

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH AND HOUSING COMMITTEE

DECISION

Agenda Item No 8

meeting date: 22 JANUARY 2015
title: ORIGINAL REVENUE BUDGET 2015/16
submitted by: DIRECTOR OF RESOURCES
principal author: ANDREW COOK

1 PURPOSE

- 1.1 To agree the draft revenue budget for 2015/16, for consideration at Special Policy and Finance Committee.

2 BACKGROUND

- 2.1 The three year forecast to Policy and Finance Committee in September showed that significant reductions to our budget of £513k and £900k would be necessary for 2015/16 and 2016/17 based on our indicative grant allocation following a consultation in the summer, and forecast future grant allocation reductions.
- 2.2 Our provisional Settlement Funding Assessment, announced on the 18 December 2014, is £2,240,595 for 2015/16. In comparison our current year's allocation is £2,603,769. This represents therefore a reduction of 14% in our core government funding. No announcement was made regarding 2016/17.
- 2.3 The Government announce movements in our 'Spending Power' which includes income from Council Tax Payers, New Homes Bonus and other grants when quoting our funding allocations. According to the Government we will face a reduction in our Spending Power of 1% in 2015/16.
- 2.4 In the Autumn Statement announced on 3 December 2014 the Chancellor indicated that in the next Parliament Public Sector spending would continue to fall. He stated that the reductions in spending may be at the same rate seen over the last five years. In my budget forecast in September I have assumed a 10% reduction in core funding for 2016/17 and a further 5% in 2017/18. This pessimistic forecast may eventually prove to have been optimistic. Much will depend on the outcome of the General Election and the pace of economic recovery.
- 2.5 The Budget Working Group is meeting regularly to consider the Council's budget for next year and have suggested **four options** to address the budget shortfall:
 - Whether the Council Tax should be increased for 2015/16
 - Examination in detail of our underspends and overspends to ensure our base budget is accurate
 - Consider increasing the amount of New Homes Bonus we use to finance the revenue budget
 - Examination of how much business rates growth we can realistically expect to rely upon.
- 2.6 The Budget Working Group will continue to meet over the coming weeks and will ultimately make recommendations to Special Policy and Finance on 10 February 2015.

3 2015/16 DRAFT REVENUE BUDGET

- 3.1 As far as your budget is concerned, the estimates have been prepared on the current levels of service, and they allow for the settled pay award of 2.2% spread over two years (2014/15 and 2015/16) and price increases of 2%.
- 3.2 Detailed in the following section of the report are the individual budget areas under this committee. These show the movements from the 2014/15 original estimate, to the proposed original estimate for 2015/16. Comments are also provided on the main variances.

4 COMMITTEE SERVICE ESTIMATES

4.1 LOCALISED COUNCIL TAX SUPPORT ADMINISTRATION

| Service Description | | | | | | | CTBEN |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p><i>District councils have a statutory duty to administer claims for Local Council Tax Support. This involves producing forms for the public to complete and then processing them on a bespoke computer system once evidence of all income and savings has been verified. We are also required to investigate suspected fraudulent claims.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To be a well managed council providing efficient services based on identified customer needs | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Employee Related | 0 | | | 780 | | | 780 |
| Supplies & Services | 56,550 | 1,130 | | -30,530 | | | 27,150 |
| Support Services | 132,230 | | | 52,140 | -10,700 | | 173,670 |
| Total Expenditure | 188,780 | 1,130 | 0 | 22,390 | -10,700 | 0 | 201,600 |
| Government Grants | -150,490 | -3,010 | | 59,600 | | | -93,900 |
| Total Income | -150,490 | -3,010 | 0 | 59,600 | 0 | 0 | -93,900 |
| NET | 38,290 | -1,880 | 0 | 81,990 | -10,700 | 0 | 107,700 |
| Comments | | | | | | | |
| <p>Benefits section administration costs relate equally to both Localised Council Tax Support cases and Housing Benefits cases. Previously, most administration costs were only allocated to the Housing Benefits Administration cost centre. All relevant costs have now been split 50/50 between Localised Council Tax Support and Housing Benefits to reflect that they relate to the administration of both services. This has increased Localised Council Tax Support costs as follows - Employee Related £780, Supplies and Services £14,920, Support Services £52,140.</p> <p>Supplies and Services costs have reduced by £30,530 because of a £46,450 reduction in spending to support New Burdens funding initiatives (see below re the equivalent New Burdens funding reduction from the DCLG), set against a £1,000 increase in consultant costs and a £14,920 increase in Benefits section administration costs (see above).</p> <p>Government Grant income has reduced because of a £46,450 fall out of New Burdens funding compared to 2014/15 and a £13,150 reduction in Administration grant funding from the DCLG and DWP in 2015/16.</p> <p>Support Service costs have reduced by £10,700 mainly due to changes in cost allocations from Financial Services and Revenue Services. The main reason is that 25% of the new Benefit Fraud and Control officer post costs are allocated to the Universal Credit cost centre, rather than to this cost centre.</p> | | | | | | | |

