 12,130                                     |          | 9,040                                      | -2,460                               |                  |          | 321,710                         |
| <b>Premises Related Expenditure</b>   | 74,180                    | 110  |          | 990  |                                      | -8,040           |          | 67,240                          |
| <b>Transport Related Expenditure</b>  | 198,500                   | 7,940                                      |          |  |                                      | -37,650          |          | 168,790                         |
| <b>Supplies &amp; Services</b>        | 23,400                    | 930  |          | 200  | -1,150                               |                  |          | 23,380                          |
| <b>Support Services</b>               | 84,270                    | 0  |          |  |                                      | -3,170           |          | 81,100                          |
| <b>Total Expenditure</b>              | <b>683,350</b>            | <b>21,110</b>                              | <b>0</b> | <b>10,230</b>                              | <b>-3,610</b>                        | <b>-48,860</b>   | <b>0</b> | <b>662,220</b>                  |
| <b>Other Grants and Contributions</b> | -13,060                   | 0  |          |  |                                      |                  |          | -13,060                         |
| <b>Oncosts Recovered</b>              | -670,290                  | 0  |          |  | 21,130                               |                  |          | -649,160                        |
| <b>Total Income</b>                   | <b>-683,350</b>           | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>21,130</b>                        | <b>0</b>         | <b>0</b> | <b>-662,220</b>                 |
| <b>Net Expenditure</b>                | <b>0</b>                  | <b>21,110</b>                              | <b>0</b> | <b>10,230</b>                              | <b>17,520</b>                        | <b>-48,860</b>   | <b>0</b> | <b>0</b>                        |

## **PKADM: Grounds Maintenance**

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

#### **Employee Related Expenditure**

Increase in base salary costs due to the pay award being higher than allowed for in the 2023/24 budget

#### **Premises Related Expenditure**

Decrease in recharge of Salthill Depot due to a reduction of costs as detailed under SDEPO below.

#### **Transport Related Expenditure**

Decreased recharge from Grounds Maintenance Vehicles (GMVEH) mainly due to a reduction in depreciation charges as a result of the re-lifing of vehicles combined with a few vehicles being fully depreciated.

#### **Support Services**

Decrease to support service recharges from Community Services and Resources departments due to a reduction in staff time allocated to this area.

#### **Oncosts Recovered**

Decreased estimated expenditure within this service area has resulted in a reduction in oncosts to be recovered.

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

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

| Row Labels                    | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital      | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|--------------|---------------------------------|
| Premises Related Expenditure  | 880                       | 40   |          | 240  |                                      |                  |              | 1,160                           |
| Transport Related Expenditure | 31,430                    | 1,240                                      |          | -3,930                                     | -350                                 |                  |              | 28,390                          |
| Depreciation and Impairment   | 15,260                    | 0  |          |  |                                      |                  | 2,780        | 18,040                          |
| <b>Total Expenditure</b>      | <b>47,570</b>             | <b>1,280</b>                               | <b>0</b> | <b>-3,690</b>                              | <b>-350</b>                          | <b>0</b>         | <b>2,780</b> | <b>47,590</b>                   |
| Miscellaneous Recharges       | -47,570                   | 0  |          |  |                                      | -20              |              | -47,590                         |
| <b>Total Income</b>           | <b>-47,570</b>            | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-20</b>       | <b>0</b>     | <b>-47,590</b>                  |
| <b>Net Expenditure</b>        | <b>0</b>                  | <b>1,280</b>                               | <b>0</b> | <b>-3,690</b>                              | <b>-350</b>                          | <b>-20</b>       | <b>2,780</b> | <b>0</b>                        |

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

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

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings       | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital    | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|---------------|--|--------------------------------------|------------------|------------|---------------------------------|
| Employee Related Expenditure  | 104,970                   | 4,200                                      |               | 4,930                                      | 2,430                                |                  |            | 116,530                         |
| Premises Related Expenditure  | 36,580                    | 1,470                                      |               | -10,810                                    | 670                                  | 10               |            | 27,920                          |
| Transport Related Expenditure | 40                        | 0  |               |  |                                      |                  |            | 40                              |
| Supplies & Services           | 33,780                    | 1,360                                      | -2,080        | 560  | 260                                  |                  |            | 33,880                          |
| Support Services              | 64,150                    | 0  |               |  |                                      | 10,210           |            | 74,360                          |
| Depreciation and Impairment   | 4,650                     | 0  |               |  |                                      |                  | 170        | 4,820                           |
| <b>Total Expenditure</b>      | <b>244,170</b>            | <b>7,030</b>                               | <b>-2,080</b> | <b>-5,320</b>                              | <b>3,360</b>                         | <b>10,220</b>    | <b>170</b> | <b>257,550</b>                  |
| Customer & Client Receipts    | -49,680                   | -1,990                                     |               |  |                                      |                  |            | -51,670                         |
| <b>Total Income</b>           | <b>-49,680</b>            | <b>-1,990</b>                              | <b>0</b>      | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b>   | <b>-51,670</b>                  |
| <b>Net Expenditure</b>        | <b>194,490</b>            | <b>5,040</b>                               | <b>-2,080</b> | <b>-5,320</b>                              | <b>3,360</b>                         | <b>10,220</b>    | <b>170</b> | <b>205,880</b>                  |

**PLATG: Platform Gallery and Visitor Information**

**Commentary on Substantial Budget Changes**

**Employee Related Expenditure**

Increase in base salary costs due to the pay award being higher than allowed for in the 2023/24 budget.

**Premises Related Expenditure**

Decrease in expenditure on utilities due to a forecast reduction in utility prices.

**Support Services**

Increase to support service costs mainly due to an increase in the allocation of staff time of the Resources Department.

**Cost Centre and Description**

RCOLL: Refuse Collection

- 5.28 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.

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital        | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|----------|--|--------------------------------------|------------------|----------------|---------------------------------|
| Employee Related Expenditure              | 957,680                   | 38,300                                     |          | 27,310                                     | 1,920                                |                  |                | 1,025,210                       |
| Premises Related Expenditure              | 73,390                    | 100  |          | 30   |                                      | -8,840           |                | 64,680                          |
| Transport Related Expenditure             | 773,570                   | 30,950                                     |          | 440  |                                      | -48,320          |                | 756,640                         |
| Supplies & Services                       | 48,230                    | 1,940                                      |          | 380  | 910                                  |                  |                | 51,460                          |
| Third Party Payments                      | 50                        | 0  |          |  |                                      |                  |                | 50                              |
| Support Services                          | 173,530                   | 0  |          |  |                                      | 28,580           |                | 202,110                         |
| Depreciation and Impairment               | 51,010                    | 0  |          |  |                                      |                  | -43,710        | 7,300                           |
| <b>Total Expenditure</b>                  | <b>2,077,460</b>          | <b>71,290</b>                              | <b>0</b> | <b>28,160</b>                              | <b>2,830</b>                         | <b>-28,580</b>   | <b>-43,710</b> | <b>2,107,450</b>                |
| Customer & Client Receipts                | -38,520                   | -1,540                                     |          |  |                                      |                  |                | -40,060                         |
| Miscellaneous Recharges                   | -146,340                  | 0  |          |  |                                      | -17,030          |                | -163,370                        |
| <b>Total Income</b>                       | <b>-184,860</b>           | <b>-1,540</b>                              | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>-17,030</b>   | <b>0</b>       | <b>-203,430</b>                 |
| <b>Net Expenditure</b>                    | <b>1,892,600</b>          | <b>69,750</b>                              | <b>0</b> | <b>28,160</b>                              | <b>2,830</b>                         | <b>-45,610</b>   | <b>-43,710</b> | <b>1,904,020</b>                |
| Associated Movement in Earmarked Reserves | -8,970                    | -360                                       |          |  |                                      |                  |                | -9,330                          |
| <b>Net After Earmarked Reserves</b>       | <b>1,883,630</b>          | <b>69,390</b>                              | <b>0</b> | <b>28,160</b>                              | <b>2,830</b>                         | <b>-45,610</b>   | <b>-43,710</b> | <b>1,894,690</b>                |

