

Subject:	2020/21 Corporate Priorities, Budget, Council Tax and The Medium Term Financial Strategy			Status:	For Publication		
Report to:	Overview & Scrutiny Cabinet Council			Date:	3 rd February 2020 12 th February 2020 26 th February 2020		
Report of:	Interim Chief Financial Officer			Portfolio Holder:	Resources		
Key Decision:	☒	Forward Plan	☒	General Exception	☐	Special Urgency	☐
Equality Impact Assessment:		Required:	No	Attached:	No		
Biodiversity Impact Assessment		Required:	No	Attached:	No		
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1.	RECOMMENDATIONS
1.1	Overview & Scrutiny / Cabinet: Members consider the report and make any appropriate recommendations.
1.2	Full Council Recommendations: That Members recommend a 2020/21 Council Tax rate for Band D of £279.57, being a 1.99% increase.
1.3	That Members recommend the use of £69k from the Council Tax collection fund and £686k from the Business Rates Retention reserve to support the 2020/21 annual budget.
1.4	That the Council recommends a net revenue budget for 2020/21 of £9.006m.
1.5	That Cabinet considers the Fees and Charges as noted in Appendix 1 and makes any further recommendation to Council.
1.6	In line with the previous year, Members recommend that allowances will not increase in line with inflation going forward, until further notice and will be revisited as part of the next full review in 2022 (previous 2018).
1.7	That Council agrees the technical resolutions necessary to give effect to these proposals (Appendix 4).

2. PURPOSE OF REPORT

- 2.1 The purpose of the report is to enable Overview & Scrutiny and Cabinet to consider and recommend to Full Council the Revenue Budget and level of Council Tax for 2020/21, 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:
- **A clean and green Rossendale:** our priority is to keep Rossendale clean and green for all of Rossendale's residents and visitors, and to take available opportunities to recycle and use energy from renewable sources more efficiently.
 - **A connected and successful Rossendale that welcomes sustainable growth:** our priority is to ensure that we are well connected to our residents, key partners and stakeholders. We want to make the most of every pound we spend and we are always looking for new and innovative ways to make the resources we do have, work harder for us.

- **A proud, healthy and vibrant Rossendale:** our priority is to ensure that we are creating and maintaining a healthy and vibrant place for people to live and visit.

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

4. RISK ASSESSMENT IMPLICATIONS

- 4.1 Section 25 Report:** 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 currently the Interim Chief Finance Officer) 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 Members have information which will support responsible financial management over the longer term.
- 4.2 Council Tax:** In setting the 2020/21 Budget Members should continue to plan and give due regard to the continued financial challenges over the medium term. In particular Members should be aware of the future implications for the Council's financial resources of any Council tax freeze or any increase below the Governments referendum trigger of the higher of £5.00 or 2%.
- 4.3 Reserves:** Members should note that the budget proposals for 2020/21 do not include any reliance on the use of the Transitional Reserve. This is however, a one off over the medium term and is a result of the Government's delay in implementing a new national 75% NNDR/Business Rates local retention scheme.
- 4.4 Resources:** In previous years, financial pressures have been reported namely the impact of the reduction in the annual value of New Homes Bonus (now c. £302k pa from a previous peak of c. £1m pa). 2018/19 was the final year for NHB calculations.
- 4.5 Funding gap:** The medium term financial forecast indicates an underlying deficit of c. £0.44m (subject to the assumptions noted below and before future savings initiatives). Members must continue to give due consideration as to how they are to bridge this annual deficit going forward, in order to produce legally balanced budgets for the future. Subject to the above the maximum resources available to the Council are clear (both annual and existing reserves), therefore, the Council must continue to address its annual net cost base in order to, amongst other things: identify expenditure outside its statutory and contractual commitments, maximise income opportunities and to ensure it has the appropriate annual resources to support its annual net expenditure.
- 4.6 NNDR arrangements for 2020/21:** The Government's planned introduction for a new national 75% retention scheme for 20/21 has been deferred. The arrangements for 20/21 are therefore similar to those of 18/19 by which the Council retains 40% of all business rates and avoids the repayment of a 50% levy on any end of year surplus.

The greatest risk within previous MTFS publications has been the future of the £1m pa NNDR revenue gains made as a result of growth and pooling arrangements. The growth of £1m pa has formed part of the Council's previous core funding assumptions. As previously stated there is a risk that the new national arrangements once introduced together with the Fair Funding Review (also deferred) will increase tariff levels so that previous gains are significantly reduced. Given the gains anticipated on net pension contributions (c. £800k) the forecast future annual gains from NNDR have been reduced to £200k pa.

- 4.7 Pay:** 19/20 was the final year of a 2 year pay agreement. The assumptions for 20/21 and

beyond are set at 2% pa (plus increments). Given inflation of 1.7% (Sept 2019) and some pressure to see a real increase in Public Sector pay, a 2% assumption would seem to be a reasonable one. See also the Section 25 comments (Appendix 2).

The budget also assumes, as in previous years a £150k saving as a result of natural staff turnover and the vacancy saving this creates. Albeit achieved in 19/20 and previous years this continues to be a challenging target.

4.8 **Fair Funding Review:** As noted above this was due to be published in time for 20/21 financing arrangements but has been postponed. The implications for this Council are in the main the impact on our share of Business Rates and in particular the setting of tariffs and our baseline funding.

4.9 **Corporate Risk register:** Previous forecasts have resulted in the MTFS being in the “red” zone for the purposes of the Council’s risk register/matrix. The November MTFS update brought the rating down to “amber”. Members may wish to reconsider the suitability of the current risk rating in light of this current MTFS update.

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 2015 Comprehensive Spending Review (CSR), the 2019 one year CSR update and the proposed changes to Local Government Financing over both recent years and the future. This has resulted in all District Councils now being reliant on the income they generate from their own locality, be it from: residents, visitors, property, and/or businesses.

5.2 One-off Cost Pressures or Investment

There are no new specific cost proposals for Members to approve for 2020/21.

5.3 **Net Revenue expenditure:** The November updates to the MTFS assumed an annual increase in Council Tax of 1.99% per annum in line with the Government’s maximum of 2.0% being the trigger point for a local referendum.

Subject to the above, the 2020/21 net budget estimates, resources and future forecasts are as follows:

	2019-20 £000	2020-21 £000	2021-22 £000	2022-23 £000	2023-24 £000
Budget Estimates	9,931	9,006	8,915	9,040	9,202
Estimated Funding:					
Council Tax (+2.0%)	5,591	5,769	5,884	6,002	6,122
Council Tax - growth in base 0.5%	-	-	29	58	87
Revenue Support Grant	-	-	-	-	-
NNDR (Business rate: Base Line Funding)	2,144	2,180	2,224	2,268	2,313
New Homes Bonus	485	302	213	42	-
Collection Fund Surplus - Council Tax	-	69	-	-	-
NNDR Retained / Pooling	1,200	686	200	200	200
Resources	9,420	9,006	8,550 	8,570	8,722
Surplus / (further savings required)	(511)	(0)	(366)	(470)	(480)

The potential future changes (2021 onwards) with regarded to cost pressures and possible

savings currently being explored by officers some of which were identified in the November 2019 MTFS update are as follows:

Potential changes	2021-22 £'000	2022-23 £'000	2023-24 £'000
Whitaker Museum - reduction in support post Lottery bid (current c. £90k)	40	40	40
Annual capital contribution (Current £100k) reduce	25	25	25
Fees and charges: annual increase by at least inf'n of 1%	14	28	42
Operations: Commercial activity / increased productivity	20	40	60
Digital transformation & service delivery	26	51	101
Review of partner grant funding	0	0	0
New Commercial Investments (c. 8.6% gross, 6.8% funding)	18	19	20
NNDR Growth (RBC share 75% retention)	20	30	40
Spinning Point Phase 2: Investment returns (to be confirmed)	0	0	0
Volume & Technical (contingency)	(75)	(75)	(75)
Total	88	158	253

There are clearly some key and challenging projects above not least: new commercial/property activity, digital transformation however it is reasonable to assume they can be achieved.

This therefore gives an overall MTFS (funded in the earlier years from Transitional Reserves) as follows:

	2019-20 £000	2020-21 £000	2021-22 £000	2022-23 £000	2023-24 £000
Initial funding gap	(511)	(0)	(366)	(470)	(480)
Potential net future savings	0	0	88	158	253
Revised funding (gap) / surplus	(511)	(0)	(278)	(312)	(227)

NB

1. The above demonstrates an annual deficit which in the immediate periods is funded through the use of the Transitional Reserve. The total value of this reserve is estimated to be £2.0m at 31st March 2020 (subject to the close down of 2019/20), enough to fund the reducing deficit over the immediate period.
2. The draft budget book for 2020/21 (based on the above) is included at Appendix 3.

The Key assumptions (and in some cases changes previous MTFS updates) report are:

1. Budget estimates:
 - a. Annual pay award 2% pa 20/21 onwards – this is in line with the last 2 year pay agreement which expires 31st March 2020 (1% equates to c.£60k, inclusive of on costs).
 - b. Assumes an annual staff vacancy saving of £150k pa – no change to previous assumptions.

- c. Pension costs for future service now at 17.6% of gross pay the cost of which will be fixed for three years as the Council takes advantage of the Pension Fund's full three year prepayment option in April 2020.
2. Council tax to increase by 1.99% (previously 2.99% in February 2019) with growth in the tax base of 0.5% pa. 2.0% is the Government's maximum before triggering a local referendum.
3. The Government's provisional settlement (December 2019) confirmed the NNDR baseline funding and New Homes Bonus payment.
4. NNDR:
 - a. The benefits of the 20/21 pooling arrangement are forecast to contribute a further £1m surplus to reserves of which £692k has been used to support 20/21 expenditure. This is based on the outcome of previous years and known growth.
 - b. However, beyond 20/21 the outlook is extremely uncertain as 2021/22 should see the introduction of the Government's own proposals for the 75% retention of business rates. The MTFS does assume a continued retained gain of £200k pa less than previous assumptions of £1m. Given the Government's previous consultation on business rates retention and the future Fair Funding review, this assumption continues to have some risk as the 21/22 and future position could be that all or some greater proportion of growth, previously gained over the last 4, years will be taken away from Council.
5. New Home Bonus (NHB) ceased being earned in 2018 and shows a steady decline ending in 22/23.

5.4 Changes in the base budget costs between 2019/20 and 2020/21 are as follows:

	£000
2019/20 Base Budget	9,931
Employment Costs	226
Contract Inflation	25
Savings	(1,053)
Volume & Technical changes	(123)
2020/21 Budget	9,006

(i) The main savings changes are noted below:

(See table on page 6)

	£000
Pension contributions	810
Commercial activity	198
Grants	20
ICT Savings	20
Internal Audit	5
Total	1053

(ii) The key net changes in increased Volume & Technical are noted below:

	£000
Revenues and Benefits Contract	(54)
Staff savings	(124)
Licensing fees, net decreases	78
Interest charge reductions	(33)
DWP admin grant	12
Misc	(2)
Total	(123)

The key changes in the 23/24 funding gap since the November 2019 MTFS update are as follows:

	£000
November 2019 forecast gap (23/24)	49
Reduction in Taxi Licensing Fees	66
NNDR gains (transferred to Collection Fund)	20
Fee increases less than expected	52
C. Tax growth (double counted)	28
Miscellaneous	12
Current Forecast	227

Albeit the MTFS forecast does include a £75k contingency, the Council still has some work to do in finding cost savings or income growth to bridge the funding gap or to at least get the funding gap to a more manageable and reasonable level (eg: less than £100k).

