

REVENUE BUDGET PROPOSAL 2009/10 – 2011/12

EXECUTIVE MEMBER: Cllr Allan Holliday, Deputy Leader of the Council

LEAD OFFICER: Julie Crellin, Head of Finance and Management Information Systems

REPORT AUTHOR: Julie Crellin, Head of Finance and Management Information Systems

Summary and Recommendation:

This report provides a summary of the Council's Budget Proposal for 2009/10 and provisional budgets for 2010/11 and 2011/12.

Through the Resource Planning Working Group, the Council has been considering a range of options to create a sustainable budget for the 2009/10 Budget. This is set within the context of the existing Budget Strategy set out in the Medium Term Financial Strategy (2008/9 – 2010/11) agreed at Full Council on 26th February 2008, but to some extent is superseded by more recent economic factors.

It is recommended that Executive agrees the proposed 2009/10 budget requirement and operating budget; the fees and charges schedules, the utilisation of reserves and the Council Tax requirement for the Borough prior to being presented to full Council on 24th February 2009 for approval.

Recommendation:

It is recommended that the Executive request Council to approve:-

- 1) The budget requirement of £12,345,000 for 2009/10 (and note the provisional figures of £12,304,000 for 2010/11 and £11,487,000 for 2011/12 subject to the Government's final settlement figures for these years). This is summarised in Appendix H.
- 2) The utilisation of earmarked reserves to support the budget proposal of £1,749,000 in 2009/10, £1,717,000 in 2010/11 and £40,000 in 2011/12. Earmarked reserves (for specific purposes) are projected to be £2,401,000 by 31st March 2012. General Fund balances are projected to be £2,357,000 by 31st March 2012 and this includes the risk based reserve of £1,735,000 over the three year period to mitigate current business risks.

- 3) That Council Tax be increased by 4.5% for 2009/10, and subsequent years. This would result in an additional rise of approximately 10p per week for Band A properties and 15p a week for Band D properties in 2009/10.
- 4) The Budget and Council Tax resolution as shown in Appendix B with approval of the dwelling Council tax base being delegated to the Section 151 Officer in consultation with the Leader of the Council.
- 5) The proposed fees and charges for Services as shown in Appendix F.

1.0 INTRODUCTION

- 1.1 The Resource Planning Working Group, comprising of a cross section of Elected Members and senior officers has met on a regular basis during the year to review budget requirements in the light of the resources available to the Council. The Group received presentations from the Heads of Service supported by Service Managers, during November and December to consider the robustness of estimates and budget options put forward. RPWG met on the 29th January 2009, and agreed a budget proposal for Executive to consider.
- 1.2 Executive is asked to recommend the budget proposal set out in this report to Council for adoption at the annual budget meeting on 24th February 2009. The Budget proposal for 2009/10 is summarised in Appendix A.
- 1.3 Scrutiny received a presentation upon the budget proposal at the meeting of Overview and Scrutiny Management Committee on 30th January, to which all Elected Members were invited. Headline budget proposals were posted on the Council's website to inform the public and to seek views.
- 1.4 Preparing a budget involves predicting the future, and given the current economic context, it is difficult to predict the likely budget requirement to fund inflationary pressures, and income receipts from fees and charges and from treasury management activities, in particular.
- 1.5 Before setting out the budget proposals, which have been particularly challenging to determine, given the current and emergent backdrop of the economic downturn, the following section sets out the service, budgetary and financial context facing the Council.

2.0 INTEGRATION OF SERVICE AND BUDGET PLANNING

- 2.1 The purpose of a budget is to express in monetary terms the plan for the use of resources to deliver the organisations activities. Therefore, budget planning runs alongside service planning. Service plans are in the process of construction and will be agreed by Executive Members, following discussions with Heads of Service in February, and Executive will receive the updated Council Plan for consideration in March. The resources required to achieve Corporate priorities are reflected in the budget proposals. In developing the budget options, the Council has recognised the following requirements:-
- Need to maintain the performance of our services.
 - Priority actions as agreed by the Council and the 6 customer priorities.
 - Need to maintain the appropriate resource input to key improvement areas such as financial management, access to services, housing services improvement and the acceleration of our local development framework.
 - Need to maintain the capacity to transform its services to modernise, focus and streamline and to deal with the further challenges we know are coming in the future.
- 2.2 In addition, further challenges for the Council involve acting on the Use of Resources and the Direction of Travel Assessments from the Audit Commission, responding to the implications of Comprehensive Area Assessments and delivering on our locality working arrangements.
- 2.3 It is essential that the Budget, set in the context of unprecedented economic circumstances is sustainable over the three year period. It is also important that the budget, is not one of 'boom and bust' where we reduce services unnecessarily in the short term only to find that by the third year of the budget proposal, income from activities such as treasury management has improved. Every 0.5% reduction in interest rates equates to around £100,000 of reduced income from deposits. The use of reserves to supplement income from treasury management activities which is included as a budget option for 2009/10 and 2010/11 (£163,000 each year for the two year period), for example, would be unusual, but these are unusual times.
- 2.4 The Council is also conscious of the need to play our part in supporting jobs and the local economy at this difficult time by using our reserves (and capital receipts to fund the capital programme) to finance activities that help keep people in work to maintain our overall spend, helping the local economy.

- 2.5 The Budget is reviewed annually, but in this period of economic instability, the need to regularly update the Budget Strategy within the Medium Term Financial Strategy becomes more critical as assumptions are more likely to change.

3.0 FUNDING

3.1 Government Grants – Revenue Support Grant Settlement and Area Based Grant

- 3.1.1 2009/10 is the second year of the three year Revenue Support Grant Settlement announced in December 2007 as part of the Comprehensive Spending Review 2007 (CSR07). The provisional settlement for 2009/10 and 2010/11 have been received, and these are in line with the announcement received in Dec 2007. There is a risk, in the face of economic recession and the consequent pressures upon central government that support to local government in the next round of CSR, i.e. 2011/12+ will be reduced. This is speculative, but the third year of the draft budget proposal prudently assumes no increase in RSG.

RSG funding 2009/10 - £ 7,186,615 (0.39% increase on 2008/09)

Provisional RSG funding 2010/11 - £ 7,222,549 (0.5% increase on 2009/10)

Assumed RSG funding 2011/12 - £ 7,222,549 (no increase assumed on 2010/11)

- 3.1.3 In addition, the Council will receive funding from the Working Neighbourhoods Fund (2008/09 to 2010/11, £1,000,000 was indicated for each of the three years of the programme). This funding is not ring-fenced as is part of the Area Based Grant. There has been a recent consultation exercise on potential changes to the funding formula, but this consultation indicated no change to Copeland's provisional funding. We are expecting confirmation of the final allocation later this month.

Provisional ABG Grant funding 2009/10 - £1,000,000

Provisional ABG Grant funding 2010/11 - £1,000,000

The provisional budget for 2011/12 assumes no funding is received for ABG as government has not indicated this fund will continue, equally, central government has not said that it will not, but it is prudent to assume that this funding ceases.

- 3.1.4 In addition to these government grants which have used to support council services, some services have enjoyed the benefit of service specific grants in the recent past. These grants are generally subject to annual confirmation of funding, and this is usually received during February / early March.

The following assumptions have been included in preparing the 2009/10 revenue base budget:-

- £259,000 from the Safer and Stronger Communities Fund will be received in 2009/10 (final year of the Fund).
- LABGI – no new funding is assumed from this source.
- Housing and Planning Delivery Grant – it is assumed that £93,000 will be received as an annual grant for the three year period. This will fund £30k of staffing costs and £63k to support on-going planning activities. The Local Development Framework growth pressure is proposed to be funded in the majority, from Housing and Planning Delivery Grant reserves accumulated over past years.
- Concessionary Fares Grant – the budget assumes £213,000 of grant is received in 2009/10 which is an increase of 2.5% in relation to 2008/09. The budget assumes this continues for the three year period.

3.1.5 As part of CSR 2007, the Government confirmed that funding assumptions included the requirement for securing efficiency savings of 3% per annum. Local Authorities can decide how the resources released from the efficiency savings are used i.e. in broad terms, to minimise Council Tax increases or be ploughed back into the budget.

3.1.6 The Draft Revenue Budget assumes efficiency savings will be secured in the three year period, and for 2009/10, the current budget proposal totals £599,000 of savings, which is in excess of the 3% net budget target.

3.2 Council Tax

3.2.1 The Council's Budget requirement is the total of its Net Expenditure plus (or minus) any contribution to (or from) balances. Council Tax is expressed as a £ per Band D equivalent property and is calculated by totalling the Council's Budget Requirement and parish precepts, less Central Government Funding and plus (or minus) any Collection Fund surplus (or deficit). The Council Tax requirement is divided by the Tax Base (number of band D equivalent properties). The proposed Budget and Council Tax Resolution which Council will be asked to agree is set out in Appendix B.

3.2.2 It is no longer a requirement for Full Council to approve the Council Tax Base i.e. the number of equivalent band D properties used to calculate the total revenue to be collected from Council tax (i.e. the levy). It is recommended that final approval

of the Council Tax Base be delegated to the Head of Finance and Management Information Systems in consultation with the Leader of the Council. 22.236.20 Band D equivalent properties have been used to determine the Council Tax.

This report focuses on the Council's own expenditure and that element of Council Tax which relates to Copeland Borough Council's activities. Resolutions 4 and 5 set out in Appendix B will be completed for the Council meeting. The County Council meets on 19th February to set its budget requirement.

3.2.3 In recent years, Central Government has used its powers to cap or limit the increase in Council Tax increases to 5%. After the provisional Revenue Support Grant was announced on 26 November 2008, the Minister for Local Government wrote to all Local Authorities reminding them that he expected to see Council Tax rise to be below the 5.00% threshold again.

3.2.4 The current Medium Term Financial Strategy assumed an increase in Council Tax of 3.9% in 2009/10 and 2010/11. However, against the backdrop of extraordinary financial context, the Budget Proposal for 2009/10 – 2011/12 assumes an increase of 4.5% and for every following year.

3.2.5 Approximately every 1% increase in Council Tax equates to £ 36,000 increase in total in tax levied across all households. The income from Council Tax for 2009/10 assumed in the base budget is less than in the Medium Term Financial Strategy, as the Council Tax base is less than forecast at this time last year.

Income from Council Tax assumed for 2009/10 - £3,906,000 (before deficit on the Collection Fund)

Income from Council Tax assumed for 2010/11 – £4,082,000 (4.5% increase)

Income from Council Tax assumed for 2011/12 - £4,265,000 (4.5% increase)

3.2.6 The table below compares the 2009/10 Band D & Band A Council Taxes for the Borough to the previous year. Approximately 60% of dwellings within the Borough fall within Bands A and B for the purposes of Council Tax.

	CBC Levy 2008/09	CBC Levy 2009/10	Increase on previous year	% increase	Increase per week
Band A	£111.89	£116.94	£5.05	4.5%	10 pence
Band D	£167.84	£175.41	£7.57	4.5%	15 pence

- 3.2.5 The full details of the calculation of the Council Tax requirement which is shown in Appendix B will be presented to full Council on 24th February 2009 for formal consideration in line with Section 33 (5) of the Local Government Act 1992. Appendix B is partially completed for the Executive meeting – as other information is required from the County Council and Police Authority.
- 3.2.6 Following Government decisions about grants and the Council's assumptions of Council Tax, a funding envelope of £12,345,000 for 2009/10 results. 2010/11 and 2011/12 are set out for information purposes at this stage, and are on a prudent base and would indicate a significant reduction (£905,000) in core funding if the current ABG arrangement does not continue. Clearly, the Council would be required to find savings in the region of £1,000,000 to accommodate the loss of this grant and this is reflected in Appendix H.

	2009/10 £'000	2010/11 £'000	2011/12 £'000
Revenue Support Grant (including NNDR)	7,186	7,222	7,222
Provisional ABG (to be confirmed)	1,000	1,000	0
Safer and Stronger Communities Grant	259	0	0
Total Provisional General Revenue Government Grant	8,445	8,222	7,222
Council Tax Revenue (at 4.5% increase)	3,900	4,082	4,265
Total Provisional Funding – Council Tax and Grant	12,345	12,304	11,487

3.3 Use of Balances

- 3.3.1 The Budget of the Medium Term Financial Strategy agreed at 26th February 2008 Council meeting assumes that reserves will be used to support specific activities of the Council for the period 2008/09 to 2010/11. It is acceptable to use reserves in the short to medium term to reach a position of long term sustainability. However, it is important that the use of reserves is clearly understood.
- 3.3.2 It is unfortunate that the audit of 2006/07 and 2007/08 has not been completed prior to the preparation of the Budget. Subject to audit, therefore, the opening revenue reserves for at 1st April 2008 are £6,616,000 for sinking funds and

earmarked reserves and general fund balance of reserves of £3,103,000, this totals £9,719,000. Provisions (for insurance) amount to a further £281,000. Budget monitoring returns to the end of November are indicating an underspend of around £1,132,000 against the 2008/09 Budget and of which around £207,000 will be required to meet commitments entered into, but not settled at 31st March and £393,000 relates to underspends on budgets supported by earmarked reserves.

