

CHILTERN DISTRICT COUNCIL

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Resources Overview Committee

Tuesday, 28th July, 2015 at 6.30 pm

**Large & Small Committee Room, King George V House, King George V Road,
Amersham**

REVISED AGENDA

(Report/Appendix to Item 6 Updated)

- 1 Evacuation Procedures
- 2 Minutes *(Pages 5 - 8)*
To sign the Minutes of the meeting held on 20 January 2015
- 3 Apologies for Absence
- 4 Declarations of Interest
- 5 Annual Performance Report 2014-15 *(Pages 9 - 10)*
The Committee is asked to consider the attached draft Cabinet report and any comments made will be reported to the Cabinet meeting.
Appendix (Pages 11 - 14)
- 6 **Review of Reserves** *(Pages 15 - 22)*
The Committee is asked to consider the attached draft Cabinet report and any comments made will be reported to the Cabinet meeting.
- 7 2015/16 Quarter 1 Write Offs *(Pages 23 - 26)*
Appendix 1 (Pages 27 - 28)
Appendix 2 (Pages 29 - 30)

Appendix 3 (Pages 31 - 32)

- 8 Repairs & Renewals Programme 2015/16 to 2018/19 & Capital/Repairs & Renewals Out Turn 2014/15 (*Pages 33 - 34*)

The Committee is asked to consider the attached draft Cabinet report and any comments made will be reported to the Cabinet meeting.

Appendix A (Pages 35 - 36)

Appendix B (Pages 37 - 38)

- 9 Exclusion of the Public (if required)

To resolve that under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item(s) of business on the grounds that it involves the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act.

- 10 Private reports (if any)

Note: All Reports will be updated orally at the meeting if appropriate and may be supplemented by additional reports at the Chairman's discretion.

Membership: Resources Overview Committee

Councillors: N M Rose (Chairman)
A J Garth (Vice-Chairman)
A K Bacon
S P Berry
C J Ford
J L Gladwin
M J Harrold
C M Jones
R J Jones
J E MacBean
D W Phillips
M W Shaw
D M Varley
H M Wallace
C J Wertheim

Date of next meeting – Tuesday, 6 October 2015

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CHILTERN DISTRICT COUNCIL

MINUTES of the Meeting of the
RESOURCES OVERVIEW COMMITTEE
held on **20 JANUARY 2015**

PRESENT: Councillor J L Gladwin - Chairman

Councillors: A K Bacon
S P Berry
D G Meacock
D W Phillips
J S Ryman
C J Wertheim

APOLOGIES FOR ABSENCE were received from Councillors A D Garnett, A J Garth, D Spate, C H Spruytenburg, M Vivis and A P Williams

ALSO IN ATTENDANCE: Councillors Mrs I A Darby and M Stannard

12 MINUTES

The Minutes of the meeting held on 2 December 2014, copies of which had been previously circulated, were approved and signed by the Vice-Chairman of the Committee.

13 DECLARATIONS OF INTEREST

Councillor J Ryman and Councillor J L Gladwin were Members of the Support Services Policy Advisory Group.

14 FORWARD PLAN

Members reviewed the Work Programme and considered potential topics to review from the 28 Day Notice Forward Plan. There was a request that the Committee consider a report on Additional Parking Capacity. Parking issues had been raised in Amersham and Prestwood. A report would be taken to Members, but it was noted that matters of parking strategy and needs would fall under the Services Overview Committee's remit.

There was a request for an update on the Duty to Co-operate with Aylesbury Vale District Council, and were informed that this would tend to be via the Sustainable Development PAG or the Services Overview. It was noted that this was critically important, and it was hoped that a considerable amount of work had already been carried out. An Affordable Housing update was also requested.

Members also asked to be kept informed of any developments regarding SERCO.

RESOLVED

That the Work Programme of the Committee be noted with additional reports being made available if applicable as discussed.

15 BUDGET 2015/16

Members were asked to comment on a report that would be considered by Cabinet at the meeting on 10 February 2015. The report contained the proposed revenue budget for 2015/16, which was based on two options; either a Council Tax freeze or a 1.9% increase in Council Tax. The report asked the Cabinet to recommend the level of Council Tax to Full Council on 25 February 2015.

The Resources Overview Committee considered the expenditure side of the budget in December. It was noted that the only material change to figures since that date was the Housing Administration Subsidy Grant. The difference in the budget between the 0% increase and 1.9% increase was the amount that would be put into the reserves. The report made the point that the budget needed to be considered taking into account the medium term forecast and not just looking at 2015/16. The monetary difference between a 1.9% increase and a 0% increase was noted to be £59,000 in 2015/16 but the recurring additional council tax income would be approximately £140,000 per annum.

One Councillor queried why no other option was modelled, and suggested that the Cabinet should consider a 1% increase. It was noted that the difference between any modelled options would only impact on the amount of money placed in the Council's reserves, and the effect on expenditure would be minor. It was necessary to look at the medium term, and to build up the income that the Council could control, as Government grants may decrease. Members were advised that the cost of a referendum, which would have to be held should the Council raise Council Tax by 2% or more, would fall into three elements; firstly the cost of the referendum itself, but then the cost of re-billing the District, and the cash flow costs if payment of council tax is delayed.

Members were asked to consider the capital contribution going forwards for Refuse Vehicles. The purchase of these was funded from capital, and funds were earmarked in the budget to build up the capital sum so that the Council would be able to replace the vehicles out of capital. Members of the Resources Overview Committee stated that they were happy for this to be included in the budget.

It was questioned whether the Council was able to make a profit on parking charges, and were advised that Councils were allowed to make a surplus from parking activities, but not only for the purpose of supporting the council tax. Councils had to be mindful of competition, and therefore had to ensure their parking charges were broadly in line with private companies and did not distort the local parking economy. If the Council increased the number of spaces available and there was demand for additional spaces, the Council would benefit.

Members stated that the Cabinet should consider whether enough money had been allocated to the HS2 reserve. It was noted that there would be costs involved after May, as the Council's petition would be up in front of the HS2 Committee after the Parliamentary recess. It would be important to ensure that adequate funding was available to complete the work the Council has embarked upon.