## **RCOLL: Refuse Collection**

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

#### **Employee Related Expenditure**

Increase in base salary costs due to the pay award being higher than allowed for in the 2023/24 budget along with incremental increase on pay grade.

#### **Premises Related Expenditure**

Decrease in recharge of Salthill Depot due to a reduction of costs as detailed under SDEPO below.

#### **Transport Related Expenditure**

Decrease in the use of refuse collection vehicles mainly due to the decrease in diesel expenditure and partly offset by 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 due to an increase in the allocation of staff time to the Refuse Collection Service.

#### **Depreciation and Impairment**

Reduction in depreciation charge due to 2013/14 bin purchases scheme being fully depreciated.

#### **Miscellaneous Recharges**

Higher recharge of the Refuse Collection service to other departments due to an increase in costs as outlined above along with the inflationary increase allowed for.

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

5.29 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 5.28 and Waste Paper and Collection Budget 5.23.

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|---------------|---------------------------------|
| Transport Related Expenditure | 678,620                   | 27,240                                     |          | -53,760                                    | -11,570                              |                  |               | 640,530                         |
| Depreciation and Impairment   | 221,960                   | 0  |          |  |                                      |                  | 21,270        | 243,230                         |
| <b>Total Expenditure</b>      | <b>900,580</b>            | <b>27,240</b>                              | <b>0</b> | <b>-53,760</b>                             | <b>-11,570</b>                       | <b>0</b>         | <b>21,270</b> | <b>883,760</b>                  |
| Miscellaneous Recharges       | -900,580                  | 0  |          |  |                                      | 16,820           |               | -883,760                        |
| <b>Total Income</b>           | <b>-900,580</b>           | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>16,820</b>    | <b>0</b>      | <b>-883,760</b>                 |
| <b>Net Expenditure</b>        | <b>0</b>                  | <b>27,240</b>                              | <b>0</b> | <b>-53,760</b>                             | <b>-11,570</b>                       | <b>16,820</b>    | <b>21,270</b> | <b>0</b>                        |

**RCVEH: Refuse and Paper Collection Vehicles**

**Commentary on Substantial Budget Changes**

**Transport Related Expenditure**

Decrease to estimated diesel costs to reflect an update to the forecast price £62,500 and usage £11,970. This is partly offset by an increase to vehicle insurance premiums £7,560.

**Depreciation and Impairment**

Replacement refuse vehicle purchased as part of the 2023/24 Capital Programme has resulted in an increase in depreciation charged, partly reduced by the result of the re-living of some vehicles in the fleet.

**Miscellaneous Recharges**

Expenditure on refuse collection vehicles is recharged to Refuse Collection and Paper vehicles to Waste Paper and Card Collection. A decrease in expenditure on the vehicles has resulted in a lower recharge.

**Cost Centre and Description**

RECUL: Recreation Grants

5.30

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

|                   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|-------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Transfer Payments | 31,140                    | 0  |         |  |                                      |                  |         | 31,140                          |
| Support Services  | 4,540                     | 0  |         |  |                                      | -720             |         | 3,820                           |
| Total Expenditure | 35,680                    | 0  | 0       | 0  | 0                                    | -720             | 0       | 34,960                          |
| Net Expenditure   | 35,680                    | 0  | 0       | 0  | 0                                    | -720             | 0       | 34,960                          |

**Cost Centre and Description**

RIVBK: Riverbank Protection

5.31

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

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Premises Related Expenditure | 1,530                     | 60   |         |  |                                      |                  |         | 1,590                           |
| Depreciation and Impairment  | 3,480                     | 0  |         |  |                                      |                  |         | 3,480                           |
| Total Expenditure            | 5,010                     | 60   | 0       | 0  | 0                                    | 0                | 0       | 5,070                           |
| Net Expenditure              | 5,010                     | 60   | 0       | 0  | 0                                    | 0                | 0       | 5,070                           |



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

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

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure | 310                       | 10   |          | 300  |                                      |                  |          | 620                             |
| Support Services             | 0                         | 0  |          |  |                                      | 1,640            |          | 1,640                           |
| <b>Total Expenditure</b>     | <b>310</b>                | <b>10</b>                                  | <b>0</b> | <b>300</b>                                 | <b>0</b>                             | <b>1,640</b>     | <b>0</b> | <b>2,260</b>                    |
| Customer & Client Receipts   | -460                      | -20  |          | -40  |                                      |                  |          | -520                            |
| <b>Total Income</b>          | <b>-460</b>               | <b>-20</b>                                 | <b>0</b> | <b>-40</b>                                 | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-520</b>                     |
| <b>Net Expenditure</b>       | <b>-150</b>               | <b>-10</b>                                 | <b>0</b> | <b>260</b>                                 | <b>0</b>                             | <b>1,640</b>     | <b>0</b> | <b>1,740</b>                    |

**Cost Centre and Description**

RPOOL: Ribblesdale Pool

5.33

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

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings       | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital        | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|---------------|--|--------------------------------------|------------------|----------------|---------------------------------|
| Employee Related Expenditure  | 447,430                   | 17,900                                     |               | 17,390                                     | 15,260                               |                  |                | 497,980                         |
| Premises Related Expenditure  | 652,840                   | 26,080                                     |               | -41,080                                    | -270,940                             | 70               |                | 366,970                         |
| Transport Related Expenditure | 440                       | 20   |               |  |                                      |                  |                | 460                             |
| Supplies & Services           | 56,680                    | 2,290                                      | -1,110        | -20  | -460                                 |                  |                | 57,380                          |
| Support Services              | 97,170                    | 0  |               |  |                                      | 1,590            |                | 98,760                          |
| Depreciation and Impairment   | 67,090                    | 0  |               |  |                                      |                  | -12,660        | 54,430                          |
| <b>Total Expenditure</b>      | <b>1,321,650</b>          | <b>46,290</b>                              | <b>-1,110</b> | <b>-23,710</b>                             | <b>-256,140</b>                      | <b>1,660</b>     | <b>-12,660</b> | <b>1,075,980</b>                |
| Customer & Client Receipts    | -463,800                  | -18,560                                    |               |  |                                      |                  |                | -482,360                        |
| Miscellaneous Recharges       | -11,270                   | 0  |               |  |                                      | -1,300           |                | -12,570                         |
| <b>Total Income</b>           | <b>-475,070</b>           | <b>-18,560</b>                             | <b>0</b>      | <b>0</b>                                   | <b>0</b>                             | <b>-1,300</b>    | <b>0</b>       | <b>-494,930</b>                 |
| <b>Net Expenditure</b>        | <b>846,580</b>            | <b>27,730</b>                              | <b>-1,110</b> | <b>-23,710</b>                             | <b>-256,140</b>                      | <b>360</b>       | <b>-12,660</b> | <b>581,050</b>                  |