- 3.3.4 The Resources Planning Working Group will review Earmarked reserves during 2009/10, and a revised Reserve Statement will be produced, together with recommendations for the release of earmarked items, where appropriate and the revised Statement will reflect the outcome of the 2006/07 and 2007/08 Audit of Accounts. Appendix C summarises the (provisional) Reserve Position for 2008/09 to 2011/12.
- 3.3.5 Executive can be assured, though, that in planning the budget, there will be sufficient reserves to cover both the risk-based reserve, which is part of the general fund balance and the earmarking of reserves for the three year period of 2009/10 to 2011/12.
- 3.3.6 The existing Medium Term Financial Strategy Budget assumes £1,454,000 is held over the three year period as risk based reserves. The methodology for calculating the risk based reserve was agreed last year, and it has been re-applied. The methodology involves a quantification of risk and a % applied to the likelihood of the risk occurring. The results were discussed by the Resources Planning Working Group and against the backdrop of the economic downturn, and the increased risk to in particular, the achievement of income related targets, the value of the reserve has increased. The Budget proposal increases the Risk Based Reserve to £1,735,000 for the three year period and this is set out in Appendix D.
- 3.3.7 At the end of the three year period, by 31st March 2012 total reserves and provisions are projected to be £6,426,000, split between £3,787,000 in earmarked reserves and sinking funds held for specific purposes, and £2,357,000 in the General Fund.

4.0 EXPENDITURE

4.1 Proposed Revenue Budget 2009/10

- 4.1.1 The availability of funding determines the capacity to spend, Appendix A summarises the budget proposal for 2009/10.
- 4.1.2 The current Net Revenue Budget for 2008/09 is £13,974,000 and is the starting point for planning for 2009/10. The budget assumed £12,309,000 of expenditure funded by Council Tax and Government Grants, and £1,665,000 funded from reserves. The £1,665,000 included £500,000 in relation to renovation grants, the source of this funding was the receipt from the transfer of council houses when Copeland Homes was established, and this receipt has been re-categorised as a capital receipt as during the audit of 2006/07 Accounts. It is, therefore, deducted from the £13,974,000 revenue base budget for planning purposes. The starting point for the Revenue Budget for 2009/10 is £13,474,000.
- 4.1.3 In addition, RPWG has been notified of corrections and amendments required to the Base Budget in preparing a starting point for 2009/10. These total £214,000.
- 4.1.4 Expenditure increases are broadly in line with inflation (2.5% for pay and 3% for non-pay items for 2009/10). For the purposes of budget planning, given the economic forecasts, only 2% for inflation, both pay and non-pay have been assumed for 2010/11 and 2011/12. The net inflationary pressures, including salary and incremental rises total £560,000 for 2009/10.
- 4.1.5 There are a number of items of budget pressures and areas of new growth to fund which total £1, 915,000 and are set out in Appendix E.
- 4.1.6 The budget build also assumes growth in income, largely from volume changes related to waste recycling for example, the inclusion of grants specific to 2009/10, (but not included in the base budget 2008/09), and increases in fees and charges. This total income increase is £434,000. Fees and charges are set out in Appendix F and Executive is asked to agree the increases proposed.
- 4.1.7 The temporary reduction in VAT from 17.5% to 15% announced in the November Budget Statement by the Chancellor of the Exchequer has been considered when proposing the fees and charges. The majority of fees levied are VAT exempt, but for those fees which are charged inclusive of VAT (e.g. car park parking fees) when the VAT rate returns to 17.5% on 31st December 2009, budget managers do not intend for the fee schedule to be amended. For those services levied exclusive of VAT (e.g. building control) the fee schedule will be required to be amended to reflect the VAT rate, but the Authority will not benefit from this amendment.

- 4.1.8 The total Net Revenue Budget Requirement for 2009/10, before efficiencies, savings and reductions options and options to increase income further, is £15,729,000 and in comparison to funding of £12,345,000, results in a shortfall of £3,384,000 to find.
- 4.1.9 As part of CSR 2007, the Government confirmed that funding assumptions included the requirement for securing efficiency savings of 3% per annum. Local Authorities can decide how the resources released from the efficiency savings are used i.e. in broad terms, to minimise Council Tax increases or be ploughed back into the budget. The budget proposals assume the efficiency savings will be used to support the budget.
- 4.1.10 The revenue budget proposal assumes cashable efficiency savings will be secured during the three year period, and for 2009/10, this is £599,000. These are included in Appendix G (first three columns).
- 4.1.11 In closing the budget gap, Appendix G presents further options of reductions to budgets (£946,000) and additional fees and charges (£946,000) and these total £1,036,000. In addition, the increased use of reserves is proposed (i.e. above the minimum £1,000,000 utilisation to support the Regeneration and Delivery Plan already assumed in the Medium Term Financial Strategy) totalling a further £749,000. The further options to close the gap, therefore, total £1,784,000 and are set out in Appendix G.
- 4.1.12 Executive is recommended to accept these budget proposals. In summary, the Budget Proposal for 2009/10 is of a total operating budget of £14,094,000, funded by £1,749,000 of reserves, resulting in a net budget requirement of £12,345,000, funded by Council Tax and Government Grants.
- 4.1.13 The Medium Term Financial Strategy Budget for the next three year period has been revised accordingly, and this is set out in Appendix H. Executive is recommended to agree the provisional budgets for 2010//11 and 2011/12, but these will be revised in preparing the 2010/11 budget next year.

4.2 Uncertainties and Risks in the Budget Proposals

4.2.1 There will always be some risks associated with budget setting – as it requires forecasting into the future. Some expenditure is demand led whilst other areas of the budget are dependent upon income from fees and charges. Specific uncertainties contained in the budget proposals for 2009/10 are as follows:-

- Interest received from Treasury Management Activities – if the Bank of England reduces interest rates further (albeit there is little capacity to reduce further as the base rate (5 Feb 2009) is now 1.0%), then income from interest earned will decrease
- Recycling costs – the budget assumes total income from recyclables (paper, card, plastics etc) which is less than the 2008/09 Budget. The recent decrease in income from this activity may be more acute in 2009/10.
- Fuel costs – world oil prices have been subject to significant increases and decreases in the last twelve months. Fuel budgets assume a rate of £1 per litre for diesel and petrol.
- Concessionary travel expenditure – the cost of reimbursement to bus operators for use of the concessionary travel pass to over 60s is demand led. Patronage in 2009/10 may be significantly different to that assumed in the budget proposals.
- Income from fees and charges – income generated in 2009/10 could be much less than forecast as a result of the economic downturn, whose effects are difficult to quantify with certainty.
- The impact of Job Evaluation – the base budget assumes £450,000 of permanent provision to accommodate the costs of the JE scheme, once it is agreed. Preliminary indications of the net cost of the scheme, prior to appeals procedure indicates that the budget provision will be sufficient to meet the costs of the scheme. However, the implementation is subject to final agreement of staff and the Executive.
- The budget assumes the use of reserves to support the budget. The reserve position at 1st April 2008 has not been confirmed, as the external Audit of 2006/07 and 2007/08 has not been completed. However, we are confident that the broad position of reserves is reasonable and can be used for budget planning.

4.2.2 The items set out in 4.2.1 have been considered in determining the risk based reserve to mitigate these foreseeable business risks. The budget proposal has calculated that £1,735,000 required in risk based reserves for the period covered by 2009/10 – 2011/12.

4.2.3 In addition to these uncertainties and risks in next year's budget proposals, looking further, for 2010/11 onwards, the following items may need further consideration as the 2010/11 budget is prepared:-

- Income from fees, charges and interest received – if the recovery from the economic downturn is in excess of 18 months, income projections from these sources will be vulnerable to change.
- RSG 2011/12 – it is speculative to suggest, but likely, that in the face of economic recession and pressures upon the national purse, that funding to Local Authorities will be reduced as part of CSR 2010.
- Concessionary travel – Central Government has indicated after 2010/11, the responsibility for the administration of this activity will pass to the County Council. This would result in revisions to the Revenue Support Grant allocation for Counties and Districts and the result might not be funding neutral to every individual authority.
- Employers' superannuation contributions – the next triennial review will be undertaken during 2010 and new rates will be set from April 2011. Given the decrease in the FTSE share index of leading companies during the calendar year 2008 and the decrease in Bank of England lending (and therefore investment rates) you would expect that the performance of the Local Government Pension Fund will have been affected. If losses are not recovered, it will lead to increased contributions from employers.

4.2.4 In setting its Budget Requirement, the Council is required under the Local Government Act 2004 (Section 25) to consider the formal advice of the statutory responsible officer (the Head of Finance and Management Information Systems) on the robustness of the estimates included in the budget and the adequacy of the reserves.

4.2.5 Relevant budget holders are responsible for the management of individual budgets and the preparation of estimates has been considered by Accountancy Services, Corporate Management Team and the Resource Planning Working Group. Revenue Budget preparation is considered alongside Capital Programme development to ensure that wherever possible, any on-going financial impact of capital expenditure is reflected in the Revenue Budget Estimates.

4.2.6 Budget preparation involves risks, as it is based on making estimates and assumptions at a point in time in relation to a period in the future. However, the identification of immediate and medium term risks set out in paras 4.2.1 and 4.2.3. together with the quantification of a risk-based reserve, it is my opinion that the budget proposal for 2009/10 presented for Council approval is sufficiently robust. However, it is of critical importance that work is undertaken during 2009/10 to prepare budget options for 2010/11 and 2011/12 which reduce the Authority's reliance upon revenue reserves. Regular and robust budget monitoring will be required during 2009/10 to ensure the savings identified are achieved and in particular, budgets vulnerable to external factors, beyond the immediate control of budget managers, such as Treasury Management, will need to be sufficiently rigorous.

5.0 FINANCIAL AND HUMAN RESOURCE IMPLICATIONS (INCLUDING SOURCES OF FINANCE)

5.1 Resources will need to be allocated in line with the Budget Strategy and agreed Council Plan. Key risks associated with the Budget proposals are set out in paras 4.2.1 to 4.2.3. However, at a time of economic uncertainty, the need to regularly update the Medium Term Financial Strategy becomes more critical as assumptions are more subject to change. The appropriateness of the Budget will be subject to review during the year, as part of budget monitoring.

6.0 IMPACT ON CORPORATE PLAN

6.1 The budget and monitoring process is fully integrated into the planning process of the Council, embracing all the corporate objectives. Budget planning runs alongside service planning. Service plans are in the process of construction and will be presented to Executive for approval in March. Resources required to achieve Corporate priorities are reflected in the budget proposals.

List of Appendices

- Appendix A - Summary Net Revenue Budget Proposal 2009/10
- Appendix B – Budget and Council Tax Resolution
- Appendix C – Summary of Reserves and Provisions 2008/09 – 2011/12
- Appendix D – Proposed Application of Reserves – 2008/09 – 2011/12
- Appendix E – Proposed Pressures and Growth Items 2009/10

- Appendix F – Proposed Fees and Charges 2009/10 (20 templates)
- Appendix G – Proposed Savings, Reductions and Options to Use Reserves to achieve a Balanced Budget Proposal for 2009/10
- Appendix H – Revised Medium Term Financial Strategy Revenue Budget 2008/09 – 2011/12

List of Background Documents

Medium Term Financial Strategy – 26th February 2008 Council Budget Report

Papers received by RPWG at meetings of 12 and 13th November 2008, 4th December 2008 and 18th December 2008, RPWG 22nd January and 29th January 2009

List of Consultees – DMT, Deputy Leader

CHECKLIST FOR DEALING WITH KEY ISSUES

Please confirm against the issue if the key issues below have been addressed. This can be by either a short narrative or quoting the paragraph number in the report in which it has been covered.