5.5 The level of Council Tax for 2020/22

Council will make its final recommendations on 26th February 2020

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

- Lancashire County Council – 13th February 2020
- Lancashire Fire & Rescue – 24th February 2020
- Lancashire Police & Crime Commissioner – xx February 2020
- Whitworth Town Council – 16th January 2020

The current Band D Council Tax for 2020/21 and the previous change across Rossendale is as follows:

		2019/20	2020/21	
Precepting Body	% Increase	Band D £	Band D £	% Share
Rossendale BC	1.99%	274.12	279.57	100.0%
Lancashire County Council *	#VALUE!	1,250.89	tbc	#VALUE!
LCC Adult Social Care *	#VALUE!	95.70	tbc	#VALUE!
Combined Fire Authority	#VALUE!	69.48	tbc	#VALUE!
Police & Crime Commissioner	#VALUE!	201.45	tbc	#VALUE!
Total (Excl' Whitworth)	-85.22%	1,891.64	279.57	#VALUE!
Whitworth Parish Council	#VALUE!	24.82	tbc	
Total Whitworth Parish	-85.41%	1,916.46	279.57	

* percentage increase is based on the total combined tax level

Council Tax Base

The Council Band D Tax base has increased by 239 homes, 1.17% to 20,635 Band D equivalents. Any variation through actual billing will be reflected in the Collection Fund. Future estimated increases in the Council Tax have been assumed at 0.5% c 102 Band D equivalents. The Local Plan target is 212 pa (albeit there is no Band D equivalent published).

5.6 2020/21 Provisional Settlement and beyond

The provisional one year only Settlement Funding Assessment for 2020/21 was announced in 20th December 2019. The key messages arising from the settlement are:

- The overall settlement announcement was in line with our November 2019 MTFS update and expectations.
- 2% maximum annual increase (previously 2%) for Council Tax without triggering a local referendum.
- Confirmation of our NNDR baseline funding and previously earned New Homes Bonus.

5.7 Fees & Charges

The annual budget requires that any changes to the Council's fees and charges be approved by Members. Unless there is commercial justification not to increase fees or an alternative statutory regulation, the proposal is to increase all fees and charges by the greater of 1% or CPI, as previously approved by Members. The September 2019 the consumer price index published annual inflation at 1.7%.

A full list of fees (including previous year comparisons) are included at Appendix 1.

5.8 Bridging the Council's future budget funding gap

The Council continues to be faced with a funding gap for the future. Therefore, amongst other things, the Council should continue to give consideration to:

- The future levels of Council Tax
- Maximising the returns to Council from Business rates revenues
- The Council's ability to support non-statutory activities, other partner/community organisations and their alliance to the Council's corporate priorities.

- The future quality and standard of statutory service provision
- Any remaining efficiencies within Council services and ensuring support services are appropriate.
- The Council's ability to exploit new commercial and revenue generating opportunities, albeit, in the main material returns will be medium to long term particularly when borrowing is involved.
- Treasury management initiatives and maximising the strength of the Council's balance sheet resources. Historically this was the use of internal borrowing but this is becoming less of an opportunity as we use our cash reserves.
- A continual review of internal structures and taking advantages as opportunities arise.
- Ensuring any contractual renewals and arrangements are to the best advantage of the Council.
- Transformational change opportunities in the delivery of core Council services.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 The key financial matters are dealt with above.

6.2 The matter of any increase in Council Tax is a matter for Members. In making their decision Members should give consideration of the deficit facing the Council over the medium term. Given the Council's future deficit an increase of 1.99% in Council Tax is strongly recommended by the s.151 officer. Any change to Council Tax below the maximum allowed, has an ongoing and cumulative negative impact on future year resources.

6.3 The Council continues to face a funding gap challenge compared to the available resources and despite the savings/efficiencies and income generation work already completed this year and in previous years. Given that the Council has a statutory duty to produce annually a balanced budget it is legally bound to find a solution to the estimated future funding gap. There are also some high risk assumptions in the forecast, as previously noted. Ultimately the use of reserves to balance the funding gap, although legal, is both finite and financially an inefficient use of limited resources and means that reserves are not available for other longer term community benefit or annual financial returns that other projects may bring. Given the cumulative effect of Council Tax increases it is therefore imperative that Council continue to increase Council Tax to support long term financial sustainability.

6.4 *Key Message:*

It is clear that given the 2020/21 cost base and the financial gap over the longer term that Council needs to continue develop plans, during 2020/21, to reduce its net cost base by at least a further £200k pa in order to avoid initial reliance on limited reserves and to deal with the future resource deficit. Therefore, the Key messages for the medium term continue to be:

1. *Council must continue to increase Council Tax in line with the Governments maximum thresholds.*
2. *Council must give further consideration in its financial planning to either reduce costs or increase revenues.*
3. *The introduction of the national "75 Business Rates Retention Scheme" as from 2021/22 and the results of the Fair Funding review could materially impact negatively on the Council's current share of annual business rates; increasing the MTFS pressure even further.*

7. MONITORING OFFICER

7.1 No further comments.

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 took place with:-

- Cabinet and Management Team
- Members (Cabinet MTFS update – November 2019).
- Overview & Scrutiny (3rd February 2020)
- Council Website – December 2019

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 immediate and medium term.

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

Background Papers	
Document	Place of Inspection
Previous updates to the MTFS	Rossendale Borough Council website
Government’s Financial Settlement	DCLG website

Rossendale Borough Council

Fees and Charges for 2020/21

The previous recommendation from Cabinet (10/02/16) is to increase by the higher of CPI or 1%, subject to any commercial decisions (Sept 2019 CPI 1.78%) or unless set by statute.

Fees in the main rounded to nearest 10p

Council may from time to time revise fees and charges partway through a financial year

Trade Waste

Trade Waste		
Cost per annum one pick up a week		
size of bin	2019/20 Charge	2020/21 Charge
140ltr	£169.20	£173.90
240ltr	£286.30	£294.20
500ltr	£546.00	£561.00
660ltr	£720.90	£740.70
770ltr	£862.80	£886.50
1100ltr	£969.40	£996.10

Schools/ Charities		
Cost per annum one pick up a fortnight		
size of bin	2019/20 Charge	2020/21 Charge
55 - 140ltr Bin, Bag or Box	£73.20	£75.20
240ltr	£123.80	£127.20
500ltr	£235.60	£242.10
660ltr	£310.90	£319.40
770ltr	£372.30	£382.50
1100ltr	£417.50	£429.00

Trade Recycling		
Cost per annum - fortnightly collection		
size of bin	2019/20 Charge	2020/21 Charge
55 - 140ltr Bin, Bag or Box	£34.40	£35.30
240ltr	£59.30	£60.90
500ltr	£113.00	£116.10
660ltr	£148.50	£152.60
770ltr	£177.70	£182.60
1100ltr	£199.20	£204.70

Sacks etc		
	2019/20 Charge	2020/21 Charge
Grey Sacks (includes VAT) (50 pack)	£116.80	£120.00
Blue Sacks (50 pack)	£34.50	£35.40
Aqua Sacks (50 pack)	£34.50	£35.40

Bulky Collections

	2019/20	2020/21
<u>Bulky Collection Charges</u>		
1 item (furniture and electrical items)	£14.00	£14.20
2 items (furniture and electrical items)	£20.00	£20.40
3 items (furniture and electrical items)	£26.00	£26.50
4 items (furniture and electrical items)	£32.00	£32.60
5 items (furniture and electrical items)	£38.00	£38.70
6 items (furniture and electrical items)	£44.00	£44.80
7 items (furniture and electrical items)	£50.00	£50.90
8 items (furniture and electrical items)	£56.00	£57.00
9 items (furniture and electrical items)	£62.00	£63.10
10 items (furniture and electrical items)	£68.00	£69.20
Price per additional item	£6.00 per item thereafter	£6.10 per item thereafter
<u>Bins & Sacks</u>	2019/20	2020/21
Green Bins	£28.10	£28.60
	2019/20	2020/21
Garden Waste (yearly fee)	£35.00	£35.00

No charges for the following Bins

Blue - Glass, Cans & Plastics

Grey - Paper & Cardboard

Parks and Playing Fields

	2019/20	2020/21
Letting of Sites (Per Day)		
Moorlands Park	£197.90	£201.40
Stubbylee Park	£197.90	£201.40
Victoria Park	£197.90	£201.40
Maden Recreation Ground	£197.90	£201.40
Haslingden Sports Centre	£197.90	£201.40
New Hall Hey	£197.90	£201.40
Fairview	£197.90	£201.40
Marl Pits Sports Complex	£851.10	£866.20
All Other Playing Fields	£101.10	£102.90
<u>Commercial use of the above</u>		
Education Use		
Marl Pits Track		
0900 - 1700hrs, per annum	£2,593.00	£2,639.20
After 1700 hrs (Per Hour)		
(With lights)	£32.30	£32.90
(Without lights)	£22.50	£22.90
Other Playing Fields (Per annum)	£4,073.50	£4,146.00
Games - Pitches - Winter per pitch/team/season		
Grade A	£332.50	£338.40
Grade B	£290.50	£295.70
Grade C	£249.50	£253.90
With changing rooms add:	£109.70	£111.70
Occasional Games (Per pitch)		
Grade A	£46.20	£47.00
Grade B	£35.40	£36.00
Grade C	£21.50	£21.90
With changing add:	£10.80	£11.00
Mark out pitch (one off)	£78.40	£79.80
Games - Pitches - Summer per pitch/team/season - all enquiries to Stacksteads Cricket Club		

Parks and Playing Fields

	2019/20	2020/21
Athletics		
Athletic Club Licence (Per week 2 nights)	£99.90	£101.70
Use of Track and changing per hour		
With Lights	£65.60	£66.80
Without Light	£48.50	£49.40
Cross Country Events	£171.10	£174.10
Netball		
Per season/league	£910.20	£926.40
Per court/per hour	£19.50	£19.80
Allotments		
Tenancy agreement	£22.50	£22.90
pr 100 sq. m.	£32.30	£32.90
Bowling		
Summer Season - Greens & Pavilions	£164.60	£167.50
Winter use (pavilion only (Oct - Mar)	£132.30	£134.70
Occasional use (Green only)	£33.30	£33.90
with pavilion add	£16.30	£16.60
Sale of Logs and Woodchip		
Unsplit logs/ Woodchip (collection by arrangement only)		
Car / Small van	£10.80	£11.00
Large Van	£21.50	£21.90
with trailer add	£10.80	£11.00
Marl Pits ~ Directory distribution, etc.		
Marl Pits Top Room £ per hour	£16.30	£16.60
" " Car Park " "	£16.30	£16.60
Memorials / Dedications		
Trees		
Standard option	£192.60	£196.00
Own selected species	POA	POA
Benches		
Standard	£803.70	£818.00
Ornate	£978.90	£996.30

Cemeteries

	2019-20 Charges	2020-21 Charges
Purchase of right of burial in numbered grave space	£1,026.00	£1,044.30
Purchase of right of burial in numbered grave space (outside of the Borough)	£1,219.00	£1,240.70
Transfer of Grant	£60.40	£61.50
Right to fix a headstone or monument		
Headstone	£186.70	£190.00
Inscriptions	£50.20	£51.10
Vase / Plinth and Tablets	£86.00	£87.50
Interments		
Earth Grave & Grave Dressing (resident of the Borough)	£827.40	£842.10
Earth Grave & Grave Dressing (non resident of the Borough)	£1,013.50	£1,031.50
Vault – Constructions costs + 5% (+ VAT)	£1,013.50	£1,031.50
Vault – Interments	£840.70	£855.70
Vault – Interments (non resident of the Borough)	£919.10	£935.50
Interment of Ashes	£194.60	£198.10
Interment of ashes (non resident of the borough)	£209.10	£212.80
Scattering of Ashes	£38.30	£39.00
Bricking of grave to coffin height (additional fee)	£169.00	£172.00
Ashes Chambers (Rawtenstall, Bacup & Haslingden)		
Purchase of Exclusive Right of Burial in Chamber	£639.20	£650.60
Interment of ashes in chamber	£224.30	£228.30
Miscellaneous Charges		
Copy of Regulations and Charges	£6.60	£6.70
Search Fee	£33.90	£34.50
Duplicate Grave Deed	£57.30	£58.30
Use of Chapel	£140.30	£142.80
Garden of Remembrance / Whitworth		
Reserving Space	£29.60	£30.10
Interment of Ashes	£44.60	£45.40
Headstone in above.	£52.70	£53.60
Supply of Engraved Plaque (excluding VAT)	£136.20	£138.60
Supply of Memorial Tree	£335.90	£341.90
New Bench including Plaque	£988.20	£1,005.80