## **RPOOL: Ribblesdale Pool**

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

#### **Employee Related Expenditure**

Increase in base salary costs due to the pay award being higher than allowed for in the 2023/24 budget along with an increase in the working hours of a lifeguard and receptionist post.

#### **Premises Related Expenditure**

Decreased estimated expenditure on utilities including a forecast decrease in electricity expenditure £43,390 as the increase in the price of electricity is lower than allowed for in the original budget.

Decrease in gas expenditure is forecast at the pool £286,760. At the time when the 2023/24 budget was being prepared energy prices were volatile due to world affairs, the average unit price assumed at Original Estimate 2023/24 was £0.2616. However, we are now assuming the unit price to be £0.1216.

There has also been a reduction in gas usage; 1,629,715 kWh were assumed to be used in the Original Estimate for 2023/24 compared to 1,288,060 kWh at 2024/25. This reduction is due to operational adjustments including to the Pool Hall ventilation system.

There has also been an increase in business rates due to an increase in the rateable value of the premises (£7,660).

#### **Depreciation and Impairment**

An increase to the life of additional works at the pool has resulted in the depreciation charge being over a longer period therefore resulting in a smaller charge each year.

**Cost Centre and Description**

RVPRK: Ribble Valley Parks

- 5.34 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.

|  | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings  | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital       | DRAFT<br>Original<br>Estimate<br>2024/25 |
|--|---------------------------------|--|----------|---|---|---------------------|---------------|--|
| Premises Related Expenditure                 | 582,620                         | 23,300   |          | -13,500   | -31,450                                       |                     |               | 560,970                                  |
| Supplies & Services                          | 46,420                          | 1,870  |          | -130  |   |                     |               | 48,160                                   |
| Support Services                             | 49,570                          | 0  |          |   |   | 1,960               |               | 51,530                                   |
| Depreciation and Impairment                  | 121,980                         | 0  |          |   |   |                     | 49,950        | 171,930                                  |
| <b>Total Expenditure</b>                     | <b>800,590</b>                  | <b>25,170</b>  | <b>0</b> | <b>-13,630</b>                                      | <b>-31,450</b>                                | <b>1,960</b>        | <b>49,950</b> | <b>832,590</b>                           |
| Other Grants and Contributions               | -1,700                          | 0  |          |   |   |                     |               | -1,700                                   |
| Customer & Client Receipts                   | -27,280                         | -1,090   |          | 300   |   |                     |               | -28,070                                  |
| <b>Total Income</b>                          | <b>-28,980</b>                  | <b>-1,090</b>  | <b>0</b> | <b>300</b>  | <b>0</b>                                      | <b>0</b>            | <b>0</b>      | <b>-29,770</b>                           |
| <b>Net Expenditure</b>                       | <b>771,610</b>                  | <b>24,080</b>  | <b>0</b> | <b>-13,330</b>                                      | <b>-31,450</b>                                | <b>1,960</b>        | <b>49,950</b> | <b>802,820</b>                           |
| Associated Movement in<br>Earmarked Reserves | -40,000                         | -1,600   |          |   | 41,600  |                     |               | 0  |
| <b>Net After Earmarked Reserves</b>          | <b>731,610</b>                  | <b>22,480</b>  | <b>0</b> | <b>-13,330</b>                                      | <b>10,150</b>                                 | <b>1,960</b>        | <b>49,950</b> | <b>802,820</b>                           |

## **RVPRK: Ribble Valley Parks**

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

#### **Premises Related Expenditure**

Decreased grounds maintenance recharge £31,450 largely due to an anticipated reduction in grounds maintenance service costs, which are recharged to this cost centre.

Decrease in electricity £11,530 and gas £3,870 expenditure due to forecast reduction in prices to these utilities.

#### **Support Services**

Increase to support services recharges mainly due to an increase in time allocation of Community Services staff and partly offset by a reduction in time allocation of Resources staff.

#### **Depreciation and Impairment**

Increased depreciation charge due to various capital schemes increasing the value of premises including the upgrading of various play areas and drainage works at Mardale playing fields.

#### **Associated Movement in Earmarked Reserve**

Funding was used in 2023/24 for expenditure on the maintenance of play areas that was previously funded from capital. This has now been allowed for in the 2024/25 base budget.

**Cost Centre and Description**

SDEPO: Salthill Depot

- 5.35 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.

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital     | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|-------------|---------------------------------|
| Employee Related Expenditure  | 34,120                    | 1,370                                      |          | 1,180                                      |                                      |                  |             | 36,670                          |
| Premises Related Expenditure  | 107,910                   | 4,300                                      |          | -23,470                                    | 8,920                                |                  |             | 97,660                          |
| Transport Related Expenditure | 540                       | 0  |          |  |                                      | 20               |             | 560                             |
| Supplies & Services           | 10,710                    | 430  |          | -3,070                                     | 650                                  |                  |             | 8,720                           |
| Support Services              | 58,960                    | 0  |          |  |                                      | -5,590           |             | 53,370                          |
| Depreciation and Impairment   | 30,200                    | 0  |          |  |                                      |                  | -390        | 29,810                          |
| <b>Total Expenditure</b>      | <b>242,440</b>            | <b>6,100</b>                               | <b>0</b> | <b>-25,360</b>                             | <b>9,570</b>                         | <b>-5,570</b>    | <b>-390</b> | <b>226,790</b>                  |
| Customer & Client Receipts    | -970                      | -40  |          |  |                                      |                  |             | -1,010                          |
| Oncosts Recovered             | -67,180                   | 0  |          |  | -6,790                               |                  |             | -73,970                         |
| Miscellaneous Recharges       | -174,290                  | 0  |          |  |                                      | 22,480           |             | -151,810                        |
| <b>Total Income</b>           | <b>-242,440</b>           | <b>-40</b>                                 | <b>0</b> | <b>0</b>                                   | <b>-6,790</b>                        | <b>22,480</b>    | <b>0</b>    | <b>-226,790</b>                 |
| <b>Net Expenditure</b>        | <b>0</b>                  | <b>6,060</b>                               | <b>0</b> | <b>-25,360</b>                             | <b>2,780</b>                         | <b>16,910</b>    | <b>-390</b> | <b>0</b>                        |

## **SDEPO: Salthill Depot**

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

#### **Premises Related Expenditure**

Decrease in electricity costs £24,500 due to a forecast reduction in electricity prices partly offset by an increase to estimated metered water costs £5,020 due to a reassessment of usage and an increase in business rates £3,900 due to an increase in rateable value.

