

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO HEALTH AND HOUSING COMMITTEE

Agenda Item No 6

meeting date: 23 OCTOBER 2014
title: REVIEW OF FEES AND CHARGES
submitted by: DIRECTOR OF RESOURCES
principal author: ANDREW COOK

1 PURPOSE

- 1.1 To seek member approval on proposals to increase this committee's fees and charges with effect from 1 April 2015.
- 1.2 These proposals are the first stage in the review of this committee's budget for the forthcoming 2015/16 financial year.

2 BACKGROUND

- 2.1 The Council's fees and charges are reviewed on an annual basis as part of the budget setting process.
- 2.2 This report requests that members consider proposals for the increase in fees and charges for this committee's services. Such charges would be implemented with effect from the 1 April 2015 and would operate for the duration of the 2015/16 financial year.
- 2.3 The Council's latest budget forecast allows for a 2% increase in the level of income raised from fees and charges. The review aims to increase budgeted income for 2015/16 by this amount as a minimum.
- 2.4 After applying this percentage increase, most proposed charges have been rounded up or down to minimise any problems with small change. This inevitably impacts on the individual percentage rise for each separate charge, particularly when the current charge is low.

3 ADVICE OF BUDGET WORKING GROUP

- 3.1 In September 2014, the Budget Working Group considered the overall three year Budget Forecast. In summary the forecast shows a potential budget deficit for 2015/16 of £513k after taking £220k from general fund balances.
- 3.2 The forecast has already factored in an overall increase in income from fees and charges of 2%. Clearly if this 2% increase is not achieved the budget deficit will be higher. Therefore service committees are requested to consider their fees and charges very carefully to achieve this targeted income.
- 3.3 The current budgeted income to be received from fees and charges which are set by this committee is £184,907. A 2% increase on this total would therefore generate £3,698.

4 REVIEW OF THE FEES AND CHARGES

- 4.1 The review of the fees and charges is co-ordinated by financial services, working together with heads of service and budget holders. The process is as follows:
 - Budget holders are provided with an indication of the fees and charges, factoring in the budget working group proposals.

- A discussion meeting is then held between budget holder and financial services to enable the budget holder to propose a set of fees and charges for their services. This may depend on where there is a national requirement or service specific reason for setting a fee or charge at a different level than the budget working group target.

4.2 Most of the proposed fees and charges for this committee have been uplifted in line with the advice of the Budget Working Group – a 2% increase, rounded up or down to minimise any problems with small change. The following proposed fees and charges were set on a different basis to this, for specific reasons:

- Five water sample analysis charges have been re-set to take into account amended lab test parameters on each type of test and this alters the costs associated with each test. The proposed fees for these sample tests have been set to cover the direct lab fees and employee costs associated with these checks.
- Two new zoo licence checks replace the previous single zoo licence check, an annual zoo compliance audit and a 4 year renewal licence check. The proposed fees for these new checks are based on recovering the direct employee costs associated with these checks.

4.3 Following the discussions a proposed set of fees and charges for implementation from 1 April 2015 has been produced for this committee and is shown at Annex 1. This annex provides details of:

- the current charge for 2014/15
- an estimate of the level of 2014/15 income raised by each charge (Net of VAT)
- the proposed charges for implementation from 1 April 2015
- an indication of the potential income that may be achieved in 2015/16, should the proposals be agreed (Net of VAT)
- the resulting percentage increase from 2014/15 to 2015/16; and
- the date that each charge was last increased (they are all reviewed annually, but may not necessarily be increased).

4.4 The indication of potential income which is shown throughout Annex 1 is provided for guidance purposes only and is based on past and current activity levels. No account is taken of any change in service use which may be influenced by a change in charge levels.

4.5 Work is still underway on forecasting income budget levels for 2015/16 and such budget proposals will be reported back to this committee in January 2015 for approval.

4.6 If you agree the recommended charges shown in Annex 1, the estimated extra income raised is £3,733, an overall increase of 2%.

5 RISK ASSESSMENT

5.1 The approval of this report may have the following implications:

- Resources – Fees and charges provide a key income source for the Council. Fees and charges also provide a mechanism to target concessions, and also to charge service users directly rather than allowing the financial burden of certain service provision to fall on the council tax.
- Technical, Environmental and Legal – The Local Government Acts of 2000 and 2003 extended authorities' powers to charge for discretionary services.