Impact on Crime and Disorder	None
Impact on Sustainability	None
Impact on Rural Proofing	None
Health and Safety Implications	None
Impact on Equality and Diversity Issues	None
Children and Young Persons Implications	None
Human Rights Act Implications	None
Section 151 Officer Comments	The budget proposal is robust and the reserves proposed at the end of the three year period are adequate (see para 4.2.6).
Monitoring Officer Comments	None

SUMMARY NET REVENUE BUDGET PROPOSAL 2009/10

APPENDIX A

	£'000	£'000
Sources of Funding		
Central Government Grants		
Revenue Support Grant		7,186
Area Based Grant - Working Neighbourhoods Funding		1,000
Safer and Stronger Communities Grant		259
Total Government Grants 2009/10		8,445
Council Tax Revenue (at 4.5% increase)		3,905
Less : Deficit on Council Tax Fund		-5
		3,900
Total Funding - General Grants & CT Revenue		12,345

	£'000	£'000
Net Revenue Budget 2009/10		
Total Net Operating Budget 2008/09		13,974
Less : Private Sector Housing Renewal grants (capital)		-500
Adjusted Base Budget 2008/09		13,474
Plus : Corrections to the Base Budget 2008/09		214
Adjusted Base Budget 2008/09 for planning purposes <i>(including items funded from reserves of £1,000,000)</i>		13,688
Plus : Inflation		
Salary Inflation and Increments	403	
Net Inflation on other budgets	157	560
Contingency Base Budget 2009/10		14,248
Plus: Pressures and Growth Items (Appendix E)		
Expenditure Items	880	
Pressures which reduce income	1,035	1,915
		16,163
Less : Increases to Income		
Fees and Charges Price Increases	-50	
Additional Grants Income (not in Base 08/09)	-107	
Growth in Income due to volume	-277	-434
Net Expenditure Budget Requirement 2009/10		15,729
Budget Gap (Difference between Requirement and Funding)		3,384
Proposals to Meet the Budget Gap :-		
Less : Efficiency Savings (Appendix G)		-599
Less : Proposed Savings and Reductions (Appendix G)		
Additional Income Generation	-90	
Other Savings and Reductions	-946	-1,036
Use of Reserves (Appendix C)		
Assumed Use of Reserves (MTFS)	-1,000	
Additional Use of Reserves	-749	-1,749
Total Options to Close the Gap		-3,384

	£'000	£'000
Net Budget Requirement 2009/10 to be funded from Council Tax and Government Grant		12,345
Net Budget Requirement 2009/10 funded from Reserves		1,749
Net Operating Budget 2009/10		14,094

COPELAND BOROUGH COUNCIL

24th FEBRUARY 2009

BUDGET AND COUNCIL TAX RESOLUTION

1. Following approval of items elsewhere on this agenda, the Council is asked to resolve formally:

Resolution 1

- a) That the 2009/10 Net Revenue Budget Requirement be approved at £12.345 million (with a further £1.749 million to be utilised from reserves making the total Net Operating Budget £14.094 million).
- b) That a Capital Budget of £3.119 million be approved for 2009/10.

2. Resolution 2

That it be noted that at its meeting of the 26th February 2008, the Council delegated the final approval of the Council Tax Base to the Head of Finance & Management Information Systems and the portfolio holder (The Deputy Leader.) The final amount is calculated as:

- a) £22,236.20 being the amount calculated in accordance with Regulation 3 of the Local Authorities (Calculation of the Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992 as its council tax base for the year.
- b) Part of the Council's area (band D equivalent Council Tax Base)

PARISH	COUNCIL TAX BASE (Band D equivalents)
Arlecdon & Frizington	1163.50
St Bridget's Beckermest	166.60
Bootle	266.62
St Bees	750.87
Cleator Moor	2051.88
Distington	681.56
Drigg & Carleton	182.50
Egremont	2366.67
Eskdale	148.25
Ennerdale & Kinniside	121.20
Gosforth	527.82
Haile & Wilton	112.75
Irton with Santon	166.46
St John's	616.66
Lowside Quarter	225.79

PARISH	COUNCIL TAX BASE (Band D equivalents)
Lamplugh	342.32
Lowca	229.05
Millom	2141.60
Moresby	427.23
Muncaster	142.44
Millom Without	432.06
Ponsonby	36.42
Parton	261.95
Seascale	611.49
Ulpha	75.26
Waberthwaite	97.82
Wasdale	62.52
Whicham	149.09
Weddicar	163.91
All other parts of the Council Area	7513.91
TOTAL	22236.20

Being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

3. Resolution 3

That the following amounts be now calculated by the Council for the year 2009/10 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended):

- a) £43,398,106 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
- b) £31,053,106 being the aggregate of the amounts which the Council estimates set out in Section 32(3)(a) to (c) of the Act.
- c) £12,345,000 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- d) £8,445,615 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, Revenue Support Grant and decreased by £4,900 being the sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund Regulations (Council Tax Deficit)

- e) £192.71 being the amount at 3(c) above less the amount at 3(d) above, all divided by the amount at 2(a) 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.
- f) £384,583.00 being the aggregate amount of all special items Parish and Town Council Precepts) referred to in Section 34(1) of the Act
- g) £175.41 being the amount at 3(e) above less the result given by dividing the amount at 3(f) above by the amount at 2(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of the area to which no special item relates.
- h) The following are calculated by adding to the amount at 3 (g) 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 2 (b) above, calculated by the Council, in accordance with Section 34(3) of the Act as the basic amount of its Council Tax for the year for dwellings in those parts of the area to which one or more special items relate.

PARISH	Parish/Town precepts (Band D equivalents) £
Arlecdon & Frizington	29.22
St Bridget's Beckermest	27.01
Bootle	27.19
St Bees	22.55
Cleator Moor	18.28
Distinguon	17.61
Drigg & Carleton	17.81
Egremont	36.97
Eskdale	6.75
Ennerdale & Kinniside	24.75
Gosforth	35.31
Haile & Wilton	17.74
Irton with Santon	0.00
St John's	19.46
Lowside Quarter	15.50
Lamplugh	36.52
Lowca	11.92
Millom	32.03
Moresby	31.60
Muncaster	26.07
Millom without	11.57
Ponsonby	0.00
Parton	38.18

PARISH	Parish/Town precepts (Band D equivalents) £
Seascale	26.98
Ulpha	0.66
Waberthwaite	10.22
Wasdale	10.72
Whicham	23.48
Weddicar	22.88

- i) The following are calculated by multiplying the amount at 3 (g) and 3 (h) 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 by the number which in that portion is applicable 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

Disabled A £	A £	B £	C £	D £	E £	F £	G £	H £
97.45	116.94	136.43	155.92	175.41	214.39	253.37	292.35	350.82

	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Arlecdon and Frizington	16.23	19.48	22.73	25.97	29.22	35.71	42.21	48.70	58.44
St Bridget's Beckermert	15.01	18.01	21.01	24.01	27.01	33.01	39.01	45.02	54.02
Bootle	15.11	18.13	21.15	24.17	27.19	33.23	39.27	45.32	54.38
St Bees	12.56	15.03	17.54	20.04	22.55	27.56	32.57	37.58	45.10
Cleator Moor	10.16	12.19	14.22	16.25	18.28	22.34	26.40	30.47	36.56
Distington	9.78	11.74	13.70	15.65	17.61	21.52	25.44	29.35	35.22
Drigg & Carleton	9.89	11.87	13.85	15.83	17.81	21.77	25.73	29.68	35.62
Egremont	20.54	24.65	28.75	32.86	36.97	45.19	53.40	61.62	73.94
Eskdale	3.75	4.50	5.25	6.00	6.75	8.25	9.75	11.25	13.50
Ennerdale and Kinniside	13.75	16.50	19.25	22.00	24.75	30.25	35.75	41.25	49.50
Gosforth	19.62	23.54	27.46	31.39	35.31	43.16	51.00	58.85	70.62
Haile & Wilton	9.86	11.83	13.80	15.77	17.74	21.68	25.62	29.57	35.48
Irton with Santon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
St John's Beckermert	10.81	12.97	15.14	17.30	19.46	23.78	28.11	32.43	38.92
Lowside Quarter	8.61	10.33	12.06	13.78	15.50	18.94	22.39	25.83	31.00
Lamplugh	20.29	24.35	28.40	32.46	36.52	44.64	52.75	60.87	73.04
Lowca	6.62	7.95	9.27	10.60	11.92	14.57	17.22	19.87	23.84

										Page 5 of 8
Millom	17.79	21.35	24.91	28.47	32.03	39.15	46.27	53.38	64.06	
Moresby	17.56	21.07	24.58	28.09	31.60	38.62	45.64	52.67	63.20	
Muncaster	14.48	17.38	20.28	23.17	26.07	31.86	37.66	43.45	52.14	
Millom	6.43	7.71	9.00	10.28	11.57	14.14	16.71	19.28	23.14	
Without										
Ponsonby	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Parton	21.21	25.45	29.70	33.94	38.18	46.66	55.15	63.63	76.36	
Seascale	14.99	17.99	20.98	23.98	26.98	32.98	38.97	44.97	53.96	
Ulpha	0.37	0.44	0.51	0.59	0.66	0.81	0.95	1.10	1.32	
Waberthwaite	5.68	6.81	7.95	9.08	10.22	12.49	14.76	17.03	20.44	
Wasdale	5.96	7.15	8.34	9.53	10.72	13.10	15.48	17.87	21.44	
Whicham	13.04	15.65	18.26	20.87	23.48	28.70	33.92	39.13	46.96	
Weddicar	12.71	15.25	17.80	20.34	22.88	27.96	33.05	38.13	45.76	

4. Resolution 4

This Resolution concerns the Council Tax demands for each tax band for the Cumbria County Council and the Cumbria Police Authority. At the present time details of the precept requirements for the Cumbria County Council and Cumbria Police Authority are unavailable and the Resolution will be provided once these demands are known.

5 Resolution 5

This Resolution concerns the composite Council Tax Demands from all precepting authorities for each tax band in each parish area and non-parished area of the borough. As in the case of Resolution 4 this Resolution cannot be completed until details of the precept requirements for the Cumbria County Council and Cumbria Police Authority are known.

Pages to be inserted when available

COLLECTION FUND POSITION IN RELATION TO COUNCIL TAX ITEMS**EXPENDITURE**

	£	£
Cumbria County Council	24,817,220	
Police Authority Precept	4,004,916	
Increase in Bad Debts provision	79,477	
Copeland Borough Council (inc Parishes)	4,114,035	

INCOME

Council Tax estimated to be Collected as at 15 th January 2009	33,026,225
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ESTIMATED SURPLUS/(DEFICIT) FOR 2008/09 (Deficit) brought forward from 2007/08	10,577 (53,394)
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TOTAL DEFICIT	(42,817)
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APPORTIONMENT OF DEFICIT

Cumbria County Council	32,648
Police Authority	5,269
Copeland Borough Council	4,900

Pages to be inserted when available

	BAND A DISA	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
NO OF DWELLINGS IN VALUATION LIST 8th DEC 2008		19,186	4,306	3,933	2,940	1704	426	89	16
ADD ESTIMATED NO. OF ADDITIONAL PROPERTIES (Apportioned)		10	13	41	32	5	0	0	0
DEDUCT ESTIMATED NO OF PROPERTIES TO BE DELETED, COMMERCIAL, EXEMPTIONS & DEMOLISHED		0	0	0	0	0	0	0	0
DEDUCT NO OF PROPERTIES WHICH WILL BE EXEMPT		611	85	78	41	23	9	2	2
ADJUSTMENT FOR NO. OF PROPERTIES WHICH WILL FALL INTO LOWER BAND DUE TO DISABLED PERSONS	81	-50	10	-16	-2	-13	-5	-1	-4
PERSON DISCOUNTS AT 25%	16	7810	1307	921	532	252	40	10	0
DEDUCT DISCOUNTS AT 50% ON EMPTY & DISREGARDED PROPERTIES	0	978	178	170	112	62	27	11	8
MOD PROPERTIES IN LIEU	0	0	0	0	0	0	0	0	0
TOTAL NET OF DISCOUNTS EXEMPTIONS ETC.	77.00	16,093.50	3,928.255	3,564.75	2,740.00	1,579.00	388.50	78.00	6.00
BAND D EQUIVALENT	42.78	10,729.00	2977.53	3,168.67	2,740.00	1,929.89	561.17	130.00	12.00
TOTAL RELEVANT AMOUNT (A)		22,291.03							
ESTIMATED COUNCIL TAX BASE		21956.66							
2ND HOMES		283.79							
2ND HOMES @ 98.5%		279.53							
TOTAL ESTIMATED COUNCIL TAX BASE		22,236.20							