#### **Support Services**

Decrease in support service costs mainly due to a reduction in the allocation of Computer Services costs.

#### **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, reductions in expenditure within this service area results in decreases in recharges to other service areas.

**Cost Centre and Description**

SEATS: Roadside Seats

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

|                              | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital | DRAFT<br>Original<br>Estimate<br>2024/25 |
|------------------------------|---------------------------------|--|---------|---|---|---------------------|---------|--|
| Premises Related Expenditure | 2,330                           | 90   |         |   |   |                     |         | 2,420                                    |
| Supplies & Services          | 690                             | 30   |         |   |   |                     |         | 720                                      |
| Support Services             | 3,960                           | 0  |         |   |   | 220                 |         | 4,180                                    |
| Total Expenditure            | 6,980                           | 120  | 0       | 0   | 0   | 220                 | 0       | 7,320                                    |
| Net Expenditure              | 6,980                           | 120  | 0       | 0   | 0   | 220                 | 0       | 7,320                                    |



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

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

|                              | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure | 4,560                     | 180  |          |  |                                      |                  |          | 4,740                           |
| Supplies & Services          | 5,690                     | 230  |          |  |                                      |                  |          | 5,920                           |
| Third Party Payments         | 1,040                     | 40   |          |  |                                      |                  |          | 1,080                           |
| Support Services             | 24,780                    | 0  |          |  |                                      | 3,790            |          | 28,570                          |
| Depreciation and Impairment  | 2,650                     | 0  |          |  |                                      |                  |          | 2,650                           |
| <b>Total Expenditure</b>     | <b>38,720</b>             | <b>450</b>                                 | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>3,790</b>     | <b>0</b> | <b>42,960</b>                   |
| Customer & Client Receipts   | -13,370                   | -530                                       |          |  |                                      |                  |          | -13,900                         |
| <b>Total Income</b>          | <b>-13,370</b>            | <b>-530</b>                                | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-13,900</b>                  |
| <b>Net Expenditure</b>       | <b>25,350</b>             | <b>-80</b>                                 | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>3,790</b>     | <b>0</b> | <b>29,060</b>                   |

**SIGNS: Street Nameplates & Signs**

**Commentary on Substantial Budget Changes**

**Support Services**

Increase to support service costs due to a increase in costs in Community Services and Resources Departments.

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

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

|  | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|--|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Employee Related Expenditure   | 1,010                     | 40   |          | -550                                       |                                      |                  |          | 500                             |
| Premises Related Expenditure   | 780                       | 30   |          | 790  |                                      |                  |          | 1,600                           |
| Supplies & Services  | 13,850                    | 550  |          |  | -2,010                               |                  |          | 12,390                          |
| Support Services   | 76,320                    | 0  |          |  |                                      | 4,210            |          | 80,530                          |
| <b>Total Expenditure</b>   | <b>91,960</b>             | <b>620</b>                                 | <b>0</b> | <b>240</b>                                 | <b>-2,010</b>                        | <b>4,210</b>     | <b>0</b> | <b>95,020</b>                   |
| Customer & Client Receipts   | -190                      | 0  |          |  |                                      |                  |          | -190                            |
| <b>Total Income</b>  | <b>-190</b>               | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-190</b>                     |
| <b>Net Expenditure</b>   | <b>91,770</b>             | <b>620</b>                                 | <b>0</b> | <b>240</b>                                 | <b>-2,010</b>                        | <b>4,210</b>     | <b>0</b> | <b>94,830</b>                   |
| <b>SPODV: Sports Development</b>   |                           |  |          |  |                                      |                  |          |                                 |
| <b>Commentary on Substantial Budget Changes</b>  |                           |  |          |  |                                      |                  |          |                                 |
| <p><b><u>Supplies and Services</u></b><br/>Reduction in insurance charge for the skatepark.</p> <p><b><u>Support Services</u></b><br/>Increase to support service costs due to an increase in time allocation of Community Services staff.</p> |                           |  |          |  |                                      |                  |          |                                 |

**Cost Centre and Description**

SPOGR: Sports Grants

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

|                                | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings  | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital  | DRAFT<br>Original<br>Estimate<br>2024/25 |
|--------------------------------|---------------------------------|--|----------|---|---|---------------------|----------|--|
| <b>Supplies &amp; Services</b> | 230                             | 10   |          |   |   |                     |          | 240                                      |
| <b>Transfer Payments</b>       | 3,720                           | 0  |          |   |   |                     |          | 3,720                                    |
| <b>Support Services</b>        | 2,570                           | 0  |          |   |   | -160                |          | 2,410                                    |
| <b>Total Expenditure</b>       | <b>6,520</b>                    | <b>10</b>  | <b>0</b> | <b>0</b>  | <b>0</b>                                      | <b>-160</b>         | <b>0</b> | <b>6,370</b>                             |
| <b>Net Expenditure</b>         | <b>6,520</b>                    | <b>10</b>  | <b>0</b> | <b>0</b>  | <b>0</b>                                      | <b>-160</b>         | <b>0</b> | <b>6,370</b>                             |

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

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

|  | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings  | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital  | DRAFT<br>Original<br>Estimate<br>2024/25 |
|--|---------------------------------|--|----------|---|---|---------------------|----------|--|
| Employee Related Expenditure                 | 203,920                         | 8,160  |          | 7,240   | 1,420   |                     |          | 220,740                                  |
| Premises Related Expenditure                 | 29,660                          | 20   |          | 20  |   | -240                |          | 29,460                                   |
| Transport Related Expenditure                | 187,280                         | 7,480  |          | 1,750   | 240   |                     |          | 196,750                                  |
| Supplies & Services                          | 54,460                          | 2,190  |          | 100   | -41,010                                       |                     |          | 15,740                                   |
| Support Services                             | 68,670                          | 0  |          |   |   | 2,860               |          | 71,530                                   |
| <b>Total Expenditure</b>                     | <b>543,990</b>                  | <b>17,850</b>  | <b>0</b> | <b>9,110</b>  | <b>-39,350</b>                                | <b>2,620</b>        | <b>0</b> | <b>534,220</b>                           |
| Other Grants and Contributions               | -27,660                         | 0  |          | -940  | -67,440                                       |                     |          | -96,040                                  |
| Miscellaneous Recharges                      | -1,680                          | 0  |          |   |   | -70                 |          | -1,750                                   |
| <b>Total Income</b>                          | <b>-29,340</b>                  | <b>0</b>   | <b>0</b> | <b>-940</b>   | <b>-67,440</b>                                | <b>-70</b>          | <b>0</b> | <b>-97,790</b>                           |
| <b>Net Expenditure</b>                       | <b>514,650</b>                  | <b>17,850</b>  | <b>0</b> | <b>8,170</b>  | <b>-106,790</b>                               | <b>2,550</b>        | <b>0</b> | <b>436,430</b>                           |
| Associated Movement in<br>Earmarked Reserves | -39,430                         | 0  |          |   | 39,430  |                     |          | 0  |
| <b>Net After Earmarked Reserves</b>          | <b>475,220</b>                  | <b>17,850</b>  | <b>0</b> | <b>8,170</b>  | <b>-67,360</b>                                | <b>2,550</b>        | <b>0</b> | <b>436,430</b>                           |

## **STCLE: Street Cleansing**

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

#### **Employee Related Expenditure**

Increase in base salary costs mainly due to impact of 2023/24 pay award being higher than budgeted.