One Member raised concerns that residents would view the proposal of a 1.9% increase cynically, as this would be just below the threshold for a referendum. Members of the Committee voted on whether they supported a 1.9% increase in Council Tax. Of the Members of the Committee present, five supported a 1.9% increase, and two did not. They suggested that the Cabinet consider a Council Tax freeze and also that additional options should be considered, not just the 0% and 1.9% increase options.

RESOLVED:

That the recommendations in the Cabinet Report be endorsed by the Resources Overview Committee, and

That the comments of the Resources Overview Committee be considered by Cabinet.

16 CAPITAL PROGRAMME 2015/16 TO 2018/19

The Committee were asked to consider and comment on a report outlining the proposed Capital Programme for 2015/16 which would be considered at the Cabinet meeting on 10 February 2015. The Capital Programme was reviewed as part of the Council's budget process. When the programme was considered in 2014, the Cabinet identified the issue of the financing of the programme in the medium term; 2015/16 to 2018/19.

The report sets out the current committed approved programme. The report outlined the current commitments and it was noted that the current capital resources would be exhausted during 2017/18. The Capital Programme would be reviewed annually as part of the budget programme. Additional resources would need to be made available to allow for new scheme that would arise. The report does not build in major developments that the Council may be faced with in the future, and this point needed to be recognised, i.e. that future demands may be higher than indicated.

The report listed projects, such as the Amersham Multi Storey Car Park as the major sources of capital expenditure over the coming year. It would be useful for the Cabinet to identify any projects that could generate future revenue income or capital receipts. Councillors asked how much money had been received and spent from affordable housing contributions. It was noted that £740,000 had been allocated to date. The £1.5million indicated in the report had been received by the Council.

The Committee stated that it was necessary that the Cabinet look at the medium term Capital Programme and further ahead, and stated that the

Council should consider the potential for new expenditure demands arising over those referred to in the report.

RESOLVED:

That the comments of the Resources Overview Committee be considered by the Cabinet

Note: Councillor Wertheim left the meeting at 7.30pm.

17 TREASURY MANAGEMENT REPORT - OCTOBER TO DECEMBER 2014

The Committee agreed to consider this item with Minute Number 18.

18 TREASURY MANAGEMENT STRATEGY 2015/16

The Committee were asked to consider and comment on the proposed Treasury Management Strategy for 2015/16. Councillors noted that there the Council achieved a low rate of return on current investments. The low interest environment was unlikely to remain. The Council was achieving rates of 2% on monies invested for one year, and rates of approximately 0.3% on monies that the Council would need to access. Councillors were advised that it would be difficult for the Council to achieve a substantially higher level of return, and that this funding stream was not considered to be key in terms of overall financing strategy.

Councillors stated that it was necessary to maximise return and reduce risk. It was noted that the Council could not invest money over a long period of time, as pension funds could, as it may need to be accessed in a matter of months. It was noted that pension funds also spend significant money on advisors, and it would be expensive for the Council to do the same. The Committee suggested that the Council look at investing a proportion of the money in short, fixed terms bonds with an 18 month to two year scope.

RESOLVED:

That the comments of the Resources Overview Committee be considered by Cabinet when discussing the Treasury Management Strategy.

The meeting ended at 7.53 pm

SUBJECT:	<i>Annual Performance Report 2014-15</i>
REPORT OF:	<i>Leader of the Council – Councillor Isobel Darby</i>
RESPONSIBLE OFFICER	<i>Acting Chief Executive – Bob Smith</i>
REPORT AUTHOR	<i>Rachel Prance (01494 732903) Laura Campbell (01895 87236.</i>
WARD/S AFFECTED	<i>Report applies to whole district</i>

1. Purpose of Report

The purpose of this report is to introduce the Council's Annual Performance report 2014-15.

RECOMMENDATION

Cabinet are asked to note this report.

2. Reasons for Recommendations

This reports factual annual performance against pre-agreed targets for publication on the web-site.

3. Content of Report

The Annual Performance Report 2014-15 is attached as Appendix A. This is a shorter, more succinct, online report with links to other information such as the Joint Business Plan, financial information and the end of year performance tables. It aligns with simplified and focussed performance reporting as requested by Councillors.

4. Consultation

Not applicable

5. Options

Not applicable.

7. Corporate Implications

7.1 Resources – The monitoring of progress against performance targets is a useful tool to help monitor the progress the Council is making to improve council aims, improve service delivery, and deliver value for money services for residents.

7.2 Financial – Performance Management assists in identifying value for money.

7.3 Legal –None identified.

7.4 Risks issues – None specific to this report. A risk register is managed separately.
Financial

8. Links to Council Policy Objectives

Performance management helps to ensure that performance targets set through the service planning process are met and any dips in performance are identified and resolved in a timely manner. This report links to all three of the Council's objectives.

9. Next Step

Once approved, Appendix A will be published on the website.

