

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

DECISION

meeting date: 19 JANUARY 2021  
title: REVISED REVENUE BUDGET 2020/21  
submitted by: DIRECTOR OF RESOURCES  
principal author: VALERIE TAYLOR

## 1. PURPOSE

- 1.1. To agree a revised revenue budget for 2020/21 for this committee.

## 2. BACKGROUND

- 2.1. The original estimate for this current financial year was set in March 2020.
- 2.2. As members will be aware, there can be numerous variations to the budget that come to our attention as the year progresses, particularly through the budget monitoring process.
- 2.3. At this time of year we revise the estimates for the current financial year in order to predict the likely outturn. In essence the Revised Estimate is the council's latest forecast for the outturn on the current financial year's budget. This also assists us in preparing the original estimate for the coming financial year.
- 2.4. The budget this year has been particularly impacted by the Covid-19 pandemic. The pandemic has also brought about wider pressures on service resources to the extent that there has been a lighter touch review of the budgets this year, and the reporting this year is at a higher level than that usually provided.
- 2.5. Any impacts on fees and charges due to Covid-19 will be included within this committee's estimates. This also includes the estimated part funding towards these losses from the government towards such losses. Other Covid-19 response costs have been included under Policy and Finance committee as corporate emergency response costs.

## 3. REVISING THE ORIGINAL ESTIMATE

- 3.1. Since the budget was originally set we now have the benefit of information from the outturn position for 2019/20 and the variances that were experienced in that financial year. Furthermore, as we have been monitoring our budgets during the year we can also use this information to inform the revised budget process.
- 3.2. The original budget for 2020/21 included provision for pay increases at 3% and price increases at 2%.
- 3.3. Whilst our committee income and expenditure may increase or decrease at the revised estimate, items such as our budgeted core government funding and our council tax precept remain fixed. As a result, any compensating movement is within our earmarked reserves and general fund balances.
- 3.4. In addition to the use of data on past performance there have been discussions with budget holders and heads of service on past service provision and future plans. However, as previously highlighted, there has been a lighter touch review of the budgets this year due to Covid-19.
- 3.5. Furthermore, decisions and actions required as a result of committee meetings are incorporated in to the budget setting process, whilst financial implications would likely have already been identified as part of any committee decision.

3.6. As part of the setting of the revised estimate, this report is now presented to committee to seek comment and approval. Once approved by this committee, the revised estimate will be reported to Special Policy and Finance Committee.

3.7. The proposed revised estimate for this committee is now presented in the following section. There are also details of the current actual position as at the end of November against the profiled Original Estimate and alongside the proposed Revised Estimate at Annex 1.

#### 4. PROPOSED REVISED REVENUE BUDGET 2020/21

4.1. A comparison between the original and revised budgets for each cost centre is shown below, together with the associated movements in earmarked reserves.

Cost Centre and Description	Original Estimate 2020/21	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2020/21
CEXEC: Chief Executives Department	16,500	-79,640	-3,170	66,310	0	0
CIARA: Storm Ciara Response	0	4,500	-2,500	0	0	2,000
CIVCF: Civic Functions	60,520	-20,550	0	710	0	40,680
CIVST: Civic Suite	0	-3,540	0	1,200	2,340	0
CLOFF: Council Offices	0	17,530	960	-36,450	17,960	0
CLTAX: Council Tax	368,430	3,180	16,410	7,410	0	395,430
COMPR: Computer Services	0	29,490	0	-27,320	-2,170	0
CORPM: Corporate Management	344,540	0	0	11,730	0	356,270
COSDM: Cost of Democracy	504,140	-22,540	0	1,620	0	483,220
CSERV: Corporate Services	167,810	-15,240	0	4,600	0	157,170
ELADM: Election Administration	31,200	0	0	890	0	32,090
ELECT: Register of Electors	107,110	-15,710	0	1,740	0	93,140
EMERG: Community Safety	63,710	0	0	2,700	0	66,410
ERNET: Emergency Radio Network	0	850	-550	0	0	300
ESTAT: Estates	66,570	6,800	-1,000	1,770	-20,520	53,620