4.2 HOUSING BENEFITS ADMINISTRATION

| Service Description | | | | | | | HGBEN |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p><i>District councils have a statutory duty to administer claims for housing benefit. This involves producing forms for the public to complete and then processing them on a bespoke computer system once evidence of all rental income and savings has been verified. We are also required to investigate suspected fraudulent claims.</i></p> <p><i>The Council pays out Housing Benefits to eligible claimants and these payments are fully reimbursed by subsidy grant received from the DWP.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To be a well managed council providing efficient services based on identified customer needs | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Employee Related | 2,700 | 50 | | -1,960 | | | 790 |
| Supplies and Services | 38,590 | 750 | | -16,860 | | | 22,480 |
| Transfer Payments | 7,262,770 | 145,250 | | 127,460 | | | 7,535,480 |
| Support Services | 225,820 | | | -52,140 | 20 | | 173,700 |
| Total Expenditure | 7,529,880 | 146,050 | 0 | 56,500 | 20 | 0 | 7,732,450 |
| Government Grants | -7,391,580 | -147,830 | | -118,640 | | | -7,658,050 |
| Total Income | -7,391,580 | -147,830 | 0 | -118,640 | 0 | 0 | -7,658,050 |
| NET | 138,300 | -1,780 | 0 | -62,140 | 20 | 0 | 74,400 |
| Comments | | | | | | | |
| <p>Benefits section administration costs relate equally to both Localised Council Tax Support cases and Housing Benefits cases. Previously, most administration costs were only allocated to the Housing Benefits Administration cost centre. All relevant costs have now been split 50/50 between Localised Council Tax Support and Housing Benefits to reflect that they relate to the administration of both services. This has decreased Housing Benefits Administration costs as follows - Employee Related £780, Supplies and Services £14,920, Support Services £52,140.</p> <p>Employee related costs have reduced by £1,960 because of the £780 costs re-allocated to the Localised Council Tax Support Administration cost centre (see above) and £1,180 budgeted reduction on training costs.</p> <p>Supplies and Services have reduced by £16,860 because of the £14,920 costs re-allocated to the Localised Council Tax Support Administration cost centre (see above), a £5,830 saving on not needing to use the Civica IT fraud module from 2015/16 onwards and £2,610 of budgeted reductions on other supplies and services costs, set against £6,500 planned DWP grant funded expenditure on Fraud and Error Reduction and real time information data matching.</p> <p>Transfer payments estimates have increased by £127,460 above inflation in line with the DWP's growth forecasts for Rent Allowance and Rent Rebate payments to Benefit claimants, £102,460, and to reflect £25,000 Discretionary Housing payments to be made to Benefit claimants in 2015/16.</p> <p>Government grants income has increased by £118,640 above inflation, based on additional Benefits subsidy grant from the DWP to cover increased Rent Allowance and Rent Rebate payments, £100,290, and Discretionary Housing Payments grant of £25,000. In addition, New Burdens funding of £6,500 is expected but there is a £13,150 reduction in Administration grant funding from the DWP and DCLG in 2015/16.</p> <p>Support Service costs have reduced by £20 mainly due to changes in cost allocations from several services - charges from Financial Services, Legal Services and IT Services have increased, but the charges from Revenues Services have reduced because 25% of the new Benefit Fraud and Control officer post costs are allocated to the Universal Credit cost centre, rather than to this cost centre.</p> | | | | | | | |

4.3 UNIVERSAL CREDIT

| Service Description | | | | | | | UCRED |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p>The Council has been working in partnership with the DWP to provide support to Universal Credit claimants. 50% of the work of the new Benefit Fraud and Control Officer post relates to this work and there are awareness events held for landlords. The roll out of Universal Credit in Ribbles Valley commenced on 24 November 2014.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To be a well managed council providing efficient services based on identified customer needs | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 0 | | | 140 | | | 140 |
| Support Services | 0 | | | | 19,840 | | 19,840 |
| Total Expenditure | 0 | 0 | 0 | 140 | 19,840 | 0 | 19,980 |
| NET | 0 | 0 | 0 | 140 | 19,840 | 0 | 19,980 |
| Comments | | | | | | | |
| <p>This is a new cost centre.</p> <p>The majority of the budgeted expenditure is a support services recharge of £19,840 from Revenues Services for 50% of the costs of the new Benefit Fraud and Control officer post plus other related support service costs. Supplies and services costs, £140, are for landlord awareness.</p> <p>In 2014/15 the Council has received funding from the DWP for carrying out certain functions on their behalf, from the end of November to the end of March. The estimate for 2015/16 has been prepared on a prudent basis by excluding any funding from the DWP as confirmation has not yet been received with regard to 2015/16.</p> | | | | | | | |

4.4 COMMON LAND

| Service Description | | | | | | | COMNL |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p>The Council has a responsibility for the management of the common land at Salesbury and Copster Green, and an overseeing role regarding common land in general.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To protect and enhance the existing environmental quality of our area | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Premises Related | 520 | 10 | | | | | 530 |
| Supplies and Services | 110 | | | | | | 110 |
| Support Services | 2,970 | | | | -880 | | 2,090 |
| Total Expenditure | 3,600 | 10 | 0 | 0 | -880 | 0 | 2,730 |
| NET | 3,600 | 10 | 0 | 0 | -880 | 0 | 2,730 |
| Comments | | | | | | | |
| <p>The reduction in Support Services costs is due to changes in cost allocations from Community Services and Legal Services.</p> | | | | | | | |

