

Subject:	2015/16 Corporate Priorities, Budget, Council Tax and The Medium Term Financial Strategy		Status:	For Publication	
Report to:	Council		Date:	25 th February 2015	
Report of:	Head of Finance & Property Services		Portfolio Holder:	Portfolio Holder for Finance and Resources	
Key Decision:	<input checked="" type="checkbox"/>	Forward Plan	<input checked="" type="checkbox"/>	General Exception	<input type="checkbox"/>
				Special Urgency	<input type="checkbox"/>
Equality Impact Assessment:	Required:	Yes	Attached:	Yes	
Biodiversity Impact Assessment	Required:	Yes/No	Attached:	Yes/No	
Contact Officer:	Philip Seddon		Telephone:	01706 252465	
Email:	philseddon@rossendalebc.gov.uk				

1.	RECOMMENDATION(S)
1.1	<p>That Council reconfirms the following Corporate Priorities:</p> <ul style="list-style-type: none"> • Regenerating Rossendale: This priority focuses on regeneration in its broadest sense, so it means supporting communities that get on well together, attracting investment, promoting Rossendale, as well as working as an enabler to promote the physical regeneration of Rossendale. • Responsive Value for Money Services: This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people. • Clean Green Rossendale: This priority focuses on clean streets and town centres and well managed open spaces, whilst recognising that the Council has to work with communities and as a partner to deliver this ambition.
1.2	Council approves a net budget 2015/16 of £8,901,100 (before the use of reserves)
1.3	Council approves a 0% increase in Council Tax and that the Band D equivalent for 2015/16 remains at £253.40.
1.4	Council approves the technical resolution at Appendix 1
1.5	Council approves the changes to Fees and Charges as noted in Appendix 2

2. PURPOSE OF REPORT

2.1 The Purpose of the report is to enable Council to approve the Revenue Budget and level of Council Tax for 2015/16, together with implications for the Council's Medium Term Financial Strategy (MTFS).

3. CORPORATE PRIORITIES

- 3.1 The matters discussed in this report impact directly on the following corporate priorities:
- **Regenerating Rossendale:** This priority focuses on regeneration in its broadest sense, so it means supporting communities that get on well together, attracting investment, promoting Rossendale, as well as working as an enabler to promote the physical regeneration of Rossendale.
 - **Responsive Value for Money Services:** This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people.
 - **Clean Green Rossendale:** This priority focuses on clean streets and town centres and well managed open spaces, whilst recognising that the Council has to work with communities and as a partner to deliver this ambition.

The primary focus of the Council's budget setting is to support its Corporate priorities.

4. RISK ASSESSMENT IMPLICATIONS

- 4.1 As part of the final recommendations to Council Section 25 of the Local Government Act 2003 places a requirement on the Chief Financial Officer of each local authority (in Rossendale this is the Head of Financial Services) to advise councillors during the budget process on "the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves". This provision is designed to ensure that Member have information which will support responsible financial management over the longer term. The Section 25 report is included at Appendix 3
- 4.2 In setting the 2015/16 Budget Members should continue to plan and give due regard to the continuing financial challenges over the medium term.
- 4.3 Members should note that the budget proposals for 2015/16 put reliance on the use of Council reserves in order to produce a balanced budget. This reliance is set to increase over the medium term as the forecast deficit increases.
- 4.4 The Government confirmed on 4th February 2015 that it intended to set the Council Tax referendum threshold at 2.0%

5. BACKGROUND AND OPTIONS

- 5.1 For a number of years the Council has continued to reduce its net revenue expenditure in line with, initially its own efficiency agenda and more so of late: the impact of the Government's 2010 Comprehensive Spending Review, the 2013 Spending Review, the Chancellor's Autumn Statements and subsequent changes to Local Government Financing.
- 5.2 During 2014 one report has been presented to Cabinet regarding current assumptions in relation to 2015/16 and beyond, highlighting cost pressures and potential savings. The main development since last report have been:
- The announcement on 18th December 2014 of the provisional Local Government Settlement for 2015/16. This was later confirmed on 4th February and is

summarised below (para' 5.8).

- A greater understanding of retained NNDR
- The forecast 2014/15 in year Council Tax surplus and its impact on the 2015/16 tax base.
- Capita contract negotiations and the Council's options for the provision of services beyond September 2016.

5.3 Cost Pressures and Investment

Cost pressures and investments not included in our previous core budget are as follows:

Pressures	Value	Description
Rosendale Leisure Trust	£50,000	One year only bridge funding pending implementation of Vertical Playground
Regenerate Pennine Lancashire	£23,000 pa	Annual funding requirement
VAT Shelter	£100,000	Anticipated reduction in the final year of the VAT shelter arrangement with Green Vale Homes.
Cemetery Waste Water	£26,000	One year only investment with a 3 year payback to be reinvested into Capital resources

5.4 Savings

During 2014 a number of service efficiencies have and continue to be implemented. All departments within the Council have been reviewed and restructured. In total £611k of savings have been identified and removed from the budget. Paragraph 5.6 explains further.

5.5 **Net Revenue:** The impact on 2015/16 net revenue (costs less resources) together with future forecasts are as follows:

	2014-15 £000	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	2019-20 £000
Budget Estimates	8,905	8,702	9,224	9,392	9,565	9,731
Estimated Funding:						
Council Tax / Collection Fund	4,617	4,891	4,989	5,089	5,191	5,295
Council Tax Base Growth		-	16	32	48	65
RSG	2,049	1,361	1,066	833	652	510
NNDR	1,850	1,886	1,924	1,962	2,001	2,041
Homelessness Grant	-	83	-	-	-	-
Grant for 0% C Tax uplift 2011-15	137	136	-	-	-	-
Grant for 0% C Tax uplift 2013-14	55	55	-	-	-	-
Grant for 0% C Tax uplift 2014-15	55	55	-	-	-	-
Grant for 0% C Tax uplift 2015-16	-	54	54	-	-	-
Collection Fund Surplus - Council Tax	112	120	-	-	-	-
NNDR Retained	-	78	400	400	400	400
Resources	8,876	8,720	8,448	8,317	8,292	8,310
Surplus / (further savings required)	(29)	18	(776)	(1,075)	(1,273)	(1,421)
Potential cost pressures	0	(199)	(153)	(183)	(846)	(876)
Potential savings	-	-	614	1,084	1,424	1,454
Surplus / (further savings required)	(29)	(181)	(315)	(174)	(695)	(843)
Use of Reserves	29	181	315	174	695	843
Surplus / (further savings required)	(0)	(0)	0	(0)	0	0

NB

1. For 2016/17 onwards the reserves relate to Transitional Reserves. The above demonstrates an underlying and increasing revenue deficit which in the immediate periods is supported through the use of the Transitional Reserve but which in 2016/17, the increased deficit, is too great to be supported in full by this reserve. 2015/16 is £181.5k a change from the Cabinet report due to rounding.
2. Retained NNDR will in the first instance be credited to an earmarked reserve and released to the revenue budget as detailed above.

The potential future changes with regarded to cost pressures and possible savings are as follows:

Potential cost pressures	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000
DWP Admin Subsidy	0	30	60	90	120
Volume & Technical - Other	0	100	100	100	100
LCC Cost Share & Recycling Income	0	0	0	633	633
Rossendale Leisure Trust	50	0	0	0	0
Regenerate Pennine Lancashire	23	23	23	23	23
VAT Shelter	100	0	0	0	0
Cemetery Waste Water	26	0	0	0	0
	199	153	183	846	876

Possible savings	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	2019-20 £000
Taxi Licensing	0	262	262	262	262
New Homes Bonus	0	352	382	412	442
Local Business Rates (Renewable Energy)	0	0	267	457	457
Rental income (Renewable Energy)	0	0	113	233	233
Debt restructuring	0	0	60	60	60
	0	614	1,084	1,424	1,454

The key assumptions in the underlying future budget estimates are as follows:

- A general pay award of 1.0% in each year, plus associated employment costs and increments. In addition the compulsory one week's unpaid will cease on 31st March 2015 with an annual cost impact of £87k. No assumption has been made for the benefit of voluntary unpaid leave requests.
- 0% Council Tax rise for 2015/16
- Annual Council Tax increases of 2% beyond 2015/16 (being the current level of council tax increase, above which the Council would have to hold a referendum). The Tax base increasing by 0.33% per annum (equivalent to 64 Band D equivalent).
- A continued year on year reduction in the Revenue Support Grant element of the Funding Formula for 2016/17 to 2018/189 in line with Local Government Association forecasts. This equates to a reduction of 20% each year and by the 2019/20 forecast further reduces current resources by £851k. What is forecast to remain is equivalent to the initial 2013/14 Local Council Tax Support grant which is now part of core RSG funding (see para' 5.8). Some councils are forecasting that the RSG will disappear in its entirety over the medium term.
- A credit of c £78k for 2015/16 and £400k pa, thereafter, from the Council's share of Business rates due to, amongst other things, growth in business rateable values and a reduction in the level of provisions for revaluations and bad debts. The forecast surplus is after a 50% levy to central Government of c £400k. This could be avoided if we were able to find a "top-up" authority willing to form a partnership which maximises Business Rates retention. Any retained NNDR will in the first instance be credited to an earmarked reserve to support future revenue resources.
- An estimated increase, within the core budget resources, of £70k in each year during the 6 year term of the New Homes Bonus (NHB) funding within the re underlying budget. As noted above the 2016/17 surplus is estimated at £322k and more or less continues over the MTFS period. Any further surplus above the base budget figure to be taken to the Transitional Reserve as in previous years. Members should note that given the reductions in RSG some councils are increasingly transferring this resource into their core funding or using to support capital programmes.
- VAT shelter arrangements with Green Vale Homes end in 2015/16. The final is anticipated to be in line with the 2014/15 outturn but which is £100k pa below our core budget.
- The Homelessness Grant of £83k for 2015/16 is now an addition to the original 2 year

guarantee ending in 14/15. However, has been excluded for future years – no adjustment has been made to the cost base.

- A prudent view of income gains particularly in relation to 2015/16 core budget Planning and Taxis Licencing income as it is difficult to predict the future sustainability of this income. Any surplus as in previous years will be transferred to the Transitional Reserve.
- The impact of any scheme or changes in relation to Universal Credit has not been forecast. The current grant split is c. 20% Council Tax support and c. 80% Housing Benefits and has a current total value of £388k. That said we still await confirmation of the full Universal Credit timescales and its operational impact. During 2015/16 Rossendale will see a small scale implementation involving those claimants not in receipt of any form of housing or mortgage support.
- A neutral financial impact following the end of the current Capita contract October 2016. That said, should the Council choose to extend the contract for a further 3 years as per the Capita offer there would be a c. £1m additional saving to Council over the forecast period.
- Income from renewable energy will commence in 2016/17. The reliance on this new income stream cannot be under estimated. With a combined value of c. £700k this income is fundamental to bridging the forecast resources deficit.
- The conclusions of 2016 actuarial pension review will be similar to the 2013 review and therefore assumes no further annual increase beyond the current 4.1% pa.
- The current waste recycling and disposal cost share arrangements will cease as from March 2018. The combined loss of income to the Council being £660k pa.

Key Message:

It is clear that given the 2015/16 deficit and the widening gap over the longer term that Council needs to develop further plans, during 2015/16, to reduce its net cost base by at least £800k pa in order to avoid initial reliance on reserves and to deal with an increasing future resource deficit. Therefore, the Key messages for the medium term are as follows:

- 1. Council must begin to increase Council Tax after 2015/16 as per the MTFS (value c. £400k)***
- 2. Council must secure the wind farms income as per the MTFS (c. £690k)***
- 3. Council must secure financial savings post the September 2016 Capita contract end date (c. £400k)***
- 4. Council must seek a partner to avoid an annual NNDR levy (c. £400k)***

5.6 Changes in the base budget costs between 2014/15 and 2015/16 (before the cost pressures noted above) are as follows:

	£000s
2014/15 Base Budget	8,905
Employment costs	202
Contract inflation	82
Savings	(611)
Volume & Technical changes	124
2015/16 Base Budget	8,702

(i) The main changes in employment costs are the national pay award (£69k), ending non-compulsory unpaid leave (£88k) and pension costs (£42k).