Cost Centre and Description	Original Estimate 2020/21	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2020/21
FGSUB: Grants & Subscriptions - Policy and Finance	168,030	-7,550	0	260	0	160,740
FMISC: Policy & Finance Miscellaneous	78,340	59,690	-9,410	1,390	-21,700	108,310
FREED: Freedom of the Borough	7,500	-7,500	0	0	0	0
LANDC: Land Charges	11,830	0	-20,270	3,010	0	-5,430
LICSE: Licensing	33,210	-2,690	8,580	7,590	0	46,690
LUNCH: Luncheon Clubs	15,930	0	0	120	0	16,050
NNDRC: National Non Domestic Rates	48,840	480	1,220	3,170	0	53,710
PARGR: Parish Council Grants	0	1,940	0	0	0	1,940
RESOR: Resources Department	0	-1,100	1,580	9,910	-10,390	0
SUPDF: Superannuation Deficiency Payments	101,000	-8,080	0	0	0	92,920
<b>Grand Total</b>	<b>2,195,210</b>	<b>-59,680</b>	<b>-8,150</b>	<b>62,360</b>	<b>-34,480</b>	<b>2,155,260</b>
<b>Associated Movements in Earmarked Reserves</b>						
FNBAL/H230 Election Reserve	30,000	0	0	0	0	30,000
FNBAL/H269 Revaluation of Assets Reserve	2,190	0	0	0	0	2,190
FNBAL/H294 Cyber Resilience Reserve	0	0	3,000	0	0	3,000
FNBAL/H302 Local Council Tax Support Reserve	0	-1,600	0	0	0	-1,600
FNBAL/H325 Vat Shelter Reserve	0	0	6,410	0	0	6,410
FNBALH328 Repairs and Maintenance Reserve	0	-27,950	0	0	0	-27,950
FNBAL/H335 Invest to Save Fund	0	0	5,510	0	0	5,510

Cost Centre and Description	Original Estimate 2020/21	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2020/21
FNBAL/H337 Equipment Reserve	0	-17,190	0	0	0	-17,190
FNBAL/H369 Pensions Triennial Revaluation Reserve	38,700	-38,700	0	0	0	0
FNBAL/H372 Parish Grants Reserve	0	-1,940	0	0	0	-1,940
FNBAL/H375 Flood Resilience Reserve	0	-2,000	0	0	0	-2,000
FNBAL/H376 Business Rates Growth Reserve	0	-29,750	0	0	0	-29,750
FNBAL/H377 Two Way Radio Reserve	0	-850	550	0	0	-300
<b>Net after Movements in Earmarked Reserves</b>	<b>2,266,100</b>	<b>-179,660</b>	<b>7,320</b>	<b>62,360</b>	<b>-34,480</b>	<b>2,121,640</b>

4.2. The difference between the revised and original estimate is a decrease in net expenditure of £39,950 or a decrease in net expenditure of £144,460 after allowing for movements on earmarked reserves.

## 5. EARMARKED RESERVES

5.1. In the Original Estimate for 2020/21 this committee planned to add £70,890 to earmarked reserves to support its expenditure in future years. In revising this committee's estimates, the proposal included here is that this committee take £33,620 from earmarked reserves.

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

	DRAFT Revised Estimate 2020/21	Reason for Movement on Earmarked Reserve
<b>Committee Net Cost of Services</b>	<b>2,155,260</b>	
FNBAL/H230 Election Fund	30,000	Reserve established from monies set aside on an annual basis to smooth out the costs of the local elections held once every four years.  This contribution represents the annual contribution to the reserve for the financial year 2020/21.