A x Collection Rate @ 98.5%

APPENDIX D - PROPOSED APPLICATION OF RESERVES 2009/10 - 2011/12

SUMMARY MOVEMENTS ON RESERVES

	2008/09			2009/10			2010/11			2011/12		
	Provisional Balance Carried Forward £	Additions £	Possible Utilisation £	Balance Carried forward £	Additions £	Possible Utilisation £	Balance Carried forward £	Additions £	Possible Utilisation £	Balance Carried forward £	Additions £	Possible Utilisation £
Earmarked Reserves												
Current MFS - Base Budget Support	-260,000		130,000	-130,000		130,000	0		130,000		0	0
Treasury Management Budget Support	0	-163,000	81,500	-81,500		81,500	0		81,500		0	0
Job Evaluation Pay Protection	-220,000		60,000	-160,000			-160,000					-160,000
Funding for Developing Elections	-22,453		22,453	0			0					0
Elections Fund	-21,066	-10,000		-31,066			-31,066					0
Local Housing Allowance	-77,000		35,000	-42,000		35,000	-41,066		35,000		40,000	-1,066
Strategic Planning	-80,383		40,000	-40,383		40,000	-7,000		40,000			-7,000
Planning Policy - PDG Grant	-331,644		180,000	-151,644		180,000	-383		180,000			-383
Regeneration and Delivery Plan (WNVF)	-2,450,150		1,200,000	-1,250,150		1,200,000	28,356		1,200,000			28,356
Corporate Training	0	-127,000	127,000	0			0		1,250,150			0
Housing Strategy	0	-80,000	80,000	0			0		0			0
Sub-Total - EMR Applied	-3,462,696	-380,000	1,955,953	-1,886,743	-10,000	1,716,650	-180,093	0	1,716,650	0	40,000	-140,093
Other Earmarked Reserves (to be reviewed in 2009/10)	-2,260,608	0	0	-2,260,608	0	0	-2,260,608	0	0	0	0	-2,260,608
TOTAL EARMARKED RESERVES	-5,723,304	-380,000	1,955,953	-4,147,351	-10,000	1,716,650	-2,447,701	0	1,716,650	0	40,000	-2,407,701
Earmarked Reserves to Support Base Budget Proposal			1,748,953			1,748,953			1,748,953		0	40,000
Sinking Funds												
Recycling Sinking Fund	-22,246	0	0	-22,246		0	-22,246		20,000		0	-2,246
Bin Replacement Sinking Fund	-165,080	-10,000	0	-175,080		100,000	-75,080		100,000		-10,000	-85,080
PH Sinking Fund	-935,072	-76,094	0	-1,011,166		-61,457	-1,072,623		0		-46,381	-1,119,004
Pheonic Court Sinking Fund	-6,825	-3,000	0	-9,825		0	-12,825		0		-3,000	-15,825
Catherine Street Car Park Sinking Fund	-57,873	0	5,000	-52,873		0	-52,873		0		0	-52,873
Crematorium Car Park Sinking Fund	-86,010	-8,500	0	-94,510		0	-103,010		0		-8,500	-111,510
TOTAL SINKING FUNDS	-1,273,106	-97,594	5,000	-1,365,700	-72,957	120,000	-1,318,657	-67,881	120,000	0	0	-1,386,538

APPENDIX D - PROPOSED APPLICATION OF RESERVES 2009/10 - 2011/12

SUMMARY MOVEMENTS ON RESERVES

	2008/09			2009/10			2010/11			2011/12		
	Provisional Balance Carried Forward £	Additions £	Possible Utilisation £	Balance Carried forward £	Additions £	Possible Utilisation £	Balance Carried forward £	Additions £	Possible Utilisation £	Balance Carried forward £	Additions £	Possible Utilisation £
General Fund Risk Based Reserves												
Sustainability of Base Budget	-212,532	-36,244		-248,776			-248,776			-248,776		
Reduced Fees and Charges	-137,500	-91,716		-229,216			-229,216			-229,216		
Reduced Investment Income	-6,093	-155,814		-161,907			-161,907			-161,907		
Civil Emergencies	-21,212			-21,212			-21,212			-21,212		
Insurance Excesses	-17,043	0	1,606	-15,436			-15,436			-15,436		
MTFP	-26,514	-1,616		-28,130			-28,130			-28,130		
Assets and Property	-130,157		29,452	-100,705			-100,705			-100,705		
Vacancy Factor - Staffing Management	-106,968	-43,995		-150,963			-150,963			-150,963		
Housing Benefits	-317,417	1,293		-316,124			-316,124			-316,124		
HGV Licence - Operators Fund	-16,000	-1,600		-17,600			-17,600			-17,600		
Concessionary Fares	0	-42,500		-42,500			-42,500			-42,500		
Dangerous Structures	-6,437			-6,437			-6,437			-6,437		
Prov For VAT repayment	-1,198			-1,198			-1,198			-1,198		
Coast Protection Fund	-775			-775			-775			-775		
Haigh Pit	-40,055		40,055	0			0			0		
Sea Walls North Shore	-30,791			-30,791			-30,791			-30,791		
Environ Warranty Sinking Fund	-139,883			-139,883			-139,883			-139,883		
Vertex	-37,500			-37,500			-37,500			-37,500		
Env Insurance Reserve	-186,200			-186,200			-186,200			-186,200		
TOTAL RISK BASED RESERVE	-1,434,274	-372,885	72,406	-1,734,752	0	0	-1,734,752	0	0	-1,734,752	0	0

	2008/09	2009/10	2010/11	2011/12
TOTAL EARMARKED RESERVES, SINKING FUNDS, AND GENERAL FUND RISK BASED RESERVES	-8,430,684	-850,479	2,033,359	-7,247,804
			-82,957	1,836,650
				-67,881
				40,000
				-5,521,992

Plus: Provisions at 31 March 2012 -281,481
 Plus: Unallocated Reserves at 31 March 2012 -622,679
Total Reserves and Provisions at 31 March 2012 -6,426,152
 (see Appendixc)

	Gross Expenditure		Gross Income		Total £	Details
	Proposed Reduction Bids £	Total £	Reduction in Income Forecasts £	Proposed Pressure Bids £		
Finance and Management Information Services						
Treasury Management						
Investment Interest	0	0	786,000	0	786,000	Fall in investment income - due to global economic downturn in financial markets reflected in dramatic decrease in lending rates. Turn a part-time post into full time to provide additional capacity with respect to capital and external funding accountancy support. Weakness identified by the Audit Commission.
Staffing	20,000	20,000	0	0	20,000	
Accountancy Services						
Grant Income	0	0	0	1,686	1,686	Reduction in grant income from Government Office relating to Fraud administration
Procurement	9,500	9,500	0	0	9,500	Annual fees for IDEA Marketplace £8k, and North West Efficiency and Improvement Group for access to tendering and contracts portal (this should result in savings to Copeland and is reflected in the Corporate savings target for procurement purchases in 09/10)
Total Finance and MIS	29,500	29,500	786,000	1,686	817,186	
Policy and Performance						
Performance Improvement Team	0	0	0	0	0	
Performance Improvement Team	4,329	4,329	0	0	4,329	£0.7k for car allowances, £0.3k mobile phones, £3.3k computer licences - funded by savings identified in income spreadsheet
Website Maintenance	15,351	15,351	0	0	15,351	New budget for increased costs of website maintenance. Of the budget £4.9k are new licences, £10.5k for customer self service functionality.
Total Policy and Performance	19,680	19,680	0	0	19,680	
Customer Services						
Customer Services	11,131	11,131	0	0	11,131	£3.1k office expenses (new), £5.0k increase in security services, and £3.0k increase in mainframe software licences
Revenues and Benefits						
Benefits Holding account	6,800	6,800	0	0	6,800	£6.8k car allowances (both new to allow the service to be carried out)
Council Tax Benefits	0	0	20,000	0	20,000	Government subsidy which will not be received in 2009/10
Staffing	27,000	27,000	0	0	27,000	New Benefits Advisor post (fixed for two years) to reflect announcement of additional grant for 09/10 and 10/11 of £52k from DWP (26 Jan) to help LA's deal with expected increase in demand for service during recession
NNDR	180	180	0	25,000	25,180	£25.0k reduction in Government Grant and £0.2k increase in discretionary rate relief
Total Customer Services	45,111	45,111	20,000	25,000	90,111	
Legal and Democratic Services						
Land Charges	0	0	96,021	0	96,021	Forecast reduction in income as a result of the decline in housing sales
Total Legal and Democratic Services	0	0	96,021	0	96,021	
Development Operations						
Planning	24,535	24,535	0	0	24,535	£17.3k legal and professional, £2.5k postage, £5.0k advertising

APPENDIX E - PROPOSED PRESSURES AND GROWTH 2009/10

Property	Gross Expenditure		Reduction in Income Forecasts		Gross Income		Total	Details
	Pressures	Proposed Reduction Bids	£	£	Reduction in Grants	Proposed Pressure Bids		
Land Management	0	0	0	0	0	0	0	<p>Increase in general repairs costs based on current and expected activity</p> <p>Net pressure from additional sinking fund costs and reduction in PFI payment as RPI being less than forecast.</p> <p>Loss of rental income</p> <p>£1.9k increased rates,</p> <p>Increase in gas prices</p> <p>£3.5k increased electricity costs, £0.8k ground rent and wayleaves, £1.8k rates</p> <p>Premises costs in excess of inflationary provision</p> <p>£1.5k external plan check fees, £3.0k marketing (both new budgets to ensure service delivery)</p> <p>CBC contribution to the partnership. The assumption is that this £35k contribution will match fund Allerdale's contribution. However, Allerdale is also considering it's contribution to LSP activities and this team at the moment too.</p> <p>The Executive received a report on 12 August 2008 which set out the application of the WNF allocation to the Dev & Regen Delivery Plan. In the report it set out a spending profile of £740k in 08/09, £1,100k in 09/10 and £850k in 10/11, totalling £2,690k. This is all funded from reserves. This pressure is to increase the base budget 08/09 of £770k up to the £1,100k forecast for 09/10.</p> <p>Development of Local Development Framework is estimated to cost a further £270k in 2009/10. This will increase the budget to £300k and it is assumed that this will also be required in 2010/11 too. In addition, there are minor increases required for £2.0k postage costs, £1.5k PC Hardware, in line with 08/09 spending.</p> <p>Loss of income due to demand</p> <p>£5.3k increased rates,</p> <p>£22.2k Loss of income due to demand, £4.1k increased vehicle running costs</p> <p>£1.7k advertising costs, £4k additional transport contract hire costs to reflect contractual price increases in October 2009</p> <p>£37.3k loss of material sales due to price, £2.7k protective clothing, £2.5k promotions</p>
Holding account	0	0	0	0	0	0	0	
General	9,173	0	9,173	0	0	0	9,173	
Copeiland Centre	3,105	0	3,105	0	0	0	3,105	
Egremont Area Office	0	0	0	3,144	0	0	3,144	
Cleator Moor Area Office	0	0	0	0	0	0	0	
Milom Offices	1,951	0	1,951	0	0	0	1,951	
Moresby Parks Depot	2,043	0	2,043	0	0	0	2,043	
Beacon	6,124	0	6,124	0	0	0	6,124	
TIC	1,500	0	1,500	0	0	0	1,500	
Holding Account	4,500	0	4,500	0	0	0	4,500	
Total Development Operations	52,931	0	52,931	3,144	0	0	56,075	
Development Strategy	35,000	0	35,000	0	0	0	35,000	
Development Strategy	330,000	0	330,000	0	0	0	330,000	
Development and Regeneration Delivery Plan	275,905	0	275,905	0	0	0	275,905	
Development Strategy	640,905	0	640,905	0	0	0	640,905	
Leisure and Environmental Services	0	0	0	8,931	0	0	8,931	
Building cleaning	0	0	0	0	0	0	0	
Public Conveniences	5,391	0	5,391	0	0	0	5,391	
Refuse Bulk	4,067	0	4,067	22,172	0	0	26,239	
Refuse Collection	5,837	0	5,837	0	0	0	5,837	
Kerbside Recycling	5,150	0	5,150	37,300	0	0	42,450	
Total Development Strategy	20,445	0	20,445	68,403	0	0	88,848	

	Gross Expenditure		Reduction in Income Forecasts £	Gross Income		Total £	Details
	Pressures £	Proposed Reduction Bids £		Reduction In Grants £	Proposed Pressure Bids £		
Open Spaces							
Allotments and Pigeon Lofts	0	0	0	0	0	0	Refuse collection charges
Copeland Homes	20,508	0	0	0	0	20,508	Reduction of surplus on external income
Crematorium	14,000	0	0	0	0	14,000	Increase in premises costs over and above inflationary increases in the base budget £6.0k gas, £8.0k rates
Nursery	3,000	0	5,300	0	0	8,300	£3.0k gas, £5.3k loss of income
Open Spaces	5,000	0	0	0	0	5,000	£3.5k protective clothing, £1.5k telephones
Parks and Open Spaces	4,500	0	0	0	0	4,500	£3.0k hire of transport, £1.5k rates
Street Scene	12,000	0	0	0	0	12,000	£5.0k general repairs, £2.0k electricity, £5.0k hire of transport, Hire of transport and running costs £4.5k. And health and safety survey of trees £8k.
Tree Management	12,500	0	0	0	0	12,500	
	71,508	0	5,300	0	5,300	76,808	
Enforcement Unit							
CBC Car Parks	0	0	9,000	0	0	9,000	£7.5k rates and £1.5k hire of transport
Markets	0	0	20,000	0	0	20,000	Forecast loss of income in 09/10 in comparison to 08/09, related to economic downturn
	0	0	29,000	0	0	29,000	
	91,953	0	102,703	0	0	194,656	
Total Leisure and Environmental Services	880,079	0	1,007,968	26,686	0	1,914,633	

APPENDIX F - PROPOSED FEES AND CHARGES 2009/10

Page No.	Service	2008/09 Base Budget £	2009/10 Base Proposal £	Change £	Additions Refer to Appendix G £	2009/10 Additional Increase Proposal £	Change £
2	Beacon & TIC	92,612	100,140	7,528	2,000	102,140	9,528
3	Plan Printing	8,500	12,678	4,178	0	12,678	4,178
4	Building Control	215,000	215,000	0	0	215,000	0
5	Development Control	248,720	248,720	0	0	248,720	0
6	Homelessness	4,163	4,287	124	0	4,287	124
		568,995	580,825	11,830	2,000	582,825	13,830
7	Crematorium	346,840	395,502	48,662	31,000	426,502	79,662
8	Cemeteries	74,838	77,083	2,245	2,500	79,583	4,745
9	Trinity Gardens	2,000	2,000	0	0	2,000	0
10	Markets	73,000	55,190	-17,810	0	55,190	-17,810
11	Pest Control	26,920	22,728	-4,192	0	22,728	-4,192
12	Outdoor Facilities	4,617	4,756	139	0	4,756	139
13	Car Parks	295,845	299,000	3,155	0	299,000	3,155
14	Food Hygiene	9,659	9,949	290	0	9,949	290
15	Health and Safety	545	515	-30	0	515	-30
17	Environmental Protection	17,053	17,565	512	0	17,565	512
17	Waste	280,915	359,949	79,034	45,000	404,949	124,034
		1,132,232	1,244,237	112,005	78,500	1,322,737	190,505
18	Land Charges	181,021	90,431	-90,590	0	90,431	-90,590
19	Licences	125,000	125,442	442	0	125,442	442
		306,021	215,873	-90,148	0	215,873	-90,148
20	Court Costs	134,200	150,226	16,026	10,000	160,226	26,026
		2,141,448	2,191,161	49,713	90,500	2,281,661	140,213

2009/10 Base Proposal

Increasing fees and charges in line with inflation (RPI of approximately 3%), subject to money handling requirements (i.e. Rounding up or down to nearest 5p or 10p).