Environmental Health

Item	2019/20 Charge	2020/21 Charge
Food Safety		
Export Certificate	£52.70	£53.60
Re-inspections of business operators for food hygiene rating	£143.40	£146.00
Private water supplies - Risk Assessment	£38.00 per hour or any part there of, plus £10 per invoiced Household	£40.00 per hour or any part there of, plus £10 per invoiced Household
Private water supplies - Sampling	£38.00 per hour or any part there of	£40.00 per hour or any part there of
Private water supplies - Investigation	£38.00 per hour or any part there of	£40.00 per hour or any part there of
Private water supplies - Granting Authorisation	£38.00 per hour or any part there of	£40.00 per hour or any part there of
Private water supplies - Analysing a sample under Regulation 10	Laboratory Charges plus £38.00 per hour	Laboratory Charges plus £40.00 per hour
Private water supplies - Analysing a check monitoring sample	Laboratory Charges plus £38.00 per hour	Laboratory Charges plus £40.00 per hour
Private water supplies - Analysing an audit monitoring sample	Laboratory Charges plus £38.00 per hour	Laboratory Charges plus £40.00 per hour
Health & Safety		
Skin Piercing - premises	£139.90	£142.40
Skin Piercing - persons	£139.90	£142.40
Factual report to solicitors / injured person	£200.20	£203.80

Environmental Health

Item	2019/20 Charge	2020/21 Charge
Pollution Health & Housing		
LAPC & LAPPC Fees	As Prescribed	As Prescribed
Environmental Information Regulation enquires	£86.00 per hour (minimum 1 hour)	£87.50 per hour (minimum 1 hour)
List of permitted processes	£52.70	£53.60
Enquires related to public register of permitted processes	£86.00 per hour (minimum 1 hour)	£87.50 per hour (minimum 1 hour)
Contaminated Land Enquires	£86.00 (1st hour), £42.60 (per additional half hour)	£87.50 (1st hour), £43.40 (per additional half hour)
Any Default works	Hourly rate of officer involved + 16% of external works costs (min £15 and max £500 per household)	Hourly rate of officer involved + 16.30% of external works costs (min £15 and max £500 per household)
UK House inspections	£106.50	£108.40
HMO License	New Application Part A £719.70 Part B £279.50 Renewal Part A £700.70 Part B £279.50	New Application Part A £719.70 Part B £279.50 Renewal Part A £700.70 Part B £279.50
Housing Act 2004 Notices not including Variations and Revocations	Up to Statutory Maximum of £500	Up to Statutory Maximum of £500
Housing Act 2004 Revocation or Variation of Notice	Officer Time at £38.00 per hour	Officer Time at £40.00 per hour
The Smoke and Carbon Monoxide Alarm (England) Regulations 2016 Penalty Charge (not exceeding £5000) Reg 8	First offence £2,500 (reduced to £1,250 if paid early). Second offence £5,000 (reduced to £2,500 if paid early). Any other offence £5,000 with no reductions.	First offence £2,500 (reduced to £1,250 if paid early). Second offence £5,000 (reduced to £2,500 if paid early). Any other offence £5,000 with no reductions.
Scrap Metal		
Dealers 3 year Licence	£372.80	£379.40
Mobile Collections 3 year Licence	£266.30	£271.00
Variations	£53.20	£54.10
Replacement licences	£42.60	£43.40

Animal Welfare					
Item	Application Fee	Licence Fee	2019/20 Charge	2020/21 Charge	NOTES
Keeping or Training Animals for exhibition	£116.00	£264.00	£380.00	£380.00	
Selling animals as Pets	£116.00	£264.00	£380.00	£380.00	
Doggy Day Care	£116.00	£264.00	£380.00	£380.00	
Hiring out Horses	£148.00	£271.00	£419.00	£419.00	Additional vet fees apply and charged separately prior to issue of licence
Dog Breeding	£148.00	£271.00	£419.00	£419.00	Additional vet fees apply and charged separately prior to issue of licence
Dog Breeding	£176.00	£285.00	£461.00	£461.00	Additional vet fees apply and charged separately prior to issue of licence
Boarding for cats	£116.00	£264.00	£380.00	£380.00	
Boarding dogs in kennels	£116.00	£264.00	£380.00	£380.00	
Home Boarders (Single Dwelling)	£106.00	£278.00	£384.00	£384.00	
Arranging boarding/day care where agent not	£240.00	£278.00	£518.00	£518.00	
Additional fee for every 1 host	£53.00	£29.00	£82.00	£82.00	
Arranging boarding/day care where Host has	£293.00	£278.00	£571.00	£571.00	
Add additional activity to existing licence	£85.00		£85.00	£85.00	
Licence issue (copy licence or following	£13.00		£13.00	£13.00	
Appeal Fee	£79.00		£79.00	£79.00	£43 refunded if appeal results in a higher star rating
Re-score Request	£60.00		£60.00	£60.00	
Missed vet or inspector appointment fee	£50.00		£50.00	£50.00	Where appointment arranged but inspection cannot be undertaken for any reason
Zoo Licence	£179.00	£179.00	£358.00	£358.00	Additional vet fees apply and charged separately prior to issue of licence
Dangerous Wild Animals Licence	£75.00	£74.00	£149.00	£149.00	Additional vet fees apply and charged separately prior to issue of licence

Taxi Licensing

	2019-20 Charges	2020-21 Charges
Hackney Carriage Driver Licence (Renewal)	185.00	185.00
Hackney Carriage Driver New Licence	185.00	185.00
Hackney Carriage Vehicle Licences	140.00	140.00
Hackney Carriage Vehicle License (Renewal)	140.00	140.00
Private Hire Vehicle Licence	140.00	140.00
Private Hire Vehicle Licence (Renewal)	140.00	140.00
Private Hire Driver Licence	185.00	185.00
Private Hire New Driver License	185.00	185.00
Private Hire Operators License	300.00	300.00
Private Hire Operators License (Renewal)	300.00	300.00
Re-booking Fee	35.00	35.00
Basic Skills Assessment / Policy Knowledge Test	70.00	70.00

Gambling Act Licences

Activity	2019/20 Charge	2020-21 Charge
Bingo Hall – New Licence	1,885.00	1,885.00
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
Rateable < £4,300
£4,300 to £33,000
£33,001 to £87,000
£87,001 to £125,000
£125,001 and above

Band
A
B
C
D
E

License	Description		2019/20 Charge	2020-21 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	Section 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 Authority 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	2019/20 Charge	2020-21 Charge	Notes
Street Trading Consent - 12 mth consent	New	75.00	76.50	Application Fee. A further £275 will be charged for issue of consent (below)
Street Trading Consent - 12 mth consent	New	275.00	280.00	Issue fee
Street Trading Consent - 12 mth consent	Renewal	350.00	356.00	
Street Trading Consent - 14 day consent	New	75.00	76.50	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	2019/20 Charge	2020-21 Charge
Second hand Goods Dealer Registration	Registration	75.00	76.50
Copy registration certificate	Copy	0.00	0.00

Other

Licence	Details	2019/20 Charge	2020-21 Charge
Sex Shop	New	1,750.00	1,780.00

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.

All Outline Applications		2019-20 Charges	20% fixing broken Hsg Mrkt element	2020-21 Charges	20% fixing broken Hsg Mrkt element
Site Area	Not more than 2.5 hectares	£462 per 0.1 hectare	£77	£462 per 0.1 hectare	£77
Site Area up to a maximum fee of £150,000	More than 2.5 hectares	£11,432 + £138 per 0.1 hectare	£1905 + £23	£11,432 + £138 per 0.1 hectare	£1905 + £23
Householder Applications		2019-20 Charges	20% fixing broken Hsg Mrkt element	2020-21 Charges	20% fixing broken Hsg Mrkt element
Alterations/extensions to a single dwelling , including works within boundary	Single dwelling (excluding flats)	£206	£34	£206	£34
Full Applications (and First Submissions of Reserved Matters)		2019-20 Charges	20% fixing broken Hsg Mrkt element	2020-21 Charges	20% fixing broken Hsg Mrkt element
Erection of dwellings					
Permission in Principle		£402 for each 0.1 hectare		£402 for each 0.1 hectare	
Alterations/extensions to two or more dwellings , including works within boundaries	Two or more dwellings (or one or more flats)	£407	£68	£407	£68
New dwellings (up to and including 50)	New dwellings (not more than 50)	£462 per dwelling	£77	£462 per dwelling	£77
New dwellings (for more than 50) up to a maximum fee of £300,000	New dwellings (more than 50)	£22,859 + £138 per additional dwelling	£3810 + £23	£22,859 + £138 per additional dwelling	£3810 + £23
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	£234	£39	£234	£39
Increase of floor space	More than 40m ² but no more than 75m ²	£462	£77	£462	£77
Increase of floor space	More than 75m ² but no more than 3,750m ²	£462 for each 75m ² or part thereof	£77	£462 for each 75m ² or part thereof	£77
Increase of floor space	More than 3,750m ²	£22,859 + £138 for each additional 75m ² in excess of 3750 m ² to a	£3810 + £23	£22,859 + £138 for each additional 75m ² in excess of 3750 m ² to a	£3810 + £23
The erection of buildings (on land used for agriculture for agricultural purposes)					
Site area	Not more than 465m ²	£96	£16	£96	£16
Site area	More than 465m ² but not more than 540m ²	£462	£77	£462	£77
Site area	More than 540m ² but not more than 4,215m ²	£462 for first 540m ² + £462 for each 75m ² (or part	£77 + £77	£462 for first 540m ² + £462 for each 75m ² (or part	£77 + £77

Planning Applications

Site area	More than 4,215m ²	£22,859 + £138 for each 75m ² (or part thereof) in excess of 4,215m ² up to a	£3810 + £23	£22,859 + £138 for each 75m ² (or part thereof) in excess of 4,215m ² up to a	£3810 + £23
Erection of glasshouses (on land used for the purposes of agriculture)		2019-20 Charges	20% fixing broken Hsg Mrkt element	2020-21 Charges	20% fixing broken Hsg Mrkt element
Floor space	Not more than 465m ²	£96	£16	£96	£16
Floor space	More than 465m ²	£2,580	£430	£2,580	£430
Erection/alterations/replacement of plant and machinery					
Site area	Not more than 5 hectares	£462 for each 0.1 hectare (or part	£77	£462 for each 0.1 hectare (or part	£77
Site area	More than 5 hectares	£22,859 + additional £138 for each 0.1 hectare (or part thereof) in excess of 5	£3810 + £23	£22,859 + additional £138 for each 0.1 hectare (or part thereof) in excess of 5	£3810 + £23
Applications other than Building Works		2019-20 Charges	20% fixing broken Hsg Mrkt	2020-21 Charges	20% fixing broken Hsg Mrkt
Car parks, service roads or other accesses	For existing uses	£234	£39	£234	£39
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	£234 for each 0.1 hectare (or part	£39	£234 for each 0.1 hectare (or part	£39
Site area	More than 15 hectares	£34,934 + £138 for each 0.1 hectare (or part thereof) in excess of 15	£5822+ £23	£34,934 + £138 for each 0.1 hectare (or part thereof) in excess of 15	£5822+ £23
Operations connected with exploratory drilling for oil or natural gas					
Site area	Not more than 7.5 hectares	£508 for each 0.1 hectare (or part	£123	£508 for each 0.1 hectare (or part	£123
Site area	More than 7.5 hectares	£36,070 + additional £151 for each 0.1 hectare (or part thereof) in excess of 7.5	£7320 + £36	£36,070 + additional £151 for each 0.1 hectare (or part thereof) in excess of 7.5	£7320 + £36
Other operations (winning and working of minerals)					
Site area	Not more than 15 hectares	£234 for each 0.1 hectare (or part	£39	£234 for each 0.1 hectare (or part	£39
Site area	More than 15 hectares	£34,934 + additional £138 for each 0.1 in excess of 15 hectare up to	£5822 + £23	£34,934 + additional £138 for each 0.1 in excess of 15 hectare up to	£5822 + £23
Other operations (not coming within any of the above categories)					

