

RETAINED EARMARKED RESERVES

APPENDIX G

←-----2010/11-----→

Budget Description	Description	Purpose	Approval	Balance at 31/03/10	Approved c/fwd from 2009-10 per Sheet (3.2)	Other transfers from General Balances	Planned utilisation per Sheet (3.3)	Returned at year end	Balance as at 31 03 11	
CHIEF EXECUTIVE										
New Initiatives	Choosing to Change	To fund the 'Choosing to Change' programme		-94,627			80,000	-1,538,369	-1,552,996	Balance of C2C funding. Top up 2010/11 from unused earmarked reserves £1,083,369 and stage 1 service reviews £455,000. Planned utilisation 2011/12.
TOTAL				-94,627	0	0	80,000	-1,538,369	-1,552,996	
FINANCE & MIS										
MIS	IT Review	For IT review.		-25,000					-25,000	
MIS	Server Upgrade	Upgrade server room 2009/10	Exec 29/6/10	0	-16,680		16,680		0	
Finance	Additional fixed term resource	Temporary placements to implement improvements from 2008 UoR assessment	Exec 30/6/09	-30,000			30,000		0	
Finance	Base budget support - MTFS	Support for financial years 2009/10 & 2010/11	Council 24/2/09	-130,000			130,000		0	
Finance	Treasury Management	Budget support due to poor investment returns in the current economic climate	Council 24/2/09	-140,522			140,522		0	
New Initiatives	Audit Shared Services (Exec 26 May)	To fund preparation for a shared audit service with Allerdale, Carlisle, Eden and Cumbria County Councils	Exec 23/05/06 12/08/08 & 26/05/09	-27,000					-27,000	Retained pending set up of Audit Shared Services
Fraud	Fraud - Shared Services	Merge two balances for Benefits Fraud	Exec 23/05/06 Exec 30/06/07	-7,979					-7,979	Retained pending set up of Revenues & Benefits Shared Services
MIS	Data Capture	For data capture project	Exec 24/6/10	0	-10,000		10,000		0	
TOTAL				-360,501	-26,680	0	327,202	0	-59,979	
POLICY & PERFORMANCE										
TOTAL				0	0	0	0	0	0	
LEGAL & DEMOCRATIC SERVICES										
Legal	Renew Taxi Ranks	Set up in 2003-04 for re-siting of taxi ranks		-2,319					-2,319	
Mayors Charity Bequest		This is a bequest for defined purposes.		-12,967					-12,967	Must be retained - Bequest
Member PC Reserve	Improve members IT facilities	Set up in 2005/06 following underspend on take-up of laptops		-7,902					-7,902	Retain
Induction Programme	Training reserve for members	Set up in 2006/07 to train new members elected in 2007		-12,500					-12,500	Retain
Election Fund	Elections Fund	£10k is set aside each year to smooth the costs of district council elections.		-22,390	-10,000		-10,000		-42,390	Set aside to meet 4 yearly elections cycle - next due 2011/12.
TOTAL				-58,078	-10,000	0	-10,000	0	-78,078	
CUSTOMER SERVICES										
Housing Benefits		For implementation of Benefits verification framework. Remaining balance to avoid potential dip in performance during implementation of Shared Service project. May be needed for c 2 years i.e up to 2011/12.	Exec 30/05/07	-40,722					-40,722	Approx £10,000 costs now to be met from this in 2010/11. Recommended that the balance is retained until Shared Services settle down - May be some buyout costs for rationalising conditions of service across 3 councils.
Benefits		DWP Grant Reserve. Remaining balance to avoid potential dip in performance during implementation of Shared Service project. May be needed for c 2 years i.e up to 2011-12.	Exec 29/06/04	-16,691					-16,691	
Customer Services	RBS Shared Service Project	Carry forward from 09/10 is to meet a combination of implementation of shared service, shared services project management costs, and increased fees for Academy	Outturn to Exec 30/06/09. Q2 Monitoring to Exec 17/11/09 Exec 29/06/10	-336	-60,000		60,000		-336	Transfer to General Fund
Customer Services	RBS Shared Service Project restructuring	To cover potential costs of redundancies associated with implementation of shared service. Pressure included in budget to Special Exec 16/02/10	Exec 16/02/10	-119,000			119,000		0	
Customer Services	Business Rates Deferall	To meet cost of Business Rates Deferral (non-ringfenced DCLG funding in 09/10)	Exec 29/06/10	0	-12,293		12,293		0	
Customer Services	Benefit subsidy regs set-up costs	To meet costs of implementing new regs from April 2010 for claimant in temporary accommodation.	Exec 29/06/10	0	-6,315		6,315		0	
TOTAL		TOTAL		-176,749	-78,608	0	197,608	0	-57,749	
LEISURE & ENVIRONMENTAL SERVICES										
Cultural Services	Ongoing Schemes	Outside funding towards arts and cultural projects.		-2,481					-2,481	

