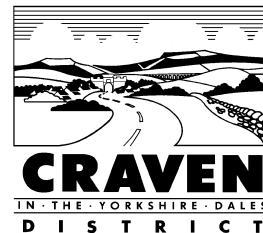


## Policy Committee – 26 January 2016



### Fees and Charges 2016/2017

Report of: Strategic Manager, Financial Services (Section 151 Officer)

Lead Member: Councillor Mulligan

Ward(s) affected: All

**1. Purpose of Report**

To present fees and charges for the 2016/2017 financial year for approval in line with the revised Fees and Charges Policy.

**2. Recommendations** - Members are recommended to:

2.1. Approve the discretionary fees and charges set out in this report.

**3. Fees and Charges for Approval**

3.1. The revised Fees and Charges Policy was approved by Policy Committee 17 November 2015.

3.2. The policy provides that discretionary fees and charges for a number of core areas will be presented to Policy Committee for approval, with the remainder being approved under delegated authority by the Council's Corporate Leadership Team in consultation with the relevant Lead Member. The Council's Licensing Committee continuing to be responsible for approving fees and charges in relation to Licensing & Hackney Carriages.

3.3. A separate report will be submitted to Licensing Committee regarding the approval of new fees related to caravan sites in March 2016.

3.4. The following fees and charges for 2016/17 are now presented for approval in line with the Policy as detailed at Appendix A:

<b>Charges</b>	<b>Approach in line with Section 3 of the Fees and Charges Policy</b>
Burial and Cremation fees	<ul style="list-style-type: none"> <li>Fair Charging/Commercial</li> <li>Varying increases proposed. Increases range from 2% to 6%.</li> <li>2 charges show significant increases of 34.3% and 40.6% respectively. Appendix B provides additional explanation of these increases and comparative data.</li> </ul>
Car Parking	<ul style="list-style-type: none"> <li>Fair charging/Cost Recovery</li> <li>No increased proposed. Charges to remain at 2015/16 levels.</li> </ul>
Garden Waste Collection	<ul style="list-style-type: none"> <li>Fair charging/ Cost recovery</li> <li>Bearing current budget pressures in mind, it is proposed to increase the 2016/17 fee to £26.00 per annum/ £1.30 per collection based on 20 scheduled collections in 2016/17 financial year. This continues to represent excellent value for money.</li> <li>Benchmarking has taken place across the Council's Cipfa Nearest Neighbour Group. 7 other authorities within the group currently charge for garden waste. The Council's current £24 fee (£1.14 per scheduled collection) has been found to be the lowest across this group, with the average being in the region of £39. The charge is also the lowest across North Yorkshire authorities. All authorities undertaking two weekly collections.</li> <li>Appendix C shows additional analysis.</li> </ul>

Trade Waste Collection	<ul style="list-style-type: none"> <li>• Commercial. With a recognition of local competitors and the need to remain competitive.</li> <li>• Overall fees include disposal, landfill, collection and bin hire elements. Charges for collection and bin hire are at the discretion of Council District Council which have been increased 3.1%. Charges for disposal and landfill are based on fees applied by North Yorkshire County Council, a 3% increase has been assumed presently in the figures presented for approval. Final charges will be adjusted appropriately once final increase have been confirmed by County Council.</li> </ul>
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3.5. A full list of all fees and charges for 2016/17 will be presented to Policy Committee for information as part of the budget setting report in February 2016.

3.6. Members are recommended to approve those fees and charges set out in Appendix A.

#### 4. Implications

##### 4.1. **Financial and Value for Money (vfm) Implications**

Impacts of proposed increases to fees and charges will be included in relevant budgets, as appropriate, as part of the budget setting process.

##### 4.2. **Legal Implications**

There is a variety of legislation enabling the Council to apply charges for the services covered by this report. Legislative powers in relation to charging for discretionary services are primary contained within the Local Government Act 2003.

##### 4.3. **Contribution to Council Priorities**

Income generation contributes to a cost-effective Council and assists the Council in the delivery of its priorities notably Financial Resilience.

##### 4.4. **Risk Management**

There is a significant risk to the 2016/17 revenue budget if the proposed fees are not approved. In that event, further savings will have to be identified to balance the budget.