(ii) The main savings changes are noted below:

	£000s
Staff and related costs	315
Fuel costs	81
ICT & e-Government	44
Property related	84
Other	87

(iii) The key changes in increased Volume & Technical costs is a reduction in the Housing Benefits grant (£55k) and moving the Homelessness Grant (£85k) to funding resources as per 5.5 above.

(iv) The budget book attached at appendix 4 includes all the cost pressures noted above for 2015/16 int 5.5

5.7 The level of Council Tax for 2015/16

The budget proposal is to retain Council Tax at its current level of £253.40, being the 6th consecutive year of a Council Tax freeze.

Other precepting authorities will announce their Council Tax changes as follows:

- Lancashire County Council – 12th February 2015
- Lancashire Fire & Rescue – 16th February 2015
- Lancashire Police & Crime Commissioner – February 2015
- Whitworth Town Council – 5th February 2015

The current Band D Council Tax for 2015/16 and the previous year is as follows:

		2014/15	2015/16	
Precepting Body	% Increase	Band D £	Band D £	% Share
Rossendale BC	0.00%	253.40	253.40	15.8%
Lancashire County Council	1.99%	1,107.74	1,129.78	70.3%
Combined Fire Authority	1.90%	63.65	64.86	4.0%
Police & Crime Commissioner	1.99%	155.96	159.06	9.9%
Total (Excl' Whitworth)	1.67%	1,580.75	1,607.10	
Whitworth Parish Council	0.00%	23.01	23.01	
Total Whitworth Parish	1.64%	1,603.76	1,630.11	

NB At the time of writing Lancashire CC have yet to formally confirm their Council Tax for 2015/16. The above is therefore taken for LCC's website announcement.

Council Tax Base

The Council tax base has increase by 5.9% to 19,303, due to amongst other things: previous over estimate in bad debts for Council Tax Support, empty properties and a reduction in banding appeals. This is partly reflected in the 2014/15 Council Tax surplus of £120k noted in 5.5 above. The average increase across Lancashire is 1.9%.

5.8 2015/16 Settlement and beyond

The provisional Settlement Funding Assessment for 2015/16 was announced on 18th December 2014 and later confirmed on 4th February 2015. The key messages arising from the settlement are:

- The overall settlement announcement was in line with our expectations (albeit c. £6k less than last year's announcement).
- On a like for like basis our core annual 2015/16 settlement will see a 16.6% reduction on 2014/15.
- The growth in and collection of business rates (as with Council Tax) now has a direct impact on the Council's financial resources.
- No indication was given of resources for beyond 2015/16.

Members will recall that in the 2013/14 settlement, £856k was identified within that years settlement only to reflect changes to Council Tax Benefit and the replacement of Local Council Tax support , split as follows:

- £514k within RSG
- £342k within NNDR

Future years settlement figures do not identify the above but is absorbed with the core funding. Given that the RSG forecast above in 2019/20 is only £510k, we can make the conclusion that by that date the underlying RSG has in fact disappeared.

5.9 Fees & Charges

The annual budget requires that any changes to the Council's fees and charges be approved by Members. The September 2014 retail price index indicated general inflation of 2.3%.

A full list of fees (including previous year comparisons) are included at Appendix 2

Following comments from Overview & Scrutiny and Cabinet the previous fees and charges proposals have now been changed as follows:

- Cemeteries: All fees capped at inflation (2.3%)
- Taxi licencing charges frozen pending a future review
- Event Licences: clarification of fees for commercial events only.

5.10 Member Allowances

As previously agreed by Members (Full Council 16th July 2014) there is no proposal to change current Member Allowances for 2015/16.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 Financial matters are dealt with above.

7. MONITORING OFFICER

7.1 No comments required for this report.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 The Equality Act 2010 requires the Council to have due regard in the exercising of its functions to three considerations. The need to:

- Eliminate discrimination. Harassment and victimisation and any other conduct that is prohibited by or under the Act.
- Advance equality of opportunity between people who share a relevant protected characteristic and people who do not share it.
- Foster good relations between people who share a relevant protected characteristic and those who do not share it.

The amount of regard that is "due" is set out in the Act and will depend on the circumstances of the case. Under the general equality duty there is a requirement to engage with people with protected characteristics and to have an adequate evidence base for Council decision-making.

The duty to inform, consult or involve requires that the council must involve communities and those directly affected at the most appropriate and proportionate level in 'routine functions, in addition to one-off decisions.' Further, under the duty of Best Value the Council is required to consult representatives of a wide range of local people; this should include local voluntary and community organisations and small businesses in such consultation.

8.2 Consultation carried out with:

- Cabinet and Management Team
- Public Consultation (web and public places)
- Members (annual budget briefing)
- Overview & Scrutiny Management (9th February)

9. CONCLUSION

9.1 The Council must remain focused on identifying and delivering further efficiencies and income in order to ensure annual balanced budgets over the medium term.

It must also ensure that all its budget resource allocations are to the core functions of the district Council and that the use of its resources has clear links to the Council's Corporate Priorities.

Background Papers	
Document	Place of Inspection
Previous update to the MTFs (Budget Reports Feb', July 2014)	Rossendale Borough Council website
Grants Report (July 2014)	Rossendale Borough Council website
Consultation response	Finance Department

Background Papers	
Document	Place of Inspection
Previous update to the MTFs (Budget Reports Feb', July 2014)	Rossendale Borough Council website
Grants Report (July 2014)	Rossendale Borough Council website
Consultation response	Finance Department

Appendix 1

Rossendale Borough Council

Council Meeting – 25th February 2015

Revenue Budget and Council Tax 2015-16

RECOMMENDATIONS

1 – Budget Requirement

1.1. Use of Earmarked Reserves:

Description	£000
Transitional Reserve	181.5
NNDR Reserve	78.0
Total	259.5

1.2. Increase in revenue budget resources as follows:

Description	£000
Rossendale Leisure Trust	50.0
Regenerate Pennine Lancashire	23.0
VAT Shelter final year reduction	100.0
Cemetery Waste Water investment	26.0
Total	199.0

- 1.3. That consequent upon resolutions 1.2, and the Head of Finance opinion on the robustness of the 2015-16 Estimates and the level of balances (Appendix 3), the Council's Budget for 2015-16, as amended, be approved in the sum of £8,901,100 (before the use of Transitional Reserves as per 1.1)

2 – 2015-16 Precepts / 2014-15 Collection Fund Surplus

- 2.1 That the receipt, or anticipated receipt, of the following precepts for 2015-16 be noted:

	£
Lancashire Police & Crime Commissioner (General Expenses)	3,070,319
Lancashire County Council (General Expenses)	21,808,030
Lancashire Combined Fire Authority (General Expenses)	1,251,986
Rossendale Borough Council (General Expenses)	4,891,380
Whitworth Parish Council (Special Expenses)	47,432

- 2.2 That amounts due in relation to collect fund Surplus 2014-15 are noted:

	£
Lancashire Police & Crime Commissioner	74,040
Lancashire County Council	525,850
Lancashire Combined Fire Authority	30,220
Rossendale Borough Council	120,021

3 Council Tax Base

- 3.1 That it is noted that by Scheme of Delegation, dated 12th November 2014, The Head of Financial Services in consultation with The Leader of the Council calculated the following amounts for the year 2015-16 for the whole area of the Borough 19,303 "D" Band equivalent units [in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and Article 3 of the Localism Act 2011 (Commencement No 1 and Transitional Provisions) Order 2011.]
- 3.2 For that part of the Council's area being Whitworth Parish, the amount of 2,061 "D" Band equivalent units, being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax for the year for dwellings in that part of its area to which the Special Items relate.

4 – Budget impact on Council Tax

4.1 That the following amounts be now calculated by the Council for the year 2014/15 in accordance with Section 32 to 36 of the Local Government and Finance Act 1992:

- (a) £8,901,100 being the amount calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year (before Transitional & NNDR Reserves).
- (b) £4,009,720 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates, Revenue Support Grant, Special Grants, increased by the amount of the sums which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (Council Tax Surplus) or reduced by the amount of the sums which the Council estimates will be transferred in the year from its General Fund to its Collection Fund in accordance with Section 97(4) of the Local Government Finance Act 1988) (Council Tax Deficit) together with the use of council reserves as agreed at 1.1.
- (c) **£120,021** being a transfer from the Collection Fund surplus to General Fund
- (d) **£253.40** being the amount at 4.1(a) above less the amount at 4.1(b) above, all divided by the amount at 3.1 above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- (e) **£55,424** being the aggregate amounts of all special items referred to in Section 34(1) of the Act (£47,423.61) plus £8,000.00 being the attributable funding in relation to changes brought about by the Localisation of Council Tax Support.
- (f) **£23.01** being the amount at 4.1(e) above of £47,423.61 all divided by the amount of 3.2 above, calculated by Council and applicable to the Parish of Whitworth area only for the Special items.

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Special Items Only, Parish of Whitworth	15.34	17.90	20.45	23.01	28.12	33.24	38.35	46.02

- (g) **£276.41** for part of the Council's area, Parish of Whitworth, being the amounts given by adding to the amount at 4.1(d) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.2 above, calculated by the Council, in

accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

- (h) Being the amounts shown below that are given by multiplying the amounts at 4.1(d) and 4.1(f) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth	184.27	214.99	245.69	276.41	337.83	399.26	460.68	552.82
All other parts of the Borough	168.93	197.09	225.24	253.40	309.71	366.02	422.33	506.80

- (i) That it be noted that for the year 2015-16 the Lancashire County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the Categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire County Council	753.19	878.72	1004.25	1129.78	1380.84	1631.90	1882.97	2259.56

- (j) That it be noted that for the year 2015-16 the Police and Crime Commissioner for Lancashire has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire Police Authority	106.04	123.71	141.39	159.06	194.41	229.75	265.10	318.12

- (k) That it be noted that for the year 2015-16 the Lancashire Combined Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire Fire Authority	43.24	50.45	57.65	64.86	79.27	93.69	108.10	129.72

- (l) That, being calculated the aggregate in each case of the amounts at 4.1(h) above and 4.1(i), (j) and (k) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2015-16 for each of the categories of dwellings show below:-

VALIDATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth	1086.74	1267.87	1448.98	1630.11	1992.35	2354.60	2716.85	3260.22
All other parts of the Borough	1071.40	1249.97	1428.53	1607.10	1964.23	2321.36	2678.50	3214.20

4 Council Tax

- 4.1 Collection - That the Head of Customer Services and e-Government, officers and partners be authorised to take all necessary steps to ensure collection and recovery of the Council Tax and National Non-Domestic Rates (NNDR).

5 NNDR1

5.1 In accordance with Section 59A of The Local Government Finance Act 1988, as amended by The Local Government Finance Act 2012, the report informs members of the calculations carried out in estimating the level of National Non-Domestic Rates (the business rates tax base) the Council anticipates collecting in 2015/2016. The business rates tax base, reported in the NNDR1 submission to the Department for Communities and Local Government (DCLG), is noted as £13,782,053 (Part 1a, line 12).