4.5 CLITHEROE CEMETERY

| Service Description | | | | | | | CLCEM |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|-----------|---------------------------|
| <p>The Council provides a municipal cemetery service at Clitheroe Cemetery, primarily for the residents of Ribbles Valley. This includes traditional burials and interment of ashes, woodland burial and also a remembrance arboretum.</p> <p>The Council is also responsible for several closed churchyards that have been entrusted to the Council within 12 months of their closure. These are St Bartholomew's at Chipping, St Mary Magdalene's and St James's at Clitheroe and a portion of St Mary's at Gisburn. This includes the grounds maintenance, upkeep of walls, fences, paths and the safety of headstones.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To protect and enhance the existing environmental quality of our area | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Employee Related | 0 | | | 90 | | | 90 |
| Premises Related | 51,560 | 300 | 70 | -110 | 2,960 | | 54,780 |
| Supplies and Services | 5,980 | 120 | | -780 | | | 5,320 |
| Support Services | 28,820 | | | | -530 | | 28,290 |
| Depreciation and Impairment | 6,080 | | | | | 10 | 6,090 |
| Total Expenditure | 92,440 | 420 | 70 | -800 | 2,430 | 10 | 94,570 |
| Customer and Client Receipts | -48,240 | -950 | -10 | 5,040 | | | -44,160 |
| Total Income | -48,240 | -950 | -10 | 5,040 | 0 | 0 | -44,160 |
| NET | 44,200 | -530 | 60 | 4,240 | 2,430 | 10 | 50,410 |
| Comments | | | | | | | |
| <p>Increased employee related costs of £90 are additional pension amounts because pension is now payable on overtime.</p> <p>The premises related costs above inflation increase of £70 is due to the budgeted 10% increase in electricity costs and NNDR costs increases being 2.3% for the Cemetery buildings. The £110 reduction is due to an expected decrease in electricity usage, based on usage levels over recent years. The £2,960 support services increase is due to extra grounds maintenance charges because of the increased work and costs on the new cemetery extension and expected grass cutting until later into Autumn due to milder weather, as experienced in more recent years.</p> <p>Supplies and services have reduced by £780 because of reduced purchases of plaques, reflecting less demand and income for these (see below).</p> <p>The net reduction of £530 in support services costs is due to changes in costs allocations in several areas, the main ones being Community Services, Financial Services and Organisation & Member Development Services.</p> <p>Depreciation and Impairment has increased by £10 because of additional cemetery extension capital costs that will be depreciated over a number of years.</p> <p>Customer and client receipts income has reduced by £5,030 overall. This is due to budgeted income reductions for interments (-£1,670), exclusive burial rights (-£1,620), headstone foundations (-£900), plaques (-£770) and maintenance of graves (-£80), based on reduced income levels in recent years. These reductions are set against a minor £10 increase above inflation for some fees and charges set in some areas.</p> | | | | | | | |

4.6 GRANTS AND SUBSCRIPTIONS

| Service Description | | | | | | | ENVGR |
|--|------------------------------|-----------------|--------------------------------|---|---------------------|---------|---------------------------------|
| <p>The Council pays a subscription to maintain membership of EMAQ+ who provide technical data and training on air quality management issues. The small budget shown here is for this subscription.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To help make people's lives safer & healthier | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies & Services | 630 | 10 | | 100 | | | 740 |
| Support Services | 1,950 | | | | -510 | | 1,440 |
| Total Expenditure | 2,580 | 10 | | 100 | -510 | | 2,180 |
| NET | 2,580 | 10 | 0 | 100 | -510 | 0 | 2,180 |
| Comments | | | | | | | |
| <p>The supplies and services increase is due to an increase in EMAQ+ subscriptions costs.</p> <p>The net reduction in support services is due to changes in cost allocations in Financial Services and Community Services.</p> | | | | | | | |

4.7 CLEAN AIR

| Service Description | | | | | | | CLAIR |
|---|------------------------------|-----------------|--------------------------------|---|---------------------|---------|---------------------------------|
| <p>The Council is required to undertake periodic screening and assessments of local air quality. To meet the requirements, the Council undertakes local air quality monitoring, including localised monitoring of NOx on Whalley Road, Clitheroe, associated with traffic congestion.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To help make people's lives safer & healthier | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies & Services | 1,630 | 30 | | -910 | | | 750 |
| Support Services | 1,120 | | | | | | 1,120 |
| Total Expenditure | 2,750 | 30 | | -910 | 0 | | 1,870 |
| NET | 2,750 | 30 | 0 | -910 | 0 | 0 | 1,870 |
| Comments | | | | | | | |
| <p>The reduction in supplies and services is due to a reduction in the costs of equipment that is used for air quality monitoring.</p> | | | | | | | |

4.8 DOG WARDEN AND PEST CONTROL

| Service Description | | | | | | | DOGWD |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p><i>A dedicated pest control and dog warden service is provided in the Borough. The pest control service deals with the control and eradication of a range of public health pests in private residential and commercial premises and also the control and eradication of rodents within the public sewer system. The dog warden service deals with dog-related complaints, including stray dogs, dog fouling and noise arising from barking dogs.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To help make people's lives safer & healthier | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Premises Related | 18,270 | | | | -1,170 | | 17,100 |
| Transport Related | 4,430 | 90 | | -740 | | | 3,780 |
| Supplies and Services | 4,140 | 80 | | -380 | | | 3,840 |
| Third Party Payments | 5,610 | 110 | | | | | 5,720 |
| Support Services | 77,960 | | | | -4,970 | | 72,990 |
| Depreciation and Impairment | 2,270 | | | | | 2,200 | 4,470 |
| Total Expenditure | 112,680 | 280 | 0 | -1,120 | -6,140 | 2,200 | 107,900 |
| Customer and Client Receipts | -19,570 | -390 | | 1,100 | | | -18,860 |
| Total Income | -19,570 | -390 | 0 | 1,100 | 0 | 0 | -18,860 |
| NET | 93,110 | -110 | 0 | -20 | -6,140 | 2,200 | 89,040 |
| Comments | | | | | | | |
| <p>The net reduction in premises related costs is due to changes in costs allocations from grounds maintenance, -£1,460, and the depot, +£290.</p> <p>Transport related costs have reduced because of a £1,030 reduction in diesel and MOT costs, set against a £290 increase in tyres and road fund licence costs.</p> <p>Supplies and services have reduced because of a reduction in baits and poisons costs of £380.</p> <p>The net reduction in support services costs is due to changes in cost allocations in Financial Services, Legal Services, Organisation & Member Development Services and Chief Executive's.</p> <p>Depreciation costs have increased by £2,200 because the cost of the new dog warden van bought in 2014/15 will be depreciated over the next five years, starting in 2015/16.</p> <p>The customer and client receipts income reduction is due to a £1,100 reduction in kennelling income, based on reduced demand and income received in recent years.</p> | | | | | | | |