	<b>DRAFT Revised Estimate 2020/21</b>	<b>Reason for Movement on Earmarked Reserve</b>
FNBAL/H269 Revaluation Reserve	2,190	Reserve established from monies set aside on an annual basis to smooth out the cost of the full revaluation of the council's assets carried out once every five years.  This contribution represents the annual contribution to the reserve for the financial year 2020/21.
FNBAL/H294 Cyber Resilience Reserve	3,000	The council successfully bid for cyber resilience grant funding from the Local Government Association during 2020/21.  Funds received have been set aside in this reserve and are forecast to be released next year when related training and consultancy expenditure is expected to take place.
FNBAL/H302 Local Council Tax Support Reserve	-1,600	In September 2019 Committee approved the release of £1,600 from this reserve to fund the year one revenue costs of an upgrade to the council's payment system (Civica Pay 3D Secure).  As the upgrade, which forms part of the Replacement PC's capital scheme, is expected to be completed this year the release from reserve has been brought into the revised estimate.
FNBAL/H325 VAT Shelter Reserve	6,410	Forecast VAT shelter income to be received in the current financial year from Onward Homes. To be transferred to the VAT shelter earmarked reserve.
FNBAL/H328 Repairs and Maintenance Reserve	-27,950	Release of funds set aside in this reserve in the 2018/19 financial year to pay for the painting of the council offices. An external company has been engaged to carry out the works, with the project being completed in stages to ensure continuing compliance with workplace social distancing.
FNBAL/H335 Invest to Save Fund	5,510	Reserve established to fund capital schemes that will generate recurring future savings as a result of the expenditure incurred. Additional income/savings generated are repaid back to the fund from completed capital projects up to the value of the original capital expenditure. Repayment to the fund this year for estimated additional rental income to be received as a result of the completed Queensway Garages capital scheme, the cost of which was originally funded from this reserve.

	<b>DRAFT Revised Estimate 2020/21</b>	<b>Reason for Movement on Earmarked Reserve</b>
FNBAL/H337 Equipment Reserve	-17,190	<p>Movement in reserve of £13.5k to part fund the year one software maintenance costs of Microsoft 365 as approved at P&amp;F Committee in November 2020 (£22,240 cost less £8,710 met from vacancy savings on ICT Apprenticeship position).</p> <p>The remaining movements are the release of funds set aside in previous years to meet the cost of purchases falling in the current year (£780 for final costs of the canteen refurb and £3k for equipment ordered but not received by the end of 2019/20).</p>
FNBAL/H372 Parish Grants Reserve	-1,940	Release of funds paid this financial year on approved parish grant schemes.
FNBAL/H375 Flood Resilience Reserve	-2,000	The balance of a grant received from central government for the response to the February 2020 floods that was remaining at the end of the 2019/20 financial year was set aside in this reserve to fund future residual costs. This release from reserve is to fund payments of community recovery grants that have been processed this financial year.
FNBAL/H376 Business Rates Growth Reserve	-29,750	<p>Movement in reserve of £13.6k to fund the implementation costs of Microsoft 365, as approved at P&amp;F Committee in November 2020.</p> <p>Release of £16.1k from reserve to part fund the increased cost of renewing the council's Microsoft licensing contract, as approved by Emergency Committee in June 2020 following options appraisal.</p>
FNBAL/H377 Two Way Radio Reserve	-300	Reserve established to set aside funds for the upkeep of the Lancashire Emergency Radio Network. The unspent balance of contributions received from various Lancashire Councils towards the upkeep of the Lancashire Emergency Radio Network that are set aside in this reserve have been released to meet current year net expenditure.
<b>Committee Net Cost of Services after Movements on Earmarked Reserves</b>	<b>2,121,640</b>	

## 6. KEY MOVEMENTS FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE

- 6.1. Within the proposed Revised Estimate there are a number of substantial movements, and these are summarised in the table below.