2009/10 Additional Increase Proposal

Includes further specific increases to fees and charges to generate further income to fund the Council's budget requirement. These are included and highlighted in Appendix *** "Proposed Saving and Income Generation".

BEACON & TIC

2008/09 BASE BUDGET INCOME

92,612

PROPOSED 2009/10 BASE BUDGET INCOME

100,140

102,140

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL	ADDITIONAL INCREASE PROPOSALS
	(NON-MEMBERS)	(NON-MEMBERS)	(NON-MEMBERS)
	2008/09	2009/10	2009/10
	£	£	£
TICKETS			
Adult	5.00	5.00	5.00
Child	0.00	0.00	0.00
Priority	n/a	n/a	n/a
Student	4.00	4.00	4.00
Senior	4.00	4.00	4.00
Educational Group	0.00	0.00	0.00
Adult Group (10+)	3.60	3.60	3.60
Child Group (10+)	0.00	0.00	0.00
PASSPORTS (Membership)			
Adult	8.00	8.00	8.00
Senior	8.00	8.00	8.00
Child	0.00	0.00	0.00
ROOM HIRE			
Conference Centre (Free for Visiting Schools)	0.00	0.00	0.00
Per Hour	16.00	16.00	16.00
Per Half Day	50.00	50.00	50.00
Full Day	90.00	90.00	90.00
LIBRARY (Free for Research)			
Hourly	11.00	11.00	11.00
DARKROOM	12.00	12.00	12.00
HARBOUR GALLERY (Per Hour - Subject to Availability)	40.00	40.00	40.00

PLAN PRINTING

2008/09 BASE BUDGET INCOME

8,500

PROPOSED 2009/10 BASE BUDGET INCOME

12,678

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
	£	£
Copy OS Sheet extracts (x8)	25.00	25.00
Detailed file histories, planning, blg regs., env. Health (domestic)	50.00	50.00
Detailed file histories, planning, blg regs., env. Health (business)	100.00	100.00
Copy approval notices, completion notices, and statutory notices	10.00	10.00
Copy planning applications - to interested parties not directly consulted	0.00	0.00

BUILDING CONTROL

2008/09 BASE BUDGET INCOME

215,000

PROPOSED 2009/10 BASE BUDGET INCOME

215,000

PROPOSED FEES & CHARGES 2009/10 (STATUTORY SET FEES)	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
please see attached Appendix	£	£



Copeland Borough Council

The Copeland Centre
Catherine Street
Whitehaven
Cumbria
CA28 7SJ



Tel: (01946) 598409 Fax: (01946) 598306

Building Control Charges

The Building (Local Authority Charges) Regulations 1998

Guidance notes applicable from 1 December 2008.

GUIDANCE NOTES

The Building Regulations Charges are divided into Plan and Inspection Charges, Building Notice Charges and Regularisation Charges. They are different for each type of work.

The following tables and notes are for guidance only and are not a substitute for the Copeland Borough Council Scheme of Charges.

- 1 **Full Plans** - The Plan Charge must normally be paid on the deposit of the plans with the Council.
- 2 **Building Notices** - The Charge must normally be paid when the Notice is submitted to the Council. Please note that a Building Notice cannot be given for any premises in which persons are employed.
- 3 **Inspection Charges** - These will be payable after the first inspection has been undertaken.
- 4 **Regularisation Charge** - This is 120% of the Building Notice Charge.
- 5 **Exemption** - Where work is to provide access or facilities in an existing dwelling or public building, or is a domestic extension to store or provide medical treatment or facilities, for a disabled person, there will be no Charges.
- 6 **Estimated Cost** - This means a reasonable estimate that would be charged by a professional builder, but excluding VAT.
- 7 **Multiple Works** - Where plans show more than one type of work (i.e. two separate extensions) the fee payable is aggregated accordingly.
- 8 **Repetitive Work** - There will be a 25% reduction in the Plan Charge relating to repetitive work on more than one building, where all such buildings are contained within the same submission.
- 9 **Previous Approvals** - New dwellings - see note to Table in Schedule 1. Work other than new dwellings, there will be a reduction of 25% in the Plan Charge relating to building work previously approved, for the same applicant, under the Building Regulations, by Copeland Borough Council.
- 10 **Minor Work** - Where the work is estimated as costing under £5,000 the total fee is payable on deposit of the plans.
- 11 **Instalments** - In certain cases the Charges may be paid in instalments, contact the Building Control Office for information.
- 12 **VAT** - VAT is payable on all Building Regulation applications except Regularisation applications and is charged at a rate of 15% from 1 December 2008.
- 13 **Help** - If you have any difficulty, please contact the Building Control Office.

How to pay

Please note that we cannot accept cash payments at any of the Councils offices or through the post.

Please choose one of the following payment options:-

- **CHEQUE** - please make your cheque payable to Copeland Borough Council with your address and invoice number on the back and post it to Building Control, The Copeland Centre, Catherine St, Whitehaven, Cumbria CA28 7SJ.
- **TELEPHONE PAYMENT** - please call **01946 598470** or **598473** with your debit/credit card details.
- **CASH** - please find details of how you can pay by cash at any Post Office or Pay Point on the sheet entitled "Building Control Fees Payments".

SCHEDULE 1 CHARGES FOR NEW DWELLINGS

Dwellings and flats up to 300sq. metres and up to 3 storeys.
To calculate the Building Notice charges add together the plan and inspection charges.

PLAN CHARGES					INSPECTION CHARGES				
Number of dwelling types	Charge £	VAT (15%) £	Total £	Additional charge for each dwelling above the minimum number in the band in column (1)	Number of dwellings	Charge £	VAT (15%) £	Total £	Additional charge for each dwelling above the minimum number in the band in column (7)
(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)	(11)
1	187.46	28.12	215.58	-	1	396.74	59.51	456.25	-
2	240.17	36.03	276.20	-	2	548.97	82.35	631.32	-
3	316.01	47.40	363.41	-	3	696.47	104.47	800.94	-
4	391.85	58.78	450.63	-	4	806.56	120.98	927.54	-
5	474.02	71.10	545.12	-	5	990.92	148.64	1139.56	-
6	556.19	83.43	639.62	-	6	1113.32	167.00	1280.32	-
7	579.66	86.95	666.61	-	7	1189.22	178.38	1367.70	-
8	602.23	90.33	692.56	-	8	1387.76	208.16	1595.92	-
9	625.70	93.86	719.56	-	9	1585.26	237.79	1823.05	-
10	632.03	94.80	726.83	-	10	1801.01	270.15	2071.16	-
11	637.46	95.62	733.08	-	11	1973.38	296.01	2269.89	-
12	643.76	96.56	740.32	-	12	2143.52	321.53	2465.05	-
13	649.19	97.38	746.57	-	13	2317.08	347.57	2664.65	-
14	655.51	98.33	753.84	-	14	2458.00	368.70	2826.70	-
15	660.92	99.14	760.06	-	15	2629.21	394.38	3023.59	-
16	667.24	100.09	767.33	-	16	2799.35	419.90	3219.25	-
17	672.66	100.90	773.56	-	17	2970.57	445.59	3416.16	-
18	678.98	101.85	780.83	-	18	3140.71	471.11	3611.82	-
19	684.39	102.66	787.05	-	9	3273.34	491.00	3764.34	-
20	690.72	103.61	794.33	-	20	3441.15	516.17	3957.32	-
21	701.55	105.23	806.78	-	21	3520.49	528.07	4048.56	-
22	713.30	107.00	820.30	-	22	3639.70	545.96	4185.66	-
23	725.03	108.75	833.78	-	23	3758.90	563.84	4322.74	-
24	736.76	110.51	847.27	-	24	3878.13	581.72	4459.85	-
25	748.51	112.28	860.79	-	25	3998.49	599.77	4598.26	-
26	760.24	114.04	874.28	-	26	4117.70	617.66	4735.36	-
27	771.97	115.80	887.77	-	27	4236.91	635.54	4872.45	-
28	783.72	117.56	901.28	-	28	4356.11	653.42	5009.53	-
29	795.45	119.32	914.77	-	29	4475.32	671.30	5146.62	-
30	807.20	121.08	928.28	-	30	4541.92	681.29	5223.21	-
31 & over	818.93	122.84	941.77	5.85 + VAT	31 & over	4606.23	690.94	5297.17	87.69 + VAT

* VAT is payable on the total Inspection Charge

Electrical works

Where an electrical installation is being carried out by a person not registered under the Government's 'Registered Domestic Installer Scheme', an additional charge of £85.00 plus VAT will apply.

Plan Charge

- The amount of the plan charge for small domestic buildings is that shown in column (2) of the table and is calculated in relation to the total number of dwelling types contained in a Full Plans Application.
- No plan charge shall be made in relation to dwellings which have previously been approved, for the same applicant, under the Principal Regulations, by Copeland Borough Council, subject to a minimum charge of one house type, unless the application is for a single dwelling, when a discount of 50% of the normal plan charge will apply.

SCHEDULE 2

CHARGES FOR CERTAIN SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS

Type of work	PLAN CHARGE			INSPECTION CHARGE			BUILDING NOTICE		
	Amount of Plan Charge £	VAT (15%) £	TOTAL £	Amount of Inspection Charge £	VAT (15%) £	TOTAL £	Amount of Building Notice Charge £	VAT (15%) £	TOTAL £
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 Erection or extension of a detached or attached garage or carport or both, having a floor area not exceeding 40m ² in total and intended to be used in common with an existing building, and which is not an exempt building.	126.40	18.96	145.36	-	-	-	126.40	18.96	145.36
2 Erection or extension of a detached or attached garage or carport or both, having a floor area exceeding 40m ² but does not exceed 60m ² in total and intended to be used in common with an existing building, and which is not an exempt building.	126.40	18.96	145.36	127.53	19.13	146.66	253.94	38.09	292.03
3 Any extension of a dwelling the total floor area of which does not exceed 4m ² .	126.40	18.96	145.36	-	-	-	126.40	18.96	145.36
4 Any extension of a dwelling the total floor area of which exceeds 4m ² , but does not exceed 10m ² .	126.40	18.96	145.36	127.53	19.13	146.66	253.94	38.09	292.03
5 Any extension of a dwelling the total floor area of which exceeds 10m ² , but does not exceed 40m ² .	126.40	18.96	145.36	245.40	36.81	282.21	371.80	55.65	426.65
6 Any extension of a dwelling the total floor area of which exceeds 40m ² , but does not exceed 60m ² .	126.40	18.96	145.36	371.00	55.65	426.65	497.41	74.61	572.02

Electrical works

Where electrical installations/cabling to which Part P of the Building Regulations applies are being carried out by a person not registered under the Government's 'Registered Domestic Installer Scheme', an additional charge of £85.00 plus VAT will apply.

For charges for application relating to:

- applicable cavity wall insulation;
- applicable unvented hot water systems;
- any extension or alteration of a dwelling consisting of the provision of one or more rooms in a roof space, including means of access;
- any extensions with a total floor area in excess of 60m²; and
- the installation of oil or non-mains gas fuel storage systems.

Please refer to Schedule 3.