4.9 ENVIRONMENTAL HEALTH

| Service Description | | | | | | | ENVHT |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p><i>These functions are principally regulatory and consist mainly of staff time spent on food control, health and safety work, nuisance complaint investigation, private water supply regulation, infectious diseases, Local Authority Pollution Prevention Control, air quality pollution problems, associated registration of premises and animal welfare licensing.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To help make people's lives safer & healthier | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 11,810 | 240 | | -1,790 | | | 10,260 |
| Support Services | 297,940 | | | | 6,330 | | 304,270 |
| Total Expenditure | 309,750 | 240 | 0 | -1,790 | 6,330 | 0 | 314,530 |
| Customer and Client Receipts | -17,090 | -340 | | -6,950 | | | -24,380 |
| Total Income | -17,090 | -340 | 0 | -6,950 | 0 | 0 | -24,380 |
| NET | 292,660 | -100 | 0 | -8,740 | 6,330 | 0 | 290,150 |
| Comments | | | | | | | |
| <p>The net reduction in supplies and services costs is due to reductions in food sample costs (£300 based on the spend levels in recent years), software maintenance costs (£2,600 because some costs have been re-allocated to other services that now use Civica software) and subscriptions (£240 because actual costs are lower than previously budgeted), set against a £1,350 increase in water sample lab tests costs (because an increased level of yearly private water samples will be undertaken from 2015/16 onwards to avoid any future water sampling backlog).</p> <p>The net increase in support services costs is due to changes in cost allocations in several areas, the main ones being Chief Executive's, Legal Services and Community Services.</p> <p>Customer and client receipts income has increased because of a £5,910 planned increase in environmental protection registration fees (based on predictions of newly liable commercial sites) and a £1,040 increase in private water sample fees income (due to an increased level of yearly private water samples being undertaken from 2015/16 onwards - see above).</p> | | | | | | | |

4.10 CONTAMINATED LAND

| Service Description | | | | | | | CLAND |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p><i>The authority has a statutory duty under Part IIA of the Environmental Protection Act 1990 to produce a contaminated land strategy, setting out how it intends to identify and subsequently see remedied any land in its area that is considered to be contaminated.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To help make people's lives safer & healthier | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 320 | 10 | | | | | 330 |
| Support Services | 9,940 | | | | 5,550 | | 15,490 |
| Total Expenditure | 10,260 | 10 | 0 | 0 | 5,550 | 0 | 15,820 |
| Customer and Client Receipts | -50 | | | | | | -50 |
| Total Income | -50 | 0 | 0 | 0 | 0 | 0 | -50 |
| NET | 10,210 | 10 | 0 | 0 | 5,550 | 0 | 15,770 |
| Comments | | | | | | | |
| <p>The increase in support services costs is due to changes in cost allocations in Community Services.</p> | | | | | | | |

4.11 HOUSING ASSOCIATIONS

| Service Description | | | | | | | HSASS |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <i>Enabling the delivery of affordable housing, working in partnership with Housing Associations to identify potential sites and support bids to assist delivery.</i> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To match the supply of homes in our area with the identified housing needs. | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Support Services | 13,550 | | | | -7,550 | | 6,000 |
| Total Expenditure | 13,550 | 0 | 0 | 0 | -7,550 | 0 | 6,000 |
| NET | 13,550 | 0 | 0 | 0 | -7,550 | 0 | 6,000 |
| Comments | | | | | | | |
| The reduction in support services costs is due to changes in cost allocations in Community Services and Chief Executive's. | | | | | | | |

4.12 HOUSING ADVANCES

| Service Description | | | | | | | HSADV |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <i>Following the redemption of previous mortgages the Council's mortgage portfolio now only consists of one outstanding mortgage. Here are shown the interest receipts plus the software maintenance costs and support service costs associated with the administration of the Housing Advances.</i> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To match the supply of homes in our area with the identified housing needs. | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 220 | | | -110 | | | 110 |
| Support Services | 400 | | | | -400 | | 0 |
| Total Expenditure | 620 | 0 | 0 | -110 | -400 | 0 | 110 |
| Customer and Client Receipts | -70 | | | 50 | | | -20 |
| Total Income | -70 | 0 | 0 | 50 | 0 | 0 | -20 |
| NET | 550 | 0 | 0 | -60 | -400 | 0 | 90 |
| Comments | | | | | | | |
| Supplies and services have reduced by £110 because support costs for the mortgages system have reduced. | | | | | | | |
| The reduction in support services costs is due to a change in cost allocations in Financial Services. | | | | | | | |
| Customer and client receipts income is reduced because there is only one mortgage outstanding and the principal left is reducing - the mortgage is close to being paid off. | | | | | | | |

4.13 SUPPORTING PEOPLE

| Service Description | | | | | | | SUPPE |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p><i>Supporting People is the funding stream which funds the support element of any supporting housing scheme. The service looks to ensure existing schemes continue to receive appropriate financial support and seeks to identify new areas of need and submit appropriate bids for new allocations.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| <p>To match the supply of homes in our area with the identified housing needs.</p> | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Employee Related | 50 | | | -50 | | | 0 |
| Support Services | 20,710 | | | | -4,140 | | 16,570 |
| Total Expenditure | 20,760 | 0 | 0 | -50 | -4,140 | 0 | 16,570 |
| NET | 20,760 | 0 | 0 | -50 | -4,140 | 0 | 16,570 |
| Comments | | | | | | | |
| <p>Employee related costs have reduced by £50 to nil because direct staff costs are no longer charged to supporting people work.</p> <p>The reduction in support services costs is due to changes in cost allocations in Chief Executive's.</p> | | | | | | | |