5.2 That amounts due in relation to NNDR collect fund surplus for 2015-16 are noted:

	£
Lancashire County Council	49,226
Lancashire Combined Fire Authority	5,470



Rossendale Borough Council

Fees and Charges for 2015/16

Trade Waste

Trade Waste

Cost per annum one pick up a week

size of bin	2014/15 Charge	2015/16 Charge	% increase
140ltr	£146.00	£156.00	6.85%
240ltr	£248.00	£264.00	6.45%
500ltr	£472.00	£503.00	6.57%
660ltr	£623.00	£664.00	6.58%
770ltr	£746.00	£795.00	6.57%
1100ltr	£836.00	£891.00	6.58%

Schools/ Charities

Cost per annum one pick up a fortnight

size of bin	2014/15 Charge	2015/16 Charge	% increase
55 - 140ltr Bin, Bag or Box	£64.00	£68.00	6.25%
240ltr	£108.00	£115.00	6.48%
500ltr	£206.00	£219.00	6.31%
660ltr	£271.00	£289.00	6.64%
770ltr	£325.00	£346.00	6.46%
1100ltr	£364.00	£388.00	6.59%

Trade Recycling

Cost per annum - fortnightly collection

size of bin	2014/15 Charge	2015/16 Charge	% increase
55 - 140ltr Bin, Bag or Box	£30.50	£32.00	4.92%
240ltr	£52.00	£55.00	5.77%
500ltr	£98.50	£105.00	6.60%
660ltr	£129.50	£138.00	6.56%
770ltr	£155.00	£165.00	6.45%
1100ltr	£174.00	£185.00	6.32%

Sacks etc

	2014/15 Charge	2015/16 Charge	% increase
Grey Sacks (includes VAT) (50 pack)	101.00	£108.00	6.93%
Blue Sacks (50 pack)	30.50	£32.00	4.92%
Aqua Sacks (50 pack)	30.50	£32.00	4.92%

50% of increase in Tipping Fee 104.2%
Inflation 102.3%

Bulky Collections

<u>Bulky Collection Charges</u>	2014/15	2015/16	% increase
3 items (furniture)	23.50	24.00	2.13%
6 items (furniture)	47.00	48.00	2.13%
Electrical White Goods (cost per item)	23.50	24.00	2.13%

<u>Bins & Sacks</u>	2014/15	2015/16	% increase
Green Bins	25.50	26.00	1.96%

No charges for the following Bins

Blue - Glass, Cans & Plastics

Gray - Paper & Cardboard

Brown - Organic Waste

Inflation 102.3%

Pest Control

	2014/15		2015/16		% increase	
	Weekday	Weekend	Weekday	Weekend	Weekday	Weekend
Rats & Mice outside property (3 visits)	30.00	75.00	31.00	77.00	3.33%	2.67%
Rats & Mice inside property (3 visits)	36.00	75.00	37.00	77.00	2.78%	2.67%
Wasps Nests	47.30	75.00	48.00	77.00	1.48%	2.67%
Cockroaches	47.30	75.00	48.00	77.00	1.48%	2.67%
Ants	47.30	75.00	48.00	77.00	1.48%	2.67%
Fleas	47.30	75.00	48.00	77.00	1.48%	2.67%
Bed Bugs	47.30	75.00	48.00	77.00	1.48%	2.67%
Squirrels (3 visits)	47.30	75.00	48.00	77.00	1.48%	2.67%
Beetles	47.30	75.00	48.00	77.00	1.48%	2.67%

Parks and Playing Fields

	2014/15	2015/16	% increase
	£	£	
Letting of Sites (Per Day)			
Moorlands Park	180.00	184.00	2.22%
Stubbylee Park	180.00	184.00	2.22%
Victoria Park	180.00	184.00	2.22%
Maden Recreation Ground	180.00	184.00	2.22%
Haslingden Sports Centre	180.00	184.00	2.22%
Newhallhey	180.00	184.00	2.22%
Fairview	180.00	184.00	2.22%
Marl Pits Sports Complex	773.00	791.00	2.33%
All Other Playing Fields	92.00	94.00	2.17%
<u>Commercial use of the above</u>			
Education Use			
Marl Pits Track 0900 - 1700hrs, per annum	2,356.00	2,410.00	2.29%
After 1700 hrs (Per Hour)			
(With lights)	29.00	30.00	3.45%
(Without lights)	21.00	21.00	0.00%
Other Playing Fields (Per annum)	3,701.00	3,786.00	2.30%
Games - Pitches - Winter per pitch/team/season			
Grade A	302.00	309.00	2.32%
Grade B	264.00	270.00	2.27%
Grade C	227.00	232.00	2.20%
With changing add £100	100.00	102.00	2.00%
Occasional Games (Per pitch)			
Grade A	42.00	43.00	2.38%
Grade B	32.00	33.00	3.13%
Grade C	20.00	20.00	0.00%
With changing add £10	10.00	10.00	0.00%
Mark out pitch (one off)	71.00	73.00	2.82%
Games - Pitches - Summer per pitch/team/season - all enquiries to Stacksteads Cricket Club			

Parks and Playing Fields

	2014/15	2015/16	% increase
	£	£	
Athletics			
Athletic Club Licence (Per week 2 nights)	91.00	93.00	2.20%
Use of Track and changing per hour			
With Lights	60.00	61.00	1.67%
Without Light	44.00	45.00	2.27%
Cross Country Events	155.00	159.00	2.58%
Netball			
Per season/league	827.00	846.00	2.30%
Per court/per hour	17.50	18.00	2.86%
Allotments			
Tenancy agreement	21.00	21.00	0.00%
pr 100 sq. m.	29.00	30.00	3.45%
Bowling			
Summer Season - Greens & Pavilions	150.00	153.00	2.00%
Winter use (pavilion only (Oct - Mar)	120.00	123.00	2.50%
Occasional use (Green only)	30.00	31.00	3.33%
with pavilion add	15.00	15.00	0.00%
Sale of Logs and Woodchip			
Unsplit logs/ Woodchip (collection by arrangement only)			
Car / Small van	10.00	10.00	0.00%
Large Van	20.00	20.00	0.00%
with trailer add	10.00	10.00	0.00%
Marl Pits ~ Directory distribution, etc.			
Marl Pits Top Room £ per hour	15.00	15.00	0.00%
" " Car Park " "	15.00	15.00	0.00%
Memorials / Dedications			
Trees			
Standard option	175.00	179.00	2.29%
Own selected species	POA	POA	
Benches			
Standard	730.00	747.00	2.33%
Ornate	890.00	910.00	2.25%

Cemeteries

	2014-15 Charges	2015-16 Charges	% increase
Purchase of right of burial in numbered grave space	554.00	566.50	2.3%
Purchase of right of burial in numbered grave space (outside of the Borough)	1,107.00	1,133.00	2.3%
Transfer of Grant	29.00	29.50	1.7%
Right to fix a headstone or monument			
Headstone	170.00	173.50	2.1%
Inscriptions	23.00	23.50	2.2%
Vase / Plinth and Tablets	25.00	25.50	2.0%
Interments			
Earth Grave & Grave Dressing (resident of the Borough)	470.00	481.00	2.3%
Earth Grave & Grave Dressing (non resident of the Borough)	921.00	942.00	2.3%
Bricked to Coffin Height	619.00	633.00	2.3%
Vault – Construction costs + 5%	921.00	942.00	2.3%
Vault – Interments	430.00	440.00	2.3%
Interment of Ashes	82.00	83.50	1.8%
Scattering of Ashes	35.00	35.50	1.4%
Ashes Chambers (Rawtenstall, Bacup & Haslingden)			
Purchase (with immediate interment)	663	678.00	2.3%
Purchase (no interment)	581.00	594.00	2.2%
Miscellaneous Charges			
Copy of Regulations and Charges	6.00	6.00	0.0%
Grave Planting (per season)			
Lawn Type 750 sq m	54.00	55.00	1.9%
Double Grave Space.	105.00	107.00	1.9%
Search Fee	31.00	31.50	1.6%
Duplicate Grave Deed	24.00	24.50	2.1%
Additional Whitworth Charges			
Use of Chapel	31.00	31.50	1.6%
Garden of Remembrance / Whitworth Ashes			
Reserving Space	27.00	27.50	1.9%
Interment of Ashes	41.00	41.50	1.2%
Headstone in above.	48.00	49.00	2.1%
Supply of Engraved Plaque (excluding VAT)	124.00	126.50	2.0%
Supply of Memorial Tree	154.00	157.50	2.3%

Local Land Charges

	2014-15	2015-16	% increase		
Official Search / Enquiries / Con29R form	80.00	80.00	No uplift from 2014/15		
Official Search - LLC1	20.00	20.00	"	"	"
Supplementary Questions Con 29O	£10 per question	£10 per question	"	"	"
Supplementary Question Con 29O (Question 22)	£20 per question	£20 per question	"	"	"

Taxi Licensing

	2014-15 Charges	2015-16 Charges	% increase
Hackney Carriage Driver Licence (Renewal)	255.00	No charge	0.00%
Hackney Carriage Driver New Licence	255.00	No charge	0.00%
Hackney Carriage Vehicle Licences	200.00	No charge	0.00%
Hackney Carriage Vehicle License (Renewal)	200.00	No charge	0.00%
Private Hire Vehicle Licence	200.00	No charge	0.00%
Private Hire Vehicle Licence (Renewal)	200.00	No charge	0.00%
Private Hire Driver Licence	255.00	No charge	0.00%
Private Hire New Driver License	255.00	No charge	0.00%
Private Hire Operators License	300.00	No charge	0.00%
Private Hire Operators License (Renewal)			
Hackney Car & Private Hire Door Stickers	7.50	No charge	0.00%
Replacement Vehicle Bracket	<i>Purchase only from Mogo</i>		
Replacement ID Plate	13.00	No charge	0.00%
Replacement ID badge	5.00	No charge	0.00%
Lanyard	1.50	No charge	0.00%
Cover for ID Badges	1.00	No charge	0.00%
Driver Badge & License with peripherals	10.00	No charge	0.00%
Driver Badge & License no peripherals	7.50	No charge	0.00%
Driver/ Vehicle/ Operator License only	2.50	No charge	0.00%
Copy documents	1.50	No charge	0.00%
Re-booking Fee	35.00	No charge	0.00%

Gambling Act Licences

Activity	2014/15 Charge	2015/16 Charge	% increase
Bingo Hall – New Licence	1,885.00	1,885.00	No uplift from 2014/15
Bingo Hall – Non Fast Track	1,540.00	1,540.00	" " "
Bingo Hall – Fast Track	274.00	274.00	" " "
Bingo Hall – Annual Fee	1,000.00	1,000.00	" " "
Bingo Hall – Variations	631.00	631.00	" " "
Bingo Hall – Reinstatement of Licence	1,110.00	1,110.00	" " "
Bingo Hall – Provisional statement	1,133.00	1,133.00	" " "
Bingo Hall – Transfer	567.00	567.00	" " "
Betting Shop – New Application	1,681.00	1,681.00	" " "
Betting Shop – Non Fast Track	1,485.00	1,485.00	" " "
Betting Shop – Fast Track	300.00	300.00	" " "
Betting Shop – Annual Fee	600.00	600.00	" " "
Betting Shop – Variations	631.00	631.00	" " "
Betting Shop – Reinstatement	1,100.00	1,100.00	" " "
Betting Shop – Provisional Statement	1,133.00	1,133.00	" " "
Betting Shop – Transfer	567.00	567.00	" " "
Adult Gaming Centre – New Application	1,335.00	1,335.00	" " "
Adult Gaming Centre – Non Fast Track	1,000.00	1,000.00	" " "
Adult Gaming Centre – Fast Track	274.00	274.00	" " "
Adult Gaming Centre – Annual Fee	1,000.00	1,000.00	" " "
Adult Gaming Centre – Variations	631.00	631.00	" " "
Adult Gaming Centre – reinstatement of licence	1,110.00	1,110.00	" " "
Adult Gaming Centre – provisional licence	1,133.00	1,133.00	" " "
Adult Gaming Centre – transfer	567.00	567.00	" " "
Family Entertainment Centre – New Application	1,327.00	1,327.00	" " "
Family Entertainment Centre – Non Fast Track	1,000.00	1,000.00	" " "
Family Entertainment Centre – Fast Track	300.00	300.00	" " "
Family Entertainment Centre – Annual Fee	750.00	750.00	" " "
Family Entertainment Centre – Variations	750.00	750.00	" " "
Family Entertainment Centre – reinstatement of licencer	950.00	950.00	" " "
Family Entertainment Centre – provisional statement	1,133.00	1,133.00	" " "
Family Entertainment Centre – Transfer	567.00	567.00	" " "

Premises Liquor Licences

The cost premises licences are determined in accordance with the Licensing Act 2003 and the regulations made therein. Local Authorities have no discretion in this matter.