##### 4.5. **Equality Impact Assessment**

The Council's Equality Impact Assessment Procedure **has been** followed. An Equality Impact Assessment **has not** been completed on the proposals as completion of **Stage 1- Initial Screening** of the Procedure identified that the proposed policy, strategy, procedure or function **does not have** the potential to cause negative impact or discriminate against different groups in the community based on •age • disability •gender • race/ethnicity • religion or religious belief (faith) •sexual orientation, or • rural isolation.

#### 5. Consultations with Others

Corporate Leadership Team (CLT)  
Service Managers

#### 6. Access to Information: Background Documents

Not applicable

#### 7. Author of the Report

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#### 8. Appendices

Appendix A – Discretionary Fees & Charges for Approval  
Appendix B – Supporting Information for burial charge increases  
Appendix C – Garden Waste Comparisons, Income and Cost Analysis

**BURIAL AND CREMATION FEES 2016/17 (BEREAVEMENT SERVICES)**

Note a number of ancillary fees apply to bereavement services which are subject to approval under delegated authority in line with the Council's Fees and Charges Policy

	CHARGE 2015/16 £ (ex. v.a.t)	CHARGE 2015/16 £ (inc. v.a.t where applicable)	V.A.T Status	CHARGE 2016/17 £ (ex. v.a.t)	CHARGE 2016/17 £ (inc. v.a.t where applicable)	% increase
<b>Cremation Fees</b>						
Cremation - Hold Over	615.00	615.00	Exempt	615.00	615.00	0.0%
Cremation - Same Day	629.00	629.00	Exempt	630.00	630.00	0.2%
Note: Holding over was approved by Policy Committee June 15, with approval for revised fees for 2015/16 from September 2015. The revised fees are pending introduction, but will be introduced before the end of the 2015/16 financial year. With 2016/17 fees applying from 1 April 2016.						
Cremation - Saturday - held over	1209.00	1209.00	Exempt	1270.00	1270.00	5.0%
Cremation - Saturday - same day	1541.00	1541.00	Exempt	1619.00	1619.00	5.1%
Cremation - up to 16 years	0.00	0.00	Exempt	0.00	0.00	n/a
Cremation - No Service Cremation times 8:40 and 8:50	New 16/17	New 16/17	Exempt	521.00	521.00	n/a
Late Afternoon Service 3 p.m	72.00	72.00	Exempt	72.00	72.00	0.0%
Cremation of adult organs	50.00	50.00	Exempt	52.00	52.00	4.0%
Bearing Fee	22.50	27.00	Standard	14.17	17.00	-24.4%
Chapel usage / additional service time	113.00	113.00	Exempt	119.00	119.00	5.3%
Over running funeral service	New 16/17	New 16/17	Exempt	119.00	119.00	n/a
<b>Cremation Charges</b>						
Strewing of cremated remains from another crematoria	99.00	99.00	Exempt	101.00	101.00	2.0%
Strewing of cremated remains from own crematoria	0.00	0.00	Exempt	0.00	0.00	n/a
<b>Burial Charges - Ingleton and Waltonwrays Cemeteries</b>						
Interment of cremated remains - Weekend	New 16/17	New 16/17	Exempt	360.00	360.00	n/a
Interment of cremated remains	134.00	134.00	Exempt	180.00	180.00	34.3%
Interment Fee (5ft)	739.00	739.00	Exempt	754.00	754.00	2.0%
Interment Fee (7ft)	739.00	739.00	Exempt	754.00	754.00	2.0%
Interment Fee (9ft)	1049.00	1049.00	Exempt	1070.00	1070.00	2.0%
Interment Fee (5ft) NR	1108.00	1108.00	Exempt	1131.00	1131.00	2.1%
Interment Fee (7ft) NR	1108.00	1108.00	Exempt	1131.00	1131.00	2.1%
Interment Fee (9ft) NR	1573.00	1573.00	Exempt	1605.00	1605.00	2.0%
Interment Fee (5ft Earth Vault)	1108.00	1108.00	Exempt	1131.00	1131.00	2.1%
Interment Fee (7ft Earth Vault)	1108.00	1108.00	Exempt	1131.00	1131.00	2.1%
Interment Fee (9ft Earth Vault)	1662.00	1662.00	Exempt	1696.00	1696.00	2.0%
Interment Fee (5ft Earth Vault) NR	1662.00	1662.00	Exempt	1696.00	1696.00	2.0%
Interment Fee (7ft Earth Vault) NR	1662.00	1662.00	Exempt	1696.00	1696.00	2.0%
Interment Fee (9ft Earth Vault) NR	2360.00	2360.00	Exempt	2408.00	2408.00	2.0%
Weekend Interment Fee (5ft)	1477.00	1477.00	Exempt	1507.00	1507.00	2.0%
Weekend Interment Fee (7ft)	1477.00	1477.00	Exempt	1507.00	1507.00	2.0%
Weekend Interment Fee (9ft)	2098.00	2098.00	Exempt	2140.00	2140.00	2.0%
Weekend Interment Fee (5ft NR)	2216.00	2216.00	Exempt	2261.00	2261.00	2.0%
Weekend Interment Fee (7ft NR)	2216.00	2216.00	Exempt	2261.00	2261.00	2.0%
Weekend Interment Fee (9ft NR)	3146.00	3146.00	Exempt	3209.00	3209.00	2.0%
Purchase of burial rights - full grave - resident	974.00	974.00	Exempt	994.00	994.00	2.1%
Purchase of burial rights - full grave - non resident	1948.00	1948.00	Exempt	1987.00	1987.00	2.0%
Purchase of burial rights - half grave - resident	487.00	487.00	Exempt	497.00	497.00	2.1%
Purchase of burial rights - half grave - non resident	973.00	973.00	Exempt	993.00	993.00	2.1%
Purchase of cremated remains plot	256.00	256.00	Exempt	360.00	360.00	40.6%
Transfer of burial rights (up to 2 hrs)	90.00	90.00	Exempt	92.00	92.00	2.2%
Transfer of burial rights (per extra hr)	45.00	45.00	Exempt	46.00	46.00	2.2%
Single constructed vault Section V*	1035.00	1242.00	Standard	1055.83	1267.00	2.0%
Open and inspection of constructed vault	633.00	633.00	Exempt	646.00	646.00	2.1%
Open and inspection of constructed vault NR	New 16/17	New 16/17	Exempt	1292.00	1292.00	n/a
Waltonwrays - Additional inscription on headstone	103.00	103.00	Exempt	106.00	106.00	2.9%
Waltonwrays - Consent to place headstone (including 1st inscription)	211.00	211.00	Exempt	216.00	216.00	2.4%
Waltonwrays - Consent to place kerbs on half grave	139.00	139.00	Exempt	142.00	142.00	2.2%
Waltonwrays - Consent to place kerbs on full grave	210.00	210.00	Exempt	215.00	215.00	2.4%
Cleaning of stone plaque or vase	94.00	94.00	Exempt	96.00	96.00	2.1%
Consent to place inscription on stone plaque or granite desktop	97.00	97.00	Exempt	97.00	97.00	0.0%
Consent to place vase with inscription	97.00	97.00	Exempt	97.00	97.00	0.0%