4.14 CLITHEROE MARKET

| Service Description | | | | | | | CLMKT |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p>The market site was redeveloped in 1995 to provide a modern facility with adjacent car parking. General retail markets are held on three days per week (Tuesday, Thursday and Saturday) with a collectors market held on Friday. Cabins are rented to market traders under contract arrangements. Stalls and pitches are also provided for traders.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To protect and enhance the existing environmental quality of our area | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Employee Related | 2,440 | 50 | | 430 | | | 2,920 |
| Premises Related | 38,760 | 670 | 610 | -2,070 | 780 | | 38,750 |
| Supplies and Services | 3,100 | 70 | | -100 | | | 3,070 |
| Support Services | 36,290 | | | | 3,480 | | 39,770 |
| Depreciation and Impairment | 3,090 | | | | | | 3,090 |
| Total Expenditure | 83,680 | 790 | 610 | -1,740 | 4,260 | 0 | 87,600 |
| Customer and Client Receipts | -124,420 | -2,480 | | 900 | | | -126,000 |
| Miscellaneous Recharges | -7,670 | -150 | | 430 | | | -7,390 |
| Total Income | -132,090 | -2,630 | 0 | 1,330 | 0 | 0 | -133,390 |
| NET | -48,410 | -1,840 | 610 | -410 | 4,260 | 0 | -45,790 |
| Comments | | | | | | | |
| <p>Employee related costs have increased by £430 due to a £620 increase in temporary staff costs to cover additional market events, set against a £190 budgeted reduction in employee insurance costs.</p> <p>The £610 above inflation premises related cost increase is due to an expected 10% increase in electricity costs in 2015/16. The £780 premises related support services increase is due to increased costs for refuse collection, which are based on the weight of refuse collected. The premises related cost reductions, -£2,070, relate to a £1,460 reduction in cleaning materials (based on the level of materials used in recent years), reduced NNDR costs of £220 and a £390 budgeted reduction in premises insurance costs.</p> <p>Supplies and services costs have reduced by £100 because telephone costs are lower than previously budgeted for.</p> <p>The net increase in support services costs is due to changes in cost allocations in several areas, the main ones being Community Services, Financial Services, Organisation & Member Development Services and Chief Executive's.</p> <p>The customer and client receipts income net reduction of £900 is based on a £2,070 Stalls, Pitches and Other reduction (due to setting a budget based on the actual levels of income achieved in recent years) and a £200 Market Cafe reduction (the rent for the cafe increases once every three years, rather than by a yearly inflation increase), set against an increase of £1,370 in Cabins income (based on the actual levels of income received in recent years).</p> <p>Miscellaneous recharges to the CCTV budget for use of the Market Office have reduced mainly because there is reduced expenditure budgeted on cleaning materials (see above).</p> | | | | | | | |

4.15 JOINERS ARMS HOMELESSNESS UNIT

| Service Description | | | | | | | JARMS |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p>The Joiners Arms unit provides seven units of temporary accommodation; five of which are family units. The service oversees the allocation of the units and the ongoing engagement to ensure households do not remain in temporary accommodation for longer than the target length of stay of 7 weeks. The Joiners Arms is managed by Ribble Valley Homes, on behalf of the Council.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To match the supply of homes in our area with the identified housing needs. | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Premises Related | 2,210 | 45 | 5 | 60 | | | 2,320 |
| Supplies and Services | 300 | 10 | | -100 | | | 210 |
| Third Party Payments | 8,680 | 170 | | | | | 8,850 |
| Support Services | 2,140 | | | | 1,480 | | 3,620 |
| Depreciation and Impairment | 3,750 | | | | | | 3,750 |
| Total Expenditure | 17,080 | 225 | 5 | -40 | 1,480 | 0 | 18,750 |
| Miscellaneous Recharges | -100 | | | 100 | | | 0 |
| Total Income | -100 | 0 | 0 | 100 | 0 | 0 | 0 |
| NET | 16,980 | 225 | 5 | 60 | 1,480 | 0 | 18,750 |
| Comments | | | | | | | |
| <p>Premises related costs have increased by £65 because of expected increases in NNDR and wastewater payments.</p> <p>Supplies and services costs have reduced by £100 because broadband costs have reduced.</p> <p>The net increase in support services is due to changes in costs allocations in several areas, the main one being Community Services.</p> <p>Customer and client receipts income is reduced by £100 because no service charge income is planned in 2015/16.</p> | | | | | | | |

4.16 HOMELESSNESS GENERAL

| Service Description | | | | | | | HOME G |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p>The Housing Needs Service provides advice and assistance to households that are facing homelessness. It is often appropriate for home visits to be made to undertake the initial interview.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To match the supply of homes in our area with the identified housing needs. | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 470 | 10 | | | | | 480 |
| Support Services | 51,430 | | | | 1,970 | | 53,400 |
| Total Expenditure | 51,900 | 10 | 0 | 0 | 1,970 | 0 | 53,880 |
| NET | 51,900 | 10 | 0 | 0 | 1,970 | 0 | 53,880 |
| Comments | | | | | | | |
| <p>The increase in support services costs is due to changes in costs allocations in Chief Executive's.</p> | | | | | | | |