#### **Transport Related Expenditure**

Increase mainly due to the increase in the cost of vehicle hire as a result of the shortage of vans.

#### **Supplies and Services**

Adjustment in respect of additional expenditure that related to 2023/24 for carrying out public realm work on behalf of Lancashire County Council.

#### **Support Services**

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

#### **Other Grants and Contributions**

Additional funding received from Lancashire County Council to support public realm work carried out on their behalf for weed spraying and leaf clearance.

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

Unspent funds received in past years have previously been used from the earmarked reserve. These funds are anticipated to be fully utilised in 2023/24.

**Cost Centre and Description**

TAFUT: Together an Active Future

- 5.41 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.

|  | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|--|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Supplies & Services  | 1,750                     | 70   |          |  |                                      |                  |          | 1,820                           |
| Third Party Payments   | 35,000                    | 1,400                                      |          |  | -3,600                               |                  |          | 32,800                          |
| Support Services   | 24,650                    | 0  |          |  |                                      | 1,310            |          | 25,960                          |
| <b>Total Expenditure</b>   | <b>61,400</b>             | <b>1,470</b>                               | <b>0</b> | <b>0</b>                                   | <b>-3,600</b>                        | <b>1,310</b>     | <b>0</b> | <b>60,580</b>                   |
| Other Grants and Contributions   | -61,400                   | 0  |          | 820  |                                      |                  |          | -60,580                         |
| <b>Total Income</b>  | <b>-61,400</b>            | <b>0</b>                                   | <b>0</b> | <b>820</b>                                 | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-60,580</b>                  |
| <b>Net Expenditure</b>   | <b>0</b>                  | <b>1,470</b>                               | <b>0</b> | <b>820</b>                                 | <b>-3,600</b>                        | <b>1,310</b>     | <b>0</b> | <b>0</b>                        |
| <b>TAFUT: Together an Active Future</b>  |                           |  |          |  |                                      |                  |          |                                 |
| <b>Commentary on Substantial Budget Changes</b>  |                           |  |          |  |                                      |                  |          |                                 |
| <u><b>Third Party Payments</b></u><br>Decrease in contract payments as a reduction in delivery of projects by third parties. |                           |  |          |  |                                      |                  |          |                                 |

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

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

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Employee Related Expenditure  | 31,910                    | 1,280                                      |          | 1,020                                      |                                      |                  |          | 34,210                          |
| Premises Related Expenditure  | 25,470                    | 1,020                                      |          |  | 7,890                                |                  |          | 34,380                          |
| Transport Related Expenditure | 36,680                    | 1,470                                      |          |  |                                      | -10,670          |          | 27,480                          |
| Supplies & Services           | 3,390                     | 130  |          |  |                                      |                  |          | 3,520                           |
| Support Services              | 26,190                    | 0  |          |  |                                      | 360              |          | 26,550                          |
| Depreciation and Impairment   | 910                       | 0  |          |  |                                      |                  |          | 910                             |
| <b>Total Expenditure</b>      | <b>124,550</b>            | <b>3,900</b>                               | <b>0</b> | <b>1,020</b>                               | <b>7,890</b>                         | <b>-10,310</b>   | <b>0</b> | <b>127,050</b>                  |
| <b>Net Expenditure</b>        | <b>124,550</b>            | <b>3,900</b>                               | <b>0</b> | <b>1,020</b>                               | <b>7,890</b>                         | <b>-10,310</b>   | <b>0</b> | <b>127,050</b>                  |

**TFRST: Waste Transfer Station**

**Commentary on Substantial Budget Changes**

**Premises Related Expenditure**

Increase in business rates due to an increase in the rateable value of the premises.

**Transport Related Expenditure**

Expenditure incurred in the use of the Shovel (SHOVL) is charged to the Transfer Station. Decreases in the cost of diesel and depreciation charge of the Shovel have reduced the charge.

**Cost Centre and Description**

TRREF: Trade Refuse

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

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Premises Related Expenditure              | 123,460                   |  |          |  |                                      | 14,450           |          | 137,910                         |
| Supplies & Services                       | 247,650                   | 9,910                                      |          |  |                                      |                  |          | 257,560                         |
| Support Services                          | 95,300                    | 0  |          |  |                                      | -5,000           |          | 90,300                          |
| <b>Total Expenditure</b>                  | <b>466,410</b>            | <b>9,910</b>                               | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>9,450</b>     | <b>0</b> | <b>485,770</b>                  |
| Customer & Client Receipts                | -488,310                  | -19,530                                    |          |  |                                      |                  |          | -507,840                        |
| <b>Total Income</b>                       | <b>-488,310</b>           | <b>-19,530</b>                             | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>-507,840</b>                 |
| <b>Net Expenditure</b>                    | <b>-21,900</b>            | <b>-9,620</b>                              | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>9,450</b>     | <b>0</b> | <b>-22,070</b>                  |
| Associated Movement in Earmarked Reserves | 2,440                     | 100  |          |  |                                      |                  |          | 2,540                           |
| <b>Net After Earmarked Reserves</b>       | <b>-19,460</b>            | <b>-9,520</b>                              | <b>0</b> | <b>0</b>                                   | <b>0</b>                             | <b>9,450</b>     | <b>0</b> | <b>-19,530</b>                  |

**TRREF: Trade Refuse****Commentary on Substantial Budget Changes****Premises Related Expenditure**

Increased recharge from refuse collection due to trade refuse waste being a higher proportion of the total waste tonnages collected and increased costs of the Refuse Collection service.

**Support Services**

Increase to support service costs in mainly due to a reduction in time allocation of staff in the Chief Executives Department and an increase in costs of Community Services and Resources Departments.