\* services offered at Waltonwrays only

CAR PARKING FEES 2016/2017						
SERVICE	CHARGE 2015/16 £ (inc. v.a.t where applicable)		CHARGE 2016/17 £ (inc. v.a.t where applicable)		VAT Status	% increase
<b>Aireville Pool/Park Car Park - Skipton</b>						
First 3 hours	0.00	0.00	0.00	0.00	Standard	0%
Over 3 hours	8.00	8.00	8.00	8.00	Standard	0%
<b>Skipton - Town Hall Car Park - Pop and Shop Fee (Charges apply Monday to Sunday 9am to 6pm)</b>						
<b>Car &amp; Motor Cycle</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 30 minutes (max. stay)	0.20	0.20	0.20	0.20	Standard	0%
<b>Skipton - High Street Car Park (Charges apply Monday to Sunday 9am to 6pm)</b>						
<b>Car &amp; Motor Cycle</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	1.20	1.20	1.20	1.20	Standard	0%
1 to 2 hours	2.30	2.30	2.30	2.30	Standard	0%
2 to 3 hours	3.50	3.50	3.50	3.50	Standard	0%
3 to 4 hours	4.50	n/a	4.50	n/a	Standard	0%
Over 3 hours (Sun only)	n/a	4.50	n/a	4.50	Standard	0%
Over 4 hours (Mon to Sat)	8.00	n/a	8.00	n/a	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
<b>Coach Parking (High Street Car Park only)</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	2.50	2.50	2.50	2.50	Standard	0%
1 to 2 hours	4.70	4.70	4.70	4.70	Standard	0%
2 to 3 hours	6.80	6.80	6.80	6.80	Standard	0%
3 to 4 hours	8.60	8.60	8.60	8.60	Standard	0%
Over 4 Hours	10.00	10.00	10.00	10.00	Standard	0%
<b>Skipton - Bunkers Hill - Car and Motor Cycle</b>						
<b>Max Stay 4 hours Mon to Sat. (Charges apply Monday to Sunday 9am to 6pm)</b>						
	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	1.20	1.20	1.20	1.20	Standard	0%
1 to 2 hours	2.30	2.30	2.30	2.30	Standard	0%
2 to 3 hours	3.50	3.50	3.50	3.50	Standard	0%
3 to 4 hours	4.50	4.50	4.50	4.50	Standard	0%
Over 4 Hours (Sun only)	n/a	4.50	n/a	4.50	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
<b>Skipton - Waller Hill - Car &amp; Motor Cycle</b>						
<b>Max Stay 2 hours. (Charges apply Monday to Sunday 9am to 6pm)</b>						
	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	1.20	1.20	1.20	1.20	Standard	0%
1 to 2 hours	2.30	2.30	2.30	2.30	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
<b>Skipton - Coach Street/Cavendish Street - Car and Motor Cycle</b>						
<b>(Charges apply Monday to Sunday 9am to 6pm)</b>						
	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	1.10	1.10	1.10	1.10	Standard	0%
1 to 2 hours	2.10	2.10	2.10	2.10	Standard	0%
2 to 3 hours	3.10	3.10	3.10	3.10	Standard	0%
3 to 4 hours	3.90	3.90	3.90	3.90	Standard	0%
Over 4 Hours	4.50	4.50	4.50	4.50	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
Weekly Ticket- (valid 7 consecutive days/23 hrs per day)	13.00		13.00		Standard	0%

CAR PARKING FEES 2016/2017						
SERVICE	CHARGE 2015/16 £ (inc. v.a.t where applicable)		CHARGE 2016/17 £ (inc. v.a.t where applicable)		VAT Status	% increase