4.17 HOMELESSNESS STRATEGY

| Service Description | | | | | | | HOMES |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p>The service provides the homeless prevention work, which includes provision of the tenancy protection scheme, referrals to floating support and mediation. Also included is the strategic work of the section in the development of the Homelessness Strategy, maintaining the Homeless Forum and achievements towards the action plan.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To match the supply of homes in our area with the identified housing needs. | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Employee Costs | 210 | | | | | | 210 |
| Premises Related | 4,360 | 90 | | -1,450 | | | 3,000 |
| Supplies & Services | 4,130 | 70 | | -820 | | | 3,380 |
| Transport Related | 50 | | | | | | 50 |
| Transfer Payments | 11,570 | 240 | | 1,180 | | | 12,990 |
| Support Services | 14,720 | | | | 430 | | 15,150 |
| Total Expenditure | 35,040 | 400 | 0 | -1,090 | 430 | 0 | 34,780 |
| NET | 35,040 | 400 | 0 | -1,090 | 430 | 0 | 34,780 |
| Comments | | | | | | | |
| <p>Premises related costs have reduced by £1,450 because of a reduced need for placement of homeless clients in bed and breakfast and other temporary accommodation, partly due to an increase in affordable housing units.</p> <p>Supplies and services costs have reduced by £820 because of a £700 reduction in software costs (due to Civica software costs being allocated across more cost centre users) and a £120 reduction in telephone costs (due to no telephone costs being charged to this budget in 2015/16).</p> <p>Transfer payments have increased by £1,180 because of increased budgeted costs for the Home Improvement Agency and the Pennine Lancashire Mental Health and Housing Service.</p> <p>The net increase in support services is due to changes in costs allocations in two areas, the main one being Chief Executive's.</p> | | | | | | | |

4.18 ADMINISTRATION OF IMPROVEMENT GRANTS

| Service Description | | | | | | | IMPGR |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p>The service administers and oversees the delivery of the disabled facilities grants and landlord tenant grants. Disabled facilities grants enable homeowners and tenants to remain in their own home. Landlord tenant grants facilitate an increase in affordable housing units in the borough. Delivery of disabled facilities grants requires the greatest input from the service.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| To match the supply of homes in our area with the identified housing needs. | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Support Services | 43,500 | | | | -7,760 | | 35,740 |
| Total Expenditure | 43,500 | 0 | 0 | 0 | -7,760 | 0 | 35,740 |
| Customer and Client Receipts | -8,000 | -160 | | | | | -8,160 |
| Total Income | -8,000 | -160 | 0 | 0 | 0 | 0 | -8,160 |
| NET | 35,500 | -160 | 0 | 0 | -7,760 | 0 | 27,580 |
| Comments | | | | | | | |
| <p>The net reduction in support services costs is due to changes in costs allocations in several areas, the main ones being Community Services and Chief Executive's.</p> | | | | | | | |

4.19 HOME ENERGY CONSERVATION

| Service Description | | | | | | | HOMEE |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p>The service provides advice to households as to how to improve the energy efficiency of their home and reduce CO2 emissions as well as aiming to raise the profile of renewable energy sources and their benefits, particularly in new build developments.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| <p>To make people's lives safer and healthier.</p> | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 730 | 10 | | | | | 740 |
| Support Services | 23,620 | | | | -10,640 | | 12,980 |
| Total Expenditure | 24,350 | 10 | 0 | 0 | -10,640 | 0 | 13,720 |
| NET | 24,350 | 10 | 0 | 0 | -10,640 | 0 | 13,720 |
| Comments | | | | | | | |
| <p>The net reduction in support services costs is due to changes in costs allocations in Community Services and Chief Executive's.</p> | | | | | | | |

4.20 SHARED OWNERSHIP RENTS

| Service Description | | | | | | | SHARE |
|--|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|---------|---------------------------|
| <p>This budget represents income received from shared ownership property rents at Riverside, Clitheroe, and any related costs.</p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| <p>To be a well managed council providing efficient services based on identified customer needs</p> | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Support Services | 0 | | | | 580 | | 580 |
| Total Expenditure | 0 | 0 | 0 | 0 | 580 | 0 | 580 |
| Customer and Client Receipts | -3,500 | -70 | | 2,380 | | | -1,190 |
| Total Income | -3,500 | -70 | 0 | 2,380 | 0 | 0 | -1,190 |
| NET | -3,500 | -70 | 0 | 2,380 | 580 | 0 | -610 |
| Comments | | | | | | | |
| <p>The increase in support services costs is due to changes in costs allocations in Financial Services.</p> <p>Customer and client receipts income has reduced by £2,380 because it is expected that there will only be one shared ownership property to receive rent from in 2015/16. Of the three properties at the beginning of 2014/15, one has been sold and one is expected to be sold by 31 March 2015.</p> | | | | | | | |

4.21 HOUSING STRATEGY

| Service Description | | | | | | | HSTRA |
|---|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|----------|---------------------------|
| <p><i>The Strategic Housing Service addresses the housing needs in the borough through partnership working with Registered Housing Providers and support providers. The service also undertakes housing needs surveys to assess the affordable housing need in the borough. A housing forum is held twice a year to update stakeholders on housing strategy progress and key issues.</i></p> | | | | | | | |
| Link to Ambitions | | | | | | | |
| <p>To match the supply of homes in our area with the identified housing needs.</p> | | | | | | | |
| Budget Analysis | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| | £ | £ | £ | £ | £ | £ | £ |
| Supplies and Services | 0 | | | 1,530 | | | 1,530 |
| Third Party Payments | 5,320 | 110 | | 80 | | | 5,510 |
| Support Services | 55,350 | | | | -7,230 | | 48,120 |
| Total Expenditure | 60,670 | 110 | 0 | 1,610 | -7,230 | 0 | 55,160 |
| NET | 60,670 | 110 | 0 | 1,610 | -7,230 | 0 | 55,160 |
| Comments | | | | | | | |
| <p>Supplies and services costs have increased by £1,530 to introduce a budget for the expected cost of housing needs surveys.</p> <p>Third party payments have increased by £80 because the costs of maintaining the housing register have increased.</p> <p>The net reduction in support services costs is due to changes in costs allocations in several areas, the main ones being Community Services and Chief Executive's.</p> | | | | | | | |

5 SUMMARIES

5.1 The proposed original estimate for 2015/16 is £833,880, after allowing for transfers to and from earmarked reserves. Net expenditure has increased by £1,270 between the 2014/15 original estimate and the 2015/16 original estimate.