Description	Variance Original Estimate 2020/21 to DRAFT Revised Estimate 2020/21 £
<p><b><u>CEXEC: Chief Executive's Department</u></b> Council staffing budgets at original estimate assume an average vacancy saving of 4% across the authority on estimated costs. Actual vacancy savings within the Chief Executive's Department have exceeded those built into the budget, bringing about an underspend for the year. Following a full analysis at revised estimate of year to date expenditure and estimated recruitment timescales the budget estimates have been reduced by -£70k at revised estimate.</p> <p>The savings above have been partially offset by the engagement of an external pest control service to ensure continuation of the service during a period of staff shortages (£4k).</p>	-66,090
<p><b><u>CIVCF - Civic Functions</u></b> Reductions to various estimated costs within the Civic Functions cost centre have reduced the overall expenditure estimate for the current financial year by 20k. Mainly due to the cancellation of annual council (-£3.5k), reductions to employee estimated costs (-£4.5k), movement on estimated food and drink expenditure budgets (-£3.4k) and reduced expenditure on the Mayoral and Deputy Mayoral allowances (-£5.9k).</p>	-20,550
<p><b><u>CLOFF - Council Offices</u></b> Funds were set aside in an earmarked reserve at the end of the 2018/19 financial year for the cost of redecorating the council offices. As the project has now started budgets for the expenditure and movement in reserve have been established at revised estimate.</p>	27,950
<p><b><u>CLTAX: Council Tax</u></b> As a result of the coronavirus pandemic summonses are not currently being issued in respect of council tax arrears, reducing income received for the recovery of direct and indirect costs.</p> <p>In September, Central Government launched the Local Government income compensation scheme for lost income from sales, fees and charges as a result of COVID-19. A budget has been brought in as an estimate for the net amount claimable in respect of the above.</p>	81,790  -56,030
<p><b><u>COMPR: Computer Services</u></b> Funds received from the Local Government Association during the 2018/19 financial year to meet the cost of external consultancy support to undertake a review of the council's resilience and recovery arrangements are set aside in reserve. Due to service pressures the review is unlikely to take place in the current financial year and budgets that include provision for the cost of implementing recommendations that may arise as a result of the review have therefore been reduced at revised estimate.</p>	-6,690

Description	Variance Original Estimate 2020/21 to DRAFT Revised Estimate 2020/21 £
<p>Estimated annual software maintenance costs have been increased, mainly as a result of the implementation of Microsoft 365 which has brought about an additional annual cost of £22k for backup and security software (approved at P&amp;F Committee in November 2020). The costs for the 2020/21 financial year are to be funded partly from savings in the post of ICT Apprentice and partly from the equipment earmarked reserve.</p>	19,910
<p>Consultancy costs for implementation of Microsoft 365 as approved by P&amp;F Committee in November 2020. To be fully funded from the Business Rates Growth Earmarked Reserve.</p>	13,630
<p><b><u>COSDM - Cost of Democracy</u></b>            Delayed implementation of the modgov system, which is expected to be live early in 2021, has reduced annual software maintenance estimated costs for the current year.</p> <p>The annual estimated cost of members allowances has been revised down following review at revised estimate (-£5k), conference expenses are now expected to be minimal as conferences are cancelled as a result of COVID-19 (-£3k) and the budget for committee meeting expenses has been reduced as meetings under social distancing rules are being held online (-£3k).</p>	-7,090
<p><b><u>CSERV: Corporate Services</u></b>            The estimate for the cost of annual surveys this year has been reduced by -£7k following a delay to the issue of surveys including the biennial resident perception survey due to COVID-19.</p> <p>The estimated cost of producing the Ribble Valley News publication has reduced by -£5k this year following cancellation of the spring edition as a result of the pandemic and there are also estimated savings of around -£3k within the promotional activities budget.</p>	-7,430
<p><b><u>ELECT: Register of Electors</u></b>            It has not been necessary to employ staff this year to carry out the annual canvass because contact has been initiated over the telephone in order to comply with COVID-19 social distancing rules.</p> <p>The Cabinet Office have introduced changes to the annual canvass process from this financial year. Household property data is now securely matched with central government information prior to the posting of Household Enquiry Forms. Where data agrees it is not necessary to post reminders and this has reduced estimated postage and printing costs at revised estimate.</p>	-7,890
<p><b><u>FGSUB: Grants and Subscriptions</u></b>            The budget for estimated concurrent function grant expenditures for the year has been reduced down to £25k following the reimbursement of actual grant claims of £22.9k which are lower than that allowed for within the budget provision.</p>	-7,550