<b>Settle - Whitefriars/Ashfield (Charges apply Monday to Sunday 9am to 6pm)</b>						
<b>Car &amp; Motor Cycle</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	1.00	1.00	1.00	1.00	Standard	0%
1 to 2 hours	1.90	1.90	1.90	1.90	Standard	0%
2 to 3 hours	2.50	2.50	2.50	2.50	Standard	0%
3 to 4 hours	3.10	3.10	3.10	3.10	Standard	0%
Over 4 hours	3.80	3.80	3.80	3.80	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
Weekly Ticket- Ashfield Only (valid 7 consecutive days/23 hrs per day)	13.00		13.00		Standard	0%
<b>Coach Parking (Whitefriars only)</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>	Standard	
0 to 1 hour	Fees suspended		Fees suspended		n/a	n/a
1 to 2 hours						
2 to 3 hours						
3 to 4 hours						
Over 4 Hours						
<b>Settle - Greenfoot (Charges apply Monday to Sunday 9am to 6pm)</b>						
<b>Car &amp; Motor Cycle</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	0.80	0.80	0.80	0.80	Standard	0%
1 to 2 hours	1.60	1.60	1.60	1.60	Standard	0%
Over 2 hours	2.20	2.20	2.20	2.20	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
Weekly Ticket- (valid 7 consecutive days/23 hrs per day)	13.00		13.00		Standard	0%
<b>Ingleton - Community Centre/Backgate (Charges apply Monday to Sunday 9am to 6pm)</b>						
<b>Car &amp; Motor Cycle</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	0.90	0.90	0.90	0.90	Standard	0%
1 to 2 hours	1.70	1.70	1.70	1.70	Standard	0%
2 to 3 hours	2.30	2.30	2.30	2.30	Standard	0%
3 to 4 hours	2.80	2.80	2.80	2.80	Standard	0%
Over 4 hours	3.60	3.60	3.60	3.60	Standard	0%
Overnight Ticket (from 4pm to 10am next day)	2.00	2.00	2.00	2.00	Standard	0%
Weekly Ticket- (valid 7 consecutive days/23 hrs per day)	13.00		13.00		Standard	0%
<b>Coach Parking</b>	<b>Mon - Sat</b>	<b>Sun</b>	<b>Mon - Sat</b>	<b>Sun</b>		
0 to 1 hour	Fees suspended		Fees suspended		n/a	n/a
1 to 2 hours						
2 to 3 hours						
3 to 4 hours						
Over 4 Hours						
<b>Parking Permits</b>						
Resident Short Stay (12 months)	47.50		47.50		Standard	0%
Resident Medium Stay (12 month)	95.00		95.00		Standard	0%
Resident Long Stay (6 month)	178.50		178.50		Standard	0%
Resident Long Stay (12 month)	315.00		315.00		Standard	0%
Non Resident Long Stay (3 month)	175.00		175.00		Standard	0%
Non Resident Long Stay (12 month)	590.00		590.00		Standard	0%
Off Peak Parking Permit (Max Stay 4 hours, Tues, Thurs, Sun)	55.00		55.00		Standard	0%
Settle Business - Ashfield	150.00		150.00		Standard	0%
Settle Business - Greenfoot	100.00		100.00		Standard	0%
Skipton Business - Coach Street	315.00		315.00		Standard	0%
Ingleton Business	150.00		150.00		Standard	0%
CDC Staff - Cavendish/Coach	150.00		150.00		Standard	0%
CDC Staff - Craven Pool	100.00		100.00		Standard	0%
NYCC Staff	150.00		150.00		Standard	0%
Admin Charge- Replacement Permits	10.00		10.00		Standard	0%