- Political – none.
- Reputation – Substantial increases to charges can generate adverse publicity.
- Equality and Diversity – One of the aims of the fees and charges mechanism on many services is to pass on service concession in order to increase inclusivity.

6 CONCLUSION

- 6.1 Substantial work has been undertaken by financial services, heads of service and budget holders in reviewing the fees and charges operated by this committee. This review has now been completed as part of the budget process, for implementation from 1 April 2015, should the proposals be approved.
- 6.2 The Budget Working Group recommends that all service committees seek to increase their fees and charges by 2%. If you agree with the recommended charges, this committee will reach the target required.

7 RECOMMENDATION

- 7.1 Committee to consider the charges at Annex 1 and approve them for implementation with effect from 1 April 2015.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH11-14/AC/AC
13 October 2014

For further information please ask for Andrew Cook, extension 4498

BACKGROUND PAPERS – None

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

CLITHEROE CEMETERY - CLCEM		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Exclusive Burial Rights	Grave Plot	CLCEM/8447u	Non Vatable	01 April 2014	365.00	11,800.00	373.00	12,060.00	2.19%
	Grave Plot - New Extension	CLCEM/8447u	Non Vatable	01 April 2014	450.00	0.00	460.00	0.00	2.22%
	Ashes Plot	CLCEM/8447u	Non Vatable	01 April 2014	92.50	930.00	94.50	950.00	2.16%
	Woodland Burial	CLCEM/8447u	Non Vatable	01 April 2014	365.00	5,780.00	373.00	5,910.00	2.19%
Woodland Burials	Tree and Wild Flower Planting	-	-	-	No Charge		No Charge		-
Interments	Stillborn to 1 month	-	-	-	No Charge		No Charge		-
	3 depth	CLCEM/8441u	Non Vatable	01 April 2014	325.00	1,730.00	330.00	1,760.00	1.54%
	2 depth	CLCEM/8441u	Non Vatable	01 April 2014	295.00	3,750.00	300.00	3,810.00	1.69%
	1 depth (Includes Woodland Burials)	CLCEM/8441u	Non Vatable	01 April 2014	265.00	11,980.00	270.00	12,210.00	1.89%
	Ashes (Includes Woodland Burials)	CLCEM/8441u	Non Vatable	01 April 2014	92.50	2,660.00	94.50	2,720.00	2.16%
	Saturday Surcharge - Funeral	CLCEM/8441u	Non Vatable	01 April 2014	170.00	0.00	175.00	0.00	2.94%
	Saturday Surcharge - Ashes Interment	CLCEM/8441u	Non Vatable	01 April 2014	88.00	0.00	90.00	0.00	2.27%

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

CLITHEROE CEMETERY – CLCEM		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Fees for Memorials	Provision of Foundation	CLCEM/8446n	VAT Inclusive	01 April 2014	85.00	1,480.00	87.00	1,510.00	2.35%
	Right to Erect Headstone	CLCEM/8442u	Non Vatable	01 April 2014	118.00	1,970.00	120.00	2,000.00	1.69%
	Right to Place Stone Plaque on Ashes Plot	CLCEM/8442u	Non Vatable	01 April 2014	32.00	190.00	32.50	190.00	1.56%
Grave Maintenance (OLD SECTION) Scheme II	Spring and Summer Bedding	CLCEM/8443u	Non Vatable	01 April 2014	67.00	67.00	Delete	0.00	Delete
Please Note: Fees are double (for purchase of burial rights and interment) for persons who are non-residents of the Ribble Valley.									

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

CLITHEROE MARKET – CLMKT		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Cabins	Tuesday, Thursday and Saturday - per week	CLMKT/8824n	VAT Inclusive	01 April 2014	52.00	93,990.00	53.00	95,800.00	1.92%
	Use of Cabins (preparation purposes): Non Market Days	CLMKT/8824n	VAT Inclusive	01 April 2014	25.70	2,170.00	26.00	2,200.00	1.17%
	Special Sunday Events	CLMKT/8824n	VAT Inclusive	01 April 2014	8.75	0.00	9.00	0.00	2.86%
Stalls - Tuesday & Saturday	- 10 ft	CLMKT/8825n	VAT Inclusive	01 April 2014	17.00	6,540.00	17.50	6,730.00	2.94%
	- 10 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	01 April 2014	8.50	0.00	8.75	0.00	2.94%
	- 8 ft	CLMKT/8825n	VAT Inclusive	01 April 2014	13.60	5,060.00	14.00	5,210.00	2.94%
	- 8 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	01 April 2014	6.80	0.00	7.00	0.00	2.94%
Stalls - Sunday Events	Regular Contract Traders	CLMKT/8825n	VAT Inclusive	01 April 2014	9.25	0.00	9.50	0.00	2.70%
	None Contract Traders	CLMKT/8825n	VAT Inclusive	01 April 2014	18.50	0.00	19.00	0.00	2.70%