Description	Variance Original Estimate 2020/21 to DRAFT Revised Estimate 2020/21 £
<p><b><u>FREED: Freedom of the Borough march</u></b>            The regimental freedom parade which was due to take place in April 2020 was cancelled as a result of the pandemic and the budget has now been moved to the 2021/22 financial year.</p>	-7,500
<p><b><u>FMISC: Finance Miscellaneous</u></b>            Increase to the external audit fee budgets following a revision to fee structures as a result of additional work undertaken (Accounts and Audit Committee November 2020).</p> <p>The value of VAT shelter income to be received in the current financial year from Onward Homes has been forecast and a budget brought in. This will be transferred to the VAT shelter earmarked reserve at the end of the financial year.</p> <p>A lump sum payment in advance of the council's monthly pension liability was expected to be made to Lancashire County Council in April 2020 – rather than monthly payments. Cashflows were reviewed in March following the economic shock resulting from COVID-19 and the decision was made to pay the council's liability on a monthly basis without the advanced payment. A movement to the pensions triennial revaluation reserve for potential savings brought about as a result of the advance payment will no longer be taking place.</p>	21,990  -6,410  38,700
<p><b><u>LICSE: Licensing</u></b>            Income receipts from licensing fees have reduced this year as a result of the economic impact of COVID-19, mainly within the events (£4k) and taxi licensing income streams (£10k).</p> <p>In September, Central Government launched the Local Government income compensation scheme for lost income from sales, fees and charges as a result of COVID-19. A budget has been brought in as an estimate for the net amount claimable in respect of the licensing income stream for the year.</p>	14,310  -7,020
<p><b><u>LANDC: Land Charges</u></b>            Income estimates for land charges have been increased this year following a request from an organisation in November to undertake bulk searches on a number of properties within the Borough, generating income above that estimated within the base budget.</p>	-20,270
<p><b><u>RESOR: Resources Department</u></b>            Following a full review of current year costs at revised estimate, vacancy savings for the year within the Resources Department are expected to be lower than that built into the budget at original estimate, resulting in an increase to estimated employee costs.</p>	6,860
<p><b><u>SUPDF: Superannuation deficiency payments</u></b>            The annual estimated cost of the superannuation scheme deficiency payments has been revised down following a full review of payments to date.</p>	-8,080

Description	Variance Original Estimate 2020/21 to DRAFT Revised Estimate 2020/21 £
<p><b><u>VARIOUS: Travel and subsistence expenses</u></b>            There have been lower travel and subsistence expenses claims this year than allowed for within committee budgets, likely as a result of employee vacancies and compliance with COVID-19 social distancing rules. Chief Executives Department -£6k, Resources Department -£4k, Cost of Democracy -£4k.</p>	-14,340
<p><b><u>VARIOUS: Enterprise Agreements</u></b>            The council's three-year agreement for Microsoft licensing products ended this year and a tendering exercise was carried out for the renewal.</p> <p>Options were submitted to Emergency Committee in June 2020 and a new 3-year contract option was approved which increased costs within P&amp;F Committee by £19k for the 2020/21 financial year. The net impact of year one costs on the revised estimate is largely offset via funding of £16k out of the Business Rates Growth earmarked reserve.</p>	19,030
<p><b><u>Support Service Costs</u></b>            There is a net increase in inter-departmental costs to this committee following changes to various departmental cost allocations</p>	62,360
<p><b><u>Movement in capital (depreciation charges)</u></b>            There is a net reduction in the estimated capital charge for the 2020/21 financial year.</p>	-34,480