Cultural Services	Grant match funding	Council contribution to match fund grant carried forward from 09/10 for SPAA climbing wall, SPAA community coach and Art in Empty Spaces projects	Exec 29/06/10	0	-12,139	12,139	0		
Cultural Services	Millom Pool	Council contribution to flood risk assessment at Millom Pool committed at end of 09/10	Exec 29/06/10	0	-1,438	1,438	0		
Enforcement	Dog Control Orders	Carried forward from 09/01 to meet costs of signage required if dog control orders are implemented.	Exec 29/06/10	0	-10,000	10,000	0		
Crematorium Donations	Crematorium Donations	These are donations from the public made specifically for the purpose of maintaining the crematorium and are ringfenced for that purpose.		-4,252			-4,252	Contributions from 3rd parties for specific use at the Crematorium. Cannot be transferred to the General Fund	
Crematorium	Proceeds from CAMEO tax	Balance of proceeds from CAMEO tax to be used to fund replacement burners		0	-22,988	22,988	0		
Environmental Health	Land drainage	To meet costs of land drainage investigations and coastal defence orders slipped from 2009/10 due to contractor delays	Exec 29/06/10	0	-8,584	8,584	0		
TOTAL		TOTAL		-6,733	-55,149	0	55,149	0	-6,733

DEVELOPMENT STRATEGY									
Planning Policy	Strategic Planning (was previously called Local Planning - Printing)	Released as part of 2009-10 budget proposal to meet budget pressures in respect of LDF		-80,383		40,000		-40,383	Part funding for LDF work 2011/12 & 2012/13
Planning Policy	LDF printing	For printing LDF strategy options, delayed from 2009/10	Exec 29/06/10	0	-6,574	6,574	0		
Planning Policy	Planning Policy - Work committed previous year	Work committed during 2007-08 but still to be carried out.	Exec 12/08/08.	-40,000				-40,000	Part funding for LDF work 2011/12 & 2012/13
Planning Policy	Planning Policy- Habitat Evaluation	To meet duties to assess impact of developments on natural habitats. This is from unringfenced Habitat Directives grant	Exec 29/06/10	0	-33,670			-33,670	
Development Services Holding Account	Planning Policy Delivery Grant.	To fund Local Delivery Framework. Revenue Budget	Council 24/02/09 Exec 24/01/10 Exec 29/06/10	-432,812	-20,208	268,500		-184,520	Part funding for LDF work 2011/12 & 2012/13
Development Strategy	Printing Plan	From 2008-09 outturn, to meet commitment in respect of finalising the web version of the Local Plan.	Exec 30/06/09	-3,000				-3,000	Part funding for LDF work 2011/12 & 2012/13
Development Strategy	Work on building from income generated	From 2008-09 outturn, for building work at Cleator Moor Business Centre, funded from previously generated income.	Exec 30/06/09	-3,886				-3,886	
Development Strategy	Empty Shops	To complete Empty Shops programme initially agreed by Exec in September 2009. This is carry forward of non-ringfenced specific grant	Exec 29/06/10	0	-41,588	41,588	0		
Policy Unit	Intensive Local Engagement	Programme agreed at Exec 18/01/10 for Intensive Local Engagement. Unused grant from 2009-10 carried forward to meet commitments.	Exec 29/06/10	0	-71,722	71,722	0		
Nuclear	Assist in resourcing Nuclear	£200k to match pressure included in 2010-11 budget	Exec 16/02/10	-219,658		200,000		-19,658	To fund Nuclear Programme - will increase in 2010/11 as the £200k will not be used in full in the year.
Development Strategy	Tackling of derelict and dilapidated buildings	From 2008-09 outturn, to address derelict and dilapidated buildings. This will provide 'seed' funding to recover costs of work in default.	Exec 30/06/09	-40,000				-40,000	
Development Strategy	Consultants	From 2008-09 outturn, to meet commitments for consultants for housing improvements.	Exec 30/06/09	-50,536				-50,536	To fund consultants on housing work - merge with line below
Housing Strategy	Complete housing and related strategies for older people	From 2008-09 outturn, for consultancy to support completion of housing strategies for older people, fuel poverty, value for money and housing needs assessments by September 2009.	Exec 30/06/09	-20,000		40,000		20,000	Merge with line above
Homelessness	Homelessness Repossession Fund	For activity to reduce repossessions and homelessness	Exec 29/06/10	0	-54,172	54,172	0		
Subs & Other Misc	To Assist Local Business Growth Initiative	Applies funding received through Local Authority Business Growth Initiative to support business development initiatives.	Exec 21/04/09 + Exec 29/06/10	-364,018	-25,434	247,535		-141,917	
Economic Development	Whitehaven Regeneration Scheme	Carried forward from 2007-08 for Whitehaven Regeneration Scheme.	Exec 12/08/08.	-9,800				-9,800	
Economic Development	Copeland Seaside Coastal Park	For coastal regeneration programme as outlined in Copeland Regeneration report to Exec on 29/06/10.	Exec 29/06/10	0	-200,000			-200,000	Programme of work approved to use this reserve.