**Cost Centre and Description**

TWOWR: Two Way Radio

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

|                              | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital | DRAFT<br>Original<br>Estimate<br>2024/25 |
|------------------------------|---------------------------------|--|---------|---|---|---------------------|---------|--|
| Premises Related Expenditure | 2,650                           | 100  |         |   |   |                     |         | 2,750                                    |
| Supplies & Services          | 460                             | 20   |         | 70  |   |                     |         | 550                                      |
| Support Services             | 0                               | 0  |         |   |   | 300                 |         | 300                                      |
| Total Expenditure            | 3,110                           | 120  | 0       | 70  | 0   | 300                 | 0       | 3,600                                    |
| Miscellaneous Recharges      | -3,110                          | 0  |         |   |   | -490                |         | -3,600                                   |
| Total Income                 | -3,110                          | 0  | 0       | 0   | 0   | -490                | 0       | -3,600                                   |
| Net Expenditure              | 0                               | 120  | 0       | 70  | 0   | -190                | 0       | 0  |

**Cost Centre and Description**

VEHCL: Vehicle Workshop

5.45

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

|                               | Original<br>Estimate<br>2023/24 | Inflation at<br>4% for<br>Pay,<br>Prices and<br>Income | Savings  | Variation to<br>Standard<br>Budgeted<br>Inflation % | Unavoidable<br>Changes to<br>Service<br>Costs | Support<br>Services | Capital  | DRAFT<br>Original<br>Estimate<br>2024/25 |
|-------------------------------|---------------------------------|--|----------|---|---|---------------------|----------|--|
| Employee Related Expenditure  | 78,370                          | 3,140  |          | 1,570   | 2,400   |                     |          | 85,480                                   |
| Premises Related Expenditure  | 9,970                           | 200  |          | 310   | 2,060   | -640                |          | 11,900                                   |
| Transport Related Expenditure | 15,390                          | 90   |          |   | -2,060  | -5,640              |          | 7,780                                    |
| Supplies & Services           | 7,430                           | 290  |          |   | 220   |                     |          | 7,940                                    |
| Support Services              | 41,530                          | 0  |          |   |   | 4,560               |          | 46,090                                   |
| <b>Total Expenditure</b>      | <b>152,690</b>                  | <b>3,720</b>   | <b>0</b> | <b>1,880</b>  | <b>2,620</b>                                  | <b>-1,720</b>       | <b>0</b> | <b>159,190</b>                           |
| Oncosts Recovered             | -152,690                        | 0  |          |   | -6,500  |                     |          | -159,190                                 |
| <b>Total Income</b>           | <b>-152,690</b>                 | <b>0</b>   | <b>0</b> | <b>0</b>  | <b>-6,500</b>                                 | <b>0</b>            | <b>0</b> | <b>-159,190</b>                          |
| <b>Net Expenditure</b>        | <b>0</b>                        | <b>3,720</b>   | <b>0</b> | <b>1,880</b>  | <b>-3,880</b>                                 | <b>-1,720</b>       | <b>0</b> | <b>0</b>                                 |

## **VEHCL: Vehicle Workshop**

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

#### **Employee Related Expenditure**

Increase in base salary costs mainly due to impact of 2023/24 pay award being higher than budgeted and incremental increases in pay grade.

#### **Premises Related Expenditure**

Recategorization of calibration service from Transport Related Expenditure.

#### **Transport Related Expenditure**

Decrease in recharge of the mechanics vehicle costs due to a delay in replacing the mechanics' vehicle resulting in a decrease in depreciation and recategorization of the calibration service to Premises Related Expenditure.

#### **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 to that service.

#### **Oncosts Recovered**

Increase in oncosts to be recovered due to a higher costs within this service area as outlined above.

**Cost Centre and Description**

WKSAD: Works Administration

5.46

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.

|                               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings  | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital  | DRAFT Original Estimate 2024/25 |
|-------------------------------|---------------------------|--|----------|--|--------------------------------------|------------------|----------|---------------------------------|
| Employee Related Expenditure  | 164,640                   | 6,590                                      |          | 4,880                                      | 10                                   |                  |          | 176,120                         |
| Premises Related Expenditure  | 18,580                    | 30   |          |  |                                      | -2,300           |          | 16,310                          |
| Transport Related Expenditure | 58,120                    | 2,320                                      |          |  |                                      | 1,380            |          | 61,820                          |
| Supplies & Services           | 9,920                     | 390  |          | -30  | 750                                  |                  |          | 11,030                          |
| Support Services              | 42,530                    | 0  |          |  |                                      | -920             |          | 41,610                          |
| <b>Total Expenditure</b>      | <b>293,790</b>            | <b>9,330</b>                               | <b>0</b> | <b>4,850</b>                               | <b>760</b>                           | <b>-1,840</b>    | <b>0</b> | <b>306,890</b>                  |
| Oncosts Recovered             | -293,790                  | 0  |          |  | -13,100                              |                  |          | -306,890                        |
| <b>Total Income</b>           | <b>-293,790</b>           | <b>0</b>                                   | <b>0</b> | <b>0</b>                                   | <b>-13,100</b>                       | <b>0</b>         | <b>0</b> | <b>-306,890</b>                 |
| <b>Net Expenditure</b>        | <b>0</b>                  | <b>9,330</b>                               | <b>0</b> | <b>4,850</b>                               | <b>-12,340</b>                       | <b>-1,840</b>    | <b>0</b> | <b>0</b>                        |

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

Increase in base salary costs mainly due to impact of 2023/24 pay award being higher than budgeted.

**Premises Related Expenditure**

Decrease in recharge of Salthill Depot due to a reduction of costs as detailed under SDEPO.

**Oncosts Recovered**

Increase in oncosts to be recovered is mainly due to forecast inflationary cost increases.

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

- 5.47 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.

|                   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|-------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| Transfer Payments | 2,060                     | 0  |         |  |                                      |                  |         | 2,060                           |
| Support Services  | 2,030                     | 0  |         |  |                                      | 40               |         | 2,070                           |
| Total Expenditure | 4,090                     | 0  | 0       | 0  | 0                                    | 40               | 0       | 4,130                           |
| Net Expenditure   | 4,090                     | 0  | 0       | 0  | 0                                    | 40               | 0       | 4,130                           |

## 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          | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|--------------------------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| ARTDV: Art Development               | 40,390                    | 1,020                                      |         | 370  |                                      | -570             |         | 41,210                          |
| BUSSH: Bus Shelters                  | 20,910                    | 510  |         |  |                                      | 420              |         | 21,840                          |
| CARVN: Caravan Site                  | -9,520                    | -380                                       |         |  |                                      |                  |         | -9,900                          |
| CCTEL: Closed Circuit Television     | 174,090                   | 6,580                                      |         | 3,140                                      | 1,910                                | -8,780           |         | 176,940                         |
| COMMD: Community Services Department | 0                         | 40,980                                     | -5,410  | -2,020                                     | 5,790                                | -39,340          | 2,580   | 2,580                           |
| CPADM: Car Parks                     | -132,770                  | -13,820                                    |         | -9,240                                     | 24,150                               | 12,850           | 17,560  | -101,270                        |
| CPVEH: Car Park Vehicles             | 0                         | 350  |         | 550  | -460                                 | 2,310            | -2,750  | 0                               |
| CRIME: Crime and Disorder            | 65,980                    | 900  |         |  | -11,840                              | 6,390            |         | 61,430                          |
| CULTG: Culture Grants                | 5,310                     | 0  |         |  |                                      | -330             |         | 4,980                           |
| CULVT: Culverts & Water Courses      | 29,140                    | 400  |         |  |                                      | -1,570           |         | 27,970                          |