<b>GARDEN WASTE AND TRADE WASTE COLLECTION FEES ( WASTE MANAGEMENT)</b>					
TRADE WASTE COLLECTION FEES INCLUDE THE FOLLOWING ELEMENTS DISPOSAL, LANDFILL, COLLECTION AND BIN HIRE. CHARGES FOR DISPOSAL AND LANDFILL ARE BASED ON FEES APPLIED BY NORTH YORKSHIRE COUNTY COUNCIL (NYCC) - A 3% INCREASE HAS BEEN ASSUMED PRESENTLY. CHARGES WILL BE ADJUSTED APPROPRIATELY ONCE NYCC INCREASES HAVE BEEN CONFIRMED IN EARLY 2016. 3.1% INCREASE HAS BEEN APPLIED TO COLLECTION AND BIN HIRE CHARGE ELEMENTS WHICH ARE AT THE SOLE DISCRETION OF CRAVEN DISTRICT COUNCIL.					
SERVICE	CHARGE 2015/16 £ (inc. v.a.t where applicable)	V.A.T Status	CHARGE 2016/17 £ (ex. v.a.t )	CHARGE 2016/17 £ (inc. v.a.t where applicable)	% increase
Garden Waste Collection	24.00	Outside scope	26.00	26.00	
<b>Trade Waste(Residual) Collection - 140L Container</b>					
Residual without domestic allowance	138.72	Outside scope	142.95	142.95	3.1%
Recycling without domestic allowance	43.72	Outside scope	45.09	45.09	3.1%
<b>240L Container</b>					
Residual without domestic allowance	213.95	Outside scope	220.47	220.47	3.0%
Residual with domestic allowance	45.45	Outside scope	46.86	46.86	3.1%
Recycling without domestic allowance	57.59	Outside scope	59.38	59.38	3.1%
Recycling with domestic allowance	36.42	Outside scope	37.56	37.56	3.1%
<b>360L Container</b>					
Residual without domestic allowance	321.53	Outside scope	331.32	331.32	3.0%
Residual with domestic allowance	147.64	Outside scope	152.16	152.16	3.1%
Recycling without domestic allowance	86.19	Outside scope	88.86	88.86	3.1%
Recycling with domestic allowance	56.27	Outside scope	58.01	58.01	3.1%
<b>660L Container</b>					
Residual without domestic allowance	560.57	Outside scope	577.64	577.64	3.0%
Residual with domestic allowance	390.85	Outside scope	402.77	402.77	3.0%
Recycling without domestic allowance	149.86	Outside scope	154.51	154.51	3.1%
Recycling with domestic allowance	122.03	Outside scope	125.81	125.81	3.1%
<b>1000L Container</b>					
Residual without domestic allowance	822.91	Outside scope	847.95	847.95	3.0%
Residual with domestic allowance	649.02	Outside scope	668.77	668.77	3.0%
Recycling without domestic allowance	202.92	Outside scope	209.20	209.20	3.1%
Recycling with domestic allowance	172.99	Outside scope	178.35	178.35	3.1%
<b>1100L Container</b>					
Residual without domestic allowance	875.72	Outside scope	902.36	902.36	3.0%
Residual with domestic allowance	707.19	Outside scope	728.71	728.71	3.0%
Recycling without domestic allowance	206.26	Outside scope	212.66	212.66	3.1%
Recycling with domestic allowance	179.04	Outside scope	184.59	184.59	3.1%
<b>1280L Container</b>					
Residual without domestic allowance	1025.83	Outside scope	1057.02	1057.02	3.0%
Residual with domestic allowance	851.94	Outside scope	877.86	877.86	3.0%
Recycling without domestic allowance	245.99	Outside scope	253.61	253.61	3.1%
Recycling with domestic allowance	216.07	Outside scope	222.77	222.77	3.1%
<b>Green Trade Bags per roll of 50 - Commercial</b>	88.13	Outside scope	90.82	90.82	3.1%
<b>Green Trade Bags per roll of 50 - Charity shops</b>	47.00	Outside scope	48.46	48.46	3.1%
Issue of waste transfer note *	New 16/17	Outside scope	20.00	20.00	n/a
Late return of waste transfer note	New 16/17	Outside scope	20.00	20.00	n/a