SCHEDULE 3 CHARGES FOR OTHER WORK

Estimated Cost £	PLAN CHARGE			INSPECTION CHARGE			BUILDING NOTICE CHARGE		
	Charge £	VAT (15%) £	Total £	Charge £	VAT (15%) £	Total £	Charge £	VAT (15%) £	Total £
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
0 - 1000	60.49	9.07	69.56	-	-	-	60.49	9.07	69.56
1001 - 2000	120.09	18.01	138.10	-	-	-	120.09	18.01	138.10
2001 - 5000	180.58	27.09	207.67	-	-	-	180.58	27.09	207.67
5001 - 6000	47.85	7.18	55.03	143.26	21.49	161.75	190.10	28.51	218.61
6001 - 7000	50.56	7.58	58.14	149.31	22.40	171.71	199.87	29.98	229.85
7001 - 8000	53.27	7.99	61.26	156.38	23.48	179.84	209.66	31.45	241.11
8001 - 9000	55.08	8.26	63.34	164.53	24.68	189.21	219.62	32.94	252.56
9001 - 10000	57.78	8.67	66.45	171.62	25.74	197.36	229.41	34.41	263.89
10001 - 11000	60.49	9.07	69.56	178.69	26.80	205.49	239.19	35.88	275.07
11001 - 12000	62.29	9.34	71.63	186.83	28.02	214.85	249.13	37.37	286.50
12001 - 13000	65.01	9.75	74.76	193.92	29.09	223.01	258.93	38.84	297.77
13001 - 14000	67.71	10.16	77.87	201.00	30.15	231.15	268.73	40.31	309.04
14001 - 15000	70.42	10.56	80.98	208.08	31.21	239.29	278.51	41.78	320.29
15001 - 16000	72.23	10.83	83.06	216.23	32.43	248.66	288.47	43.27	331.74
16001 - 17000	74.94	11.24	86.18	223.30	33.50	256.80	298.25	44.74	342.99
17001 - 18000	77.65	11.65	89.30	230.40	34.56	264.96	308.04	46.21	354.25
18001 - 19000	80.36	12.05	92.41	237.49	35.62	273.11	317.85	47.68	365.53
19001 - 20000	82.16	12.32	94.48	245.62	36.84	282.46	327.79	49.17	376.96
20001 - 21000	84.87	12.73	97.60	251.56	37.73	289.29	336.43	50.46	386.89
21001 - 22000	86.67	13.00	99.67	258.56	38.78	297.34	345.24	51.79	397.03
22001 - 23000	89.39	13.41	102.80	264.50	39.68	304.18	353.90	53.08	406.98
23001 - 24000	91.20	13.68	104.88	271.51	40.73	312.24	362.70	54.40	417.10
24001 - 25000	93.00	13.95	106.95	278.51	41.78	320.29	371.51	55.73	427.24
25001 - 26000	95.71	14.36	110.07	284.44	42.67	327.11	380.15	57.02	437.17
26001 - 27000	97.52	14.68	112.15	291.45	43.72	335.17	388.97	58.34	447.31
27001 - 28000	100.22	15.03	115.25	297.39	44.61	342.00	397.61	59.64	457.25
28001 - 29000	102.03	15.30	117.33	304.40	45.66	350.06	406.42	60.96	467.38
29001 - 30000	103.83	15.57	119.40	311.40	46.71	358.11	415.22	62.28	477.50
30001-100000	25% of Building Notice charge			75% of Building Notice charge			£415.22 + £8.74 (+VAT) for each £1,000 (or part) over £30,000 up to £100,000.		
100,001 - 1 Million	25% of Building Notice charge			75% of Building Notice charge			£1027.06 + £3.83 (+VAT) for each £1,000 (or part) over £100,000 up to £1million.		
Over 1 Million - 10 Million	25% of Building Notice charge			75% of Building Notice charge			£4469.25 + £3.00 (+VAT) for each £1,000 (or part) over £1million up to £10million.		

Minimum charges

- Where an extension to a dwelling, the total floor area which exceeds 60m², including means of access and work in connection with that extension, the sum of the plan charge and the inspection charge or the building notice charge must not be less than £528.79 plus VAT.
- Where an extension or alteration to a dwelling consists of the provision of one or more rooms in a roof space, the sum of the plan charge and the inspection charge or the building notice must not be less than £258.93 plus VAT.
- Where replacement domestic windows and doors are to be installed outside of the FENSA scheme the installation will be subject to a charge per dwelling of £60.49 plus VAT. This is reduced to £32.51 plus VAT for a single replacement window or door.
- Where replacement windows or doors are to be installed in other buildings, the charge is based on 20% of the schedule 3 charge payable on the estimated cost of works, subject to a minimum charge of £60.49 plus VAT.
- Replacement roof coverings will be subject to a charge per dwelling of £60.49 plus VAT.
- Liquid Petroleum Gas Installations that are not undertaken by a Certified Body will be subject to a charge of £116.21 plus VAT.
- Oil installations that are not undertaken by a Certified Body will be subject to a charge of £116.21 plus VAT.
- Un-vented hot water systems that are not installed by a Certified Body will be subject to a charge of £60.49 plus VAT.
- Replacement Waste Treatment Installations for more than 1 dwelling will be subject to a charge of £229.41 plus VAT.
- Chimney Lining Installations will be subject to a charge of £32.51 plus VAT.
- The standard Building Notice charge for new dwellings in excess of 300m² floor areas, or greater than 3 storeys:- £799.52 plus VAT
- Where electrical works are to be carried out which are not part of the Domestic Installers Scheme the installation will be subject to the following charges:
Rewiring of a dwelling - £179.68 plus VAT; Installation of a new circuit - £116.21 plus VAT; Additional sockets/lights - £60.49 plus VAT

DEVELOPMENT CONTROL

2008/09 BASE BUDGET INCOME

248,720

PROPOSED 2009/10 BASE BUDGET INCOME

248,720

PROPOSED FEES & CHARGES 2009/10 (STATUTORY SET FEES)	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
	£	£

HOMELESSNESS

2008/09 BASE BUDGET INCOME

4,163

PROPOSED 2009/10 BASE BUDGET INCOME

4,287

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Homelessness	£	£
All Room Sizes (per night)	12.00	12.60

CREMATORIUM

2008/09 BASE BUDGET INCOME

346,840

PROPOSED 2009/10 BASE BUDGET INCOME

395,502

426,502

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL	ADDITIONAL INCREASE PROPOSALS
	2008/09	2009/10	2009/10
	£	£	£
PART 1: CREMATION FEES			
Stillborn or Child up to 1-month	0.00	0.00	0.00
Child 1-month to 12 Years	138.00	150.00	150.00
Person over 12 Years: Resident	460.00	486.00	516.00
Person over 12 Years: Non Resident	523.00	551.00	616.00
Medical Referee's Fees Mon-Fri	22.00	25.00	25.00
Sat, Sun & Public Hols	22.00	25.00	25.00
Cameo Tax	35.00	40.00	40.00
PART 2: OPTIONAL CHARGES			
Certificate of Cremation	21.00	25.00	25.00
Postage of Remains (UK Only)	37.00	40.00	40.00
Strewing of Remains (From Other Crematoria)	35.00	40.00	40.00
Strewing of Remains (From those returned)	15.00	20.00	20.00
Use of Chapel of Rest (24hrs or part)	37.00	42.00	42.00
URNS & CASKETS			
Metal Urn	20.00	23.00	23.00
Wooden Casket	31.00	35.00	35.00
Plastic Urn	8.00	9.00	9.00
Bio-Degradable Urns	8.00	9.00	9.00
BOOK OF REMEMBRANCE INSCRIPTION CHARGES (Incl. VAT)			
<i>Book of Remembrance:</i>			
2-Line Entry	49.00	53.00	53.00
5-Line Entry	74.00	77.00	77.00
8-Line Entry	95.00	110.00	110.00
<i>Miniature Books:</i>			
2-Line Entry	53.00	57.00	57.00
5-Line Entry	60.00	65.00	65.00
8-Line Entry	70.00	77.00	77.00
<i>Memorial Cards:</i>			
<i>Coloured:</i>			
2-Line Entry	25.00	27.00	27.00
5-Line Entry	32.00	35.00	35.00
8-Line Entry	42.00	47.00	47.00
<i>White:</i>			
2-Line Entry	22.00	25.00	25.00
5-Line Entry	26.00	29.00	29.00
8-Line Entry	38.00	41.00	41.00
Floral Emblem, Badge or Motif	48.00	55.00	55.00
Coat of Arms	75.00	85.00	85.00

CEMETERY

2008/09 BASE BUDGET INCOME

74,838

PROPOSED 2009/10 BASE BUDGET INCOME

77,083

79,583

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL	ADDITIONAL INCREASE PROPOSALS
	2008/09	2009/10	2009/10
PART 1: INTERNMENT FEES			
Stillborn or Child up to 1-month	0.00	0.00	0.00
Child 1-Month up to 16 Years	159.00	170.00	170.00
Person 17 Years and over	446.00	465.00	491.00
Internment in a Vault	521.00	550.00	550.00
Cremated Remains	120.00	135.00	135.00
Strewing of Cremated Remains	35.00	40.00	40.00
Additional charge for non-resident of Copeland Borough (Applicable to [3] & [4] above)	240.00	255.00	255.00
PART 2: EXCLUSIVE RIGHTS OF BURIAL			
In a grave adjoining main paths (all areas of Copeland)	340.00	355.00	355.00
Other Graves	410.00	425.00	425.00
Cremated Remains	120.00	125.00	125.00
PART 3: MEMORIALS & INSCRIPTIONS			
Flat Stone not exceeding 600mm x 600mm	37.00	40.00	40.00
Flat Stone between 600mm x 600mm and 1000mmx1000mm	45.00	49.00	49.00
Flat Stone exceeding 1000mm x 1000mm	73.00	77.00	77.00
Head Stone not exceeding 1.5m in height	85.00	89.00	89.00
Vase not exceeding 600mm in height	21.00	23.00	23.00
Additional Inscription	26.00	29.00	29.00
PART 4: MISCELLANEOUS FEES			
Exhumation (Not including Labour)	880.00	950.00	950.00
Transfer of Exclusive Rights	37.00	45.00	45.00
Certified copy of Register Entry	37.00	45.00	45.00
Family Tree search Fee	64.00	85.00	85.00

TRINITY GARDENS

2008/09 BASE BUDGET INCOME

2000

PROPOSED 2009/10 BASE BUDGET INCOME

2000

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Strewing	35.00	40.00
Charge per Plaque	35.00	40.00
Inscription per Letter/Number	4.90	5.50
Garden Grave (Platinum Service)	270.00	300.00
Garden Grave (Diamond Service)	225.00	250.00

MARKETS

2008/09 BASE BUDGET INCOME

73,000

PROPOSED 2009/10 BASE BUDGET INCOME

55,190

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
WHITEHAVEN		
<i>Summer:</i>		
Regular	18.00	15.00
Casual	25.00	22.50
<i>Winter:</i>		
Regular	18.00	15.00
Casual	24.00	22.50
EGREMONT		
<i>Summer:</i>		
Regular	17.00	15.00
Casual	20.00	22.50
<i>Winter:</i>		
Regular	16.00	15.00
Casual	20.00	22.50
CLEATOR MOOR (Subject to ongoing review)		
<i>Summer:</i>		
Regular	9.00	9.00
Casual	10.00	10.00
<i>Winter:</i>		
Regular	9.00	9.00
Casual	10.00	10.00

PEST CONTROL

2008/09 BASE BUDGET INCOME

26,920

PROPOSED 2009/10 BASE BUDGET INCOME

22,728

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Wasps (Domestic Full Rate)	50.00	35.00
Wasps (Domestic Concessionary)	40.00	20.00
Wasps (Commercial Contract)	65.00	60.00
Wasps (Commercial One-off)	75.00	70.00
Rats (Domestic Full Rate)	0.00	0.00
Rats (Domestic Concessionary)	0.00	0.00
Rats (Commercial Contract)	65.00	60.00
Rats (Commercial One-off)	75.00	70.00
Mice (Domestic Full Rate)	50.00	35.00
Mice (Domestic Concessionary)	0.00	0.00
Mice (Commercial Contract)	65.00	60.00
Mice (Commercial One-off)	75.00	70.00
Bedbugs (Domestic Full Rate)	50.00	35.00
Bedbugs (Domestic Concessionary)	0.00	0.00
Bedbugs (Commercial Contract)	65.00	60.00
Bedbugs (Commercial One-off)	75.00	70.00
Cockroaches (Domestic Full Rate)	50.00	35.00
Cockroaches (Domestic Concessionary)	0.00	0.00
Cockroaches (Commercial Contract)	65.00	60.00
Cockroaches (Commercial One-off)	75.00	70.00
Fleas (Domestic Full Rate)	50.00	35.00
Fleas (Domestic Concessionary)	40.00	25.00
Fleas (Commercial Contract)	65.00	60.00
Fleas (Commercial One-off)	75.00	70.00
Ants (Domestic Full Rate)	50.00	35.00
Ants (Domestic Concessionary)	35.00	25.00
Ants (Commercial Contract)	65.00	60.00
Ants (Commercial One-off)	75.00	70.00

Note that 2009/10 proposals show a reduction in current prices. These are strategically priced to those of the private sector within the market, and will ensure that the service remains competitive, whilst maximising income.