| Cost Centre and Description               | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| DRAIN: Private Drains                     | 2,930                     | -30  |         |  |                                      | 380              |         | 3,280                           |
| EALLW: Edisford All Weather Pitch         | 73,790                    | -940                                       |         | -4,590                                     | 3,210                                | 7,510            | 6,290   | 85,270                          |
| EDPIC: Edisford Picnic Area               | -8,820                    | -440                                       |         | 3,420                                      | -140                                 | 270              |         | -5,710                          |
| EVEHA: Works Administration Vehicles      | 0                         | 1,500                                      |         | 830  | 550                                  | 11,140           | -14,020 | 0                               |
| EXREF: Exercise Referral Scheme           | 107,080                   | 1,960                                      |         | 1,410                                      | 250                                  | -1,780           |         | 108,920                         |
| GMVEH: Grounds Maintenance Vehicles       | 0                         | 5,110                                      |         | 2,470                                      | -6,590                               | 31,430           | -28,640 | 3,780                           |
| GRSRC: Grants & Subscriptions - Community | 1,140                     | 20   |         |  |                                      | -760             |         | 400                             |
| HWREP: Highway Repairs                    | 9,100                     | 30   |         |  |                                      | -4,340           |         | 4,790                           |
| LDEPO: Longridge Depot                    | 450                       | 450  |         | -2,250                                     | 220                                  | 880              | 250     | 0                               |
| LITTR: Litter Bins                        | 28,050                    | 360  |         |  |                                      | -3,240           |         | 25,170                          |
| MCAFE: Museum Cafe                        | 54,150                    | -170                                       |         | -10  | -5,920                               | -15,880          | 570     | 32,740                          |
| MUSEM: Castle Museum                      | 276,840                   | 8,920                                      |         | -26,560                                    | -2,080                               | 21,290           | 11,680  | 290,090                         |

| Cost Centre and Description                     | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| PAPER: Waste Paper and Card Collection          | 280,250                   | 9,920                                      |         | 3,690                                      | 1,250                                | -4,300           |         | 290,810                         |
| PCADM: Public Conveniences                      | 227,530                   | 6,480                                      |         | -3,030                                     | 12,460                               | 4,390            | 11,930  | 259,760                         |
| PKADM: Grounds Maintenance                      | 0                         | 21,110                                     |         | 10,230                                     | 17,520                               | -48,860          |         | 0                               |
| PLANT: Plant                                    | 0                         | 1,280                                      |         | -3,690                                     | -350                                 | -20              | 2,780   | 0                               |
| PLATG: Platform Gallery and Visitor Information | 194,490                   | 5,040                                      | -2,080  | -5,320                                     | 3,360                                | 10,220           | 170     | 205,880                         |
| RCOLL: Refuse Collection                        | 1,892,600                 | 69,750                                     |         | 28,160                                     | 2,830                                | -45,610          | -43,710 | 1,904,020                       |
| RCVEH: Refuse and Paper Collection Vehicles     | 0                         | 27,240                                     |         | -53,760                                    | -11,570                              | 16,820           | 21,270  | 0                               |
| RECUL: Recreation Grants                        | 35,680                    | 0  |         |  |                                      | -720             |         | 34,960                          |
| RIVBK: Riverbank Protection                     | 5,010                     | 60   |         |  |                                      |                  |         | 5,070                           |
| ROEBN: Roefield Barn                            | -150                      | -10  |         | 260  |                                      | 1,640            |         | 1,740                           |
| RPOOL: Ribblesdale Pool                         | 846,580                   | 27,730                                     | -1,110  | -23,710                                    | -256,140                             | 360              | -12,660 | 581,050                         |
| RVPRK: Ribble Valley Parks                      | 771,610                   | 24,080                                     |         | -13,330                                    | -31,450                              | 1,960            | 49,950  | 802,820                         |



| Cost Centre and Description      | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital | DRAFT Original Estimate 2024/25 |
|----------------------------------|---------------------------|--|---------|--|--------------------------------------|------------------|---------|---------------------------------|
| SDEPO: Salthill Depot            | 0                         | 6,060                                      |         | -25,360                                    | 2,780                                | 16,910           | -390    | 0                               |
| SEATS: Roadside Seats            | 6,980                     | 120  |         |  |                                      | 220              |         | 7,320                           |
| SIGNS: Street Nameplates & Signs | 25,350                    | -80  |         |  |                                      | 3,790            |         | 29,060                          |
| SPODV: Sports Development        | 91,770                    | 620  |         | 240  | -2,010                               | 4,210            |         | 94,830                          |
| SPOGR: Sports Grants             | 6,520                     | 10   |         |  |                                      | -160             |         | 6,370                           |
| STCLE: Street Cleansing          | 514,650                   | 17,850                                     |         | 8,170                                      | -106,790                             | 2,550            |         | 436,430                         |
| TAFUT: Together an Active Future | 0                         | 1,470                                      |         | 820  | -3,600                               | 1,310            |         | 0                               |
| TFRST: Waste Transfer Station    | 124,550                   | 3,900                                      |         | 1,020                                      | 7,890                                | -10,310          |         | 127,050                         |
| TRREF: Trade Refuse              | -21,900                   | -9,620                                     |         |  |                                      | 9,450            |         | -22,070                         |
| TWOWR: Two Way Radio             | 0                         | 120  |         | 70   |                                      | -190             |         | 0                               |
| VEHCL: Vehicle Workshop          | 0                         | 3,720                                      |         | 1,880                                      | -3,880                               | -1,720           |         | 0                               |
| WKSAD: Works Administration      | 0                         | 9,330                                      |         | 4,850                                      | -12,340                              | -1,840           |         | 0                               |

| Cost Centre and Description                      | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings       | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|--|---------------------------|--|---------------|--|--------------------------------------|------------------|---------------|---------------------------------|
| XMASL: Xmas Lights & RV in Bloom                 | 4,090                     | 0  |               |  |                                      | 40               |               | 4,130                           |
| <b>Grand Total</b>                               | <b>5,743,850</b>          | <b>279,490</b>                             | <b>-8,600</b> | <b>-101,290</b>                            | <b>-370,990</b>                      | <b>-21,580</b>   | <b>22,860</b> | <b>5,543,740</b>                |
| <b>Associated Movement in Earmarked Reserves</b> | -124,900                  | -3,420                                     | 0             | -1,980                                     | 92,100                               | 0                | 0             | -38,200                         |
| <b>Net After Earmarked Reserves</b>              | <b>5,618,950</b>          | <b>276,070</b>                             | <b>-8,600</b> | <b>-103,270</b>                            | <b>-278,890</b>                      | <b>-21,580</b>   | <b>22,860</b> | <b>5,505,540</b>                |