\*Introduction is subject to system capabilities which are currently under investigation.

## Supporting Information for Significant Burial Charge Increases

### Interment of Cremated Remains

	V.A.T Status	CHARGE 2015/16 £	CHARGE 2016/17 £	% increase
Interment of cremated remains	Exempt	134	180	34.30%

The predicted income for against this charge for 2016/17 is £10,800 for 60 interments.

The price has increased significantly to allow for full cost recovery where external contractors may be used in some instances to provide some grave digging services, rather than Council staff due to staff availability. Benchmarking of charges with other authorities based on 2015/16 fees show they charge the following: Leeds £248 Bradford £175 Harrogate £216 Burnley £185

### Purchase of cremated remains plot

	V.A.T Status	CHARGE 2015/16 £	CHARGE 2016/17 £	% increase
Purchase of cremated remains plot	Exempt	256	360	40.60%

This plot type is for burial of cremated remains in an earth grave, for an exclusive rights period of 30 years. Once the 30 year term has expired regulations under the Local Authorities Cemeteries Order 1977 prevents any future re use of the land concerned.

The price has therefore been increased to encourage purchase of above ground vault options as an alternative thus ensuring the cemeteries are sustainable for the long term future. Benchmarking of cremated remains plot fees based on 2015/16 charges shows the following: Bradford £655 (100 yrs rights), Leeds £627 (50 yrs rights) Harrogate £46 (50 yrs right) and Burnley £270 (40 yrs rights)

Should customers purchase this earthen burial plot option then a number of additional charges are also applicable : Consent to place memorial £97.00, Interment of cremated remains £180. Total £637 before the cost of the memorial cost itself. Meaning the total cost average cost would exceed £1,000.

Therefore, a new Above Ground Vault option can be offered at a lower fee of £870. This is more sustainable because the Family renew the lease or not. If the lease is not renewed then cremated remains can be removed as is not classed as an exhumation. The vault can then be released for reuse allowing for a more sustainable use of the land. Income predictions have been included in the 2016/17 budget for this of £4,350.