## 7 COVID-19 EMERGENCY RESPONSE COSTS

- 7.1 Grant received from the government for lost income under the Sales, Fees and Charges Lost Income compensation scheme has been included within committee estimates.
- 7.2 The Secretary of State for MHCLG, Robert Jenrick announced various tranches of un-ringfenced emergency funding for local authorities for Covid related spending pressures. As previously reported to this committee. In addition there have been numerous other funding streams for specific purposes, and also to support administration cost around grant support schemes.
- 7.3 As this emergency response sits outside the usual services for this committee, this emergency response cost and other resources have not been considered as part of this budget setting report.
- 7.4 As members will appreciate the position around this spend and the grant support received is one that is constantly, and rapidly evolving and the outturn position is likely to be quite different from any budget that could be set, and impossible to forecast, rendering it meaningless.
- 7.5 However, as an update for members at this point in time, the following grant support has been received to date, and not included under any other committee budget reports:

Grant	£
Residual Covid-19 Support Grant: Tranche 1 <i>Received in 2019/20 – balance in earmarked reserves</i>	-3,835
Covid-19 Support Grant: Tranche 2	-602,234

Grant	£
Covid-19 Support Grant: Tranche 3	-77,185
Covid-19 Support Grant: Tranche 4	-100,000
S31 Grant retail Hospitality and Leisure Grants and Small Business Grants – Admin Support Grant	-130,000
S31 Local Authority Discretionary Grants Fund – Admin Support Grant	-58,500
Local Authority Compliance and Enforcement	-21,956
Self-Isolation Payments Admin Funding	-23,199
S31 Grant Business Rates Discount Scheme Admin Grant	-11,700
S31 Council Tax Hardship Funding	-222,053
S31 Council Tax Hardship Funding Admin Grant	-7,210
Prevention of Rough Sleeping Grant	-1,650
Next Steps Accommodation Programme Grant (Rough Sleeping)	-5,690
Local Authority Test and Trace Service Support Grant <i>Day to day Health Protection Capacity</i>	-72,860
Local Authority Test and Trace Service Support Grant <i>Support Preventive and Responsive Approach</i>	-22,074
Local Authority Test and Trace Service Support Grant <i>Food and Essential Supplies</i>	-42,112
Contain Outbreak Management Fund (COMF) funding	-669,768
<b>Known Funding to Date</b>	<b>-2,072,026</b>

- 7.6 The above grants are those received to date and further funding is very likely to be received. Against this income there is obviously associated spend, and again, this is not recorded against committees, but separately together with the grant income shown above.
- 7.7 Much of the grant listed will be matched against costs incurred. Whilst the net position at the end of the year may not net to nil due to spend timing differences and overlap in to the next financial year, we will ensure that any additional costs in respect of our Covid-19 response is recorded against our grant support in order to help ensure all costs are funded.
- 7.8 Our closing position for the year on this spend will be fully reported to members at the end of the year, and updates will be provided at intervening meetings.
- 7.9 Please note that the above funding is towards our Covid-19 response costs and does not include grants received and paid out to businesses as financial support. Such grants are income and expenditure accounted for separately under agency arrangements with the government.
- 8 CONCLUSION
- 8.1 The difference between the revised and original estimate is a decrease in net expenditure of £144,460 after allowing for transfers to and from earmarked reserve.
- 8.2 This position excludes the grants and costs reported at section 7.

## 9 RISK ASSESSMENT

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

- Resources: approval of the revised estimate would see a decrease in net expenditure of £39,950 or £144,460 after movements on earmarked reserves.
- Technical, Environmental and Legal: none identified
- Political: none identified
- Reputation: sound financial planning safeguards the reputation of the Council
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