Rateable Value	Band
Rateable < £4,300	A
£4,300 to £33,000	B
£33,001 to £87,000	C
£87,001 to £125,000	D
£125,001 and above	E

License	Description	2014/15 Charge	2015/16 Charge
Premises Licence - Alcohol Band A	New	100.00	100.00
Premises Licence - Alcohol Band B	New	190.00	190.00
Premises Licence - Alcohol Band C	New	315.00	315.00
Premises Licence - Alcohol Band D	New	450.00	450.00
Premises Licence - Alcohol Band E	New	635.00	635.00
Premises Licence - NO Alcohol Band A	New	100.00	100.00
Premises Licence - NO Alcohol Band B	New	190.00	190.00
Premises Licence - NO Alcohol Band C	New	315.00	315.00
Premises Licence - NO Alcohol Band D	New	450.00	450.00
Premises Licence - NO Alcohol Band E	New	635.00	635.00
Club Premiese Certificate - Alcohol Band A	New	100.00	100.00
Club Premiese Certificate - Alcohol Band B	New	190.00	190.00
Club Premiese Certificate - Alcohol Band C	New	315.00	315.00
Club Premiese Certificate - Alcohol Band D	New	450.00	450.00
Club Premiese Certificate - Alcohol Band E	New	635.00	635.00
Club Premiese Certificate - NO - Alcohol Band A	New	100.00	100.00
Club Premiese Certificate - NO - Alcohol Band B	New	190.00	190.00
Club Premiese Certificate - NO - Alcohol Band C	New	315.00	315.00
Club Premiese Certificate - NO - Alcohol Band D	New	450.00	450.00
Club Premiese Certificate - NO - Alcohol Band E	New	635.00	635.00
Premises Licence - Alcohol Band A	Annual Fee	70.00	70.00
Premises Licence - Alcohol Band B	Annual Fee	180.00	180.00
Premises Licence - Alcohol Band C	Annual Fee	295.00	295.00
Premises Licence - Alcohol Band D	Annual Fee	320.00	320.00
Premises Licence - Alcohol Band E	Annual Fee	350.00	350.00
Premises Licence - NO Alcohol Band A	Annual Fee	70.00	70.00
Premises Licence - NO Alcohol Band B	Annual Fee	180.00	180.00
Premises Licence - NO Alcohol Band C	Annual Fee	295.00	295.00
Premises Licence - NO Alcohol Band D	Annual Fee	320.00	320.00
Premises Licence - NO Alcohol Band E	Annual Fee	350.00	350.00
Copy premises license or summary	Section 25	10.50	10.50
Provisional Statement	Sectio 29	315.00	315.00
Notification of Change of Name or address - premise license	Section 33	10.50	10.50
Variation of DPS	Section 37	23.00	23.00
Transfer Premises License	Section 42	23.00	23.00
Interim Authoirty Notice	Section 47	23.00	23.00
Copy club premises certificate or summary	Section 79	10.50	10.50
Notification of Change of Name or alteration of rules	Section 82	10.50	10.50
Change of registered address of club	Section 83	10.50	10.50
Temporary Event Notice	Section 100	21.00	21.00
Copy Temporary Event Notice	Section 100	10.50	10.50
Personal Licence	New	37.00	37.00
Personal Licence	Renewal	37.00	37.00
Copy personal license	Section 126	10.50	10.50
Notification of change of name or address - personal license	Section 127	10.50	10.50
Notification of interest	Section 178	21.00	21.00

Street Trading

Licence	Details	2014/15 Charge	2015/16 Charge	Notes
Street Trading Consent - 12 mth consent	New	75.00	75.00	Application Fee. A further £275 will be charged for issue of consent (below)
Street Trading Consent - 12 mth consent	New	275.00	275.00	Issue fee
Street Trading Consent - 12 mth consent	Renewal	350.00	350.00	
Street Trading Consent - 14 day consent	New	75.00	75.00	Fee is not payable if the consent is a community event (as determined by the licencing manager)
Variation of Street Trading Consent	Variation	0.00	0.00	
Change of personal details		0.00	0.00	
Change in employee details		0.00	0.00	
Copy of street trading consent		0.00	0.00	

Second Hand Goods Dealers Fees

Licence	Details	2014/15 Charge	2015/16 Charge	Notes
Second hand Goods Dealer Registration	Registration	75.00	75.00	Registration valid indefinitely or until surrendered
Copy registration certificate	Copy certificate	0.00	0.00	Issue fee

Planning Applications

The planning application costs are determined in accordance with the Town and Country Planning Regulations 2012. Local Authorities have no discretion in this matter.

% increase - No uplift from 2014/15

All Outline Applications		2015/16 Charge
Site Area	Not more than 2.5 hectares	£385 per 0.1 hectare
Site Area	More than 2.5 hectares	£9,527 + £115 per 0.1 hectare

Householder Applications		2015/16 Charge
Alterations/extensions to a single dwelling , including works within boundary	Single dwelling (excluding flats)	£172

Full Applications (and First Submissions of Reserved Matters)		2015/16 Charge
Erection of dwellings		
Alterations/extensions to two or more dwellings , including works within boundaries	Two or more dwellings (or one or more flats)	£339
New dwellings (up to and including 50)	New dwellings (not more than 50)	£385 per dwelling
New dwellings (for <i>more</i> than 50) £19,049 + £115 per additional dwelling in excess of 50 up to a maximum fee of £250,000	New dwellings (more than 50)	£19,049 + £115 per additional dwelling
Erection of buildings (not dwellings, agricultural, glasshouses, plant nor machinery):		
Increase of floor space	No increase in gross floor space or no more than 40m ²	£195
Increase of floor space	More than 40m ² but no more than 75m ²	£385
Increase of floor space	More than 75m ² but no more than 3,750m ²	£385 for each 75m ² or part thereof
Increase of floor space	More than 3,750m ²	£19,049 + £115 for each additional 75m ² in excess of 3750 m ² to a maximum of £250,000
The erection of buildings (on land used for agriculture for agricultural purposes)		
Site area	Not more than 465m ²	£80
Site area	More than 465m ² but not more than 540m ²	£385
Site area	More than 540m ² but not more than 4,215m ²	£385 for first 540m ² + £385 for each 75m ² (or part thereof) in excess of 540m ²
Site area	More than 4,215m ²	£19,049 + £115 for each 75m ² (or part thereof) in excess of 4,215m ² up to a maximum of £250,000

Planning Applications

Erection of glasshouses (on land used for the purposes of agriculture)		2015/16 Charge
Floor space	Not more than 465m ²	£80
Floor space	More than 465m ²	£2,150
Erection/alterations/replacement of plant and machinery		
Site area	Not more than 5 hectares	£385 for each 0.1 hectare (or part thereof)
Site area	More than 5 hectares	£19,049 + additional £115 for each 0.1 hectare (or part thereof) in excess of 5 hectares to a maximum of £250,000
Applications other than Building Works		2015/16 Charge
Car parks, service roads or other accesses	For existing uses	£195
Waste (Use of land for disposal of refuse or waste materials or deposit of material remaining after extraction or storage of minerals)		
Site area	Not more than 15 hectares	£195 for each 0.1 hectare (or part thereof)
Site area	More than 15 hectares	£29,112 + £115 for each 0.1 hectare (or part thereof) in excess of 15 hectares up to a maximum of £65,000
Operations connected with exploratory drilling for oil or natural gas		
Site area	Not more than 7.5 hectares	£385 for each 0.1 hectare (or part thereof)
Site area	More than 7.5 hectares	£28,750 + additional £115 for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of £250,000
Other operations (winning and working of minerals)		
Site area	Not more than 15 hectares	£195 for each 0.1 hectare (or part thereof)
Site area	More than 15 hectares	£29,112 + additional £115 for each 0.1 in excess of 15 hectare up to a maximum of £65,000
Other operations (not coming within any of the above categories)		
Site area	Any site area	£195 for each 0.1 hectare (or part thereof) up to a maximum of £1,690

Planning Applications

Lawful Development Certificate		2015/16 Charge
LDC – Existing Use - in breach of a planning condition		Same as Full
LDC – Existing Use LDC - lawful not to comply with a particular condition		£195
LDC – Proposed Use		Half the normal planning fee.
Prior Approval		
Agricultural and Forestry buildings & operations or demolition of buildings		£80
Telecommunications Code Systems Operators		£385
Reserved Matters		
Application for approval of reserved matters following outline approval		Full fee due or if full fee already paid then £385 due
Approval/Variation/discharge of condition		
Application for removal or variation of a condition following grant of planning permission		£195
Request for confirmation that one or more planning conditions have been complied with		£28 per request for Householder otherwise £97 per request
Change of Use of a building to use as one or more separate dwellinghouses, or other cases		
Number of Dwellings	Not more than 50 dwellings	£385 for each
Number of Dwellings	More than 50 dwellings	£19,049 + £115 for each in excess of 50 up to a maximum of £250,000
Other Changes of Use of a building or land		£385
Advertising		
Relating to the business on the premises		£110
Advance signs which are not situated on or visible from the site, directing the public to business		£110
Other advertisements		£385

Building Control - Table A

New Build - Houses 2015/16

% increase - No uplift from 2014/15

Standard Charge for New Housing (up to 300m2 Floor Area including flats and maisonettes but not conversions)

No of Dwellings	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
1	200.00	40.00	240.00	500.00	100.00	600.00	800.00	160.00	960.00
2	300.00	60.00	360.00	700.00	140.00	840.00	1,100.00	220.00	1,320.00
3	312.50	62.50	375.00	800.00	160.00	960.00	1,335.00	267.00	1,602.00
4	400.00	80.00	480.00	950.00	190.00	1,140.00	1,500.00	300.00	1,800.00
5	475.00	95.00	570.00	1,000.00	200.00	1,200.00	1,713.86	342.77	2,056.63
6	530.00	106.00	636.00	1,170.00	234.00	1,404.00	1,952.28	390.46	2,342.74
7	580.00	116.00	696.00	1,300.00	260.00	1,560.00	2,141.05	428.21	2,569.26
8	610.00	122.00	732.00	1,450.00	290.00	1,740.00	2,330.27	466.05	2,796.32
9	630.00	126.00	756.00	1,700.00	340.00	2,040.00	2,591.50	518.30	3,109.80
10	650.00	130.00	780.00	1,880.00	376.00	2,256.00	2,855.11	571.02	3,426.13

Standard Charge for New Housing (Floor Area between 301m2 and 700m2)

	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
Single Dwelling with Floor Area between 301m2 and 500m2	200.00	40.00	240.00	650.00	130.00	780.00	1,000.00	200.00	1,200.00
Single Dwelling with Floor Area between 501m2 and 700m2	200.00	40.00	240.00	850.00	170.00	1,020.00	1,200.00	240.00	1,440.00

Please note for more than 10 Dwelling or if the floor area of a dwelling exceeds 700m2 the charge is individually determined

All the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered competent person scheme, if this is not the case an additional charge may apply

Building Control - Table B

% increase - No uplift from 2014/15

Charges for small buildings, extensions and alterations to dwellings 2015/16

Valid for applications received between 01/04/2015 & 31/03/2016

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
Category 1: Extensions to Dwellings									
Extension Internal Floor area not exceeding 6m2	312.50	62.50	375.00	inc	inc	inc	375.00	75.00	450.00
Extension Internal Floor Area over 6m2 but not exceeding 40m2	166.67	33.33	200.00	279.17	55.83	335.00	535.00	107.00	642.00
Extension Internal Floor Area over 40m2 but not exceeding 60m2	166.67	33.33	200.00	395.83	79.17	475.00	675.00	135.00	810.00
Extension - Internal Floor Area over 60m2 but not exceeding 80m2	166.67	33.33	200.00	500.00	100.00	600.00	800.00	160.00	960.00
Category 2 - Garages & Carports									
Erection or Extension of a detached or attached building or extension to a dwelling									
Which consists of a garage, carport or both; having a floor area not exceeding 40m2 in total and is intended to be used in common with an existing building & the conversion of an attached garage into a habitable room	229.17	45.83	275.00	inc	inc	inc	275.00	55.00	330.00
Where the Garage extension exceeds a floor area of 40m2 but does not exceed 60m2	333.33	66.67	400.00	inc	inc	inc	390.00	78.00	468.00
Category 3: Loft Conversion and Dormers									
Formation of a room in a roof space, including means of access thereto. Fees for lofts greater than 40m2 are to be based on the cost of work. The Fee cannot be less than shown below									
Without a dormer but not exceeding 40m2 in floor area	312.50	62.50	375.00	inc	inc	inc	375.00	75.00	450.00
With a dormer but not exceeding 40m2 in floor area	166.67	33.33	200.00	250.00	50.00	300.00	490.00	98.00	588.00

Where the extension to the dwelling exceeds 80m2 in floor area, the charge is based on the estimated cost in Table E, subject to the sum of the plan charge and inspection charge being not less than £761.67 (excluding VAT). The total estimated cost of the work must therefore be at least £50,001.