OUTDOOR FACILITIES

2008/09 BASE BUDGET INCOME

4,617

PROPOSED 2009/10 BASE BUDGET INCOME

4,756

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
PLAYING PITCHES		
Per Season	390.00	405.00
Per Match	45.00	50.00
MILLOM PARK		
<i>Bowling Green:</i>		
Season Ticket Snr	0.00	0.00
Season Ticket Jnr/OAP	0.00	0.00
Green Fees Snr	0.00	0.00
Green Fees Jnr/OAP	0.00	0.00
<i>Millom Tennis</i>		
Season Ticket Snr	0.00	0.00
Season Ticket Jnr/OAP	0.00	0.00
Court 45 Mins) Snr	0.00	0.00
Court 45 Mins) Jnr/OAP	0.00	0.00
Hire of Racket	0.00	0.00
Hire of Balls	0.00	0.00
<i>Millom Tennis</i>		
Seniors	0.00	0.00
Juniors/OAP	0.00	0.00

CAR PARKS

2008/09 BASE BUDGET INCOME

295,845

PROPOSED 2009/10 BASE BUDGET INCOME

299,000

299,000

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
CHAPEL STREET EGREMONT		
Up to 1 hr		
Up to 2 hrs	0.40	0.50
Up to 3 hrs	0.65	0.75
Up to 4 hrs	0.85	0.95
Over 4 hrs	1.15	1.25
Monthly Car Passes (25 bays only)	1.95	2.05
	29.00	33.00
SCHOOLHOUSE LANE WHITEHAVEN		
Up to 1 hr		
Up to 2 hrs	0.90	1.05
Up to 3 hrs	1.35	1.45
Up to 4 hrs	1.80	1.90
Over 4 hrs	0.00	
Overnight parking (maximum stay 3hrs)	0.00	
	3.20	3.35
SENHOUSE STREET WHITEHAVEN		
Up to 1 hr		
Up to 2 hrs	0.90	1.05
Up to 3 hrs	1.30	1.40
Up to 4 hrs	1.90	2.05
Overnight parking (maximum stay 4hrs)	2.50	2.60
	3.20	3.35
ST BEES FORESHORE		
Up to 1 hr		
Up to 2 hrs	0.80	0.80
Up to 3 hrs	1.20	1.20
Up to 4 hrs	1.70	1.70
Up to 5 hrs	2.30	2.30
Over 5 hrs	2.90	2.90
7 Day Permit	3.30	3.30
	7.55	7.55
THE COPELAND CENTRE WHITEHAVEN		
Up to 1 hr		
Up to 2 hrs	0.90	1.05
Up to 3 hrs	1.35	1.45
Up to 4 hrs	1.90	2.05
Over 4 hours	2.40	2.50
Overnight parking (Charges apply Saturday and Sunday only)	3.20	3.35
	0.00	

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
SPORTS CENTRE WHITEHAVEN		
Up to 1 hr	0.90	1.05
Up to 2 hrs	1.35	1.45
Up to 3 hrs	1.80	1.95
Up to 4 hrs	2.40	2.50
Over 4 hrs	3.30	3.40
Overnight parking	3.20	3.35
Season Tickets per month (59bays only)	50.00	55.00
BECK GREEN EGREMONT		
Up to 1 hr	0.40	0.50
Up to 2 hrs	0.65	0.75
Up to 4 hrs / 3 hrs	0.85	0.95
Upto 6 hrs / 4 hrs	1.15	1.25
Over 6 hrs / 4 hrs	1.95	2.05
BEACON WHITEHAVEN		
Up to 1 hour	0.90	1.05
Up to 2 hrs	1.20	1.30
Up to 3 hrs	1.80	1.95
Up to 4 hrs	2.40	2.50
Over 4 hrs	3.20	3.35
Overnight parking	3.20	3.35
NORTH SHORE, WHITEHAVEN		
Up to 1 hour	0.90	1.05
Up to 2 hrs	1.20	1.30
Up to 3 hrs	1.80	1.95
Up to 4 hrs	2.40	2.50
Over 4 hrs	3.20	3.35
Overnight parking	3.20	3.35
Monthly car park pass (10 bays only)		
SOUTH SHORE, WHITEHAVEN (CAR PARK)		
Up to 1 hour	0.90	1.05
Up to 2 hrs	1.35	1.45
Up to 3 hrs	1.80	1.95
Up to 4 hrs	2.40	2.50
Over 4 hours	3.20	3.35
Overnight parking	3.10	3.35
Monthly car park pass(5 bays only)	50.00	55.00
SOUTH SHORE, WHITEHAVEN (BUS BAYS)		
Up to 4 hrs	4.50	50.00
Over 4 hrs	11.00	15.00
Overnight parking	3.10	3.35

FOOD HYGIENE

2008/09 BASE BUDGET INCOME

9,659

PROPOSED 2009/10 BASE BUDGET INCOME

9,949

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
EXPORT CERTIFICATES	0	30.00
FOOD HYGIENE COURSE Foundation	0	37.00
Sampling Costs (Administration & Travelling) (Per Supply) (STATUTORY)	No change - rate set in Private Water Supplies Regulations 1991. Note - Private Water Regulations are due for amendment no details are available to date (5.12.07)	No change - rate set in Private Water Supplies Regulations 1991. Note - Private Water Regulations are due for amendment no details are available to date (29.1.09)

HEALTH & SAFETY

2008/09 BASE BUDGET INCOME

545

PROPOSED 2009/10 BASE BUDGET INCOME

515

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Training Course (Basic H&S)	37.00	37.00
Skin Piercing Registration	88.00	88.00
Transfer of Registration (For Premises or Individual)	88.00	88.00

ENVIRONMENTAL PROTECTION

2008/09 BASE BUDGET INCOME

17,053

PROPOSED 2009/10 BASE BUDGET INCOME

17,565

PROPOSED FEES & CHARGES 2009/10 (STATUTORY SET FEES - Announced by DEFRA)	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Application for authorisation in accordance with the Environmental Protection Act 1990, Part I, Part B processes	Statutory	Statutory - fees for 09/10 not confirmed (28.1.09)
Except for small waste oil burners <0.4 MWTh	Statutory	Statutory - as above
Unloading of petrol into storage tanks at a service station	Statutory	Statutory - as above
Substantial changes to an Authorisation	Statutory	Statutory - as above
Except for small waste oil burners <0.4MWTh	Statutory	Statutory - as above
Unloading of Petrol into storage tanks at a service station	Statutory	Statutory - as above
Change to implement an upgrading plan	Statutory	Statutory - as above
Annual subsistence Charge	Statutory	Statutory - as above
Standard Charge where paid quarterly	Statutory	Statutory - as above
Except for Small Waste oil burners <0.4MWTh	Statutory	Statutory - as above
Unloading of Petrol into storage tanks at a service station	Statutory	Statutory - as above
Odourising of Natural Gas	Statutory	Statutory - as above
Pet Shops	66.00	66.00
Dangerous Wild Animals	0.00	153.00
Riding Establishments	168.00	168.00
Animal Boarding Establishments	122.00	122.00
Dog Breeding	58.00	58.00
Zoo Licence (Exclusive of Veterinary Fees the Full cost of which is added)	153.00	153.00

WASTE MANAGEMENT

2008/09 BASE BUDGET INCOME

280,915

PROPOSED 2009/10 BASE BUDGET INCOME

359,949

404,949

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL	ALTERNATIVE PROPOSED FEES
	2008/09	2009/10	2009/10
Commercial Collections	£	£	£
240 Litre Container	3.20	5.00	5.00
360 Litre Container	4.76	6.50	6.50
660 Litre Container	8.72	11.00	11.00
1100 Litre Container	14.54	17.00	17.00
Trade Sacks (Per 50)	57.50	130.00	130.00
Annual Waste Transfer Note	10.00	15.00	15.00
OTHER CHARGEABLE COLLECTIONS			
Household waste for which a charge for collection can be made			
240 Litre Container	2.00	3.00	3.00
360 Litre Container	2.15	4.00	4.00
660 Litre Container	3.94	6.00	6.00
1100 Litre Container	6.57	9.00	9.00
Orange sacks	0.70		
Bulk Collections	0.00	0.00	15.00
Domestic Bins	n/a	n/a	n/a
Domestic Wheeled Bins (240L)	n/a	30.00	30.00
Collection Rate per hour for larger jobs to be based on time taken to collect (minimum charge)			
First Hour Rate		70.00	70.00
Second & Subsequent Hours	yet to be determined	60.00	60.00
Half Hour Rate		35.00	35.00
Building Cleaning Hourly Rate (Std Mon-Fri)	following decisions on service review	12.50	12.50

LAND CHARGES

2008/09 BASE BUDGET INCOME

181,021

PROPOSED 2009/10 BASE BUDGET INCOME

90,431

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Search Fees	111.00	111.00
Personal Search (Statutory)	11.00	Actual cost

LICENSING

2008/09 BASE BUDGET INCOME

125,000

PROPOSED 2009/10 BASE BUDGET INCOME

125,442

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL
	2008/09	2009/10
Hackney Carriage Vehicle	104.96	104.96
Hackney Carriage Driver	62.00	62.00
Private Hire Vehicle	102.61	102.61
Private Hire Driver	62.00	62.00
Private Hire Operator	120.00	120.00

HOUSING BENEFITS

2008/09 BASE BUDGET INCOME

134,200

PROPOSED 2009/10 BASE BUDGET INCOME

150,226

160,226

PROPOSED FEES & CHARGES 2009/10	CURRENT FEES	BASE PROPOSAL	ADDITIONAL INCREASE PROPOSALS
	2008/09	2009/10	2009/10
COURT COSTS	£	£	£
Summons costs	55.00	55.00	57.00

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

	GERSHON TARGET SAVINGS		Total Efficiency Savings £	Total Efficiency Savings £		Fees and Charges Related £
	Cash Savings £	Efficiency Savings £		Further Options £	Total Savings Proposals £	
Policy and Performance						
Human Resources						
Salaries	38,045	235	38,280	0	38,280	Reduction in salaries establishment hours and use of external resources
Training	0	0	0	70,000	70,000	Reduction in training budget from £250k to £180k. Total commitment to date for 08/09 is £147k. Reducing the budget to £180k would require re-prioritisation of needs, but is sustainable over the medium term. Further reductions would impact upon Workforce planning and impact upon employee morale.
Head of Policy & Performance Communications	0	0	0	12,000	12,000	Reduction in running costs based on current and future needs
Reduction in Establishment	0	0	0	11,500	11,500	Reduction of establishment by 0.4 full time equivalent. Workload priorities to be re-assessed
Total Policy and Performance	38,045	235	38,280	93,500	131,780	
Customer Services						
Head of Customer Services	2,000	0	2,000		2,000	Cash limited to 2008/09 budget
Cash Collection	45,000	824	45,824		45,824	Realisation of reduction in establishment and other costs due to implementation of alternative pay arrangements of 'ALL PAY'
Council Tax Benefits	32,000	0	32,000		32,000	Net saving as a result of change in anticipated demand for Council Tax benefit claims (based on 07/08 actuals and 08/09 estimate)
Housing Benefits	77,000	0	77,000		77,000	Net saving as a result of change in anticipated demand for Housing Benefits Subsidy claims (based on 07/08 actuals and 08/09 estimate)
Housing Benefits	0	0	0	10,000	10,000	Income from court costs - summons costs re increasing by £5 from 1st April 2009, which at current levels of issue could generate between £10k-£20k. This is 'demand led' and could be affected by recession - so assume lesser figure.
NNDR	6,000	0	6,000		6,000	Reduction in discretionary rate relief given to local organisations - consistent with policies
Total Customer Services	162,000	824	162,824	10,000	172,824	
Legal and Democratic Services						
Democratic Services	18,750	0	18,750	0	18,750	Based on 08/09 expenditure to 31st October and the forecast at that stage, the reduction can be offered.
Democratic Services	0	0	0	8,000	8,000	Based on 08/09 expenditure to date where the forecast is for an underspend of £30k, a further £8,000 saving is offered. This matches the inflationary increase which is built into the budget for 2009/10.
Democratic Services	7,000	0	7,000	0	7,000	Provide service internally rather than use external supplier to provide service
Democratic Services	0	0	0	7,000	7,000	Provide service internally rather than use external supplier to provide service (further review of costs from above)
Democratic Services	0	0	0	10,000	10,000	Limit demand for upgrades to Members computers
Legal	670	0	670	0	670	Saving in legal based supplies for stationery and administration
Legal	0	0	0	500	500	Saving based on current usage in 08/09 to date