Planning Applications

Site area	Any site area	£234 for each 0.1 hectare (or part thereof) up to a maximum of	£39	£234 for each 0.1 hectare (or part thereof) up to a maximum of	£39
Lawful Development Certificate		2019-20 Charges	20% fixing broken Hsg Mrkt element	2020-21 Charges	20% fixing broken Hsg Mrkt element
LDC – Existing Use - in breach of a planning condition		Same as Full		Same as Full	
LDC – Existing Use LDC - lawful not to comply with a particular condition		£234	£39	£234	£39
LDC – Proposed Use		Half the normal planning fee.		Half the normal planning fee.	
Reserved Matters					
Application for approval of reserved matters following outline approval		Full fee due or if full fee already paid then £462 due	£77	Full fee due or if full fee already paid then £462 due	£77
Approval/Variation/discharge of condition					
Application for removal or variation of a condition following grant of planning permission		£234	£39	£234	£39
Application relates to planning permission for development already carried out (Section 73A)		£234	£39	£234	£39
Request for confirmation that one or more planning conditions have been complied with		£34 per request for Householder otherwise £116 per request	£6 and £19	£34 per request for Householder otherwise £116 per request	£6 and £19
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	£462 for each	£77	£462 for each	£77
Number of Dwellings	More than 50 dwellings	£22,859 + £138 for each in excess of 50 up to a maximum of £300,000	£3810 + £23	£22,859 + £138 for each in excess of 50 up to a maximum of £300,000	£3810 + £23
Other Changes of Use of a building or land		£462	£77	£462	£77
Advertising					
Relating to the business on the premises		£132	£22	£132	£22
Advance signs which are not situated on or visible from the site, directing the public to business		£132	£22	£132	£22
Other advertisements		£462	£77	£462	£77
Prior Approval					
Agricultural and Forestry buildings & operations or demolition of buildings		£96	£16	£96	£16
Telecommunications Code Systems Operators		£462	£77	£462	£77
Proposed Change of Use to State Funded School or Registered Nursery		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a State-Funded School or Registered Nursery		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure		£96	£16	£96	£16
Proposed Change of Use of a building from Office (Use Class B1) Use to a use falling within Use Class C3 (Dwellinghouse)		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a Dwellinghouse (Use Class C3), where there are no Associated Building Operations		£96	£16	£96	£16
Proposed Change of Use of Agricultural Building to a Dwellinghouse (Use Class C3), and Associated Building Operations		£206	£34	£206	£34

Planning Applications

Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwellinghouse), where there are no Associated Building Operations		£96	£16	£96	£16
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwellinghouse), and Associated Building Operations		£206	£34	£206	£34
Notification for Prior Approval for a Change Of Use from Storage or Distribution Buildings (Class B8) and any land within its curtilage to Dwellinghouses (Class C3)		£96	£16	£96	£16
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3)		£96	£16	£96	£16
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3), and Associated Building Operations		£206	£34	£206	£34
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3)		£96	£16	£96	£16
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3), and Associated Building Operations		£206	£34	£206	£34
Notification for Prior Approval for a Change of Use from Shops (Class A1) and Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops (Sui Generis Uses) to Assembly and Leisure Uses (Class D2)		£96	£16	£96	£16

Application for a Non-material Amendment Following a Grant of Planning					
Applications in respect of householder developments		34	6	34	6
Applications in respect of other developments		234	39	234	39

Local Authority Involvement in High Hedge Complaints					
High Hedge Complaint		500		500	

Building Control - Table A**New Build - Houses 2019/20****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	208.33	41.67	250.00	575.00	115.00	690.00	940.00	188.00	1,128.00
2	300.00	60.00	360.00	741.67	148.33	890.00	1,225.00	245.00	1,470.00
3	312.50	62.50	375.00	845.83	169.17	1,015.00	1,390.00	278.00	1,668.00
4	400.00	80.00	480.00	1,006.67	201.33	1,208.00	1,687.50	337.50	2,025.00
5	475.00	95.00	570.00	1,139.17	227.83	1,367.00	1,841.67	368.33	2,210.00

Building Control - Table A**New Build - Houses 2020-21****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	233.33	46.67	280.00	650.00	130.00	780.00	1,060.00	212.00	1,272.00
2	308.33	61.67	370.00	775.00	155.00	930.00	1,300.00	260.00	1,560.00
3	341.67	68.33	410.00	910.00	182.00	1,092.00	1,502.00	300.40	1,802.40
4	408.33	81.67	490.00	1,050.00	210.00	1,260.00	1,750.00	350.00	2,100.00
5	491.67	98.33	590.00	1,200.00	240.00	1,440.00	2,030.00	406.00	2,436.00

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	250.00	50.00	300.00	719.17	143.83	863.00	1,163.33	232.67	1,396.00
Single Dwelling with Floor Area between 501m2 and 700m2	250.00	50.00	300.00	923.33	184.67	1,108.00	1,408.33	281.67	1,690.00

Please note for more than 5 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

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	270.83	54.17	325.00	733.33	146.67	880.00	1,205.00	241.00	1,446.00
Single Dwelling with Floor Area between 501m2 and 700m2	270.83	54.17	325.00	945.83	189.17	1,135.00	1,460.00	292.00	1,752.00

Please note for more than 5 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

Charges for small buildings, extensions and alterations to dwellings 2019/20
Valid for applications received between 01/04/2019 & 31/03/2020

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 10m2	323.33	64.67	388.00	inc	inc	inc	388.33	77.67	466.00
Extension Internal Floor Area over 10m2 but not exceeding 40m2	166.67	33.33	200.00	300.00	60.00	360.00	560.00	112.00	672.00
Extension Internal Floor Area over 40m2 but not exceeding 60m2	166.67	33.33	200.00	433.33	86.67	520.00	720.00	144.00	864.00
Extension - Internal Floor Area over 60m2 but not exceeding 80m2	166.67	33.33	200.00	564.17	112.83	677.00	877.50	175.50	1053.00
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	246.67	49.33	296.00	inc	inc	inc	295.83	59.17	355.00
The conversion of an attached garage into a habitable room	216.67	43.33	260.00	inc	inc	inc	260.00	50.00	310.00
Where the Garage extension exceeds a floor area of 40m2 but does not exceed 60m2	353.33	70.67	424.00	inc	inc	inc	424.17	84.83	509.00
Category 3: Loft Conversation 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	327.50	65.50	393.00	inc	inc	inc	393.33	78.67	472.00
With a dormer but not exceeding 40m2 in floor area	166.67	33.33	200.00	266.67	53.33	320.00	520.00	104.00	624.00

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 B

Charges for small buildings, extensions and alterations to dwellings 2020/21
Valid for applications received between 01/04/2020 & 31/03/2021

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 10m2	327.50	65.50	393.00	inc	inc	inc	393.00	78.60	471.60
Extension Internal Floor Area over 10m2 but not exceeding 40m2	166.67	33.33	200.00	310.00	62.00	372.00	572.00	114.40	686.40
Extension Internal Floor Area over 40m2 but not exceeding 60m2	166.67	33.33	200.00	443.33	88.67	532.00	732.00	146.40	878.40
Extension - Internal Floor Area over 60m2 but not exceeding 80m2	166.67	33.33	200.00	577.00	115.40	692.40	892.40	178.48	1070.88
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	251.67	50.33	302.00	inc	inc	inc	302.00	60.40	362.40
The conversion of an attached garage into a habitable room	221.67	44.33	266.00	inc	inc	inc	266.00	50.00	316.00
Where the Garage extension exceeds a floor area of 40m2 but does not exceed 60m2	361.67	72.33	434.00	inc	inc	inc	434.00	86.80	520.80
Category 3: Loft Conversation 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	335.00	67.00	402.00	inc	inc	inc	402.00	80.40	482.40
With a dormer but not exceeding 40m2 in floor area	166.67	33.33	200.00	276.67	55.33	332.00	532.01	106.40	638.41

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

Standard Charges for Alterations to Dwellings 2019/20

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total	Regularisation
<u>Installation of Replacement windows and doors</u> in a dwelling where the number of windows / doors does not exceed 20							68.33	13.67	82.00	
<u>Installation of Replacement windows and doors</u> in a dwelling where the number of windows / doors does not exceed 20 (retrospective)										107.00
<u>Underpinning</u> with a total cost not exceeding £30,000	246.67	49.33	296.00	inc	inc	inc	295.83	59.17	355.00	
<u>Controlled Electrical Work</u> to a single dwelling (not carried out in conjunction with work being undertaken that falls within Table B)	208.33	41.67	250.00	inc	inc	inc	250.00	50.00	300.00	
<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							104.17	20.83	125.00	
<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 (retrospective)										155.00
<u>Formation of a single en suite bathroom / shower room or cloakroom within an existing dwelling</u> (excluding electrical work)	212.50	42.50	255.00	inc	inc	inc	233.33	46.67	280.00	
<u>Removal or partial removal of chimney breast</u>							200.00	40.00	240.00	
<u>Removal or partial removal of chimney breast</u> (accompanied by Structural Engineering Details)	133.33	26.67	160.00			inc	133.33	26.67	160.00	
<u>Removal of wall and insertion of one or two steel beams maximum span 4 metres</u>							200.00	40.00	240.00	
<u>Removal of wall and insertion of one or two steel beams maximum span 4 metres</u> (accompanied by Structural Engineering Details)	133.33	26.67	160.00			inc	133.33	26.67	160.00	
<u>The insertion of insulating material in a cavity wall of an existing property*</u>							66.67	13.33	80.00	
<u>Installation of a multi fuel appliance including associated Flue liner and hearth*</u> to a single dwelling							216.67	43.33	260.00	

* 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 C

Standard Charges for Alterations to Dwellings 2020/21

Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total	Building Notice Fee	VAT	Building Notice Total	Regularisation
<u>Installation of Replacement windows and doors</u> in a dwelling where the number of windows / doors does not exceed 20							70.00	14.00	84.00	
<u>Installation of Replacement windows and doors</u> in a dwelling where the number of windows / doors does not exceed 20 (retrospective)								0.00		109.00
<u>Underpinning</u> with a total cost not exceeding £30,000	253.33	50.67	304.00	inc	inc	inc	304.00	60.80	364.80	
<u>Controlled Electrical Work</u> to a single dwelling (not carried out in conjunction with work being undertaken that falls within Table B)	225.00	45.00	270.00	inc	inc	inc	270.00	54.00	324.00	
<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							106.67	21.33	128.00	
<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 (retrospective)										160.00
<u>Formation of a single en suite bathroom / shower room or cloakroom within an existing dwelling</u> (excluding electrical work)	217.50	43.50	261.00	inc	inc	inc	255.00	51.00	306.00	366.00
<u>Removal or partial removal of chimney breast</u> (accompanied by Structural Engineering Details)	136.67	27.33	164.00				136.67	27.33	164.00	195.00
<u>Installation of New or Replacement Sewage Treatment Plant and associated discharge</u>	208.33	41.67	250.00			inc	229.17	45.83	275.00	330.00
<u>Removal of wall and insertion of one or two steel beams maximum span 4 metres</u> (accompanied by Structural Engineering Details)	136.67	27.33	164.00				136.67	27.33	164.00	195.00
<u>Structural Alterations not supported by Structural Calculations to be individually assessed (Calculations may still be required)</u>	POA					inc	POA			POA
<u>The insertion of insulating material in a cavity wall of an existing property*</u>							70.00	14.00	84.00	
<u>Installation of a multi fuel appliance including associated Flue liner and hearth*</u> to a single dwelling							250.00	50	300.00	360.00