DEVELOPMENT STRATEGY (Contd.)

Economic Development	Connected Communities Seaside Communities	To support beach advisory groups and quality beach award work	Exec 29/06/10	0	-355		355	0	
Small Business Fund	Small Business Fund			-4,917				-4,917	
Neighbourhood Renewal Scheme	Neighbourhood Renewal Scheme	To support Copeland Regeneration Plan.	Exec 12/08/08 and 22/09/09 Exec. 29/6/10	-2,194,727			1,411,837		
	* support base budget						3,000		
	* street scene						20,000		
	* community safety						98,307		
	* replace ABG loss 2010/11						100,000		
	* management / base budget support								Actual reduction expected to be £105,000
	* additional funding from reserves								
	Additional ABG Allocation		Budget Report						
	* Adjust with SWNMI								
	* contribution to MOSAIC (CERA)								
	* reprofiling in Q2 monitoring								
	* reprofiling in 09-10 outturn								
HPDG	Replace loss of HPDG grant income	To replace income budget for HPDG no longer achievable following government grant reductions		0	-63,218		63,218	-561,583	Funding required to finish WNF programme in 2011/12
				0				0	
TOTAL				-3,463,737	-453,723	-63,218	2,666,808	0	-1,313,870

DEVELOPMENT OPERATIONS										
ASSET MGMT ENABLING FUND										
ASSET MGMT ENABLING FUND	Asset Mgmt Enabling Fund	To fund costs of property disposal e.g marketing, ground surveys These are classed as revenue and so cannot be funded from capital receipts. When set up this was to be maintained at £75k, to be topped up from de minimis receipts (less than £10k) which are classified as revenue.	To confirm - per C.L.there was a committee report about 4 years ago.	-40,227					-40,227	
Business Development	Procurement Officer Funding	Set up in 2006-07 to cover transitional costs of procurement project, pending savings from year 2 onwards.	Exec 26/09/06.	0				0		
PFI NCI'S RESERVE	PFI Non Conformance Incidents	To meet costs of minor works and contract changes for the Copeland Centre. This for changes outside the scope of the PFI contract and so additional to the budget for the unitary payment. This reserve is built up from performance deductions against the unitary payment.	Additional £39.4k agreed Exec 29/06/10	-31,531	-39,479			-71,010	Required to support PFI project	
Property - Land Management	Registration of Council Land	Carried forward for registration of Council Land, due to start early 2010/11	Exec 29/06/10	0	-10,000		10,000	0		
Property - Land Management	Land slippage	For revenue costs associated with purchase costs of property at North Shore threatened by cliff slippage. Includes £8.4k for owner's relocation costs in addition to £48.8k in Exec report in April.	Exec 13/04/10 and Exec 29/06/10		-57,200		57,200	0		
Property - Public Buildings	Start of chapel deferred	From 2008-09 outturn, to enable completion of works at Crematorium, subject to outcome of evaluation. This was deferred because of debate with the user group about the scope of the work.Outturn report to Exec 30/06/09 App E.	Exec 30/06/09	-31,000				-31,000	To fund existing capital programme - probably will be used 2010/11.	
Beacon	Museum Exhibits	To use (often as match funding) to purchase items for the Beacon museum collection		-20,829				-20,829	Retain	
Beacon	Beacon Grants	Grant committed for expenditure in 2010/11		0	-6,850		6,850	0		
Beacon and TIC	Contribution to Earmarked Reserve in accordance with 5 yr Business Plan and agreement with Funding Partners for refurbishment	From 2008-09 outturn, contribution to Beacon refurbishment fund as per 5 yr Business Plan and agreement with Funding Partners for refurbishment.	Exec 30/06/09	-155,585			105,000	-50,585	To refurbish the Beacon - Retain	
Development Control	Development Control - Enforcement	Provides funding for 2 years up to 2011-12 for an enforcement officer.		-40,000				-40,000		
Development Control	Development Control - Application Support	To support costs of major planning applications, as required.		-25,758				-25,758		
Building Control	Building Control - Service Improvement	This is £40k for Building Control from £110k carried forward from 2007-08 from salaries underspend, for service improvements.	Exec 12/08/08	-36,775				-36,775		
Building Maintenance	Building Maintenance and energy conservation	To meet costs of maintenance not fulfilling definition of capital. From 2009/10 capital outturn + 2010/11 Q1 monitoring.	Exec 29/06/10 and 24/08/10	0	-48,000		48,000	0		
TOTAL				-381,705	-113,529	-48,000	227,050	0	-316,184	

-4,542,130	-737,689	-111,218	3,543,817	-1,538,369	-3,385,589
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