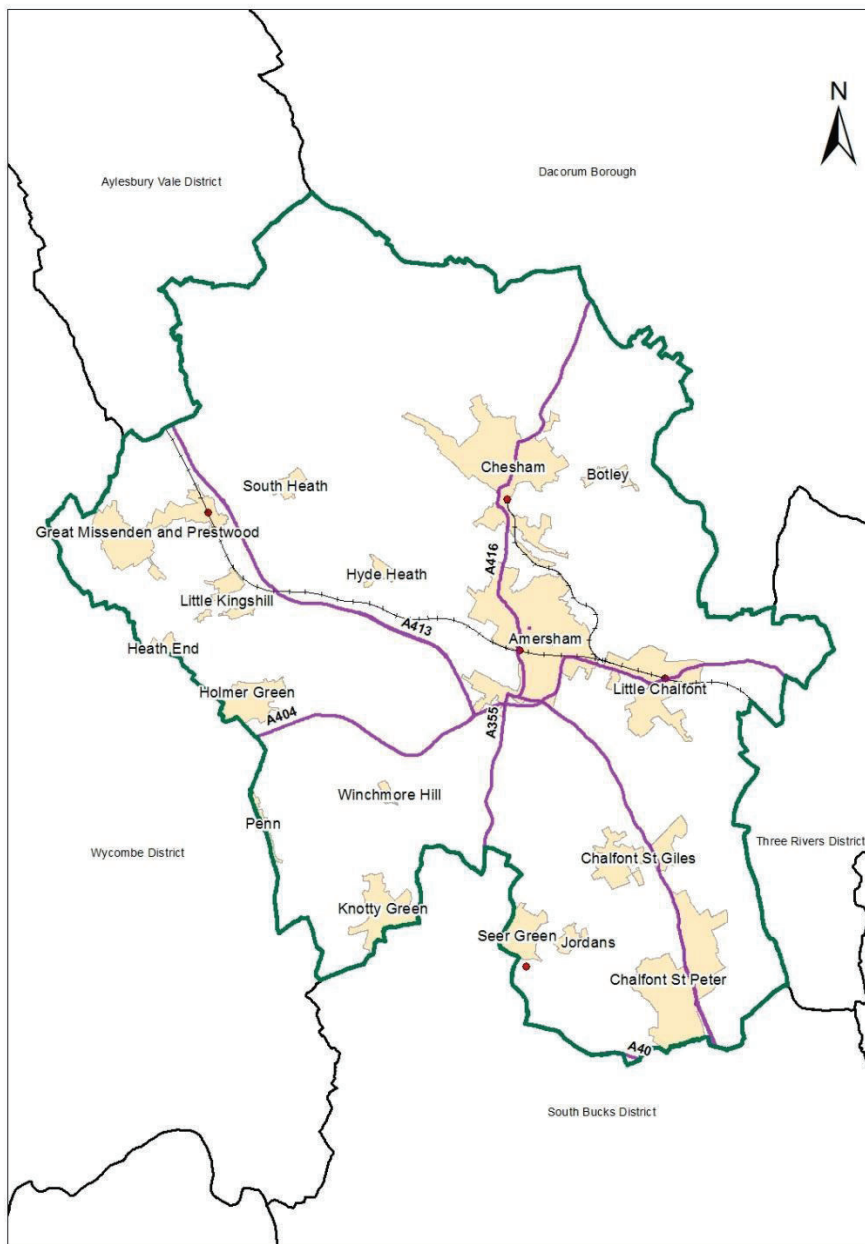
Background Papers:	N/A
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Chiltern

District Council

Chiltern District Council Annual Report 2014 / 15



Welcome to our new online Annual Report. This report aims to highlight our major achievements and performance between April 2014 and March 2015.

To find out more about our vision for the area and what we are trying to achieve, please see our joint business plan with South Bucks District Council:

[Chiltern and South Bucks Joint Business Plan](#)

The business plan also explains our performance framework and links to service area plans, actions and targets for the year.

If you would like to read more about our financial performance, please click here:

[Statement of Accounts](#)

Joint Working

Our work with South Bucks District Council continued, to reduce our costs and improve service resilience.

At the end of this performance year, nine service units are operating as shared services, with a further eight due to be shared by the end of 2015. The remaining three services are planned for review by spring 2016. During 2015/16, nett savings generated will total £1,225,000.

This project includes streamlining processes, making better use of resources including shared, efficient desktop and telephone systems and joint procurement.



You can find out more about this major project here:

[Chiltern and South Bucks Joint Committee Meetings](#)

Achievements during 2014/15

Housing:

A review of the Bucks Home Choice allocations scheme was implemented during the year, introducing a stricter local connection and qualification criteria. This emphasised the needs of local people and reduced the number of registered applicants by over 50%. A new Bucks Home Choice website was also rolled out, allowing clients to “self-serve” and obtain tailored housing advice on-line.

Crime:

Year on year, burglary in Chiltern reduced by 30%.

High speed rail 2 (HS2):

- On-going negotiations with HS2 Ltd to achieve best mitigation for the district
- Extended tunnel through the Area of Natural Beauty (ANOB) - report commissioned and presented to MPs and HS2 Ltd
- Preparation of evidence for the Government’s HS2 Select Committee appearance.

We’ve made it easier to do things on line:

- Those on the housing wait list can self-serve online
- Planning applications and progress can be viewed online
- Electronic claims process introduced for council tax and housing benefits.

Did you know?

- We granted planning permission for 289 new dwellings during the year, 24% for affordable homes
- More than 80% of the 1,843 planning applications registered were processed within guideline time limits
- We collected 99% of domestic council tax and 98.6% of non-domestic rates
- Nearly 3,000 people took part in targeted sports activities conducted outside of our leisure centres, with leisure centre attendance exceeding 900,000
- 26,025 tonnes of household waste were recycled and 27,650 composted across the joint waste contract area of Chiltern and Wycombe districts.
- 264 standard land registry searches were received, all processed within five working days.

Performance against targets:

This year, we set ourselves 73 targets to achieve. The full table and results can be viewed [here](#).

Of the known results, 76% (54) met, exceeded or came within 10% of target. Five of the targets which were not met related to housing. An upturn in homelessness put pressure on housing services during the year, impacting on five of these targets. A review of homelessness options is scheduled to take place to tackle this issue. Five missed targets related to the waste service, mostly due to robust recycling targets, higher than the national target of 50%, with one due to an increase in fly-tipping.

Looking forward:

- We will complete the last three shared services reviews and start delivery of projects identified to further streamline processes and improve accessibility
- Consultations are underway for a new local plan to be developed. This will give us a new planning framework to meet development needs
- We remain opposed to plans for HS2 that could bring more than a decade of disruption to the district. However, if HS2 does go ahead, we will work to get the best deal possible for Chiltern by continuing negotiations with HS2 Ltd to achieve the best mitigation for the district, including appearing before the Government's HS2 Select Committee with support from expert witnesses
- We will move more processes on line and further improve our website to make it easier to find what you are looking for
- Working with Thames Valley Police, we will identify crime hotspots and use intelligence on crime types throughout the year to reduce crime further
- A full review of homelessness options will be carried out and we will act on any recommendations
- The work we've already started, to implement the new Aylesbury Crematorium to meet the needs of Buckinghamshire, will continue through to delivery
- We will seek ways to improve recycling rates further.