* 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**Extensions and New Build - Other than to Dwellings 2019/20**

(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	323.33	64.67	388.00	inc	inc	inc
2	Internal Floor Area over 6m ² but not exceeding 40m ²	166.67	33.33	200.00	300.00	60.00	360.00
3	Internal Floor Area over 40m ² but not exceeding 80m ²	166.67	33.33	200.00	475.00	95.00	570.00
4	Shop fit out not exceeding a value of £50,000	310.00	62.00	372.00	inc	inc	inc
5	Replacement Windows						
	a - not exceeding 10 windows	116.67	23.33	140.00	Inc	Inc	inc
	b - between 11 - 20 windows	208.33	41.67	250.00	Inc	Inc	inc

Building Control - Table D**Extensions and New Build - Other than to Dwellings 2020/21**

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

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

Categor y of Work	Proposal	Plan Fee	VAT	Plan Total	Inspect Fee	VAT	Inspect Total
1	Internal Floor Area not exceeding 6m ²	330.00	66.00	396.00	inc	inc	inc
2	Internal Floor Area over 6m ² but not exceeding 40m ²	166.67	33.33	200.00 0	310.00	62.00	372.00
3	Internal Floor Area over 40m ² but not exceeding 80m ²	166.67	33.33	200.00 0	490.00	98.00	588.00
4	Shop fit out not exceeding a value of £50,000	320.00	64.00	384.00 0.00	inc	inc	inc
5	Replacement Windows			0.00			
	a - not exceeding 10 windows	120.00	24.00	144.00	Inc	Inc	inc
	b - between 11 - 20 windows	212.5	42.50	255.00	Inc	Inc	inc

Building Control - Table E

Standard Charges for all work not in Tables A,B,C & D for 2019/20
(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	110.83	22.17	133.00	inc	inc	inc	133.33	26.67	160.00
1,001	2,000	204.17	40.83	245.00	inc	inc	inc	245.00	49.00	294.00
2,001	5,000	229.17	45.83	275.00	inc	inc	inc	275.00	55.00	330.00
5,001	7,000	246.67	49.33	296.00	inc	inc	inc	295.83	59.17	355.00
7,001	10,000	285.00	57.00	342.00	inc	inc	inc	341.67	68.33	410.00
10,001	20,000	352.50	70.50	423.00	inc	inc	inc	423.33	84.67	508.00
20,001	30,000	166.67	33.33	200.00	291.67	58.33	350.00	550.00	110.00	660.00
30,001	40,000	212.50	42.50	255.00	340.00	68.00	408.00	663.33	132.67	796.00
40,001	50,000	255.00	51.00	306.00	408.33	81.67	490.00	795.83	159.17	955.00
50,001	75,000	297.50	59.50	357.00	501.67	100.33	602.00	958.33	191.67	1,150.00
75,001	100,000	340.00	68.00	408.00	629.17	125.83	755.00	1,162.50	232.50	1,395.00
100,001	150,000	382.50	76.50	459.00	722.50	144.50	867.00	1,325.00	265.00	1,590.00

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.

Building Control - Table E

Standard Charges for all work not in Tables A,B,C & D for 2020/21
(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	113.33	22.67	136.00	inc	inc	inc	136.67	27.33	164.00
1,001	2,000	208.33	41.67	250.00	inc	inc	inc	250.00	50.00	300.00
2,001	5,000	235.00	47.00	282.00	inc	inc	inc	281.67	56.33	338.00
5,001	7,000	252.50	50.50	303.00	inc	inc	inc	303.33	60.67	364.00
7,001	10,000	291.67	58.33	350.00	inc	inc	inc	350.00	70.00	420.00
10,001	20,000	360.00	72.00	432.00	inc	inc	inc	432.50	86.50	519.00
20,001	30,000	166.67	33.33	200.00	302.50	60.50	363.00	563.33	112.67	676.00
30,001	40,000	212.50	42.50	255.00	346.67	69.33	416.00	671.67	134.33	806.00
40,001	50,000	258.33	51.67	310.00	416.67	83.33	500.00	810.00	162.00	972.00
50,001	75,000	304.17	60.83	365.00	508.33	101.67	610.00	975.00	195.00	1,170.00
75,001	100,000	345.83	69.17	415.00	641.67	128.33	770.00	1,185.00	237.00	1,422.00
100,001	150,000	387.50	77.50	465.00	737.50	147.50	885.00	1,350.00	270.00	1,620.00

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.

Building Control - Table F**Demolition (2019/20)**

Category of Work	Proposal	VAT Exempt Fee
1	Application to demolish existing property under Section 80 of the Buildings Act 1984 & issuing the counter notice under Section 81 of the Building Act 1984.	FOC

Building Control - Table F**Demolition (2020/21)**

Category of Work	Proposal	VAT Exempt Fee
1	Application to demolish existing property under Section 80 of the Buildings Act 1984 & issuing the counter notice under Section 81 of the Building Act 1984.	FOC

Building Control - Table G**Other Charges (2019/20)**

Category of Work	Proposal	Net	VAT	Gross Fee
1	Copy of Decision Notice or Completion Certificates (within the past 3 years)	22.50	4.50	27.00
2	Additional copy from same file.	5.83	1.17	7.00
3	Re- opening of archived applications (Charge per Hour - minimum 1 hour £70) plus decision notice and completion certificate	61.67	12.33	74.00
4	Re- opening of archived applications (Charge per Hour - minimum 1 hour £70) plus decision notice, completion certificate and site visit	87.50	17.50	105.00
5	Withdrawal of an application and any associated charges (Charge per Hour - minimum 1 hour £70)	61.67	12.33	74.00
6	Building Regulation Confirmation letter	61.67	12.33	74.00
7	Change of applicants details on valid application (New)	61.67	12.33	74.00
8	Supply of non-standard data and information, including responding to solicitors enquiries (Charge per Hour - minimum 1 hour £70)	61.67	12.33	74.00

Building Control - Table G**Other Charges (2019/20)**

Category of Work	Proposal	Net	VAT	Gross Fee
1	Copy of Decision Notice or Completion Certificates (within the past 3 years)	22.92	4.58	27.50
2	Additional copy from same file.	5.83	1.17	7.00
3	Re- opening of archived applications (Charge per Hour - minimum 1 hour £75) plus decision notice and completion certificate	62.50	12.50	75.00
4	Re- opening of archived applications (Charge per Hour - minimum 1 hour £75) plus decision notice, completion certificate and site visit	87.50	17.50	105.00
5	Withdrawal of an application and any associated charges (Charge per Hour - minimum 1 hour £75)	62.50	12.50	75.00
6	Building Regulation Confirmation letter	62.50	12.50	75.00
7	Change of applicants details on valid application (New)	62.50	12.50	75.00
8	Supply of non-standard data and information, including responding to solicitors enquiries (Charge per Hour - minimum 1 hour £75)	62.50	12.50	75.00

Street Naming & Numbering

Existing Properties

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

Conversions of existing Properties into multiples

Newbuild / Conversion to a property

Development of 10 plots or less

Development of 11 plots or more

Additional charge, where this includes the naming of a street

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

2019/20 Charge	2020/21 Charge
64	65
£114 up to a maximum of 4 units; additional Units £25 per unit	£115 up to a maximum of 4 units; additional Units £25 per unit
£63 per plot up to a maximum of £240	£65 per plot up to a maximum of £250
Charges individual assessed	Charges individual assessed
£103	£105
£103	£105

Local Land Charges

	2019-20			2020-21		
	Fee	VAT	TOTAL	Fee	VAT	TOTAL
Offical Search / Enquiries / Con29R form / LLC1	60.00	12.00	92.00	60.00	12.00	92.00
	20.00	-		20.00	-	
Con 29R - Each additional parcel of land	14.20	2.84	17.04	14.20	2.84	17.04
Offical Search - LLC1	20.00	-	20.00	20.00	-	20.00
Suppplementary Questions Con 29O *	10.00	2.00	12.00	10.00	2.00	12.00
Suppplementary Question Con 29O (Question 22) *	20.00	4.00	24.00	20.00	4.00	24.00
Each additional Enquiry	17.50	3.50	21.00	17.50	3.50	21.00

*** Con 29 subject to VAT as from 1st April 2017**

Legal Services

	2019-20			2020-21		
	Net	VAT	Gross	Net	VAT	Gross
<u>Sales of land and property and freehold reversion</u>						
Up to £5,000			500.00			500.00
£5001 - £15,000			695.00			695.00
£15,001 - £100,000			1000.00			1000.00
over £100k			1.5% of sale price			1.5% of sale price
<u>Leases and Licences</u>						
Industrial Unit Lease			300.00			300.00
Industrial Unit Licence			150.00			150.00
Garden/Garage Tenancy			300.00			300.00
Wayleave/Easement		* min	300.00		* min	300.00
Commercial Lease		* min	600.00		* min	600.00
Notice of Assignment			75.00			75.00
Agricultural Tenancy			300.00			300.00
Agricultural Tenancy Renewal			200.00			200.00
Lease Renewal			200.00			200.00
Deed of Variation/Surrender/Release			300.00			300.00
<u>S106 Agreements</u>						
Preparation		* min	1000.00		* min	1017.80
Checking Fee		* min	250.00		* min	254.45
Deed of Variations		* min	500.00		* min	508.90
Footpath Diversions			2500.00			2544.50
+ any disbursements (assuming unopposed)						
Commercial Event Licences			150.00			152.67
Misc' Commercial Licence		* min	150.00		* min	152.67

Property Services

	2019-20			2020-21		
	Net	VAT	Gross	Net	VAT	Gross
Garage sites Departure Charge (Rawtenstall Bus Terminal, Bacup Road) Information regarding industrial units have not been included due to the sensitivity of individual pricing Garage bond scheme to be introduced to all new and renewing tenancies from 01/04/20	161.50	32.30	193.80	165.40	33.10	198.50
	35.80 p			35.80 p		

Valuation Services	2019-20			2020-21		
	Net	VAT	Gross	Net	VAT	Gross
Up to £10,000	200	40	240	N/A	Individual Valuation charges no longer applicable	
Up to £30,000	350	70	420	N/A		
Up to £60,000	400	80	480	N/A		
Up to £100,000	450	90	540	N/A		
Up to £150,000	850	170	1,020	N/A		
£150,001 to 250,000	1,000	200	1,200	N/A		
Above £250,000 - Fee to be agreed				Min net fee of £200		
Minimum net fee of £200. All valuations are priced on application & vary depending on complexity						

	2019-20			2020-21		
	Net	VAT	Gross	Net	VAT	Gross
Application to Purchase/Lease/Rent	120.00	0.00	120.00	104.17	20.83	125.00
Licence / Lease Instruction Fee	N/A	N/A	N/A	50.00	10.00	60.00
Charity Licence / Lease Instruction Fee	N/A	N/A	N/A	10.00	2.00	12.00

Draft - Rossendale Borough Council Budget 2020/21 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 New Homes Bonus, National Non-Domestic Rates, Council Tax, Fees & Charges, 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 fluctuations 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.

- The budget reflects the ongoing cost of business previously approved by Members. Any policy changes which impact on the core financial budget requirement are always brought before Members for approval.