Note: All the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered Competent Person Scheme, if this is not the case an additional charge may apply.

Building Control - Table C

% increase - No uplift from 2014/15

Standard Charges for Alterations to Dwellings 2015/16

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
<u>Installation of Replacement windows and doors</u> in a dwelling where the number of windows / doors does not exceed 20	60.00	12.00	72.00	inc	inc	inc	60.00	12.00	72.00
<u>Underpinning</u> with a total cost not exceeding £30,000	233.33	46.67	280.00	inc	inc	inc	233.33	46.67	280.00
<u>Controlled Electrical Work</u> to a single dwelling (not carried out in conjunction with work being undertaken that falls within Table B)	179.17	35.83	215.00	inc	inc	inc	179.17	35.83	215.00
<u>Renovation of a thermal element</u> i.e. Work involving recovering of a roof, replacement of a floor or renovation of an external wall to which L 1b applies	91.67	18.33	110.00	inc	inc	inc	91.67	18.33	110.00
<u>Formation of a single en suite bathroom / shower room or cloakroom within an existing dwelling</u> (excluding electrical work)	200.00	40.00	240.00	inc	inc	inc	200.00	40.00	240.00
<u>Removal or partial removal of chimney breast</u>	200.00	40.00	240.00	inc	inc	inc	200.00	40.00	240.00
<u>Removal of wall and insertion of one or two steel beams maximum span 4 metres</u>	200.00	40.00	240.00	inc	inc	inc	200.00	40.00	240.00
<u>The insertion of insulating material in a cavity wall of an existing property*</u>	25.00	5.00	30.00	inc	inc	inc	25.00	5.00	30.00
<u>Installation of a multi fuel appliance including associated Flue liner and hearth*</u> to a single dwelling	200.00	40.00	240.00	inc	inc	inc	200.00	40	240.00

* Not carried out under a Competent Person Scheme

Where it is intended to carry out additional work internally within a dwelling at the same time as undertaking alterations as defined in Table C then the charge for all of the internal work (including work as defined in table C) may be assessed using the total estimated cost of work as set out in table E. All other work within dwellings will be charged as set out in Table E.

Building Control - Table D

% increase - No uplift from 2014/15

Extensions and New Build - Other than to Dwellings 2015/16

(i.e. Shops, Offices, industrial, hotels, storage, assembly etc.)

Note - must be submitted as a full plans application (other than application for replacement windows)

Category of Work	Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total
1	Internal Floor Area not exceeding 6m ²	312.50	62.50	375.00	inc	inc	inc
2	Internal Floor Area over 6m ² but not exceeding 40m ²	166.67	33.33	200.00	279.17	55.83	335.00
3	Internal Floor Area over 40m ² but not exceeding 80m ²	166.67	33.33	200.00	450.00	90.00	540.00
4	Shop fit out not exceeding a value of £50,000	300.00	60.00	360.00	inc	inc	inc
5	Replacement Windows						
	a - not exceeding 10 windows	104.17	20.83	125.00	Inc	Inc	inc
	b - between 11 - 20 windows	191.67	38.33	230.00	Inc	Inc	inc

Building Control - Table E

% increase - No uplift from 2014/15

Standard Charges for all work not in Tables A,B,C & D for 2015/16
(excludes individually determined charges)

Estimated Cost										
From	To	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total
0	1000	108.33	21.67	130.00	inc	inc	inc	125.00	25.00	150.00
1,001	2,000	200.00	40.00	240.00	"	"	"	220.00	44.00	264.00
2,001	5,000	216.67	43.33	260.00	"	"	"	260.00	52.00	312.00
5,001	7,000	233.33	46.67	280.00	"	"	"	280.00	56.00	336.00
7,001	10,000	266.67	53.33	320.00	"	"	"	320.00	64.00	384.00
10,001	20,000	329.17	65.83	395.00	"	"	"	395.00	79.00	474.00
20,001	30,000	166.67	33.33	200.00	275.00	55.00	330.00	480.00	96.00	576.00
30,001	40,000	208.33	41.67	250.00	320.00	64.00	384.00	549.00	109.80	658.80
40,001	50,000	250.00	50.00	300.00	385.00	77.00	462.00	670.00	134.00	804.00
50,001	75,000	291.67	58.33	350.00	470.00	94.00	564.00	820.00	164.00	984.00
75,001	100,000	333.33	66.67	400.00	583.33	116.67	700.00	1,020.00	204.00	1,224.00
100,001	150,000	375.00	75.00	450.00	666.67	133.33	800.00	1,200.00	240.00	1,440.00

Where it is intended to carry out additional work on a dwelling at the same time as undertaking an extension within table B, then the charge for this additional work (as indicated in Table E) shall be discounted by 50%, subject to a maximum estimated cost of less than £10,000

Note: In respect of domestic work the above charges are on the basis that any controlled electrical work is carried out by a person who is a member of a registered Competent Person Scheme, if this is not the case an additional charge may apply.

Where the estimated cost of work exceeds £150,000 the charge will be individually assessed by Rossendale Borough Council Building Control Services.

Street Naming & Numbering

Existing Properties

Individual House Name / Individual House re-name or re-number

2014/15 Charge

£50

2015/16 Charge

No uplift from 2014/15

Conversions of existing Properties into multiples

£100 up to a maximum of 4 units; additional Units £20 per unit

" " "

Newbuild / Conversion to a property

Development of 10 plots or less

£50 per plot up to a maximum of £200

" " "

Development of 11 plots or more

Charges individual assessed

" " "

Additional charge, where this includes the naming of a street

£100

" " "

Additional charge, where this includes the naming of a building (e.g. block of flats)

£100

" " "

Environmental Health

Item	2014/15 Charge	2015/16 Charge	% increase
Food Safety			
Export Certificate	£48.00	£49.00	2.13%
Food Premises Register	£111.00	£114.00	2.78%
Private water supplies - Risk Assessment	£33.00 per hour or any part there of, plus £10 per invoiced Household up to a max of £500	£34.00 per hour or any part there of, plus £10 per invoiced Household up to a max of £500	3.03%
Private water supplies - Sampling	£33.00 per hour or any part there of, max £100	£34.00 per hour or any part there of, max £100	3.03%
Private water supplies - Investigation	£33.00 per hour or any part there of, max £100	£34.00 per hour or any part there of, max £100	3.03%
Private water supplies - Granting Authorisation	£33.00 per hour or any part there of, max £100	£34.00 per hour or any part there of, max £100	3.03%
Private water supplies - Analysing a sample under Regulation 10	Laboratory Charges	Laboratory Charges	
Private water supplies - Analysing a check monitoring sample	Laboratory Charges	Laboratory Charges	
Private water supplies - Analysing an audit monitoring sample	Laboratory Charges	Laboratory Charges	
Health & Safety			
Skin Piercing - premises	£127.00	£130.00	2.36%
Skin Piercing - persons	£127.00	£130.00	2.36%
Factual report to solicitors / injured person	£182.00	£186.00	2.20%
Tattoist	£127.00	£130.00	2.36%
Accupuncture	£127.00	£130.00	2.36%
Electrolysis	£127.00	£130.00	2.36%
Semi-Permanent Skin Colouring	£127.00	£130.00	2.36%
Animal Welfare			
Animal boarding establishment license	£122.00	£125.00	2.46%
Dog Breeding establishment license	£108.00	£110.00	1.85%
Pet Shop License	£122.00 plus Vet Fees	£125.00 plus Vet Fees	
Riding Establishment License	£127.00 plus Vet Fees	£130.00 plus Vet Fees	
Dangerous Wild Animals License	£139.00 plus Vet Fees	£142.00 plus Vet Fees	
Performing Animals Registration	£122.00 plus Vet Fees	£125.00 plus Vet Fees	
Zoo License	£333.00 plus Vet Fees	£341.00 plus Vet Fees	

Environmental Health

Item	2014/15 Charge	2015/16 Charge	% increase
Pollution Health & Housing			
LAPC & LAPPF Fees	As Prescribed	As Prescribed	
Environmental Information Regulation enquires	£78.00 per hour (minimum 1 hour)	£80.00 per hour (minimum 1 hour)	2.56%
List of permitted processes	£48.00	£49.00	2.08%
Enquires related to public register of permitted processes	£78.00 per hour (minimum 1 hour)	£80.00 per hour (minimum 1 hour)	2.56%
Contaminated Land Enquires	£78.00 (1st hour), £39.00 (per additional half hour)	£80.00 (1st hour), £40.00 (per additional half hour)	2.56%
Any Default works	Hourly rate of officer involved + 10% of external works costs (min £15 and max £100 per household)	Hourly rate of officer involved + 15% of external works costs (min £15 and max £500 per household)	
UK House inspections	£97.00	£99.00	2.06%
HMO License	£554 for up to 10 units + £55.00	£567 for up to 10 units + £56.00	2.35%
Housing Act 2004 Notices	£474.00	£485.00	2.32%

Property and Legal Services

	2006/07 Charge			2015/16 Charge		
	Net	VAT	Gross	Net	VAT	Gross
Garage sites	125.00	25.00	150.00	150.00	30.00	180.00
Departure Charges (Rawtenstall Bus Terminal)	32.60			33.30		
Garden Tenancy	Market Rate based on Area of Garden					

Information regarding markets and industrial units have not been included due to the sensitivity of individual pricing

Sales of land and property and freehold reversion

Up to £5,000		310.00		350.00
£5001 - £15,000		410.00		450.00
£15,001 - £100,000		895.00		750.00
over £100k		1% of sale price		1% of sale price

Leases and Licences

Industrial Unit Lease		n/a		250.00
Industrial Unit Licence		n/a		100.00
Garden/Garage Tenancy		110.00		250.00
Wayleave/Easement		170.00	* min	250.00
Commercial Lease		170.00	* min	500.00
Notice of Assignment		50.00		50.00
Agricultural Tenancy		110.00		250.00
Agricultural Tenancy Renewal		n/a		150.00
Lease Renewal		n/a		150.00
Deed of Variation/Surrender/Release		n/a		250.00

S106 Agreements

Preparation		750.00	* min	750.00
Checking Fee		n/a	* min	150.00
Deed of Variations		n/a	* min	250.00

Footpath Diversions

+ any disbursements (assuming unopposed)		1750.00		1,750.00
--	--	----------------	--	-----------------

Commercial Event Licences

		n/a		100.00
--	--	------------	--	---------------

Misc' Commercial Licence

		n/a	* min	100.00
--	--	------------	-------	---------------

Subject Access Requests

		n/a		10.00
--	--	------------	--	--------------

These charges were last updated in April 2006. The prices above have been benchmarked against neighbouring local authorities and market rates.

* subject to complexity - additional fees £100/hr

Draft - Rossendale Borough Council Budget 2015/16 Risk Analysis and Report Under s25 of the Local Government Act 2000

1. This analysis is produced in order to:
 - a) Support the conclusions as to the robustness of the budget and adequacy of reserves set out in the Chief Finance Officers report under 25 of the Local Government Act 2000.
 - b) Inform members of the financial risks facing the Council for consideration as part of their debates around the setting of the budget and approving the Medium Term Financial Strategy.
2. Financial risks are clearly of various sorts but can broadly be characterised as follows:
 - The chance of overspending against budget
 - The chance of under spending against budget
 - The chance of an unforeseen event with a major financial impact (for example a flood or similar event)
 - The chance of a significant reduction in previously available financial resources (eg Revenue Support Grant, National Non-Domestic Rates, Council Tax, etc)
3. Clearly such risks have either a positive or negative effect on the Council's overall financial position. It is the purpose of the financial management process to allow the Council to both identify the risks it faces and the steps required to either mitigate them in the case of negative risks or exploit them in the case of positive risks.
4. The degree to which the Council is exposed to such risks is influenced by a number of factors:
 - The robustness of the budget estimates. In preparing the budget a line by line review of spending and income is carried out by finance staff and Managers to ensure that budgets reflect the reality of operations and Council policies. This process gives some assurance that underlying budget issues are identified and dealt with.
 - The achievability of major variations to spending plans such as growth or savings items. Where major change is undertaken it is always possible that there will be some delays in delivery, for example due to delays in filling posts or restructuring departments. These issues are dealt with in the costing of the business case for change which should tend to underestimate the achievement of savings and overestimate new costs thus presenting a prudent estimate for inclusion in the budget.
 - External factors such as: inflation, the economy, changes to local government financing and the downturn in the property market all of which have an influence on costs and income. These issues and how they can be managed are dealt with in the next section of this report.