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

CLITHEROE MARKET – CLMKT		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Stalls - Thursdays	- 10 ft	CLMKT/8825n	VAT Inclusive	01 April 2014	8.50	10.00	8.75	10.00	2.94%
	- 10 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	01 April 2014	4.25	0.00	4.35	0.00	2.35%
	- 8 ft	CLMKT/8825n	VAT Inclusive	01 April 2014	6.80	540.00	7.00	560.00	2.94%
	- 8 ft Third Stall Reduced Rate	CLMKT/8825n	VAT Inclusive	01 April 2014	3.40	0.00	3.50	0.00	2.94%
Stalls - Friday	Flea Market	CLMKT/8825n	VAT Inclusive	01 April 2014	5.40	860.00	5.50	880.00	1.85%
Pitches	Tuesday and Saturday - per day	CLMKT/8826n	VAT Inclusive	01 April 2014	13.60	4,930.00	14.00	5,080.00	2.94%
	Thursday	CLMKT/8826n	VAT Inclusive	01 April 2014	6.80	130.00	7.00	130.00	2.94%
	Special Sunday Events	CLMKT/8826n	VAT Inclusive	01 April 2014	18.50	0.00	19.00	0.00	2.70%

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

DOG WARDEN AND PEST CONTROL - DOGWD		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Pest Control	Commercial - Single Treatment Charge (per hour plus materials - minimum charge 1 hour)	DOGWD/8416n	VAT Inclusive	01 April 2014	43.00	0.00	44.00	0.00	2.33%
	Commercial - Annual Contract	DOGWD/8416n	VAT Inclusive	01 April 20114	34.75	7,800.00	35.50	7,970.00	2.16%
	Domestic Single Treatment Charge (Rodents)***	DOGWD/8416n	VAT Inclusive	01 April 2014	21.00	3,730.00	21.50	3,820.00	2.38%
	Domestic - Out of Hours (Rodents)	DOGWD/8416n	VAT Inclusive	01 April 20114	42.00	0.00	43.00	0.00	2.38%
	Domestic - Callout Charge (unspecified reason)	DOGWD/8416n	VAT Inclusive	01 April 20114	11.00	0.00	11.20	0.00	1.82%
	Domestic - Public Health Pests			-	No Charge		No Charge		-
Non-Public Health Insect Treatment	Per visit during working hours ***	DOGWD/8412n	VAT Inclusive	01 April 2014	42.00	3,640.00	43.00	3,730.00	2.38%
	Each additional nest treated on same visit ***	DOGWD/8412n	VAT Inclusive	01 April 2014	16.00	70.00	16.20	70.00	1.25%
	Missed Appointments	DOGWD/8412n	VAT Inclusive	01 April 2014	42.00	0.00	43.00	0.00	2.38%
	Out of Hours	DOGWD/8412n	VAT Inclusive	01 April 2014	84.00	0.00	86.00	0.00	2.38%
Parish Council Collection of Dog Bins	Post Mounted - one collection per week	DOGWD/8596n	VAT Inclusive	New Charge	3.90	0.00	4.00	0.00	2.56%
*** 50% Concession if householder is eligible for State Pension, Housing or Disability Benefits									