Turning to the specific risk areas within the Council's budget for 2020/21 and the medium term the following specific areas of risks have been identified:

Expenditure/ Income Heading	Impact	Likelihood	Comments
<i>Employee Costs</i>			
Pay awards	Medium / High	Medium	The budget assumes an average underlying 2.0% for general pay awards - being similar to the previous 2 year pay award together with any contractual increment growth. The new agreement for 20/21 has yet to be confirmed. The three main trade unions have submitted a claim for a 10% increase – equivalent to an additional MTFS cost pressure of c. £500k pa. Of late public sector pay has seen debate at the highest level and received some support. Pressures will be on both sides of the negotiations to find a reasonable and fair compromise.
Vacancies / structures	Medium	High	Vacancies normally occur during the year generating savings - this has been the experience in recent years. The budgets include an estimate from the savings associated with natural turnover of staff during 2020/21 being £150k for the year. Albeit achieved in previous years this savings target remains challenging given the current relatively stable workforce. Staff turnover required would be c 5 FTEs
Pension Contributions	High	Low	The latest actuarial valuation published December 2019 together with a 3 year pre-payment (April 2020) has confirmed the budget and MTFS assumptions.
<i>Running Costs</i>			
Energy and Fuel	Medium	Low	It is thought that fuel can be contained with the Operations budget as was the

Expenditure/ Income Heading	Impact	Likelihood	Comments
			case during 19/20
Repairs and maintenance	Medium	High	High risk/cost areas remain with. Amongst others, 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 and now has an available balance of £100k. Capital requirements continue to experience increasing demand. In addition to capital receipts we historically aside £100k pa as a revenue contribution to Capital, potentially reduced to £75k for 2021/22 as a consequence of revenue pressures.
Insurance	Medium	High	The Council's insurance portfolio was tendered during 14/15 with the potential for a new 7 year max'm relationship. Sporadically we have in recent years experienced a number of occupational health claims in relation to past employment. 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. MMI the Councils insurer in 1992 triggered the Creditors Scheme of Arrangement, during 2013/14. MMI now require contribution rates of 25% per claim. Adequacy of provisions will be reviewed at the close of 2019/20. No further claims were received during 19/20, but we are dealing with two from the previous year. The Council has <u>not</u> been able to identify its insurance providers pre –

Expenditure/ Income Heading	Impact	Likelihood	Comments
			1971. Any financial claims pre-1971 will fall entirely on the Council – effectively self-insured for pre 1971 claims.
Contract Costs			
ICT	Low/Medium	Medium	Additional ITC investments and initiatives during the past year has seen an increase in costs from which Council expects some future return.
Leisure	Medium	Low	Albeit supported by the Council's "back office," Rossendale Leisure Trust is now self-financing and planning for a similar position in 20/21.
Revenues Benefits and Customer Contracts	High	Low	The price of the largest single contract is now fixed following a tender and is now in place for at least another 10 years (with options to extend) commencing 1 st December 2019.
Housing Benefits	Very High	Medium/High	Expenditure in this area is c. £19m and is the largest single item of expenditure in the Council's budget. Whilst 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 c.£190k and with some previous history of variances in this area, significant caution needs to be exercised.
Council Tax Support	Very High	Medium/High	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 precept authorities continue to be exposed to the risk of additional growth and the cost of non-collection from those who are not eligible to a maximum 80% benefit. Any over allowance in the tax base will correct itself through actual billings and

Expenditure/ Income Heading	Impact	Likelihood	Comments
			monies received as part of the annual Collection Fund Account
Income			
Property Related (Planning Fee, Building Control, licencing & Land charges) and other income	Medium	Medium/High	A prudent view has been taken for all income streams based on recent experience plus an inflation uplift where appropriate.
Market Rents	Medium	High	Reflects the previous decisions by Members on: management, pricing and policy changes (eg Rawtenstall).
Waste Collection / Recycling income	Medium	Medium	The LCC Cost share agreement ended on 31st March 2018. The value of the recycling market remains negligible. Council is not budgeting for any recycling income for 2020/21 and beyond.
Capital Financing and Interest	High	Medium	Our capacity to make interest gains has significantly reduced over the last few years as bank rates, despite recent small increases, remain at all-time historical lows and which are assumed to again remain flat during 2020/21. The use of cash balances to support capital projects will reduce our balances to close to day to day working capital requirements. Estimates of future interest rates can be seen in the Councils Treasury Management Strategy.
NNDR (Business Rates)	High	low	Given the reverting to the “50% pooling” arrangement for 20/21 and previous gains accumulated in reserves this area is relatively clear and secure for 20/21.
New Homes Bonus	High	High	2018/19 was the final year for the 4 year NHB funding. There has been no similar replacement scheme. Funds due for 20/21 are as per the Government's

Expenditure/ Income Heading	Impact	Likelihood	Comments
			Finance Settlement. There is an increased risk as to the value of the replacement scheme for 21/21 future years. The details of which have yet to be announced.
Housing	High	Medium	During 19/20 the Council has continued to face a significant capacity challenge as it worked to recover and finally exit the HCA Empty Homes programme. The 20/21 budget assumes that the majority of day to day operational costs and opportunities now vest with the Calico the Council's housing partner. Some residual legal challenge costs and their risk are likely to remain with Council
Current Economic Outlook	High	High	Various views will be made depending on assumptions. The Brexit issue has to some degree been addressed with the December general election bringing more certainty to the economic outlook. Unemployment remains low as do interest rates.
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. 2020/21 will not require the use of the Transitional Reserves. The forecast balance for 31/03/21 is c.£2.0m.
Level of Council Tax	High	High	This is the Council's most significant income source. As a district Council, Rossendale is able to increase its CTax up to maximum of

Expenditure/ Income Heading	Impact	Likelihood	Comments
			25 or £5 (whichever is the higher) in order to avoid the risk of a referendum. Each 1% increase is worth c£55k cumulative resources for each year With NHB coming to an end and share of future NNDR uncertain, the decision on the level of Council tax is fundamental to the Council's medium term resources, future financial planning and ability to set a legally balanced budget,

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

	Worst Case £000	Best Case £000	Weighted Average £000
Pay awards	120	0	60
Staff Vacancies	80	0	40
Pension Contributions	0	0	0
Energy and Fuel	0	0	0
Repairs and Maintenance	20	0	10
Insurance	0	0	0
ICT Contract	0	0	0
Leisure Contracts	0	0	0
Revenues, Benefits and Customer Contract	0	0	0
Housing	100	0	50
Housing Benefit Payments	100	-100	50
Council Tax support	0	0	0
Taxi, Planning & other Fees	0	0	0
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	0	0	50
Transitional Reserves	0	0	0
Council Tax Revenues	0	0	0
Total	695	-135	280

The implication of this range of possible variations is that on a worst case basis the Council needs to maintain reserves of at least £695k to set against the identified risks.

Conclusion and Adequacy of Reserves

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

	£000
Maximum Financial Risk Exposure	695
Minimum level of General risk	<u>1,000</u>
	1,695
Less est' General Reserve @ 31.3.20	1,000
Less Transitional Reserves (estimate)	<u>2,000</u>
Notional Surplus in available reserves	1,305

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	280
Minimum Level of General Reserve	<u>1,000</u>
	1,280
Less:	
Est General Reserve at 31.3.20	1,000
Est Transitional Reserves	<u>2,000</u>
Notional surplus in reserves	1,720

7. This notional surplus would indicate that reserves are adequate though they only represent approximately a **two and half year contingency** (of Max'm financial risk all other things remaining equal)
8. It is generally accepted that no budget is without some exposure to risk. However, the position in Rossendale for 2020/21 is such that risks have been identified and either provided against or the above considered view taken that the scale of the risks are 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 over the short term.
9. The degree of risk that remains in the budget influences the view which should be taken on the level of reserves which the Council needs 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 2019 were £1.0m and are expected to continue to be £1.0m as at 31st March 2020. The Medium Term Financial Strategy identifies other pressures on the horizon in the main as a result of: future Local Government Settlements, the Fair Funding Review, 75% retention of NNDR and other resource pressures.

However, within the immediate medium term the Council has some resource to plan for the anticipated deficit over this period. 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 will allow a cushion against the risks which have been identified and those unforeseen incidents which may from time to time arise. The financial monitoring reports to Members include a forecast of all reserves over the medium term.

10. All that said, the Council is facing a continuing financial challenge over the medium term with an annual financial deficit which first commenced in 2018/19 and continues in 2021/22. Therefore, Council must give further consideration in its financial planning to either reduce costs or increase revenues and in particular consider carefully its support of non-statutory services and the Government's assumptions of Spending Power and need. Given the Council's previous success in delivering efficiency savings, the current funding deficit and the ability to record a positive s25 report in the future is extremely challenging but getting closer to being delivered – subject to future announcements regarding our share of local business rates.

11. Therefore, in conclusion for 2020/21, being the current year ahead, 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 2020/21

K Masser
Interim Chief Finance Officer
February 2020

DRAFT

Revenue & Capital Budget Book 2020/21

To be presented to Full Council on 26th February 2020

Summary of Revenue Budget 2020/21

General Fund Summary

Service	2019/20 Original Estimate £000	In Year Virements £000	2019/20 Revised Baseline £000	Changes within 2019/20						2020/21 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Communities Directorate										
Customer Services	1,459	0	1,459	7	1	22	(30)	0	(34)	1,425
Operational Functions	2,117	0	2,117	30	3	21	(20)	0	(12)	2,139
Communities	727	0	727	14	2	10	0	(5)	(14)	734
Environmental Health / PPU unit	343	0	343	6	1	5	0	0	(1)	354
Licensing & Enforcement	61	0	61	4	2	3	0	0	51	121
Housing	192	0	192	6	2	4	0	0	(2)	203
	4,898	0	4,898	65	12	65	(50)	(5)	(10)	4,976
Economic Development Directorate										
Planning Services	297	0	297	9	5	7	0	0	(10)	309
Building Control Services	(10)	0	(10)	2	1	2	0	0	(3)	(9)
Housing and Regeneration Service	373	3	376	3	0	3	(10)	0	(6)	366
Property Services	791	(3)	788	3	0	10	(178)	5	(16)	612
	1,451	0	1,451	17	6	22	(188)	5	(34)	1,278
Corporate Services										
Legal Services	194	0	194	3	3	2	0	0	(25)	176
Democratic Services	(22)	0	(22)	1	1	1	0	0	(0)	(20)
Local Land Charges	569	0	569	5	1	4	0	0	3	583
Corporate Management	452	1	453	6	2	6	0	0	(0)	467
Financial Services	499	0	499	6	4	5	(5)	0	(6)	504
People & Policy	522	0	522	9	1	7	0	0	(27)	511
Non-Distributed Costs	1,017	0	1,017	0	0	0	(910)	0	6	114
Capital Financing and Interest	350	0	350	0	0	0	100	0	(33)	417
	3,582	1	3,583	31	12	24	(815)	0	(83)	2,752
Total General Fund	9,931	1	9,932	113	30	111	(1,053)	0	(127)	9,006
Funded by										
Revenue Support Grant	0									0
NNDR (Business rates baseline share)	2,144									2,180
New Homes Bonus	485									302
NNDR Retained	1,200									686
Use of Reserves	512									0
Collection Fund Surplus - Council Tax	0									69
Collection Fund Surplus - Business Rates	650									241
Contribution to Business Rates Reserves	(650)									(241)
Council Tax Requirement	5,591									5,769
Number of Band D Equivalent Properties	20,396									20,635
Council Tax at Band D (excluding Whitworth)	£274.12						Change in 2019/20	1.99%		£279.57