You can read more about what we are working to achieve during 2015/16 here:

[Service Plan Summaries](#)

Prepared by Performance and Policy May 2015.



INVESTOR IN PEOPLE



Chiltern
District Council

SUBJECT:	REVIEW OF CHILTERN DC RESERVES
REPORT OF:	Support Services Portfolio Holder (Deputy Leader) - Mike Stannard
RESPONSIBLE OFFICER	Director of Resources - Jim Burness
REPORT AUTHOR	Head of Finance - Rodney Fincham
WARD/S AFFECTED	All

1. Purpose of Report

- 1.1 To review the reserves held by the Council.

RECOMMENDATION

The Cabinet agrees to

1. To reduce the level of the General Reserve to £2,500k, and reallocate funding into earmarked reserves for a) Affordable Housing Reserve, b) Leisure Strategy Implementation, and c) Pension Fund Reserve.

2. To realign the revised total for earmarked reserves as set out in Appendix A.

2. Executive Summary

- 2.1 The Council has a General Reserve and a number of earmarked reserves. The review of the level of the General Reserve, indicates it can be reduced to £2,500k taking into account the earmarked reserves that exist to cover financial risks and the forecast revenue funding gap over the next four years.
- 2.2 The Council currently has 19 earmarked reserves, for purposes of managing financial risks and to provide funding for priority programmes of the Council. The report proposes realigning the earmarked reserves and amending the levels of some of the reserves in the light of current needs and priorities. The revised schedule of earmarked reserves is set out in Appendix A.

3. Reasons for Recommendations

- 3.1 The Council has a number of reserves. These need to be kept under review taking into account the current financial issues facing the Council. In addition the overall level of the General Reserve needs to be reviewed.

4. Content

General Reserve

- 4.1 The balance on the General Reserve as at the 31st March 2015 is £6,255k. However of this only £5,398k is available for the Council to use at its discretion. The usable balance is

significantly higher than the minimum level recommended by the Director of Resources for the current year, £850,000.

- 4.2 The General Reserve needs to be considered in the light of risks that could have financial impacts on the authority, however Chiltern does have a number of earmarked reserves to help mitigate the financial impact of many of these.
- 4.3 The General Reserve also needs to be considered in the context of the Medium Term Financial Forecast. When setting the budget for 2015/16 the forecast was indicating shortfalls in resources from 2017/18 onwards, and this needs to be borne in mind when considering the level of the General Fund.

	2015/16 £k	2016/17 £k	2017/18 £k	2018/19 £k	2019/20 £k
Forecast Surplus / (Shortfall)	0	507	(150)	(611)	(839)

- 4.4 Taking all these factors into account the level of the General Fund reserve could be prudently set at £2,500k, and £2,898 transferred to earmarked reserves in 2015/16.

Earmarked Reserves

- 4.5 Earmarked reserves are amounts set aside for specific policy purposes or for contingencies against specific financial risks. For each reserve established, the purpose, usage and control need to be clearly defined. Usual use is controlled by the Cabinet or delegated to a senior officer in consultation with a relevant Cabinet member.
- 4.6 The Council currently has 19 earmarked revenue reserves. As at 31st March 2015, the balance on these revenue reserves was £4,956k. A list of the current earmarked reserves, their balance as at 31st March 2015 and the purpose for which they are held is detailed in Appendix A, together with the planned additions to, or uses of, the non-capital reserves in 2015/16.

Future Demands on Reserves

- 4.7 There are 3 key demands on the Council Reserves.
- To help support the Council's Revenue Budget in light of future reductions in Government funding.
 - To help support the Council's Capital Investment Programme.
 - To support specific projects / issues.
- 4.8 As already indicated in the report the General Fund balance is very healthy and is of a level that it should be sufficient to manage year on year fluctuations of expenditure and income.
- 4.9 The following table shows the current predicted funding of the Capital Programme. This shows we will need a minimum of £3,391,000 of internal funds to support the Capital Programme over the next 4 years.

	2015/16	2016/17	2017/18	2018/19	Total
Capital Expend - Approved Orig	1,896	753	690	540	3,879

Capital Expend - Carry Forward	651		651
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Funded by:

- Grants and Contributions	386	251	251	251	1,139
- Internal Resources	2,161	502	439	289	3,391

4.10 Internal Capital Funds in 2015/16 currently stand at £4,759k:

- Capital Receipts Reserve £2,680k.
- Capital Projects Reserve £2,079k (£378k plus £1,701k addition in 2015/16)

4.11 Therefore at present our Capital Programme is funded. However there are likely to be requests to add new schemes to the programme, and there will be the need to fund a programme beyond 2019/20. Therefore earmarking additional funds for Capital projects is something to consider.

4.12 At present no specific funding has been set aside to fund expenditure related to the future direction of the Leisure Strategy for Chiltern and specifically the redevelopment of the Chiltern Pools site. As a minimum it could anticipate the need for further studies and feasibility work, in advance of any procurements, and these will need to be supported and project managed.

4.13 The provision of affordable housing continues to be an issue, and with the reduce funding likely to come from development agreements the Council may need to review the resourcing of its housing plans, including the acquisition of land for housing purposes.

4.14 The office accommodation needs of the authority will require investment through the Capital Programme even if this is just to maintain the KGV site.

4.15 An issue in recent years has been the Pension Fund deficit. The Council made a one off additional payment into the Fund in 2013/14 to reduce the deficit. The next triennial review of the Fund will be reporting in the autumn of 2016, and the Fund will still have a deficit. Therefore it would be prudent to set aside some funding that could be deployed at that time towards additional contributions.

4.16 Appendix A sets out the proposed redistribution of some of the reserves to address all these issues.

5. Consultation

5.1 The report has been considered by the Resources Overview Committee

6. Options

6.1 Other options to consider are to not to make any changes to the reserves, however this would mean that resources are not being aligned to current priorities. Alternatively the changes to reserves could be left until later in the year to be undertaken as part of the 2016/17 budget process, however any changes at this stage would not preclude further refinements later in the year.