5.2 The draft budget is summarised in two ways. One over the net cost of the service provided by the committee (objective). The other is over the type of expenditure and income (subjective).

a) *Cost of Services Provided (Objective)*

| Cost Centre | Service Name | BUDGET ANALYSIS | | | | | | |
|-----------------------------|-------------------------------------|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|--------------|---------------------------|
| | | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
| CTBEN | Localised Council Tax Support Admin | 38,290 | -1,880 | 0 | 81,990 | -10,700 | 0 | 107,700 |
| HGBEN | Housing Benefits Admin | 138,300 | -1,780 | 0 | -62,140 | 20 | 0 | 74,400 |
| UCRED | Universal Credit | 0 | 0 | 0 | 140 | 19,840 | 0 | 19,980 |
| COMNL | Common Land | 3,600 | 10 | 0 | 0 | -880 | 0 | 2,730 |
| CLCEM | Clitheroe Cemetery | 44,200 | -530 | 60 | 4,240 | 2,430 | 10 | 50,410 |
| ENVGR | Grants & Subscriptions | 2,580 | 10 | 0 | 100 | -510 | 0 | 2,180 |
| CLAIR | Clean Air | 2,750 | 30 | 0 | -910 | 0 | 0 | 1,870 |
| DOGWD | Dog Warden & Pest Control | 93,110 | -110 | 0 | -20 | -6,140 | 2,200 | 89,040 |
| ENVHT | Environmental Health | 292,660 | -100 | 0 | -8,740 | 6,330 | 0 | 290,150 |
| CLAND | Contaminated Land | 10,210 | 10 | 0 | 0 | 5,550 | 0 | 15,770 |
| HSASS | Housing Associations | 13,550 | 0 | 0 | 0 | -7,550 | 0 | 6,000 |
| HSADV | Housing Advances | 550 | 0 | 0 | -60 | -400 | 0 | 90 |
| SUPPE | Supporting People | 20,760 | 0 | 0 | -50 | -4,140 | 0 | 16,570 |
| CLMKT | Clitheroe Market | -48,410 | -1,840 | 610 | -410 | 4,260 | 0 | -45,790 |
| JARMS | Joiners Arms | 16,980 | 225 | 5 | 60 | 1,480 | 0 | 18,750 |
| HOMEQ | Homelessness General | 51,900 | 10 | 0 | 0 | 1,970 | 0 | 53,880 |
| HOMES | Homelessness Strategy | 35,040 | 400 | 0 | -1,090 | 430 | 0 | 34,780 |
| IMPGR | Improvement Grants | 35,500 | -160 | 0 | 0 | -7,760 | 0 | 27,580 |
| HOMEE | Home Energy Conservation | 24,350 | 10 | 0 | 0 | -10,640 | 0 | 13,720 |
| SHARE | Shared Ownership Rents | -3,500 | -70 | 0 | 2,380 | 580 | 0 | -610 |
| HSTRA | Housing Strategy | 60,670 | 110 | 0 | 1,610 | -7,230 | 0 | 55,160 |
| NET COST OF SERVICES | | 833,090 | -5,655 | 675 | 17,100 | -13,060 | 2,210 | 834,360 |

| ITEMS ADDED TO/(TAKEN FROM) BALANCES AND RESERVES | | | | | | | | |
|---|-------------------------|----------------|---------------|------------|---------------|----------------|--------------|----------------|
| | DEFRA grant (Clean Air) | -480 | 0 | 0 | 0 | 0 | 0 | -480 |
| NET COST OF SERVICES | | 832,610 | -5,655 | 675 | 17,100 | -13,060 | 2,210 | 833,880 |

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

| | Original Estimate 2014/15 | Inflation at 2% | Inflation above or below 2% | Unavoidable Changes to Service Cost | Support Services | Capital | Original Estimate 2015/16 |
|---------------------------------|---------------------------|-----------------|-----------------------------|-------------------------------------|------------------|--------------|---------------------------|
| Employee Costs | 5,400 | 100 | 0 | -710 | 0 | 0 | 4,790 |
| Premises Costs | 115,680 | 1,115 | 685 | -3,570 | 2,570 | 0 | 116,480 |
| Transport Costs | 4,480 | 90 | 0 | -740 | 0 | 0 | 3,830 |
| Supplies and Services | 128,710 | 2,540 | 0 | -50,610 | 0 | 0 | 80,640 |
| Third Party | 19,610 | 390 | 0 | 80 | 0 | 0 | 20,080 |
| Transfer Payments | 7,274,340 | 145,490 | 0 | 128,640 | 0 | 0 | 7,548,470 |
| Support Services | 1,040,460 | 0 | 0 | 0 | -15,630 | 0 | 1,024,830 |
| Depreciation & Impairment | 15,190 | 0 | 0 | 0 | 0 | 2,210 | 17,400 |
| TOTAL EXPENDITURE | 8,603,870 | 149,725 | 685 | 73,090 | -13,060 | 2,210 | 8,816,520 |
| Government Grants | -7,542,070 | -150,840 | 0 | -59,040 | 0 | 0 | -7,751,950 |
| Other Grants and Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customer & Client Receipts | -220,870 | -4,390 | -10 | 2,470 | 0 | 0 | -222,800 |
| Interest | -70 | 0 | 0 | 50 | 0 | 0 | -20 |
| Miscellaneous Recharges | -7,770 | -150 | 0 | 530 | 0 | 0 | -7,390 |
| TOTAL INCOME | -7,770,780 | -155,380 | -10 | -55,990 | 0 | 0 | -7,982,160 |
| NET COST OF SERVICES | 833,090 | -5,655 | 675 | 17,100 | -13,060 | 2,210 | 834,360 |