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

ENVIRONMENTAL HEALTH - ENVHT		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Licences	Animal Boarding Establishments	ENVHT/8403u	Non Vatable	01 April 2014	81.25	700.00	83.00	720.00	2.15%
	Dog Breeding Establishments (plus vets fees at cost)	ENVHT/8403u	Non Vatable	01 April 2014	57.25	40.00	58.50	40.00	2.18%
	Pet Shops (plus vets fees at cost)	ENVHT/8403u	Non Vatable	01 April 2014	81.25	240.00	83.00	250.00	2.15%
	Riding Establishments (plus vets fees at cost)	ENVHT/8403u	Non Vatable	01 April 2014	81.25	180.00	83.00	180.00	2.15%
	Dangerous Wild Animals (plus vets fees at cost)	ENVHT/8403u	Non Vatable	01 April 2014	81.25	0.00	83.00	0.00	2.15%
	Zoo (plus vets fees at cost)	ENVHT/8403u	Non Vatable	01 April 2014	144.00	100.00	Delete	0.00	Delete
	Annual Zoo Compliance audit (plus vets fees at cost)	ENVHT/8403u	Non Vatable	New Charge	0.00	0.00	142.00	100.00	-
	Zoo - 4 year renewal (plus vets fees at cost)	ENVHT/8403u	Non Vatable	New Charge	0.00	0.00	220.00	0.00	-
	Acupuncture - Ear Piercing	ENVHT/8403u	Non Vatable	01 April 2014	98.00	0.00	100.00	0.00	2.04%
	Tattooing	ENVHT/8403u	Non Vatable	01 April 2014	98.00	490.00	100.00	500.00	2.04%
	Electrolysis	ENVHT/8403u	Non Vatable	01 April 2014	98.00	0.00	100.00	0.00	2.04%
	Street Trading Consent - Classes I, II & III per annum	ENVHT/8430u	Non Vatable	01 April 2014	665.00	4,320.00	678.50	4,410.00	2.03%
	Street Trading Consent Class V per Event	ENVHT/8430u	Non Vatable	01 April 2014	92.50	0.00	94.50	0.00	2.16%
Street Trading Consent Class IV			-	No Charge		No Charge		-	

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

ENVIRONMENTAL HEALTH - ENVHT		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Water Sample Analysis: FEES BASED ON LAB FEES AND DIRECT EMPLOYEE COSTS	Risk Assessment	ENVHT/8417u	VAT Inclusive	-	At cost min. £100	890.00	At cost min. £100	890.00	-
	Other Investigations	ENVHT/8417u	VAT Inclusive	-	At cost min. £100	0.00	At cost min. £100	0.00	-
	Small Water Supply *	ENVHT/8417u	VAT Inclusive	01 April 2013	52.50	310.00	56.00	330.00	6.67%
	Large Water Supply - Audit Monitoring *	ENVHT/8417u	VAT Inclusive	01 April 2013	60.00	170.00	71.00	200.00	18.33%
	Large Water Supply - Check Monitoring *	ENVHT/8417u	VAT Inclusive	01 April 2013	80.00	0.00	74.00	0.00	-7.50%
	Large Water Supply - Audit & Check Monitoring *	ENVHT/8417u	VAT Inclusive	01 April 2014	105.00	920.00	108.00	950.00	2.86%
	Bacteriological *	ENVHT/8417u	VAT Inclusive	01 April 2013	40.00	740.00	41.00	760.00	2.50%
Basic Food Hygiene Course	Per Student	ENVHT/8519z	VAT Inclusive	01 April 2014	61.50	0.00	62.75	0.00	2.03%
Removal of Unfit Food	Per hour or part hour	ENVHT/8519z	VAT Inclusive	01 April 2014	51.50	0.00	52.50	0.00	1.94%
Please Note: * Water sample analysis charges now based on cost of lab tests plus direct employee costs									

HEALTH AND HOUSING COMMITTEE – PROPOSED FEES AND CHARGES FOR IMPLEMENTATION FROM 1 APRIL 2015

CONTAMINATED LAND - CLAND		Ledger Code	VAT Liability	Date of Last Change	Current Charge 2014/15 £	Budgeted Income Net of VAT for 2014/15 £	Proposed Charges for 2015/16 £	Indication of Potential Income Net of VAT for 2015/16 £	Percentage Increase in Charge %
Enquiry		CLAND/8623n	VAT Inclusive	01 April 2014	72.00	0.00	75.00	0.00	4.17%
HOUSING ADVANCES - HSADV									
Enquiries from Prospective Second Mortgagors		HSADV/8604z	Non Vatable	01 April 2014	55.60	0.00	56.70	0.00	1.98%
Charge for Registration on Second Charges		HSADV/8604z	Non Vatable	01 April 2014	27.85	0.00	28.40	0.00	1.97%
IMPROVEMENT GRANTS - IMPGR									
Administration Charges		IMPGR/8716m	Non Vatable	-	5% of Total Cost	4,000.00	5% of Total Cost	4,000.00	-
Administration Charges		IMPGR/8717n	VAT Inclusive	-	5% of Total Cost	4,000.00	5% of Total Cost	4,000.00	-
TOTAL INCOME FROM FEES AND CHARGES SET BY THIS COMMITTEE						184,907.00		188,640.00	
OVERALL EXTRA INCOME GENERATED								3,733.00	2%