Turning to the specific risk areas within the Council's budget for 2015/16 and the medium term the following specific areas of risks have been identified:

Expenditure/ Income Heading	Impact	Likelihood	Comments
Employee Costs			
Pay awards	Medium	Low	The budget assumes an average underlying 1.0% for general pay awards for 2015/16 as concluded during the latter part of 2014 and fully implemented January 2015.
Vacancies / structures	Low	High	Vacancies normally occur during the year generating savings. However, given the current market conditions assuming low turn-over of staff the budget does not account for any savings being made. The budgets do however include estimates for any planned efficiencies or known vacancies during 2015/16.
Pension Contributions	High	Low	The last 2013 actuarial valuation published December 2013 has indicated a requirement to continue to increase rates over this final year – Employer rates for future service is now 13.4%. The deficit contribution is now an additional fixed sum contribution.
Running Costs			
Energy and Fuel	Medium	Low	Internationally we have seen the price of oil fall over the last 4 months. The fuel price within the budget has been set at c 10p above the current spot price. Electricity and Gas were tendered in October on a 3 year basis.
Repairs and maintenance	Medium	Medium/High	High risk/cost areas remain with the many drainage culverts within RBC land ownership, uninsured malicious damage to property and resolution of potential public liability matters. The Capital budget has previously set aside an emergency works budget of £40k pa and now has an available balance of £110k. The 2011/12 stock condition survey has also highlighted the need for

Expenditure/ Income Heading	Impact	Likelihood	Comments
			<p>areas of capital investment. This whole area continues to experience increasing demand. In addition to capital receipts we continue to set aside £100k as a revenue contribution to Capital</p>
Insurance	Medium	Medium	<p>The Council's insurance portfolio was tendered during 14/15 with the potential for a new 7 year relationship. The results of the tender are yet to be fully evaluated but first reviews look to be at least cost neutral.</p> <p>Increasingly we are seeing a number of occupational health claims in relation to past employment as far back as the 1950's. Councils are often seen, mistakenly, as resource rich by the legal system as liability is deemed to be with the local government public sector even though working life could have been, in part, within the private sector. A number of claims companies have run 764 national campaigns in relation to occupational health claims (the most recent focusing on hearing loss). In addition we continue to experience numerous small value trip claims which seem to include disproportionate legal costs.</p> <p>MMI the Councils insurer in 1992 triggered the Creditors Scheme of Arrangement, during 2013/14 resulting in the Council setting aside a 25% provision regarding historical claims This also means that any new claims will incur a 25% cost.</p> <p>The Council has not been able to identify its insurance provides pre – 1971. Any claims pre-1971 will fall on the Council in full.</p>
Contract Costs			
ICT	Low/Medium	Low	<p>Additional savings continue to be identified from improved technology and systems.</p>

Expenditure/ Income Heading	Impact	Likelihood	Comments
Leisure	Medium	Medium/High	<p>The budget and MTFS take account of past Member decisions in relation to the Marl Pits refurbishment and its funding.</p> <p>As at the end of March 2015 the Trusts deficit is forecast to be £764k and is forecast to increase during 2015/16, subject to the Vertical Playground investment. The Vertical Playground is anticipated to create a profit stream to reduce RLT's cost above its current grant from Council (£95k pa)</p> <p>As at 31st March 2014 the Leisure reserve was £750k.</p>
Revenues Benefits and Customer Contracts	Low	Low	<p>The price of this contract is linked to RPI (Sept 14). As the contract price is fixed the risk of non-inflationary variation is slight. The contract does contain an incentive mechanism which will generate rewards to the contractor. However, the incentive has never been triggered during the life of the contract.</p> <p>We are contracted until Oct' 2016 and negotiations have already commenced regarding service requirements post Oct' 2016, particularly as a result of the impact of changes expected to be brought about by Universal Credit and the recent relocation of the One Stop Shop. A report on the Council's options post Oct 2016 will be presented to Members in the new term.</p>
Housing Benefits	Very High	Medium/High	<p>Expenditure in this area is c. £19.6m and is the largest single item of expenditure in the Council's budget. While this expenditure, is in the main, fully funded by grant there is an extremely complex system of rules that determine what is and what is not eligible for grant. Given that a 1% variance on this budget amounts to £196k and with some previous history of variances in this area, significant</p>

Expenditure/ Income Heading	Impact	Likelihood	Comments
			caution needs to be exercised. With this in mind the Council has established a Budget Volatility Reserve (BVR) to deal with fluctuations in demand led budgets. The Housing Benefits element of the BVR is expected to be £267k at 31/03/15 enough to allow for a negative 1.4% variation.
Council Tax Support	Very High	Medium/High	<p>Since 2013/14 the council is now exposed to the cost of increased take up from claimants (be they of working age or pensioners). A 2% allowance has been factored into our tax base for additional growth. The Council and other precepting authorities are now exposed to the risk of additional growth and the cost of non-collection from those who are now be eligible to a maximum 80% benefit</p> <p>The Budget Volatility Reserve will again be used to support this area. Partial allowance has also been made for non-collection of Council Tax.</p>
Income			
Property Related (Planning Fee, Building Control & Land charges) and other income	Medium	Medium/High	Land Charges, Building Control and Planning show some uplift on previous years. A prudent view has also been taken of other income streams and does not include any upside from price increases.
Licencing	Medium	Medium/High	A prudent view has been taken on Taxis incomes. This area has seen significant growth in recent years, which is reflected in future years of the medium term forecast and prudently is not included in the reserves calculations below.
Market Rents	Medium	High	Reflects the previous decisions by Members on pricing and policy.
Waste Collection / Recycling	Medium	Medium / High	The budget reflects the current value of previously tendered waste recycling

Expenditure/ Income Heading	Impact	Likelihood	Comments
income			<p>income albeit that the market is subject to volatility.</p> <p>The LCC Cost share agreement ends 31st March 2018 and will result in a £600k funding pressure.</p>
Capital Financing and Interest	High	High	<p>Our capacity to make interest gains has significantly reduced over the last few years and is set to again remain flat during 2015/16.</p> <p>Estimates of future interest rates can be seen in the Councils Treasury Management Strategy.</p>
NNDR (Business Rates)	High	Medium	<p>Changes to local government financing now expose the Councils finances to any downturn in Business Rates collections up to a maximum of £135k before any safety net payments apply. This compares to an upside of only 20p in the £1. Officers believe that there is evidence to show that over the short term the Council will not fall below its baseline position imposed by Government – we have therefore budgeted at this level.</p>
New Homes Bonus	High	High	<p>The budget assumes the receipt of an additional £70k as a result of New Homes Bonus funding, with continued growth for future years. Receipt of this has been confirmed. However the funding is limited to six year period. Due to this limitation the excess for 15/16 will be added to reserves and not to the Council's core budget.</p>
Current Economic Outlook	High	High	<p>Central Government resources have been significantly reduced as part of the original CSR 2010 and subsequent annual Autumn Statements, as all councils continue the austerity agenda.</p> <p>As mentioned above and in the main body of the report, the downturn has</p>

Expenditure/ Income Heading	Impact	Likelihood	Comments
			<p>impacted negatively on: central gov't grants and financing, property related receipts, benefits, recycling income and interest rates to mention a few. We continue to be wary of one fundamental issue: that of Council Tax. As of now we have seen no sign of any significant negative impact on collection rates, but as Council Tax is our biggest source of income we need to continue to keep a careful watch on collection rates and their value, over the period.</p> <p>In addition as noted above the performance of Business Rates income and collection forms an integral part of Council resources. For the first year of the new arrangements (13/14) the Council has calculated a levy due to central gov't of £86k. We a forecasting £350k plus for 15/16. Officers are therefore working on legitimate schemes to retain more of this income.</p>
Use of Transitional Reserves	High	High	The Council will continue to grow when and where possible this reserve in order to support and balance future in year budget deficits.
Level of Council Tax and Council Tax freeze grant	High	High	<p>The budget proposes to freeze C. Tax at the current level of £253.40 and therefore be entitled to a one year Freeze Grant of £55k pa. Government ministers have indicated that freeze grants will continue within Baseline funding, however, they will not be identifiable in future years. The reality of the localisation of public finances is that the Council is likely to be, in the main, solely reliant on revenue generated within the Borough towards the latter period of its MTFS.</p> <p>Though not an issue for this Council this year the government has announced that it will continue to set the Council</p>

Expenditure/ Income Heading	Impact	Likelihood	Comments
			Tax referendum threshold at 2%.

In Summary this gives risks in the revenue budget in the range below

	Worst Case £000	Best Case £000	Weighted Average £000
Pay awards	50	0	25
Staff Vacancies	0	0	0
Pension Contributions	0	0	0
Energy and Fuel	20	0	10
Repairs and Maintenance	20	0	10
Insurance	0	0	0
ICT Contract	0	0	0
Leisure Contracts	100	0	50
Revenues, Benefits and Customer Contract	20	0	10
Housing Benefit Payments	200	-100	50
Council Tax support	0	0	0
Taxi, Planning & other Fees	0	-200	-50
Building Control	0	0	0
Property Rents	40	0	20
Waste Collection / Recycling	100	0	50
Capital Financing and Interest	35	-35	0
General economic Outlook	100	0	50
Business Rates	135	-100	17
Transitional Reserves	0	0	0
Council Tax Revenues	0	0	0
Total	820	-435	242

The implication of this range of possible variations is that on a worst case basis the Council needs to maintain reserves of at least £820k to set against the identified risks.

Conclusion and Adequacy of Reserves

- Having considered the exposure to risk the following shows how this risk relates to the Council's reserves:

	£000
Maximum Financial Risk Exposure	820
Minimum level of General risk	<u>1,000</u>

	1,820
Less est' General Reserve @ 31.3.14	1,000
est' Budget Volatility Reserve @ 31.3.14	<u>267</u>
Notional deficit in available reserves	<u>553</u>

6. However, it is also unlikely that all these risks will materialise at once, and if the worst case possible variation is adjusted for likelihood set out in the risk assessment then the following shows the requirement to maintain reserves

	£000
Weighted Financial Risk Exposure	242
Minimum Level of General Reserve	<u>1,000</u>
	1,242
Less:	
Est General Reserve at 31.3.13	1,000
Est Budget Volatility Reserve at 31.3.13	<u>267</u>
Notional surplus in reserves	<u>25</u>

7. This notional surplus would indicate that reserves are adequate though they only represent on this basis a one year contingency.
8. It is generally accepted that no budget is without some exposure to risk. However, the position in Rossendale is such that risks have been identified and either provided against or the above considered view taken that the scale of them is manageable. This is reflected in a budget that is both:
- Prudent, that is maintaining a balance between spending commitments and the resources with which to pay for them, and
 - Sustainable, that is able to maintain that balance consistently over time.
9. The degree of risk that remains evident in the budget influences the view which should be taken on the level of reserves which the Council need to maintain, which is the second strand to this statutory advice. The Council's financial strategy suggests that Members continue to plan for general reserves of c.£1.0m. General reserves as at 1st April 2014 were £1000k and are expected to continue to be £1,000k as at 31st March 2015. The Medium Term Financial Strategy identifies other pressures on the horizon in the main as a result of the CSR 2010, 2013 Spending review and the Autumn statement, however, within the medium term the Council has some resource, should it be mindful, to plan for further reductions in Central Government resources. This therefore means that general reserves should be planned for at a level of at least c. £1m over the medium term. Such general reserves, together with other earmarked reserves (Transitional reserve, Change Management and Director Reserves etc.), will allow a cushion against the risks which have been identified and those unforeseen incidents which may from time to time arise. The quarterly financial monitoring report to Members includes a forecast of all reserves over the medium term.