| ITEMS ADDED TO/(TAKEN FROM) BALANCES AND RESERVES | | | | | | | |
|---|----------------|---------------|------------|---------------|----------------|--------------|----------------|
| DEFRA grant (Clean Air) | -480 | 0 | 0 | 0 | 0 | 0 | -480 |
| NET COST OF SERVICES | 832,610 | -5,655 | 675 | 17,100 | -13,060 | 2,210 | 833,880 |

5.3 Net expenditure for this committee has increased by £1,270 between the 2014/15 original estimate and the 2015/16 original estimate. The main reasons that contribute to the net increase in expenditure are summarised below.

| Description | Variations to net expenditure between 2014/15 and 2015/16 £ |
|--|---|
| CTBEN – Localised Council Tax Support Administration Administration Grant income from the DCLG and DWP is reduced. | 13,150 |
| HGBEN – Housing Benefits Administration Administration Grant income from the DCLG and DWP is reduced. | 13,150 |

| Description | Variances to net expenditure between 2014/15 and 2015/16 £ |
|--|---|
| CLCEM – Clitheroe Cemetery Reduced income budgeted for the year on interments, exclusive burial rights, headstone foundations, plaques and maintenance of graves, based on reduced income levels in recent years. | 5,030 |
| DOGWD – Dog Warden and Pest Control The purchase of a new dog warden van in 2014/15 has resulted in increased depreciation being charged to this cost centre over the next five years, starting in 2015/16. | 2,200 |
| VARIOUS Net reduction in recharges for the committee overall, following a re-assessment of costs to date and time allocations in all support services areas. | -13,060 |
| VARIOUS Net impact of the 2% inflation increase across income and expenditure budgets in all service areas. | -5,655 |
| HGBEN – Housing Benefits Administration Savings from no longer needing to use the Civica IT fraud module from 1 April 2015. | -5,830 |
| ENVHT – Environmental Health Budgeted increase in income from Environmental Protection Registration fees, based on predictions of newly liable commercial sites, and private water sampling income, based on increased levels of sampling for 2015/16 onwards to avoid future sampling backlogs. | -6,950 |

5.4 In addition to the above variances, a re-assessment of the Benefits section's administration costs identified that these costs relate equally to the processing of both Local Council Tax Support cases and Housing Benefits cases. The 2014/15 original estimate included these administration costs in the Housing Benefits Administration cost centre only. The 2015/16 original estimate now splits these costs 50/50 between the Localised Council Tax Support Administration and Housing Benefits Administration cost centres. This increases the Localised Council Tax Support Administration net expenditure by £67,840 but reduces the Housing Benefits Administration net expenditure by £67,840. There is a nil impact on the committee's net expenditure total overall.

5.5 This committee's subscriptions estimates for 2015/16 are shown in Annex 1.

6 RISK ASSESSMENT

6.1 The approval of this report may have the following implications

- Resources – approval of the original estimate for 2015/16 of £833,880 would see an increase in net expenditure of £1,270 compared with the original estimate for 2014/15 of £832,610 after allowing for transfers to and from earmarked reserves.
- Technical, Environmental and Legal – none identified.
- Political – none identified.
- Reputation – sound financial planning safeguards the reputation of the Council.

- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

7 FEES AND CHARGES

- 7.1 Fees and charges for this Committee were agreed in October 2014, and have been increased by 2%. Detailed rates will be contained in the Council's fees and charges book and the new rates will be applicable from 1 April 2015.

8 RECOMMENDED THAT COMMITTEE

- 8.1 Agree the revenue budget for 2015/16 and submit this to the Special Policy and Finance Committee, subject to any further consideration by the Budget Working Group.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH1-15/AJ/AC
8 January 2015

BACKGROUND PAPERS: None

For further information please ask for Andrew Cook.

Health and Housing Committee – Subscriptions

| Cost Centre | Body | Budgeted Subscription £ | Benefits and Outcomes | Since |
|--------------------------------------|---|----------------------------|--|-----------|
| ENVGR Environmental Grants | EMAQ+ EMAQ+ provides professional development training and technical guidance to assist Environmental Protection Officers build the knowledge and understanding they need to implement the functions required of a local authority. | £740 | The subscription provides essential training and competency for officers dealing with air quality. Included within the subscription is 3 seminar places and access to technical reference materials. It is viewed as best practice to subscribe, and essential to this authority due to the skill set of officers. | 2000/2001 |
| ENVHT Environmental Health | Environmental Health Lancashire (EHL) A network of Chief Environmental Health Officers from all Lancashire local authorities. | £250 | The subscription funds best practice for officers to meet their CPD requirements. The cost of external training is very expensive; however membership of this body allows economies of scale to be obtained leading to more cost effective training. Some training days are included within the membership fee. | 2002/2003 |
| ENVHT Environmental Health | EHC Net Chartered Institute of Environmental Health (CIEH) Environmental Health Network | £490 | Membership is compulsory amongst all local authorities within the UK. It enables communication with other environmental health officer and allows members to obtain advice/communicate information. | 1999/2000 |