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

|   | Original Estimate 2023/24 | Inflation at 4% for Pay, Prices and Income | Savings       | Variation to Standard Budgeted Inflation % | Unavoidable Changes to Service Costs | Support Services | Capital       | DRAFT Original Estimate 2024/25 |
|---|---------------------------|--|---------------|--|--------------------------------------|------------------|---------------|---------------------------------|
| Employee Related Expenditure              | 3,516,990                 | 140,720                                    |               | 80,330                                     | 40,000                               |                  |               | 3,778,040                       |
| Premises Related Expenditure              | 2,293,060                 | 77,120                                     |               | -124,360                                   | -279,240                             | -27,540          |               | 1,939,040                       |
| Transport Related Expenditure             | 2,325,120                 | 92,590                                     | -4,960        | -52,240                                    | -23,980                              | -108,230         |               | 2,228,300                       |
| Supplies & Services                       | 735,560                   | 29,430                                     | -3,640        | -3,630                                     | -23,370                              |                  |               | 734,350                         |
| Third Party Payments                      | 338,200                   | 13,520                                     |               | 3,140                                      | -3,600                               |                  |               | 351,260                         |
| Transfer Payments                         | 66,200                    | 0  |               |  |                                      |                  |               | 66,200                          |
| Support Services                          | 2,105,930                 | 0  |               |  |                                      | 124,250          |               | 2,230,180                       |
| Depreciation and Impairment               | 834,770                   | 0  |               |  |                                      |                  | 22,860        | 857,630                         |
| <b>Total Expenditure</b>                  | <b>12,215,830</b>         | <b>353,380</b>                             | <b>-8,600</b> | <b>-96,760</b>                             | <b>-290,190</b>                      | <b>-11,520</b>   | <b>22,860</b> | <b>12,185,000</b>               |
| Other Grants and Contributions            | -130,560                  | 0  |               | -120                                       | -67,440                              |                  |               | -198,120                        |
| Customer & Client Receipts                | -1,846,960                | -73,890                                    |               | -4,270                                     |                                      |                  |               | -1,925,120                      |
| Departmental Recharges                    | -1,284,170                | 0  |               | -140                                       |                                      | -60,460          |               | -1,344,770                      |
| Oncosts Recovered                         | -1,183,950                | 0  |               |  | -13,360                              |                  |               | -1,197,310                      |
| Miscellaneous Recharges                   | -2,026,340                | 0  |               |  |                                      | 50,400           |               | -1,975,940                      |
| <b>Total Income</b>                       | <b>-6,471,980</b>         | <b>-73,890</b>                             | <b>0</b>      | <b>-4,530</b>                              | <b>-80,800</b>                       | <b>-10,060</b>   | <b>0</b>      | <b>-6,641,260</b>               |
| <b>Net Expenditure</b>                    | <b>5,743,850</b>          | <b>279,490</b>                             | <b>-8,600</b> | <b>-101,290</b>                            | <b>-370,990</b>                      | <b>-21,580</b>   | <b>22,860</b> | <b>5,543,740</b>                |
| Associated Movement in Earmarked Reserves | -124,900                  | -3,420                                     |               | -1,980                                     | 92,100                               |                  |               | -38,200                         |
| <b>Net After Earmarked Reserves</b>       | <b>5,618,950</b>          | <b>276,070</b>                             | <b>-8,600</b> | <b>-103,270</b>                            | <b>-278,890</b>                      | <b>-21,580</b>   | <b>22,860</b> | <b>5,505,540</b>                |

## 7 EARMARKED RESERVES

- 7.1 In the Original Estimate for 2023/24 this committee planned to take £124,900 from earmarked reserves to support its expenditure in future years. Looking forward to 2024/25, the proposal included in the estimates is that this committee take £38,200 from earmarked reserves.
- 7.2 The table below provides a summary of the DRAFT Original Estimate for 2024/25 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<br/>Original<br/>Estimate<br/>2024/25</b> | <b>Reason for Movement on Earmarked Reserve</b>   |
|---|--|---|
| <b>Committee Net Cost of Services</b>                                       | <b>5,543,740</b>                                   |   |
| COBAL/H239: Crime & Disorder Reserve  | -4,910   | Monies set aside from previous years underspends, to be used to fund future years expenditure.  |
| COBAL/H282: Exercise Referral Reserve                                       | -26,500  | 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                                       | -6,790   | 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. |
| <b>Committee Net Cost of Services after Movements on Earmarked Reserves</b> | <b>5,505,540</b>                                   |   |

## 8 KEY VARIATIONS

- 8.1 Within the proposed Original Estimate 2024/25 there are a number of substantial movements, and the main ones are summarised in the table below.

| Description  | Movement from Original Estimate 2023/24 to DRAFT Original Estimate 2024/25 |
|--|--|
| <b><u>VARIOUS: Standard Inflation</u></b><br>The impact of inflation applied to the budget forecast at 4% for pay, other costs and income.   | 279,490  |
| <b><u>STCLE: Street Cleansing</u></b><br>Additional funding received from Lancashire County Council to support public realm work carried out on their behalf for weed spraying and leaf clearance.   | -67,440  |
| <b><u>RCVEH: Refuse Collection Vehicles</u></b><br>Decrease to estimated diesel costs to reflect an update to a reduction in the forecast price £62,500 and usage £11,970.   | -74,470  |
| <b><u>RPOOL: Ribblesdale Pool</u></b><br>Decreased estimated expenditure on utilities including a forecast decrease in electricity expenditure £43,390 as the increase in the price of electricity is lower than allowed for in the original budget.<br><br>Decrease in gas expenditure is forecast at the pool £286,760. At the time when the 2023/24 budget was being prepared energy prices were volatile due to world affairs, the average unit price assumed at Original Estimate 2023/24 was £0.2616. However, we are now assuming the unit price to be £0.1216.<br><br>There has also been a reduction in gas usage; 1,629,715 kWh were assumed to be used in the Original Estimate for 2023/24 compared to 1,288,060 kWh at 2024/25. This reduction is due to operational adjustments including the Pool Hall ventilation system being turned down out of hours and adjustments made to the day-time air temperatures. | -330,150   |

## 9 CONCLUSION

- 9.1 The difference between the Proposed Original Estimate 2024/25 and Original Estimate 2023/24 is a decrease in net expenditure of £113,410 after allowing for transfers to and from earmarked reserves.

9.2 It is anticipated that there will be some substantial reductions on utility budgets for this committee across most services next year. These include gas, electric, diesel and water costs. World prices remain very volatile and the spend in these areas will need to be kept under review and a further assesment made before the final budgets for 2024/25 are agreed.

## 10 RISK ASSESSMENT

10.1 The approval of this report may have the following implications

- Resources: The total movement from the Original Estimate 2023/24 to the Original Estimate 2024/25 is a decrease of £200,110, or £113,410 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 2024/25 and submit this to the Special Policy and Finance Committee.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES  
AND DEPUTY CHIEF EXECUTIVE

CM2-24/HS/AC  
3 January 2023

For further background information please ask for Helen Seedall

BACKGROUND PAPERS - None