10. Therefore in conclusion I am able to give positive assurance to Members as to:

- The adequacy of General and earmarked reserves to address the risks against which they are held and
- The robustness of the budget for 2015/16

PJ Seddon
Head of Financial Services
February 2015

Revenue & Capital Budget Book 2015/16

Presented to Full Council on 25th February 2015

Summary of Budget 2015/16

General Fund Summary

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Customer and Communities Directorate										
Residual Communities Service	118	(117)	1	0	0	0	(1)	0	0	0
Customer Services	1,238	0	1,238	4	3	36	(46)	99	139	1,473
Operations Service	3,982	64	4,046	23	1	0	(248)	390	70	4,283
Business Directorate										
Planning Services	98	0	98	4	(3)	0	(46)	85	(78)	59
Local Land Charges	43	0	43	0	(0)	0	(39)	(4)	(9)	(9)
Building Control Services	55	0	55	1	(0)	0	0	19	2	76
Legal & Democratic Services	627	0	627	4	7	0	(30)	84	7	698
Licensing & Enforcement Unit	329	(0)	329	3	8	0	0	150	9	499
Health, Housing and Regeneration Service	1,235	1	1,236	9	(6)	(4)	(34)	65	97	1,362
Corporate Services										
Corporate Management	68	(5)	63	2	(2)	0	(7)	79	32	168
Finance & Property Services	1,127	56	1,182	5	2	9	(109)	(9)	41	1,121
People & Policy	109	0	109	2	1	0	(45)	24	3	94
Non-Distributed Costs	938	0	938	0	0	42	(6)	(982)	100	92
Financing and Reserves										
Capital Financing and Interest	(1,036)	0	(1,036)	0	0	0	0	0	23	(1,013)
Transfers to/(from) Earmarked Reserves	(23)	0	(23)						23	0
Total General Fund	8,905	(0)	8,905	59	10	82	(611)	(0)	457	8,901
Funded by										
Revenue Support Grant and Non-Domestic Rates	3,900									3,247
C Tax Freeze Grant re 2011/12 (payable for 4 yrs)	137									136
C Tax Freeze Grant re 2013/14	55									55
C Tax Freeze Grant re 2014/15	55									55
C Tax Freeze Grant re 2015/16	0									54
Homelessness Grant	0	*-								83
NNDR Retained	0									78
Transitional Reserves	29									182
(Surplus)/Deficit on Collection Fund	112									120
Council Tax Requirement	4,617									4,891
Number of Band D Equivalent Properties	18,222									19,303
Council Tax at Band D (excluding Whitworth)	£253.40						Change in 2015/16	0.00%		£253.40

Summary of Budget 2015/16

General Fund Summary

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves	
	£000	£000	£000	£000	£000	£000	£000	£000	
Customer and Communities Directorate									
Residual Communities Service	0	0	0	0	0	0	0	0	0.0
Customer Services	342	21,937	22,278	(20,511)	(295)	1,473	0	1,473	8.8
Operations Service	2,111	1,429	3,540	(1,159)	1,902	4,283	0	4,283	77.5
Business Directorate									
Planning Services	343	58	401	(606)	264	59	0	59	9.8
Local Land Charges	34	7	41	(76)	25	(9)	0	(9)	1.0
Building Control Services	108	20	128	(119)	67	76	0	76	3.0
Legal & Democratic Services	566	131	697	(6)	7	698	0	698	11.8
Licensing & Enforcement Unit	269	62	331	(247)	414	499	0	499	11.6
Health, Housing and Regeneration Service	752	313	1,065	(76)	373	1,362		1,362	17.9
Corporate Services									
Corporate Management	261	89	350	0	(182)	168	0	168	3.0
Finance & Property Services	464	1,252	1,715	(344)	(251)	1,121	0	1,121	11.6
People & Policy	182	91	273	0	(178)	94	0	94	5.5
Non-Distributed Costs	1,268	0	1,268	(250)	(927)	92	0	92	0.0
Financing and Reserves									
Capital Financing and Interest	0	283	283	(77)	(1,220)	(1,013)	0	(1,013)	0.0
Transfers to/(from) Earmarked Reserves								0	
Total General Fund	6,700	25,671	32,371	(23,469)	(0)	8,901	0	8,901	161.6

Budget 2015/16

Customer and Communities Directorate - Residual Communities

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Community M'ment & Admin	5	(5)	0	0	0	0	0	0	0	0
Community Safety	71	(70)	1	0	0	0	(1)	0	0	0
Public Conveniences	24	(24)	0	0	0	0	0	0	0	0
Civil Contingency	18	(18)	0	0	0	0	0	0	0	0
Service Total	118	(117)	1	0	0	0	(1)	0	0	0

Budget 2015/16

Customer and Communities Directorate - Residual Communities

Service	2015/16 Original Budget									Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves		
	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Community M'ment & Admin	0	0	0	0	0	0	0	0	0	0.0
Community Safety	0	0	0	0	0	0	0	0	0	0.0
Public Conveniences	0	0	0	0	0	0	0	0	0	0.0
Civil Contingency	0	0	0	0	0	0	0	0	0	0.0
Service Total	0	0	0	0	0	0	0	0	0	0.0

Budget 2015/16

Customer and Communities Directorate - Customer Services

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Benefits Administration	413	0	413	0	0	0	(3)	(97)	55	368
Benefits Granted	(39)	0	(39)	0	0	0	0	0	3	(36)
Revenues Collection	230	0	230	0	0	0	(5)	163	0	388
One Stop Shop / Switchboard (Capita)	144	0	144	0	0	0	(1)	(85)	3	61
E-Government (ICT Support)	19	(2)	17	1	3	0	(36)	114	19	118
Central Printing	(0)	0	(0)	0	0	0	0	0	0	(0)
Revs & Bens Partnership	(17)	0	(17)	0	0	36	0	(41)	0	(23)
Customer Services Management	72	0	72	1	(0)	0	0	6	1	80
Service Assurance Team & STAN	64	2	66	2	(0)	0	(2)	30	7	102
Leisure Services	348	0	348	0	0	0	0	10	50	408
Concessionary Travel	4	0	4	0	0	0	0	0	0	4
Pest Control	1	0	1	0	0	0	0	0	0	1
Service Total	1,238	0	1,238	4	3	36	(46)	99	139	1,473

Budget 2015/16

Customer and Communities Directorate - Customer Services

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs £000	Running Costs £000	Direct Costs £000	Direct Income £000	Indirect Costs /Income £000	Net Cost of Service £000	Use of Specific Reserves £000	Net Budget after use of Reserves £000	
Benefits Administration (Capita)	0	33	33	(396)	732	368	0	368	0.0
Benefits Granted (Capita)	0	19,685	19,685	(19,721)	0	(36)	0	(36)	0.0
Revenue Collection (Capita)	0	20	20	(362)	731	388	0	388	0.0
One Stop Shop / switchboard (Capita)	0	10	10	0	52	61	0	61	0.0
E-Government (ICT Support)	123	420	543	0	(424)	118	0	118	3.8
Central Printing	0	19	19	(20)	0	(0)	0	(0)	0.0
Revs & Bens Partnership (Capita)	0	1,471	1,471	0	(1,494)	(23)	0	(23)	0.0
Customer Services Management	71	1	71	0	8	80	0	80	1.0
Service Assurance Team & STAN	148	(29)	119	0	(17)	102	0	102	4.0
Leisure Services (RLT & CLAW)	0	292	292	0	116	408	0	408	0.0
Concessionary Travel	0	4	4	0	0	4	0	4	0.0
Pest Control	0	12	12	(12)	1	1	0	1	0.0
Service Total	342	21,937	22,278	(20,511)	(295)	1,473	0	1,473	8.8

Budget 2015/16

Customer and Communities Directorate - Operations Service

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Strategic Functions										
Operations & Fleet Management	337	61	398	4	6	0	(91)	102	20	438
Markets	(2)	0	(2)	1	0	0	0	3	12	14
Operational Functions										
Refuse & Recycling	1,632	0	1,632	10	(2)	0	(75)	164	16	1,745
Street Sweeping	646	(34)	611	1	(1)	0	(6)	24	5	634
Parks										
Playing Fields (Sports Facilities)	55	0	55	0	0	0	7	6	0	67
Parks	86	0	86	0	0	0	(1)	3	0	88
Cemeteries - General	(62)	0	(62)	0	0	0	18	(9)	0	(53)
Parks & Open Spaces	1,290	38	1,328	8	(2)	0	(100)	98	17	1,348
Service Total	3,982	64	4,046	23	1	0	(248)	390	70	4,283

Budget 2015/16

Customer and Communities Directorate - Operations Service

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves	
	£000	£000	£000	£000	£000	£000	£000	£000	
Strategic Functions									
Operations & Fleet Management	330	94	424	(3)	17	438	0	438	10.7
Markets	22	6	28	(125)	111	14	0	14	1.0
Operational Functions									
Refuse & Recycling	921	831	1,752	(847)	840	1,745	0	1,745	34.9
Street Sweeping	192	166	357	(12)	290	635	0	635	7.0
Parks									
Playing Fields (Sports Facilities)	0	9	9	(6)	64	67	0	67	0.0
Parks	0	87	87	(4)	6	88	0	88	0.0
Cemeteries - General	0	7	7	(132)	72	(53)	0	(53)	0.0
Parks & Open Spaces	646	230	876	(31)	503	1,349	0	1,349	24.0
Service Total	2,111	1,429	3,540	(1,159)	1,902	4,283	0	4,283	77.5

Budget 2015/16

Business Directorate

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Planning										
Development Control	(80)	0	(80)	2	(3)	0	(46)	62	(81)	(145)
Forward Planning	177	0	177	2	(0)	0	0	23	2	204
Local Land Charges	43	0	43	0	(0)	0	(39)	(4)	(9)	(9)
Building Control										
Fee Earning	(22)	2	(20)	1	(0)	0	0	11	1	(6)
Statutory Function	68	(2)	66	0	(0)	0	0	7	1	75
Street Signs	8	0	8	0	0	0	0	0	0	8
Legal Services	42	0	42	2	6	0	(6)	28	1	73
Democratic Services										
Electoral Registration	71	0	71	0	0	0	0	6	0	77
Elections	86	0	86	0	0	0	(7)	6	0	86
Direct Member Costs (including allowances)	303	0	303	0	0	0	(7)	(4)	1	294
Democratic Support	53	0	53	2	0	0	(4)	32	4	88
Mayoralty & Civic Events	68	0	68	0	0	0	(7)	15	0	77
Town Twinning	3	0	3	0	0	0	0	0	0	3
Licensing and Enforcement										
Public Protection Unit	329	(0)	329	3	8	0	0	150	9	499
Service Total	1,150	(0)	1,150	13	12	0	(116)	334	(71)	1,323

Budget 2015/16

Business Directorate

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves	
	£000	£000	£000	£000	£000	£000	£000	£000	
Planning									
Development Control	205	52	257	(606)	203	(145)	0	(145)	6.0
Forward Planning	138	6	144	(0)	61	204	0	204	3.8
Local Land Charges	34	7	41	(76)	25	(9)	0	(9)	1.0
Building Control									
Fee Earning	68	6	74	(117)	36	(6)	0	(6)	1.8
Statutory Function	40	4	44	(0)	31	75	0	75	1.2
Street Signs	0	10	10	(2)	0	8	0	8	
Legal Services	136	26	162	(5)	(84)	73	0	73	4.1
Democratic Services									
Electoral Registration	25	31	57	(1)	22	77	0	77	0.8
Elections	25	39	64	0	23	86	0	86	0.8
Direct Member Costs (including allowances)	205	0	205	0	88	294	0	294	0.0
Democratic Support	145	10	155	0	(68)	88	0	88	5.1
Mayoralty & Civic Events	30	22	51	0	26	77	0	77	1.1
Town Twinning	0	3	3	0	0	3	0	3	0.0
Licensing and Enforcement									
Public Protection Unit	269	62	331	(247)	414	499	0	499	11.6
Service Total	1,320	278	1,598	(1,053)	778	1,323	0	1,323	37.3