**Compararison of Local Authority Garden Waste Collection Charges**

Local Authority	Charge per bin for 240 litre or equivalent	Date implemented	Number of collections	Bin size (litre)
Craven	24	01-Jul-03	21	240
Richmondshire	30*	01-Mar-14	20	140
Ryedale	36	01-Jun-14	20	240
Scarborough	38	Expected March 2016	TBA	240
Harrogate	39	Expected Summer	TBA	240

\*Richmondshire actually charge £17 per bin, but their wheeled bins are only 140 litre. On a by volume basis this would be equivalent to £30 for a 240 litre bin

**Cost of service & fees**

	Estimated Budget 2016/17 £	Comments
Direct Costs	168,440	
Income	-217,560	Based on 9,065 Customers 2015/16 @ £24
Service Surplus to contribute to overheads	-49,120	
Overhead Allocation	85,590	
Asset Depreciation	20,210	
Cost of Service	56,680	Equates to 6.25 increase to cover costs

**Implication of increases between £1 and £5 based on sensitivity analysis spreadsheet**

	@ £25	@£26	@£27	@£28	@£29
Direct Costs	168,440	168,440	168,440	168,440	168,440
Income	-224,360	-230,970	-237,410	-243,670	-249,740
Net Cost	-55,920	-62,530	-68,970	-75,230	-81,300
Overhead Allocation	85,590	85,590	85,590	85,590	85,590
Depreciation	20,210	20,210	20,210	20,210	20,210
Cost of Service	49,880	43,270	36,830	30,570	24,500

Further analysis is shown Overleaf



**Sensitivity Analysis  
Of a change in the GWS Licence Fee  
2015/16**

No. of Licences Issued in	Amount £	Sub Total £
9065	24.00	217,560.00
* Figure from Waste Mgt		

**Sensitivity Analysis**

1% drop-off per £1 increase					
% drop	Reduction in Licences	Revised No of Licences	Proposed Fee £	Amended Expected Income	% Margin of Safety
1	91	8,974	25.00	224,359	3.00
2	181	8,884	26.00	230,976	5.69
3	272	8,793	27.00	237,412	8.11
4	363	8,702	28.00	243,667	10.29
5	453	8,612	29.00	249,741	12.24
6	544	8,521	30.00	255,633	14.00
7	635	8,430	31.00	261,344	15.58
8	725	8,340	32.00	266,874	17.00
9	816	8,249	33.00	272,222	18.27
10	907	8,159	34.00	277,389	19.41

3% drop-off per £1 increase					
% drop	Reduction in Licences	Revised No of Licences	Proposed Fee £	Amended Expected Income	% Margin of Safety
3	272	8,793	25.00	219,826	1.00
6	544	8,521	26.00	221,549	1.69
9	816	8,249	27.00	222,727	2.11
12	1,088	7,977	28.00	223,362	2.29
15	1,360	7,705	29.00	223,452	2.24
18	1,632	7,433	30.00	222,999	2.00
21	1,904	7,161	31.00	222,002	1.58
24	2,176	6,889	32.00	220,461	1.00
27	2,448	6,617	33.00	218,376	0.27
30	2,720	6,346	34.00	215,747	-0.59

5% drop-off per £1 increase					
% drop	Reduction in Licences	Revised No of Licences	Proposed Fee £	Amended Expected Income	% Margin of Safety
5	453	8,612	25.00	215,294	
10	907	8,159	26.00	212,121	
15	1,360	7,705	27.00	208,042	
20	1,813	7,252	28.00	203,056	
25	2,266	6,799	29.00	197,164	
30	2,720	6,346	30.00	190,365	
35	3,173	5,892	31.00	182,660	
40	3,626	5,439	32.00	174,048	
45	4,079	4,986	33.00	164,530	
50	4,533	4,533	34.00	154,105	

10% drop-off per £1 increase					
% drop	Reduction in Licences	Revised No of Licences	Proposed Fee £	Amended Expected Income	% Margin of Safety
10	907	8,159	25.00	203,963	
20	1,813	7,252	26.00	188,552	
30	2,720	6,346	27.00	171,329	
40	3,626	5,439	28.00	152,292	
50	4,533	4,533	29.00	131,443	
60	5,439	3,626	30.00	108,780	
70	6,346	2,720	31.00	84,305	
80	7,252	1,813	32.00	58,016	
90	8,159	906	33.00	29,915	
100	9,065	0	34.00	0	

To Achieve 15/16	Proposed Fee £	Number of Licences needed	% of 15/16 Licences needed
217,560	24.00	9,065	100
217,560	25.00	8,702	96
217,560	26.00	8,368	92
217,560	27.00	8,058	89
217,560	28.00	7,770	86
217,560	29.00	7,502	83
217,560	30.00	7,252	80
217,560	31.00	7,018	77
217,560	32.00	6,799	75
217,560	33.00	6,593	73
217,560	34.00	6,399	71