7. Corporate Implications

7.1 The review of reserves is part of efficiently using Council resources for its priorities.

CHILTERN RESERVES 2015/16

	Balance at 01/04/15 £'000	Added 2015/16 £'000	Utilised 2015/16 £'000	Movement	Balance 31/03/16 £'000
Local Development Framework Reserve To hold Housing and Planning Delivery Grant until expenditure incurred	246		-306	175	115
Planning Reserve To meet the costs of enforcement action and planning appeals, which can vary greatly from year to year, and to manage the significant costs arising from the periodic preparation, examination in public and approval of the Local Development Framework	635				635
Neighbourhood Planning Reserve To hold Neighbourhood Planning Grant until expenditure incurred	17				17
Rent Deposit / Private Leasing and Homelessness Prevention Reserves To provide funding to assist households in accessing affordable housing and avoiding homelessness	184			-84	100
Preventing Repossessions To hold Preventing Repossessions Grant until expenditure incurred	19			31	50

	Balance at 01/04/15 £'000	Added 2015/16 £'000	Utilised 2015/16 £'000	Movement	Balance 31/03/16 £'000
Housing Benefits Reserve To meet fluctuations in respect of housing benefits subsidy	508				508
Waste Initiatives Reserve A reserve established to support the delivery of waste and recycling services across the district	294				294
Business Rates Retention Reserve To respond to changes in funding following the localisation of business rates	250				250
Transformation Reserve A reserve established to enable the council to achieve further savings and efficiencies through service delivery review and other organisational change	116			-16	100
Workforce Strategy Reserve A reserve set aside to contribute towards future one off costs arising from organisational change and potential shared service arrangements	125			-25	100
Election Fund To meet the cost of local elections as and when required	96		-76	20	40

	Balance at 01/04/15 £'000	Added 2015/16 £'000	Utilised 2015/16 £'000	Movement	Balance 31/03/16 £'000
Community Support Reserve This reserve holds grant monies received until expenditure is incurred.	58			42	100
HS2 Reserve To cover potential costs involved in the planned HS2 rail route	322			50	372
Affordable Housing To provide for Affordable housing projects	425			575	1000
Car Parks For improvements to car parks	100				100
Business Development Fund For projects targeted at helping businesses grow within the District	250		-100	50	200
S106 To hold unconditional S106 monies	25				25
Capital Projects Reserve This reserve is credited with interest earned and is held to provide resources for capital expenditure	0	1701		80	1781

	Balance at 01/04/15 £'000	Added 2015/16 £'000	Utilised 2015/16 £'000	Movement	Balance 31/03/16 £'000
Refuse Vehicles Fund	378	394			772
To provide for the replacement of the vehicles over the next seven years					
Repairs & Renewals Fund	908				908
For the replacement of vehicles, plant, machinery and equipment as required and as a contingency for major repairs to buildings					
Pension Fund				1000	1000
Additional pension provision					
Leisure Fund				1000	1000
For development of leisure provision					
Total Earmarked Reserves	4956	2095	-482	2898	9467
General Reserve	5398			-2898	2500
Capital Receipts Reserve	2680				2680
	13034	2095	-482	0	14647

Note: The three shaded pairings of reserves to be merged to form three reserves rather than six.

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SUBJECT:	<i>Quarter One 2015/16 Write Offs</i>
REPORT OF:	<i>Jim Burness, Director of Resources</i>
RESPONSIBLE OFFICER	<i>Nicola Ellis, Head of Customer Services</i>
REPORT AUTHOR	<i>Nicola Ellis - nellis@chiltern.gov.uk</i>
WARD/S AFFECTED	<i>All</i>

1. Purpose of Report

At its meeting of 19 March 2015 Chiltern District Council Audit Committee agreed changes to the financial procedure rules in respect of write offs. The Committee also requested that a quarterly report on volumes and amounts of write offs be reported to Resources Overview Committee. This report is the first of those reports relating to quarter one 2015/16.

2. RECOMMENDATION

1. Resources Overview Committee note and comment on the quarter one write offs.

3. Discussion

- 3.1 During the first quarter there have been a total of 91 amounts written off totalling £25283.19. These are further broken down as follows:

Type of Debt	Numbers	Total
Sundry Debts	33	£13,101.83
Council Tax	54	£1837.22
Business Rates	4	£10,344.14

Sundry Debts

- 3.2 The breakdown of the sundry debts write offs is included as Appendix 1 . The largest number of write offs relate to stray dog fines (23 totalling £1861.43).
- 3.3 The Environmental Protection Act 1990 relating to the handling of stray dogs enables the local authority to collect its expenses incurred by reason of the dog's detention and an additional prescribed amount, which is £25.

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- 3.4 At its meeting of 22nd April 2008, the Cabinet agreed the charges for the collection and kennelling of stray dogs which is set at £192 for the first day and increases on a daily basis to meet the daily kennelling charge of £12.50 per day. However following a number of complaints it was agreed by Cabinet on 16th March 2010 that those on income related benefits would be able to pay the charges in instalments i.e. pay 50% initially followed by three further monthly payments. Each owner signs an agreement to pay the outstanding balance and an invoice is raised for this.
- 3.5 It was also recognised that those who had their dogs returned without going to kennels, for example the owners were identified by a collar and tag or microchip, also needed to pay the £25 prescribed amount and so it was agreed by Cabinet that they would be charged the £25 plus an administrative fee of £50 to cover the administrative costs of recovering this. The legislation does not provide for a fixed penalty notice or other penalty payment scheme and because the owners have received their dog, the Council invoices the owners for the £75.
- 3.6 However, experience is showing that those on income related benefits whose dogs go to kennels cannot always afford the initial 50% and so will pay whatever they are able to afford but once they have their dog back, tend not to pay the outstanding balance. Similarly those that receive an invoice for £75 do not always pay.
- 3.7 The other main area where sundry debts have been written off is with regard to the rent deposit loan scheme (5 totalling £5155.89). The Rent Deposit Loan Scheme provides a guarantee to landlords that if they take certain qualifying tenants then they can claim on the Council for any damage done. This scheme provides value for money for the Council as it helps avoid these tenants becoming homeless and CDC having to house these.
- 3.8 However some of these tenancies inevitably go wrong and although CDC makes every effort to reclaim any payments from the tenants there will be cases where the person has absconded, or has insufficient resources for the debt collectors to be able to recover the debt.