Budget 2015/16

Business Directorate - Health, Housing & Regeneration

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Health										
Environmental Health	492	0	492	4	(6)	0	(29)	38	6	504
Environmental Health Misc	4	0	4	0	0	0	(1)	0	0	3
Regeneration										
Regeneration Management	323	0	323	2	(0)	0	(0)	(22)	3	306
Economic Regeneration	68	46	114	1	(0)	0	(0)	6	1	121
Area Forums	20	0	20	0	0	0	0	0	0	20
Other Grants	46	(46)	0	0	0	0	0	0	0	0
Markets	(1)	1	0	0	0	0	0	0	0	0
Dog Warden	28	0	28	0	0	0	(4)	0	0	24
Housing										
Housing Strategy	60	0	60	1	(0)	0	(3)	6	1	64
Private Sector Housing Renewals	54	0	54	1	(0)	0	0	12	1	68
Homelessness	57	0	57	1	(0)	(4)	4	24	85	168
Whitaker Park Museum	85	0	85	0	0	(0)	0	0	0	85
Service Total	1,235	1	1,236	9	(6)	(4)	(34)	65	97	1,362

Budget 2015/16

Business Directorate - Health, Housing & Regeneration

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves	
	£000	£000	£000	£000	£000	£000	£000	£000	
Health									
Environmental Health	315	60	375	(15)	144	504	0	504	7.4
Environmental Health Misc	0	4	4	(1)	0	3	0	3	0.0
Regeneration									
Regeneration Management	176	13	189	0	117	306	0	306	4.0
Economic Regeneration	48	59	107	0	14	121	0	121	1.0
Area Forums	0	20	20	0	0	20	0	20	0.0
Other Grants	0	0	0	0	0	0	0	0	0.0
Markets	0	0	0	0	0	0	0	0	0.0
Dog Warden	0	24	24	0	0	24	0	24	0.0
Housing									
Housing Strategy & Homelessness	47	4	51	0	13	64	0	64	1.0
Private Sector Renewal	74	10	84	(42)	26	68	0	68	2.0
Homelessness	93	48	140	(18)	45	168	0	168	2.5
Whitaker Park Museum	0	71	71	0	14	85	0	85	0.0
Service Total	752	313	1,065	(76)	373	1,362	0	1,362	17.9

Budget 2015/16
Corporate Management

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Corporate Management										
Executive Office	19	(61)	(41)	2	(2)	0	0	77	9	44
Executive Support /Corporate Subscriptions	48	0	48	0	(0)	0	0	2	23	74
Community Safety	0	56	56	0	0	0	(7)	0	0	50
Service Total	68	(5)	63	2	(2)	0	(7)	79	32	168

Budget 2015/16

Corporate Management

Community Safety	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs £000	Running Costs £000	Direct Costs £000	Direct Income £000	Indirect Costs /Income £000	Net Cost of Service £000	Use of Specific Reserves £000	Net Budget after use of Reserves £000	
Corporate Management									
Executive Office	237	10	247	0	(202)	44	0	44	2.0
Executive Support /Corporate Subscriptions	24	47	70	0	4	74	0	74	1.0
Community Safety	0	33	33	0	17	50	0	50	0.0
Service Total	261	89	350	0	(182)	168	0	168	3.0

Budget 2015/16

Finance & Property Services

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Finance										
Treasury Mgmt	96	0	96	0	0	2	0	0	0	98
Insurance Risk & Internal Audit	4	0	4	0	0	0	0	0	0	4
Accountancy	98	0	98	3	(1)	0	0	(9)	4	95
Exchequer	43	0	43	1	1	0	0	(16)	1	30
subtotal - Finance	240	0	240	4	0	2	0	(25)	5	227
Property Services										
Land Drainage	15	0	15	0	0	0	0	0	0	15
Public Conveniences	21	24	45	0	0	0	(3)	1	0	43
Depots	68	0	68	0	0	(2)	0	0	0	66
Cemeteries	70	0	70	0	0	(1)	0	0	17	86
Sports Grounds	111	0	111	0	0	(3)	0	0	0	109
Allotments	2	0	2	0	0	0	0	0	0	2
Whittaker Park Museum	9	0	9	0	0	0	0	0	0	9
Car Parks	68	0	68	0	0	1	(1)	0	0	68
Xmas Lights	26	0	26	0	0	0	0	0	0	26
Markets	109	0	109	0	0	0	0	0	0	110
Public Baths	39	0	39	0	0	2	(24)	0	0	17
Public Halls	16	0	16	0	0	0	0	0	0	16
Sports Facilities	(249)	0	(249)	0	0	0	0	(0)	0	(249)
Council Offices	62	0	62	0	0	2	(52)	23	0	36
Bus Shelters / Stations	14	0	14	0	0	0	0	4	0	18
Public Clocks & Memorials	12	0	12	0	0	(0)	0	0	0	12
Facilities Management	259	32	290	1	2	(0)	(7)	42	1	329
Courier (vehicle related costs)	5	0	5	0	0	0	0	0	0	5
Corporate Estates & Industrial Units	187	(0)	186	1	0	(1)	(26)	(20)	(9)	130
Business Centre	43	0	43	0	0	7	4	(33)	27	48
Subtotal - Property	886	56	942	2	2	7	(109)	16	35	894
Service Total	1,127	56	1,182	5	2	9	(109)	(9)	41	1,121

Budget 2015/16

Finance & Property Services

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves	
	£000	£000	£000	£000	£000	£000	£000	£000	
Finance									
Treasury Mgmt	0	95	95	(3)	6	98	0	98	0.0
Insurance Risk & Internal Audit	2	69	71	0	(67)	4	0	4	0.0
Accountancy	241	7	248	0	(153)	95	0	95	5.0
Exchequer	83	6	89	0	(59)	30	0	30	2.7
subtotal - Finance	326	176	503	(3)	(273)	227	0	227	7.7
Property Services									
Land Drainage	0	15	15	0	0	15	0	15	0.0
Public Conveniences	0	16	16	0	27	43	0	43	0.0
Depots	0	66	66	0	0	66	0	66	0.0
Cemeteries	0	86	86	0	0	86	0	86	0.0
Sports Grounds	0	47	47	0	62	109	0	109	0.0
Allotments	0	2	2	0	0	2	0	2	0.0
Whittaker Park Museum	0	9	9	0	0	9	0	9	0.0
Car Parks	0	64	64	0	5	68	0	68	0.0
Xmas Lights	0	26	26	0	0	26	0	26	0.0
Markets	0	90	90	0	19	110	0	110	0.0
Public Baths	0	17	17	0	0	17	0	17	0.0
Public Halls	0	31	31	(16)	0	16	0	16	0.0
Sports Facilities	0	41	41	(16)	(275)	(249)	0	(249)	0.0
Council Offices	0	89	90	(6)	(48)	36	0	36	0.0
Bus Shelters / Stations	0	32	32	(23)	9	18	0	18	0.0
Public Clocks & Memorials	0	3	3	0	8	12	0	12	0.0
Facilities Management	68	174	242	0	86	329	0	329	2.0
Courier (vehicle related costs)	0	5	5	0	0	5	0	5	0.0
Corporate Estates & Industrial Units	68	73	141	(231)	219	130	0	130	1.8
Business Centre	0	188	188	(49)	(92)	48	0	48	0.0
Subtotal - Property	137	1,076	1,213	(341)	22	894	0	894	3.8
Service Total	464	1,252	1,715	(344)	(251)	1,121	0	1,121	11.6

Budget 2015/16

People & Policy

Service	2014/15 Original Estimate £000	In Year Virements £000	2014/15 Original Baseline £000	Changes within 2015/16						2015/16 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
People & Policy	109	0	109	2	1	0	(45)	24	3	94
Service Total	109	0	109	2	1	0	(45)	24	3	94

Budget 2015/16

People & Policy

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs £000	Running Costs £000	Direct Costs £000	Direct Income £000	Indirect Costs /Income £000	Net Cost of Service £000	Use of Specific Reserves £000	Net Budget after use of Reserves £000	
People & Policy	182	91	273	0	(178)	94	0	94	5.5
Service Total	182	91	273	0	(178)	94	0	94	5.5

Budget

Non-Distributed Costs and Capital Financing

Service	2014/15 Original Estimate	In Year Virements	2014/15 Original Baseline	Changes within 2015/16						2014/15 Original Budget
				Inflation Pay Award	Employee Increments	Other Inflation	Savings	Inter-service Virements	Volume/ Technical Changes	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Non-Distributed Costs										
Pension Costs	1,233	0	1,233	0	0	42	(6)	0	0	1,268
Other Non Distributed costs	(295)	0	(295)	0	0	0	0	(982)	100	(1,177)
Capital Financing										
Minimum Revenue Provision	115	0	115	0	0	0	0	0	0	115
Interest & Misc expenses	69	0	69	0	0	0	0	0	23	92
Reversal of Capital Charges	(1,220)	0	(1,220)	0	0	0	0	0	0	(1,220)
Service Total	(99)	0	(99)	0	0	42	(6)	(982)	123	(921)

Budget

Non-Distributed Costs and Capital Financing

Service	2015/16 Original Budget								Staff Numbers (FTE's)
	Employee Related Costs	Running Costs	Direct Costs	Direct Income	Indirect Costs /Income	Net Cost of Service	Use of Specific Reserves	Net Budget after use of Reserves	
	£000	£000	£000	£000	£000	£000	£000	£000	
Non-Distributed Costs									
Pension Costs	1,268	0	1,268	0	0	1,268	0	1,268	0.0
Other Non Distributed costs	0	0	0	(250)	(927)	(1,177)	0	(1,177)	0.0
Capital Financing									
Minimum Revenue Provision	0	115	115	0	0	115	0	115	0.0
Interest & Misc expenses	0	169	169	(77)	0	92	0	92	0.0
Reversal of Capital Charges	0	0	0	0	(1,220)	(1,220)	0	(1,220)	0.0
Service Total	1,268	283	1,552	(327)	(2,146)	(921)	0	(921)	0.0

Capital Resources	Balance Bfwd April 2015	Prudent estimates			Total Resources £000
		2015/16 £000	2016/17 £000	2017/18 £000	
General Services					
General Fund Capital Receipts Reserve - income from sales	178	75	50	50	353
Funded by Revenue Contributions built into MRP	-	140	100	-	240
Application of S106 monies	-	-	-	-	-
MTFS Capital Contribution	-	100	100	100	300
	178	315	250	150	893
Housing Services					
Housing Capital Receipts Reserve - income from sales	240	130	-	-	370
Capital Grants for Disabled Facilities Grants	212	424	424	424	1,484
	452	554	424	424	1,854
Total Capital Resources	630	566	2,571	200	2,747

Capital Programme	Desired Programme	Affordable Programme			
	2015/16 £000	2015/16 £000	2016/17 £000	2017/18 £000	Total £000
Operations & Communities					
Parks Vehicle Replacement Programme	-	140	100	-	240
Playgrounds	25	10	10	10	30
Pathways	20	20	20	20	60
Cemeteries	20	20	-	-	20
Sports Playing Fields	20	-	20	-	20
	85	190	150	30	370
Corporate					
Car Park upgrading	30	10	10	10	30
Building Maintenance (as per condition survey)	1,243	125	125	125	375
Emergency Works	40	-	40	40	80
	1,313	135	175	175	485
General Fund Total	1,398	325	325	205	855
Housing					
Disabled Facilities Grants (DFGs)	500	500	500	500	1,500
Compulsory Purchase Order Schemes	-	-	-	-	-
Housing Services Total	500	500	500	500	1,500
Expenditure Grand Total	1,898	825	825	705	2,355
General Fund Services		168	93	38	38
Housing Services		506	430	354	354
Total Usable Capital Receipts balance cfwd		674	523	392	392