Summary of Revenue Budget 2020/21

General Fund Summary

Service	2020/21 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									
Customer Services	337	19,916	20,253	(18,828)	0	1,425	0	1,425	7.8
Operational Functions	1,672	1,113	2,785	(646)	0	2,139	0	2,139	52.3
Communities	709	285	993	(260)	0	734	0	734	25.2
Environmental Health / PPU unit	321	51	372	(17)	0	354	0	354	7.0
Licensing & Enforcement	182	66	248	(127)	0	121	0	121	7.0
Housing	282	90	373	(170)	0	203	0	203	7.0
	3,503	21,520	25,023	(20,047)	0	4,976	0	4,976	106.2
Business Directorate									
Planning Services	466	53	519	(211)	0	309	0	309	11.5
Building Control Services	121	16	137	(146)	0	(9)	0	(9)	3.0
Housing and Regeneration Service	177	189	366	0	0	366	0	366	4.0
Property Services	146	1,089	1,235	(623)	0	612	0	612	4.4
	910	1,347	2,257	(979)	0	1,278	0	1,278	22.9
Corporate Services									
Legal & Democratic Services	149	40	188	(12)	0	176	0	176	4.0
Democratic Services	39	3	42	(62)	0	(20)	0	(20)	7.6
Local Land Charges	471	113	584	(1)	0	583	0	583	1.0
Corporate Management	376	91	466	0	0	467	0	467	4.0
Finance & Property Services	349	155	504	0	0	504	0	504	7.7
People & Policy	461	51	511	0	0	511	0	511	14.6
Non-Distributed Costs	114	19	134	(20)	0	114	0	114	0.0
Capital Financing and Interest	0	494	494	(76)	0	417	0	417	0.0
	1,957	966	2,922	(172)	0	2,752	0	2,752	39.0
Total General Fund	6,371	23,832	30,202	(21,197)	0	9,006	0	9,006	168.1

Revenue Budget 2020/21

Communities Directorate

Service	2019/20 Original Estimate £000	In Year Virements £000	2019/20 Revised Baseline £000	Changes within 2019/20						2020/21 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Customer Services										
Benefits Administration	(277)	0	(277)	0	0	0	0	0	12	(265)
Benefits Granted	(24)	0	(24)	0	0	0	0	0	0	(24)
Revenues Collection	(360)	0	(360)	0	0	0	0	0	0	(360)
One Stop Shop / Switchboard (Capita)	5	0	5	0	0	0	0	0	0	5
E-Government (ICT Support)	611	0	611	3	0	6	(20)	0	21	621
Central Printing	4	0	4	0	0	0	0	0	0	4
Revs & Bens Partnership	1,213	0	1,213	0	0	12	0	0	(54)	1,171
Customer Services Management	72	0	72	1	0	1	0	0	(0)	74
Service Assurance Team & STAN	135	0	135	2	1	2	0	0	(13)	128
Leisure Services	81	0	81	0	0	0	(10)	0	0	71
Concessionary Travel	0	0	0	0	0	0	0	0	0	0
Pest Control	(1)	0	(1)	0	0	0	0	0	0	(1)
	1,459	0	1,459	7	1	22	(30)	0	(34)	1,425
Operational Functions										
Operations & Fleet Management	356	0	356	6	(0)	4	(20)	0	(1)	345
Refuse & Recycling	1,475	0	1,475	20	2	13	0	0	(10)	1,500
Street Sweeping	363	0	363	4	1	3	0	0	(0)	370
Markets	(77)	0	(77)	1	1	0	0	0	(0)	(76)
	2,117	0	2,117	30	3	21	(20)	0	(12)	2,139
Communities										
Playing Fields (Sports Facilities)	3	0	3	0	0	0	0	0	0	3
Parks	72	0	72	0	0	0	0	0	0	72
Cemeteries	(223)	0	(223)	0	0	0	0	0	0	(223)
Parks & Open Spaces	850	0	850	14	2	10	0	(5)	(14)	857
Dog Warden	24	0	24	0	0	0	0	0	0	24
	727	0	727	14	2	10	0	(5)	(14)	734
Environmental Health	343	0	343	6	1	5	0	0	(1)	354
Licensing and Enforcement	61	0	61	4	2	3	0	0	51	121
Housing										
Housing Strategy	89	0	89	2	1	1	0	0	(0)	93
Private Sector Housing Renewals	(0)	0	(0)	1	0	1	0	0	(1)	1
Homelessness	103	0	103	2	1	2	0	0	(0)	108
Empty Homes	0	0	0	0	0	0	0	0	0	0
	192	0	192	6	2	4	0	0	(2)	203
Communities Directorate Total	4,898	0	4,898	65	12	65	(50)	(5)	(10)	4,976

Revenue Budget 2020/21

Communities Directorate

Service	2020/21 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 Services									
Benefits Administration	0	10	10	(274)	0	(265)	0	(265)	0.0
Benefits Granted	0	17,997	17,997	(18,021)	0	(24)	0	(24)	0.0
Revenues Collection	0	38	38	(398)	0	(360)	0	(360)	0.0
One Stop Shop / switchboard (Capita)	0	5	5	0	0	5	0	5	0.0
E-Government (ICT Support)	144	477	621	0	0	621	0	621	3.8
Central Printing	0	25	25	(21)	0	4	0	4	0.0
Revs & Bens Partnership (Capita)	0	1,171	1,171	0	0	1,171	0	1,171	0.0
Customer Services Management	73	1	74	0	0	74	0	74	1.0
Service Assurance Team & STAN	120	8	128	0	0	128	0	128	3.0
Leisure Services (RLT & CLAW)	0	172	172	(101)	0	71	0	71	0.0
Concessionary Travel	0	0	0	0	0	0	0	0	0.0
Pest Control	0	12	12	(13)	0	(1)	0	(1)	0.0
	337	19,916	20,253	(18,828)	0	1,425	0	1,425	7.8
Operational Functions									
Operations & Fleet Management	261	87	348	(3)	0	345	0	345	8.3
Refuse & Recycling	1,176	852	2,028	(528)	0	1,501	0	1,501	36.0
Street Sweeping	208	169	377	(7)	0	370	0	370	7.0
Markets	27	6	33	(108)	0	(76)	0	(76)	1.0
	1,672	1,113	2,785	(646)	0	2,139	0	2,139	52.3
Communities									
Playing Fields (Sports Facilities)	0	3	3	(0)	0	3	0	3	0.0
Parks	0	75	75	(3)	0	72	0	72	0.0
Cemeteries	0	6	6	(229)	0	(223)	0	(223)	0.0
Parks & Open Spaces	709	176	885	(28)	0	857	0	857	25.2
Dog Warden	0	24	24	0	0	24	0	24	0.0
	709	285	993	(260)	0	734	0	734	25.2
Environmental Health	321	51	372	(17)	0	354	0	354	7.0
Licensing and Enforcement	182	66	248	(127)	0	121	0	121	7.0
Housing									
Housing Strategy & Homelessness	90	3	93	0	0	93	0	93	2.0
Private Sector Renewal	73	6	79	(78)	0	1	0	1	2.0
Homelessness	119	81	200	(92)	0	108	0	108	3.0
Empty Homes	0	0	0	0	0	0	0	0	0.0
	282	90	373	(170)	0	203	0	203	7.0
Communities Directorate Total	3,503	21,520	25,023	(20,047)	0	4,976	0	4,976	106.2

Revenue Budget 2020/21

Economic Development Directorate

Service	2019/20 Original Estimate £000	In Year Virements £000	2019/20 Revised Baseline £000	Changes within 2019/20						2020/21 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	151	0	151	6	4	5	0	0	(9)	158
Forward Planning	146	0	146	3	1	2	0	0	(1)	151
	297	0	297	9	5	7	0	0	(10)	309
Building Control										
Fee Earning	(45)	0	(45)	1	0	1	0	0	(3)	(44)
Statutory Function	31	0	31	0	0	0	0	0	(0)	32
Street Signs	4	0	4	0	0	0	0	0	0	4
	(10)	0	(10)	2	1	2	0	0	(3)	(9)
Regeneration										
Regeneration Management	143	0	143	2	0	1	0	0	(6)	140
Economic Regeneration	133	3	137	2	0	1	0	0	(0)	140
Whittaker Park Museum	81	0	81	0	0	0	(10)	0	0	71
Area Forums	15	0	15	0	0	0	0	0	0	15
Other Grants	0	0	0	0	0	0	0	0	0	0
	373	3	376	3	0	3	(10)	0	(6)	366
Property Services										
Land Drainage	15	0	15	0	0	0	0	0	0	15
Public Conveniences	19	0	19	0	0	0	0	0	0	20
Depots	69	0	69	0	0	1	0	0	0	70
Cemeteries	67	0	67	0	0	1	0	0	0	67
Sports Grounds	50	3	54	0	0	0	0	21	0	75
Allotments	2	19	21	0	0	0	0	(14)	0	7
Whittaker Park Museum	10	0	10	0	0	0	0	0	0	10
Car Parks	67	0	67	0	0	1	0	0	0	68
Xmas Lights	33	0	33	0	0	0	0	0	0	33
Markets	92	0	92	0	0	1	0	(5)	0	88
Public Baths	14	0	14	0	0	0	0	0	0	14
Public Halls	15	0	15	0	0	0	0	0	0	16
Sports Facilities	25	0	25	0	0	0	0	0	0	25
Council Offices	39	(4)	34	0	0	1	0	(3)	(0)	32
Bus Shelters / Stations	10	0	10	0	0	0	0	0	0	10
Public Clocks & Memorials	7	0	7	0	0	0	0	0	0	7
Facilities Management	289	1	290	1	0	2	0	3	(28)	267
Courier (vehicle related costs)	4	0	4	0	0	0	0	0	0	4
Corporate Estates & Industrial Units	(165)	(22)	(187)	1	0	1	(178)	3	13	(347)
Business Centre	129	0	129	0	0	2	0	0	0	131
	791	(3)	788	3	0	10	(178)	5	(16)	612
Economic Development Directorate Total	1,451	0	1,451	17	6	22	(188)	5	(34)	1,278

Revenue Budget 2020/21

Economic Development Directorate

Service	2020/21 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	323	46	368	(211)	0	158	0	158	8.0
Forward Planning	143	7	151	0	0	151	0	151	3.5
	466	53	519	(211)	0	309	0	309	11.5
Building Control									
Fee Earning	93	5	98	(142)	0	(44)	0	(44)	2.4
Statutory Function	28	4	32	(1)	0	32	0	32	0.6
Street Signs	0	7	7	(3)	0	4	0	4	0.0
	121	16	137	(146)	0	(9)	0	(9)	3.0
Regeneration									
Regeneration Management	84	56	140	0	0	140	0	140	2.0
Economic Regeneration	93	47	140	0	0	140	0	140	2.0
Whittaker Park Museum	0	71	71	0	0	71	0	71	0.0
Area Forums	0	15	15	0	0	15	0	15	0.0
Other Grants	0	0	0	0	0	0	0	0	0.0
	177	189	366	0	0	366	0	366	4.0
Property Services									
Land Drainage	0	15	15	0	0	15	0	15	0.0
Public Conveniences	0	20	20	0	0	20	0	20	0.0
Depots	0	70	70	0	0	70	0	70	0.0
Cemeteries	0	67	67	0	0	67	0	67	0.0
Sports Grounds	0	75	75	0	0	75	0	75	0.0
Allotments	0	7	7	0	0	7	0	7	0.0
Whittaker Park Museum	0	10	10	0	0	10	0	10	0.0
Car Parks	0	68	68	0	0	68	0	68	0.0
Xmas Lights	0	33	33	0	0	33	0	33	0.0
Markets	0	88	88	0	0	88	0	88	0.0
Public Baths	0	14	14	0	0	14	0	14	0.0
Public Halls	0	30	30	(15)	0	16	0	16	0.0
Sports Facilities	0	45	45	(19)	0	25	0	25	0.0
Council Offices	0	46	46	(14)	0	32	0	32	0.0
Bus Shelters / Stations	0	29	29	(19)	0	10	0	10	0.0
Public Clocks & Memorials	0	6	7	0	0	7	0	7	0.0
Facilities Management	76	191	267	0	0	267	0	267	3.4
Courier (vehicle related costs)	0	4	4	0	0	4	0	4	0.0
Corporate Estates & Industrial Units	69	92	161	(508)	0	(347)	0	(347)	1.0
Business Centre	0	179	179	(48)	0	131	0	131	0.0
	146	1,089	1,235	(623)	0	612	0	612	4.4
Economic Development Directorate Total	910	1,347	2,257	(979)	0	1,278	0	1,278	22.9