Council Tax

- 3.9 Appendix 2 shows the individual write offs in respect of Council Tax in quarter one. There are a large number of write offs for a relatively small amount. The majority (49) of the 54 debts written off relate to small balance write offs. Small balances sometimes remain on closed accounts or arise because of rounding issues relating to benefit awards. As these are low amounts ranging from 1p they are uneconomical for the Council to pursue further and so are written off.

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3.10 Four of the remaining five write offs are written off as the debtor has absconded and all efforts to trace them by the Council and by our enforcement agents have failed. The one remaining debt was written off as the debtor was declared bankrupt and so we are unable to collect that debt.

Business Rates

3.11 Four business rates debts were written off in the first quarter, shown in Appendix 3. Three of these, amounting to £9656.23, were written off because the companies were dissolved or placed into liquidation. If this is the case, we are unable to pursue the debt further and submit proof of the debt outstanding to the administrators to be considered when winding up the company.

3.12 The other write off relates to a debtor who absconded and we have been unable to trace them.

4 Corporate Implications

4.1 Financial – There is a financial impact on the Council where debts are not recovered, however provision is made in the accounts to accommodate the writing off of bad debts.

5 Links to Council Policy Objectives

5.1 This report links to the following objective:

- Delivering cost- effective, customer- focused services

6 Next Step

6.1 Members are asked to note the write offs for the first quarter. Another report will be presented to the Committee following the end of quarter two.

Background	None
Papers:	

Inv Date	Amount	Type of Debt	Reason	Authoriser
Aug-07	402.55	Unknown	Older than 7 years	Rodney Fincham Head of Finance
Oct-11	1,198.00	Rent Deposit Guarantee Scheme	Bankrupt	Jim Burness Director of Resources
Aug-12	5,660.43	Building Control Fees	In Receivership	Jim Burness Director of Resources
Jan-13	752.60	Rent Deposit Loan Scheme	Unable to Trace (PP)	Rodney Fincham Head of Finance
Feb-13	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Feb-13	100.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Mar-13	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Mar-13	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Mar-13	36.00	Small remaining balance	Uneconomic to pursue	Rodney Fincham Head of Finance
May-13	57.19	Vet Inspection Fee	Uneconomic to pursue	Rodney Fincham Head of Finance
May-13	17.05	Vet Inspection Fee	Uneconomic to pursue	Rodney Fincham Head of Finance
May-13	142.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Jul-13	5.00	Small remaining balance	Uneconomic to pursue	Rodney Fincham Head of Finance
Aug-13	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Sep-13	1.50	Small remaining balance	Uneconomic to pursue	Rodney Fincham Head of Finance
Nov-13	1,312.50	Rent Deposit Loan Scheme	Debt Collectors unable to collect	Jim Burness Director of Resources
Nov-13	1,097.79	Rent Deposit Loan Scheme	Debt Collectors unable to collect	Jim Burness Director of Resources
Nov-13	795.00	Rent Deposit Loan Scheme	Debt Collectors unable to collect	Rodney Fincham Head of Finance
Dec-13	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Dec-13	148.22	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Jan-14	15.00	Small remaining balance	Uneconomic to pursue	Rodney Fincham Head of Finance
Jan-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Jan-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Feb-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Apr-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Apr-14	111.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Jul-14	100.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Oct-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Oct-14	100.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Nov-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Nov-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Dec-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
Dec-14	75.00	Stray Dog Fine	Uneconomic to pursue	Rodney Fincham Head of Finance
	<u>13,101.83</u>			

Council Tax write-offs 2015/2016

Date Input	Ref	W/O	Bankrupt	Reason	Authn.
		Amount	Amount	Total	
		£1,708.70	£128.52	£1,837.22	
08.04.15	1720122	£0.21		small debit	NE
13.04.15	2113558	£402.87		Unable to trace debtor	NE
13.04.15	2307453	£520.94		Unable to trace debtor	NE
13.04.15	2347775		£128.52	debtor declared bankrupt 18/03/15	NE
29.04.15	2112294	£664.96		abscond forwarding address not found	NE
14.05.15	2268277	£23.37		abscond forwarding address not found	NE
26.05.15	1061258	£38.28		Taxpayer has gone into a care home dispute wheter he is liable not economic to pursue given size of debt	NE
26.05.15	1278486	£0.01		small debit	NE
26.05.15	2319219	-£0.01		small credit	NE
26.05.15	2236755	-£0.01		small credit	NE
26.05.15	1039320	-£6.45		small credit	NE
26.05.15	2214861	£0.04		small debit	NE
26.05.15	1091572	£3.72		small debit	NE
26.05.15	2332046	£2.68		small debit	NE
26.05.15	2191760	£2.35		small debit	NE
26.05.15	1723313	£2.81		small debit	NE
26.05.15	1917237	£0.06		small debit	NE
26.05.15	1925224	£0.09		small debit	NE
26.05.15	2005083	£5.57		small debit	NE
26.05.15	1798204	£4.00		small debit	NE
26.05.15	1553586	-£0.30		small debit	NE
26.05.15	1497312	£0.03		small debit	NE
26.05.15	1005621	£0.57		small debit	NE
26.05.15	2206275	£2.93		small debit	NE
26.05.15	2339966	£2.47		small debit	NE
26.05.15	1910506	-£3.65		small credit	NE
26.05.15	2138578	£5.37		small debit	NE
26.05.15	1157258	-£0.01		small credit	NE
26.05.15	1191067	-£0.01		small credit	NE
26.05.15	1744277	-£3.68		small credit	NE