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

	GERSHON TARGET SAVINGS			Total Efficiency Savings £	Total Savings Proposals £	Details	Fees and Charges Related £
	Cash Savings £	Efficiency Savings £	Total Efficiency Savings £				
Legal							
Admin Equipment	0	0	0	0	500	Saving based on current usage in 08/09 to date	
Total Legal and Democratic Services	26,420	0	26,420	26,420	52,420		
Development Operations							
Public Buildings							
North Country Leisure	0	0	0	0	20,000	Ability to capitalise an element of planned work following review of the works scheduled for 2009/10	
Development Control							
Deletion of post	0	26,273	26,273	26,273	26,273	Deletion of vacant establishment post with workload absorbed by existing staff	
Mainframe software	0	0	0	0	23,000	As a result of introduction of new management system, no longer a requirement to pay for the old system mainframe software licence	
TIC & Beacon							
Supplies miscellaneous	3,001	0	3,001	3,001	3,001	Budget reduction is based on current usage savings in supplies relating to stationery, administration, and equipment	
Deletion of post	22,670	0	22,670	22,670	22,670	Deletion of post following end of external funding source.	
Additional income	0	0	0	0	2,000	Based on latest review of TIC activity, income level anticipated to increase during 2009/10	
Grant reduction Millom TIC	0	0	0	0	4,000	Grant reduction	
Grant reduction Millom folk Museum	0	0	0	0	2,000	Grant reduction	
	25,671	0	25,671	25,671	33,671		2,000
Building Control							
Deletion of Post	7,770	0	7,770	7,770	7,770	Deletion of Assistant Building Control Surveyor post (slightly offset by regrading of Building Control Surveyor). This post may be required in the future, when economic circumstances improve, but if so, the post should be able to be funded from additional income	
Deletion of Post	28,801	0	28,801	28,801	28,801		
Admin Buildings							
Cleator Moor Area Office	36,571	0	36,571	36,571	36,571		
Copeland Centre	575	0	575	575	575	Review of cost base in 2008/09 - and rates can be reduced	
Millom Office	5,764	0	5,764	5,764	5,764	Review of water consumption and billing in 08/09 - capacity to reduce this budget	
Moresby Parks Depot	8,355	0	8,355	8,355	8,355	Reduction in contract cleaning	
Moresby Parks Depot	3,865	0	3,865	3,865	3,865	£2.3k reduction in general repairs, £1.5k reduction in fixtures and fittings	
Public Buildings							
Buildings Maintenance - General	18,559	0	18,559	18,559	18,559	12 months additional income from commercial rent	
	0	0	0	0	18,000	Further reduction to the public buildings maintenance budget, reducing the budget to £30k.	

2009/10 REVENUE BUDGET

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

	GERSHOW TARGET SAVINGS			Total Efficiency Savings £	Total Savings Proposals £	Details	Fees and Charges Related £
	Cash Savings £	Efficiency Savings £	Further Options £				
Total Development Operations	80,801	26,273	79,000	107,074	186,074		
Development Strategy							
Housing Strategy	0	20,000	0	20,000	20,000	Reduced requirement for bed and breakfast emergency accommodation as a result of service improvements	
	5,000	0	0	5,000	5,000	Strategy document now complete and therefore this budget is not required	
	0	0	7,500	0	7,500	£11,500 grants allocation in 08/09 base budget - only £3,000 is committed in 2009/10	
	50,000	0	0	50,000	50,000	Base budget in 08/09 for professional services was to provide consultant support whilst the Housing team was established. This budget is intended to be used for staffing support in the long term. This budget is intended an underspend of £80k in 08/09. The staffing budget build for 09/10 has indicated that £130k of the £180k will be required for the Housing Team. Consideration has been given to offering the difference as a budget saving, in the light of pressures elsewhere. £80k underspend is forecast on this budget in 08/09.	
Nuclear and Sustainability	55,000	20,000	7,500	75,000	82,500		
	0	0	30,000	0	30,000	This budget was funded in 2008/09 from reserves and is a one-off activity. This is a reduction to the base budget to reflect the one-off nature of the activity. This returns the base budget to 07/08 level (£20k)	
Economic Development	0	0	25,000	0	25,000		
	0	0	0	0	25,000	Reflection of changing delivery structures - the existing agreement commenced in 2002 and it ran for 4 years. We are not contractually committed to making this payment	
	0	0	12,500	0	12,500	Review of commitments suggests that this budget could be reduced by £12,500.	
	36,399	0	0	36,399	36,399	The savings can be found largely as a result of publishing the strategy documents on line rather than on paper. The bulk of the saving relates to printing. £34.2k other printing, £0.2k other services, £2.0k advertising	
Planning Policy	36,399	0	37,500	36,399	73,899		
Total Development Strategy	91,399	20,000	75,000	111,399	186,399		
Leisure and Environmental Services	3,500	0	0	3,500	3,500		
Waste Management							
	1,750	0	0	1,750	1,750	£1.0k window cleaning, £0.5k operational equipment, £2.0k direct materials	
	0	0	45,000	0	45,000	reduction in overall contract hire costs for bulk collection	
	0	0	0	0	45,000	Introduce charges at £15 per bulky waste collection. £15 per collection is in line with other Cumbrian Districts.	45,000

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

	GERSHON TARGET SAVINGS			OPTIONS		Fees and Charges Related £
	Cash Savings £	Efficiency Savings £	Total Efficiency Savings £	Further Options £	Total Savings Proposals £	
Total Leisure and Environmental Services	79,633	3,120	82,753	166,790	249,543	
Finance and Management Information Services						
Management Information Services	21,740	-3,000	18,740	0	18,740	Reduction of one full time equivalent post and a reduction in use of supplies and services following a review of licenses held by IT department
Reduction in Post and Supplies	35,000	0	35,000	0	35,000	
Other Miscellaneous	0	0	0	0	0	
Finance Miscellaneous	16,900	0	16,900	0	16,900	Misc. savings based on 2008/09 actuals to date in relation to supplies in accountancy and head of finance, insurances and subscriptions
Concessionary Fares	0	0	0	20,000	20,000	Cash limit budget to 2008/09 and do not apply inflation
Maintain Budget at 2008/09 Level	0	0	0	150,000	150,000	Currently showing an underspend of £190k in 08/09 - reflect the risk of this budget reduction in the risk based reserves.
Total Finance and MIS	73,640	-3,000	70,640	170,000	240,640	
Sub-Total Service Specific Savings and Reductions	551,938	47,451	599,389	620,290	1,219,679	
Authority Wide						
Human Resource considerations - Vacancy savings	0	0	0	200,000	200,000	Vacancies are being managed in the authority. This continues the process and requires constant appraisal of staffing requirements.
Estimate of income from County Council 2nd Homes Levy	0	0	0	100,000	100,000	Subject to formal agreement of arrangement with the County Council. New income sharing agreement for 10 years (1/3rd to the Districts) - is agreed in principle. Current MTFS does not assume any income from this source.
Introduce Procurement Target across the Authority	0	0	0	30,000	30,000	Disaggregate the target during the year as it is achieved, through the implementation of improved procurement activities
Cash Freeze supplies and services for printing, stationary and general office expenditure	0	0	0	50,000	50,000	Inflationary allowances for general equipment, printing, paper, stationary and office purchases across the authority to be zero. Managing within the envelope will require tighter management and working with procurement.
Director of Public Service Delivery	0	0	0	35,000	35,000	Do not fund additional pressure of shortfall - require the activity to operate within the resources available to it.
Further Authority Wide Options	0	0	0	415,000	415,000	
TOTAL PROPOSED SAVINGS AND REDUCTIONS	551,938	47,451	599,389	1,035,290	1,634,679	
All Service + Authority wide	551,938	47,451	599,389	1,035,290	1,634,679	

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

	GERSHON TARGET SAVINGS			Total Efficiency Savings £	OPTIONS		Fees and Charges Related £
	Cash Savings £	Efficiency Savings £	Total Savings Proposals £		Further Options £	Details	
Activities Funded From Earmarked Reserves Policy and Performance	0	0	60,000	0	60,000		
Job Evaluation				0		This is included in the base budget for 2008/09 (funded from reserves) but it is unlikely to be spend in 08/09. The purpose of this was to fund the in-year implications of the introduction of JE (i.e. Pay protection for Year 1). If JE is implemented in 09/10 with pay protection commencing, then the reserve can be rolled forward to fund this.	
Legal and Democratic Services	0	0	22,453	0	22,453		
Special Elections				0		This is included in the base budget for 2008/09 (funded from reserves) but it is unlikely to be spend in 08/09. The purpose of the reserve (which was originally funded from specific government grant received in prior years) is to provide electronic signature matching. The project is currently delayed due to contract negotiations with the provider, and is unlikely to be resolved in 08/09. The activity and the funding is required for 09/10.	
Development Strategy	0	0	180,000	0	180,000		
Part fund Local Development Framework from Planning Delivery Grant Earmarked Reserve				0		Use of planning delivery grant to partially fund the Local Delivery Framework	
Development Strategy	0	0	40,000	0	40,000		
LDF Framework - fund £40k from earmarked reserve				0		Analysis of earmarked reserves has indicated that £40k could be used (one off) to fund pressures in 2009/10	
Development Strategy	0	0	330,000	0	330,000		
Delivery and Regeneration Plan budget applying Area Based Grant				0		The Executive received a report on 12 August 2008 which set out the application of the WNF (ABG) allocation to the Dev & Regen Delivery Plan. In the report it set out a spending profile of £740k in 08/09, £1,100k in 09/10 and £850k in 10/11, totalling £2,690k. This is all funded from reserves. This pressure is to increase the base budget 08/09 of £770k up to the £1,100k forecast for 09/10.	
Finance and MIS	0	0	81,500	0	81,500		
Part-fund Treasury Management Pressure from reserves				0		Reserves in the past have benefited from over achievement of TM income. The forecast for 2008/09 is for an overachievement of £135k. The proposal is to use £163k reserves over two year period to address this extra-ordinary rapid decline in Bank of England Base Rates	
Customer Services	0	0	35,000	0	35,000		
Funding of Welfare Benefits Officer from reserves				0		Use of reserves to fund a post for two years. In periods of recession, demand on this service increases and nationally, the LGA is forecasting a significant increase in demand for this service in 09/10. Not all grant received in 07/08 was required to fund the service, and the balance (£77k) was incorrectly recorded in the ledger. Preparation of Accounts 07/08 has resulted in this income being added to reserves - and this could be used to support this service in 09/10 and 10/11.	
Use of Earmarked Reserves	0	0	748,953	0	748,953		
TOTAL PROPOSED OPTIONS TO BALANCE THE BUDGET INCLUDING USE OF RESERVES	551,938	47,451	2,383,632	599,389	1,784,243		90,500

APPENDIX H

REVISED MEDIUM TERM FINANCIAL STRATEGY REVENUE BUDGET 2008/09 - 2011/12

	2008/09 £'000	2009/10 £'000	Provisional	
			2010/11 £'000	2011/12 £'000
Net Base Budget				
3% savings target	10,606	12,688	12,345	12,304
Additional Grant income expected	-305	-376	-370	-369
Additional Savings, Reductions and Efficiencies required		-107	-107	-107
Other Growth in Income	-151	-327	-334	-1,029
Expenditure Pressures and Growth (excluding those funded from reserves)				-340
Inflation including increments	1,772	1,166	154	355
	387	560	616	674
Net Budget Requirement				
	12,309	12,345	12,304	11,487
Expenditure Funded From Reserves to support the Budget	1,665	1,749	1,717	40
Total Net Operating Budget	13,974	14,094	14,021	11,527
Funded From				
Central Government Grants				
Revenue Support Grant	7,105	7,186	7,222	7,222
Area Based Grant - WNF	1,000	1,000	1,000	
Safer and Stronger Communities Grant	459	259		
	8,564	8,445	8,222	7,222
District Council Tax Requirement (4.5% increase)	3,738	3,906	4,082	4,265
Collection Fund Surplus	7			
Collection Fund Deficit		-6		
Total Government Support & Council Tax	12,309	12,345	12,304	11,487

RESERVE STRATEGY SUMMARY

General Reserves - Opening Balance	3,103	2,748	2,368	2,358
Transfer to Earmarked Reserves	-1,795	-380	-10	0
Additions to General Reserves	1,440			
General Reserves - Closing Balance	2,748	2,368	2,358	2,358
Earmarked Reserves - Opening Balance	5,443	5,723	4,147	2,441
Budget Contribution to Earmarked Reserves	0	-1,749	-1,717	-40
Utilisation of Reserves	-1,215	-207		
Additions to Reserves	1,495	380	11	
Earmarked Reserves - Closing Balance	5,723	4,147	2,441	2,401
Total Reserves (General and Earmarked)	8,471	6,515	4,799	4,759

Analysis of Closing Balances - Reserves and Provisions

1 General Reserves				
Risk Based Reserve	1,735	1,735	1,735	1,735
Unallocated Reserves	1,013	633	623	623
	2,748	2,368	2,358	2,358
2 Earmarked Reserves	5,723	4,147	2,441	2,401
Total Reserves - General and Earmarked	8,471	6,515	4,799	4,759
3 Sinking Funds (incl PFI and Bin Replacement Fund)	1,273	1,366	1,318	1,387
4 Provisions (Insurance)	281	281	281	281
	1,554	1,647	1,599	1,668
Total Reserves, Provisions and Sinking Funds	10,025	8,162	6,398	6,427