Revenue Budget 2020/21

Corporate Directorate

Service	2019/20 Original Estimate £000	In Year Virements £000	2019/20 Revised Baseline £000	Changes within 2019/20						2020/21 Original Budget £000
				Inflation Pay Award £000	Employee Increments £000	Other Inflation £000	Savings £000	Inter-service Virements £000	Volume/ Technical Changes £000	
Legal Services	194	0	194	3	3	2	0	0	(25)	176
Local Land Charges	(22)	0	(22)	1	1	1	0	0	(0)	(20)
Democratic Services										
Electoral Registration	69	0	69	1	0	1	0	0	4	73
Elections	78	0	78	1	0	1	0	0	(0)	79
Individual Electoral Registration	0	0	0	0	0	0	0	0	0	0
Direct Member Costs (including allowances)	210	0	210	0	0	0	0	0	0	210
Democratic Support	159	0	159	3	1	2	0	0	(0)	165
Mayoralty & Civic Events	52	0	52	1	1	0	0	0	(0)	53
Town Twinning	3	0	3	0	0	0	0	0	0	3
	569	0	569	5	1	4	0	0	3	583
Corporate Management										
Executive Office	339	0	340	6	2	5	0	0	(0)	353
Corporate Contingency	50	0	50	0	0	0	0	0	0	50
Executive Support /Corporate Subscriptions	63	0	63	1	0	0	0	0	(0)	64
Community Safety	0	0	0	0	0	0	0	0	0	0
	452	0	453	6	2	6	0	0	(0)	467
Finance										
Treasury Mgmt	81	0	81	0	0	0	0	0	0	81
Insurance Risk & Internal Audit	70	0	70	0	0	0	(5)	0	0	65
Accountancy	257	0	257	5	2	4	0	0	0	268
Exchequer	92	0	92	2	2	1	0	0	(6)	91
	499	0	499	6	4	5	(5)	0	(6)	504
People & Policy										
People & Policy	306	0	306	5	0	4	0	0	(0)	315
Corporate Support	212	0	212	4	1	3	0	0	(27)	192
Publicity & Tourism	4	0	4	0	0	0	0	0	0	4
	522	0	522	9	1	7	0	0	(27)	511
Non-Distributed Costs										
Pension Costs	1,004	0	1,004	0	0	0	(910)	0	0	94
Other Non Distributed costs	13	0	13	0	0	0	0	0	6	19
	1,017	0	1,017	0	0	0	(910)	0	6	114
Capital Financing										
Minimum Revenue Provision	271	0	271	0	0	0	100	0	0	371
Interest & Misc expenses	79	0	79	0	0	0	0	0	(33)	46
Reversal of Capital Charges	0	0	0	0	0	0	0	0	0	0
	350	0	350	0	0	0	100	0	(33)	417
Corporate Directorate Total	3,582	0	3,583	31	12	24	(815)	0	(83)	2,752

Revenue Budget 2020/21

Corporate Directorate

Service	2020/21 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	
Legal Services	149	40	188	(12)	0	176	0	176	4.0
Local Land Charges	39	3	42	(62)	0	(20)	0	(20)	1.0
Democratic Services									
Electoral Registration	36	38	75	(1)	0	73	0	73	1.0
Elections	36	42	79	0	0	79	0	79	1.0
Individual Electoral Registration	0	0	0	0	0	0	0	0	0.0
Direct Member Costs (including allowances)	210	0	210	0	0	210	0	210	0.0
Democratic Support	155	10	165	0	0	165	0	165	4.5
Mayoralty & Civic Events	33	20	53	0	0	53	0	53	1.1
Town Twinning	0	3	3	0	0	3	0	3	0.0
	471	113	584	(1)	0	583	0	583	7.6
Corporate Management									
Executive Office	346	7	352	0	0	353	0	353	3.0
Corporate Contingency	0	50	50	0	0	50	0	50	0.0
Executive Support /Corporate Subscriptions	30	34	64	0	0	64	0	64	1.0
Community Safety	0	0	0	0	0	0	0	0	0.0
	376	91	466	0	0	467	0	467	4.0
Finance									
Treasury Mgmt	0	81	81	0	0	81	0	81	0.0
Insurance Risk & Internal Audit	0	65	65	0	0	65	0	65	0.0
Accountancy	262	5	268	0	0	268	0	268	5.0
Exchequer	87	4	91	0	0	91	0	91	2.7
	349	155	504	0	0	504	0	504	7.7
People & Policy									
People & Policy	268	47	315	0	0	315	0	315	6.6
Corporate Support	192	0	192	0	0	192	0	192	8.0
Publicity & Tourism	0	4	4	0	0	4	0	4	0.0
	461	51	511	0	0	511	0	511	14.6
Non-Distributed Costs									
Pension Costs	114	0	114	0	0	114	0	114	0.0
Other Non Distributed costs	0	19	19	(20)	0	(1)	0	(1)	0.0
	114	19	134	(20)	0	114	0	114	0.0
Capital Financing									
Minimum Revenue Provision	0	371	371	0	0	371	0	371	0.0
Interest & Misc expenses	0	122	122	(76)	0	46	0	46	0.0
Reversal of Capital Charges	0	0	0	0	0	0	0	0	0.0
	0	494	494	(76)	0	417	0	417	0.0
Corporate Directorate Total	1,957	966	2,922	(172)	0	2,752	0	2,752	39.0

Capital Programme 2020/21- 2022/23

Capital Programme	2020/21		Funding Profile for 2020/21 Projects					Future plans	
	Ongoing Projects £000	New Projects £000	Capital Grants £000	Capital Receipts £000	Revenue Contrib £000	External Borrowing £000	Internal Borrowing £000	New in 2021/22 £000	New in 2022/23 £000
Operations & Communities									
Parks Vehicle Replacement Programme	126	352	-	39	-	-	439	740	760
Playgrounds		10	-	10	-	-	-	10	10
Pathways		20	-	20	-	-	-	-	20
Cemeteries	80	-	-	80	-	-	-	20	-
Sports Playing Fields	169	-	-	169	-	-	-	-	-
	375	382	-	318	-	-	439	770	790
Regeneration									
Plot 5 Futures Park (Construction)	710	-	-	-	-	-	710	-	-
Whitaker Park Museum Refurb	1,800	-	1,620	-	180	-	-	-	-
Spinning Point Phase 2 (Subject to final approval)	7,800	-	-	-	-	7,800	-	-	-
	10,310	-	1,620	-	180	7,800	710	-	-
Corporate									
Building Maintenance	-	100	-	-	100	-	-	75	75
Emergency Works	56	44	-	100	-	-	-	-	-
	56	144	-	100	100	-	-	75	75
General Fund Total	10,741	526	1,620	418	280	7,800	1,149	845	865
Housing									
Disabled Facilities Grants (DFGs)	1,000	1,000	2,000	-	-	-	-	1,000	1,000
Compulsory Purchase Order Schemes	100	-	-	100	-	-	-	100	100
Housing Services Total	1,100	1,000	2,000	100	-	-	-	1,100	1,100
Expenditure Grand Total	11,841	1,526	3,620	518	280	7,800	1,149	1,945	1,965

Capital Programme 2020/21- 2022/23

Capital Resources	Funding Profile for 2020/21 Projects					Future plans	
	Capital Grants £000	Capital Receipts £000	Revenue Contrib £000	External Borrowing £000	Internal Borrowing £000	New in 2021/22 £000	New in 2022/23 £000
Balances Brought Forward (estimates)							
General Fund Capital Receipts Reserve	-	1,697	-	-	-	-	-
Better Care Funding for DFGs	1,000	-	-	-	-	-	-
Earmarked Reserves specifically identified for Whitaker Museum	-	-	180	-	-	-	-
	1,000	1,697	180	-	-	-	-
General Services							
Whittaker Park Museum Refurb	1,620	-	-	-	-	-	-
Plot 5 Futures Park (Construction)	-	-	-	-	710	-	-
Re Spinning Point Ph 2	-	-	-	7,800	-	-	-
General Fund Capital Receipts - from sale of assets	-	50	-	-	-	50	50
General Fund Capital Receipts - from sale of obsolete vehicles	-	39	-	-	-	65	70
MRP built into current budgets to cover fleet replacement	-	-	-	-	439	675	690
General Fund Revenue Contribution to Capital - reducing per MTFS	-	-	100	-	-	75	75
	1,620	89	100	7,800	1,149	865	885
Housing Services							
Better Care Fund DFG Grant	1,000	-	-	-	-	1,000	1,000
Housing Capital Receipts - from sale of CPO properties	-	100	-	-	-	100	100
	1,000	100	-	-	-	1,100	1,100
Total Capital Resources	3,620	1,886	280	7,800	1,149	1,965	1,985
General Fund Services	-	1,368	-	-	-	1,388	1,408
Balance of Usable Capital Resources cfwd	-	1,368	-	-	-	1,388	1,408

Braille

Rossendale Borough Council**Council Meeting – 26th February 2020****Revenue Budget and Council Tax 2020-21****RECOMMENDATIONS****1 – Budget Requirement**

1.1. Use of Earmarked Reserves:

Description	£000
Transitional Reserve	Nil
NNDR Reserve	686
Total	

1.2. Reduction in expenditure:

Description	£000
No specific matters	Nil

- 1.3. That consequent upon resolutions 1.2, and the Head of Finance opinion on the robustness of the 2020-21 Estimates and the level of balances (Appendix 2), the Council's Budget for 2020-21, as amended, is approved in the sum of £9,005,244 (before the use of reserves and Government grants).

2 – 2020-21 Precepts / 2019-20 Collection Fund Surplus

- 2.1 That the receipt, or anticipated receipt, of the following precepts for 2020-21 be noted:

	£
Lancashire Police & Crime Commissioner (General Expenses)	
Lancashire County Council (General Expenses / Adult Social Care)	
Lancashire Combined Fire Authority (General Expenses)	
Rossendale Borough Council (General Expenses)	5,768,927
Whitworth Parish Council (Special Expenses)	

- 2.2 That amounts due in relation to collect fund Surplus 2019-20 are noted:

	£
Lancashire Police & Crime Commissioner	50,801
Lancashire County Council	339,576
Lancashire Combined Fire Authority	17,506
Rossendale Borough Council	69,117

3 Council Tax Base

- 3.1 That it is noted that The Head of Financial Services calculated the following amounts for the year 2020-21 for the whole area of the Borough 20,635 “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 2,194 “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 2020-21 in accordance with Section 32 to 36 of the Local Government and Finance Act 1992:
- (a) £9,005,244 being the amount calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year (excluding Transitional & NNDR Reserves).
 - (b) £2,482,200 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, New Homes Bonus, Special Grants [for 20/21 excluding 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) **£69,117** being a transfer from the Collection Fund surplus and Council Tax Adjustment Account to General Fund
 - (d) **£279.57** being the amount at 4.1(a) above less the amount at 4.1(b) above, less the use of reserves (1.1), 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) £xxxxx being the aggregate amounts of all special items referred to in Section 34(1) of the Act plus £4,000.00 being the attributable funding in relation to changes brought about by the Localisation of Council Tax Support.
- (f) £xxx being the amount at 4.1(e) above of £xxxxxx 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								

- (g) £xxx 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								
All other parts of the Borough	186.38	217.44	248.51	279.57	341.70	403.82	465.95	559.14

- (i) That it be noted that for the year 2020-21 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								
LCC Adult Social Care								
Total								

- (j) That it be noted that for the year 2020-21 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								

- (k) That it be noted that for the year 2020-21 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								

- (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 2020-21 for each of the categories of dwellings show below:-

VALIDATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth								
All other parts of the Borough								

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 2019-20. The business rates tax base, reported in the NNDR1 submission to the Department for Communities and Local Government (DCLG), is noted as £00000 (Part 1a, line 13).
- 5.2 That amounts due to each authority in relation to NNDR collection fund for 2019-20 are noted:

	£
Lancashire County Council	16,587
Lancashire Combined Fire Authority	1,843
Rossendale Borough Council	54,320