26.05.15	1892449	-£3.78	small credit	Classification: OFFICIAL	NE
26.05.15	1918662	-£1.93	small credit		NE
26.05.15	1927459	-£0.01	small credit		NE
26.05.15	2268500	-£3.66	small credit		NE
26.05.15	2272133	£1.50	small debit		NE
26.05.15	1370137	£2.40	small debit		NE
26.05.15	2010682	-£3.80	small credit		NE
26.05.15	2248257	-£0.41	small credit		NE
26.05.15	2333883	£1.15	small debit		NE
26.05.15	1383678	-£0.01	small credit		NE
26.05.15	1575394	£3.94	small debit		NE
26.05.15	2068824	£6.97	small debit		NE
26.05.15	2212799	£4.02	small debit		NE
26.05.15	2285670	£1.34	small debit		NE
26.05.15	2268378	-£0.41	small credit		NE
26.05.15	2311156	-£4.74	small credit		NE
26.05.15	2242049	£3.66	small debit		NE
26.05.15	2038279	£4.43	small debit		NE
26.05.15	2332672	-£4.33	small credit		NE
26.05.15	1927726	£1.21	small debit		NE
26.05.15	1211976	£4.38	small debit		NE
26.05.15	2185756	£1.54	small debit		NE
26.05.15	1227976	£1.24	small debit		NE
26.05.15	2201581	£1.75	small debit		NE
02.06.15	2299446	£23.04	small debit		NE

Classification: OFFICIAL

NNDR write-offs 2015/2016

Date Input	Ref	W/O	Bankrupt	Reason	Authn.
		Amount	Amount		
		£ 10,344.14	£ -	£ 10,344.14	
11.04.15	814667	£ 2,768.75		Compulsory liquidation on 31.10.14	NE
13.04.15	815550	£ 437.51	£ -	Company dissolved and no forwarding details for directors	NE
01.05.15	797362	£ 6,449.97		Company ceased trading and had no assets to distrain or liquidate company now dissolved	NE
23.05.15	818335	£ 687.91		Abscond no forwarding adress and possiblity that the taxpayer has died	NE

SUBJECT:	<i>CDC Capital and Repairs & Renewals Outturn Report 2014/15 CDC Repairs & Renewals Budget for 2015/16</i>
REPORT OF:	<i>Support Services Portfolio Holder - Cllr Mike Stannard</i>
RESPONSIBLE OFFICER:	<i>Head of Finance - Rodney Fincham</i>
REPORT AUTHOR:	<i>Capital Accountant - Jane Clarke – 01494 732 223 jclarke@chiltern.gov.uk</i>
WARD/S AFFECTED	<i>All</i>

1. Purpose of Report

1.1 To:

- Report the 2014/15 capital and repairs & renewals outturn position.
- Request the carry forward of unspent capital and repairs & renewals budgets.
- Request agreement for new repairs & renewals schemes for 2015/16.

RECOMMENDATION

Cabinet is asked to:

- Note the 2014/15 capital and repairs & renewals outturn position,
- Agree which capital and repairs & renewals budgets should be carried forward to 2015/16, and
- Agree new repairs & renewals schemes for 2015/16.

2. Capital Expenditure – 2014/15 Outturn and Carry Forward

2.1 Appendix A provides the following information for each 2014/15 capital scheme.

- Latest Budget 2014/15
- Actual Expenditure 2014/15
- Variance 2014/15
- Proposed carry forward
- Comments

3. Repairs & Renewals Expenditure – 2014/15 Outturn and Carry Forward

3.1 Appendix B provides the following information for each 2014/15 repairs & renewals scheme.

- Latest budget 2014/15
- Actual expenditure 2014/15
- Variance 2014/15
- Proposed carry forward
- Comments

4. Repairs & Renewals Expenditure – 2015/16 Scheme

4.1 The following new Repairs & Renewal budgets are proposed for 2015/16.

Scheme	Amount	Comment
Depot - Annual Repairs and Renewals allowance	£50,000	The proposal is to create an annual repairs and renewals allowance for works at the Depot. This will provide flexibility for works to be carried out as and when required.
Mill Meadow Chalfont St Peter Bridge Repairs	£15,000	Urgent bridge repairs. See CAMG report 6th July 2015 for further details.

4.2 In addition now that the joint Facilities & Property team is operational, the new team will be carrying out a review of maintenance requirements. This may result in requests for additional Repairs & Renewal schemes over the coming months.

5. Consultation

5.1 The report has been considered by the Resources Overview Committee.

6. Options

6.1 The other option is not to allow any carry forwards or new schemes. However this would mean projects could not be progressed.

7. Corporate Implications

7.1 If all proposed carry forward budgets are agreed, the additional budgeted capital expenditure in 2015/16 will be £651,000, and total budgeted repairs & renewals expenditure in 2015/16 will be £469,000.

8. Links to Council Policy Objectives

8.1 Effective budgeting helps ensure that, as far as possible, the Council can deliver cost-effective, customer-focused services.

9. Next Step

9.1 Capital and repairs & renewals projects to be progressed, and expenditure to be monitored against approved budgets.

Background Papers:	None
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Appendix A:
CDC Capital Outturn 2014/15