## 10 RECOMMENDED THAT COMMITTEE

### 10.1 Agree the revenue revised estimate for 2020/21.

SENIOR ACCOUNTANT

PF7-21/VT/AC

DIRECTOR OF RESOURCES

**ACTUAL TO DATE WITH ORIGINAL ESTIMATE AND PROPOSED REVISED ESTIMATE**

**ANNEX 1**

<b>Cost Centre</b>	<b>Description</b>	<b>Original Estimate to End</b>	<b>Actual and Commitments</b>	<b>Full Year Original Estimate</b>	<b>Proposed Revised Estimate</b>
CEXEC	Chief Executives Department	772,020	691,100	16,500	0
CIARA	Storm Ciara Response	0	4,500	0	2,000
CIVCF	Civic Functions	36,110	16,370	60,520	40,680
CIVST	Civic Suite	23,340	22,180	0	0
CLOFF	Council Offices	144,930	164,980	0	0
CLTAX	Council Tax	58,000	47,220	368,430	395,430
COMPR	Computer Services	68,590	107,960	0	0
CORPM	Corporate Management	0	0	344,540	356,270
COSDM	Cost of Democracy	204,390	187,010	504,140	483,220
CSERV	Corporate Services	22,640	8,980	167,810	157,170
ELADM	Election Administration	0	0	31,200	32,090
ELECT	Register of Electors	61,090	36,310	107,110	93,140
EMERG	Community Safety	5,600	2,980	63,710	66,410
ERNET	Emergency Radio Network	-660	300	0	300
ESTAT	Estates	-25,800	-19,320	66,570	53,620
FGSUB	Grants & Subscriptions - Policy & Finance	101,970	136,510	168,030	160,740
FMISC	Policy & Finance Miscellaneous	20,140	38,420	78,340	108,310
FREED	Freedom of the Borough	7,500	0	7,500	0
LANDC	Land Charges	-37,540	-60,120	11,830	-5,430
LICSE	Licensing	-66,480	-60,800	33,210	46,690
LUNCH	Luncheon Clubs	13,700	0	15,930	16,050
NNDRC	National Non-Domestic Rates	8,420	-24,990	48,840	53,710

Cost Centre	Description	Original Estimate to End	Actual and Commitments	Full Year Original Estimate	Proposed Revised Estimate
PARGR	Parish Grants	0	1,940	0	1,940
RESOR	Resources Department	1,418,460	1,382,890	0	0
SUPDF	Superannuation Deficiency Payments	65,410	54,590	101,000	92,920
<b>Committee Subtotal</b>		<b>2,901,830</b>	<b>2,739,010</b>	<b>2,195,210</b>	<b>2,155,260</b>
<b>Earmarked Reserves</b>					
<b>FNBAL/H230</b>	Election Fund	0	0	30,000	30,000
<b>FNBAL/H269</b>	Revaluation Reserve	0	0	2,190	2,190
<b>FNBAL/H294</b>	Cyber Resilience Reserve	0	3,000	0	3,000
<b>FNBAL/H302</b>	Local Council Tax Support Reserve	0	0	0	-1,600
<b>FNBAL/H325</b>	VAT Shelter Reserve	0	0	0	6,410
<b>FNBAL/H328</b>	Repairs and Maintenance Reserve	0	-27,950	0	-27,950
<b>FNBAL/H335</b>	Invest to Save Fund	0	5,510	0	5,510
<b>FNBAL/H337</b>	Equipment Reserve	0	-17,190	0	-17,190
<b>FNBAL/H369</b>	Pensions Triennial Revaluation Reserve	0	0	38,700	0
<b>FNBAL/H372</b>	Parish Grants Reserve	0	-1,940	0	-1,940
<b>FNBAL/H375</b>	Flood Resilience Reserve	0	-2,000	0	-2,000
<b>FNBAL/H3766</b>	Business Rates Growth Reserve	0	-29,750	0	-29,750
<b>FNBAL/H377</b>	Two-Way Radio Reserve	0	-300	0	-300
<b>Subtotal Earmarked Reserves</b>		<b>0</b>	<b>-70,620</b>	<b>70,890</b>	<b>-33,620</b>
<b>Committee Total after Transfers to / from (-) Earmarked Reserves</b>		<b>2,901,830</b>	<b>2,668,390</b>	<b>2,266,100</b>	<b>2,121,640</b>