	Budget Manager	Latest Budget 14/15 £	Actual Expenditure 14/15 £	Variance 14/15 £	Proposed Carry Forward £	Comments
Environment						
Investment works at London Road Depot	Chris M	403,792	508,278	104,486		No carry forward as overspent.
Lords Mill Weir, Chesham	Chris M	10,000		-10,000	10,000	Carry forward, awaiting EA approval / landowners.
Land Purchases - Amersham On the Hill	Chris M	20,000		-20,000	20,000	Carry forward work ongoing.
Shared Parking Service - ICES 360	Chris M	47,500	12,090	-35,410	35,500	Carry forward work ongoing.
AMSCP Over roof	Chris M	5,445		-5,445	5,500	Carry forward work ongoing, multi year project.
Additional off street parking solutions	Chris M	10,000		-10,000	10,000	Carry forward work ongoing.
Community, Health & Housing						
Leisure Centre Provision / Payments to Main Contractors	Martin H	326,320	119,560	-206,760	207,000	Carry forward work ongoing.
Disabled Facility Grants	Martin H	368,245	263,156	-105,089	105,000	Carry forward for works approved but not yet started.
Renovation Grants / Flexible Home Improvement Loan	Martin H	68,842	33,815	-35,027	35,000	Carry forward, to fund ongoing renovation programme.
Flood Support Scheme (Grant funded)	Martin H	0	6,982	6,982		No carry forward, expenditure matched by DEFRA grant.
Support Services						
IT Office Licenses (Triennial)	Sim D	145,116	41,524	-103,592	103,500	Carry forward to cover future years license fees.
IT Helpdesk	Sim D	6,000	1,950	-4,050	4,000	Carry forward to cover order raised in 2015/16.
IT / Uniform Enhancements	Sim D	20,802	23,893	3,091		No carry forward as overspent.
Virtual environment upgrades	Sim D	25,000		-25,000	25,000	Carry forward, works to be progressed.
IP telephony - enhance functionality	Sim D	36,000		-36,000		No carry forward, work complete.
IP telephony - core infrastructure	Sim D	18,229	1,923	-16,306		No carry forward, work complete.
Web Content Management System	Rachel P	22,852	5,690	-17,162		No carry forward, work complete. Plus accounting rules now state web cost can no longer be classed as capital.
Shared Legal Service - Case Management	Joanna S	23,500		-23,500	23,500	Carry forward, works to be progressed.
KGVH - Roofing and skylight works Block A	Chris M	100,000	32,620	-67,380	67,000	Carry forward work ongoing.
KGVH - Works to Reception area	Chris M	100,985	91,104	-9,881		No carry forward, work complete.
Capitalisation of Salary Costs						
Capital Salaries	Chris M	50,000	50,000	0		No carry forward, budget spent.
		1,808,628	1,192,584	-616,045	651,000	

Appendix B:
CDC Repairs & Renewals Outturn 2014/15

	Budget Manager	Latest Budget 14/15 £	Actual Expenditure 14/15 £	Variance 14/15 £	Proposed Carry Forward £	Comments
<u>Cultural and Related Services</u>						
Barn Hall & Annex: Roof repairs	Chris M	30,000		-30,000	30,000	Carry forward, budget not yet spent continue with repair work only.
Ashley Green old school: Roof repairs & damp	Chris M	6,500		-6,500	6,500	Carry forward, budget not yet spent.
<u>Environmental and Regulatory services</u>						
Pub Convs: Repair buildings & equipment	Chris M	26,289		-26,289	26,000	Carry forward, budget not yet spent.
Chesham culvert: Floodsacks	Chris M	6,000		-6,000		No carry forward, no specific works proposed.
Cleansing services: Replacement dog waste bins	Chris M	5,000		-5,000	5,000	Carry forward, bins being ordered.
Depot: Access road improvements	Chris M	21,500	20,000	-1,500	1,500	Carry forward work not yet completed.
Depot: CCTV	Chris M	5,000		-5,000	5,000	Carry forward, budget not yet spent.
Depot: Papersort facility reinvestment fund	Chris M	120,665		-120,665	121,000	Carry forward in case reinvestment is needed.
Depot: Electricity testing - H&S	Chris M	3,000		-3,000	3,000	Carry forward, works ordered.
Depot: Mess room, H&S and lighting works	Chris M	8,000		-8,000	8,000	Carry forward, budget required for road works
Depot security fencing to South boundary	Chris M	8,000	1,960	-6,040	6,000	Carry forward, budget required for road works
Depot: CDC/BCC food waste skips	Chris M	19,000		-19,000	19,000	Carry forward, budget not yet spent.
Depot: Roadway PPM (Planned Preventative maintenance)	Chris M	20,000	20,000	0		No carry forward, budget fully spent.
Noise monitoring equipment	Martin H	4,709		-4,709	5,000	Carry forward, budget not yet spent.
Depot: Roof Repairs to building No 1 (Ringway Jackobs)	Chris M	26,000		-26,000	26,000	Carry forward, budget not yet spent.
<u>Highways & Transport Services</u>						
Car park surface repairs	Chris M	33,654	696	-32,958	33,000	Carry forward, budget not yet spent.
Amersham Old Town Car Park: LED lighting	Chris M	13,500	14,856	1,356		No carry forward, budget overspent.
AMSCP: Repair pedestrian barriers	Chris M	8,000		-8,000	8,000	Carry forward, budget not yet spent.
LED Programme progress (Catlings etc)	Chris M	15,000	6,284	-8,716	9,000	Carry forward, budget not yet spent.
AMSCP: Redecoration 3 year prog 2014-16	Chris M	20,000	10,485	-9,515	8,000	Carry forward, budget not yet spent.
<u>Corporate & Democratic Core</u>						
Offices: Air conditioning upgrade	Chris M	14,000		-14,000	14,000	Carry forward, budget not yet spent.
Offices: Design advice following Block C vacation	Chris M	10,000		-10,000	10,000	Carry forward, space planning project commenced
Offices: Internal redecoration	Chris M	6,076	3,185	-2,891	3,000	Carry forward, to continue atrium works.
Offices: Paving replacement	Chris M	16,552	10,000	-6,552	7,000	Carry forward, other works to be completed.
Offices: Replace chamber roof windows	Chris M	5,000		-5,000	5,000	Carry forward, other repairs required to chamber.
Offices: Small maintenance works	Chris M	45,000	5,298	-39,702	40,000	Carry forward, budget not yet spent.
IT: Replacement equipment/alterations	Sim D	34,480	31,008	-3,472		No carry forward, if necessary work will be funded from revenue budget.
		530,925	123,772	-407,153	399,000	
<u>Leisure Centres</u>						
Leisure Centres Fund	Martin H	8,298	15,699	7,401		No carry forward, budget overspent.
Disability Discrimination Act works	Martin H	25,300	20,633	-4,667	5,000	Carry forward, ongoing statutory DDA alterations to the leisure centres.
Prestwood Leisure Centre	Martin H	7,522	10,089	2,567		No carry forward, budget overspent.
		41,120	46,421	5,301	5,000	
Grand Total including Leisure		572,045	170,193	-401,852	404,000	

