

**DRAFT GENERAL FUND REVENUE BUDGET AND COUNCIL TAX 2008/09  
AND 3 YEAR RESERVE STRATEGY**

**EXECUTIVE MEMBER:** Councillor Alan Holliday  
**LEAD OFFICER:** Georgina Ayling  
**REPORT AUTHOR:** Georgina Ayling

**Summary and Recommendation:**

The purpose of this report is to recommend to Executive to agree the proposed 2008/09 operating budget together with the council tax requirement and proposed utilisation of reserves prior to being presented to Council on 26 February 2008 for approval.

If approved, this level of resources will enable the Council to deliver its front line services and meet its key objectives and priorities over the next 3 years as set out in its corporate plan

It is recommended that the Executive request Council to approve:

- 1) An increase in the revised base budget from £10,606,000 to £11,078,000, to be met from local and national taxation, as shown in Appendix A, and the net operating budget be increased from £12,276,000 to £12,842,000, utilising reserves of £1,764,000.
- 2) The 3 year reserve strategy shown in Appendix B
- 3) The fees and charges proposals for 2008/09 shown in Appendix C
- 4) Delegation of the approval of the Council tax base to the Interim Section 151 Officer in consultation with the Leader of the Council

**1. INTRODUCTION**

- 1.1 This year Council refined its resource planning framework to ensure that financial and forward planning is fully integrated and considered in the light of corporate priorities as identified through the Resource Planning Working Group and budget consultation process in order to meet changing business needs and aid improved decision making.
- 1.2 Budget managers have critically analysed the base budget to ensure that it supports the delivery of front line services and that resources have been realigned with service plans to reflect the Council's priorities and aspirations.
- 1.3 A public consultation exercise was carried out across the borough to fully understand the needs of the community, which were taken into account when building the budget.
- 1.4 The Resource Planning Working Group, comprising a cross section of members and senior officers, met on a regular basis to oversee the budget setting process

within the total resources available to the Council to ensure that a sustainable balanced budget for the next 3 years be presented to Council on 26 February 2008. The group considered the robustness of management estimates as put forward by Heads of Service based on their service reviews. The reviews took account of efficiency savings to fund emerging priorities and changing business needs to ensure that a sustainable balanced budget is presented to Council on 26<sup>th</sup> February 2008.

- 1.5 The following assumptions were made in preparing the budget;
- Inflation has been allowed at 2%
  - The 3% efficiency target (to be ploughed back into the business) has been built into the base budget. However, this target does not need to be made fully in 2008/09 as efficiency savings have exceeded targets in previous years
  - Interest from investments is anticipated to fall in future years
  - Effects of single status have been increased in accordance with the Human Resources Strategy
  - Increased expenditure on backlog of revenue based works required on the Council's public buildings in accordance with the Asset Management Plan
- 1.5 The Council's reserves have been critically analysed for which a 3 year plan is discussed below.
- 1.6 Details of the individual service budgets will be made available to members before Executive in February 2008 and Council on 26th February 2008.

## **2. 3 YEAR FORMULA GRANT SETTLEMENT**

- 2.1 The draft settlement for the Government's revenue support, known as Formula Grant, has been announced. This is made up of Revenue Support Grant and Redistributed Business rates.
- 2.2 The draft Formula Revenue Grant settlement for Copeland is £7,151m for 2008-09, plus £35k for homelessness. This is an increase of 2%, and basically in line with inflation.
- 2.3 Government has allocated a further £208k for the new national concessionary fare scheme. However there remains an estimated shortfall of £112k in the current scheme, which will be funded from reserves over the next 3 years.
- 2.4 The draft settlement for the following two financial years is £7,187,000 for 2009/10 and £7,222,000 for 2010/11. This is an increase of £36k and £35k respectively, which is only 0.5% in real terms.
- 2.4 Government has also allocated £1.4 m for 2008/09 to Copeland, to represent the new area based element of the Revenue Support Grant. This is aimed at alleviating deprivation and worklessness in particular high priority regions. There are ongoing commitments in respect of old neighbourhood management grants.

However Corporate Team will review the allocation in line with Council policies and determine how best to utilize this much needed resource.

### **3. 2008/09 BUDGET PROPOSAL**

- 3.1 Appendix A sets out the budget proposal for 2008/09 and the strategy for the medium term until 2010/11. Where applicable, reference is made to Ref Numbers shown to the left of the statement.
- 3.2 The proposal is to set the base budget at £11.1m (Ref 2). This is an increase of 4.5% from previous year's base of £10.6m (Ref 1) which is currently what inflation is.
- 3.3 The base budget is to be funded fully utilizing 100% of the taxation available of £11.1m (Ref 10), assuming a 2% increase on the Council Tax levy (Ref 9)
- 3.4 Secondly, the proposal is to seek Member approval to spend an additional £1.3m (Ref 3) from reserves as shown in Appendix A.
- 3.5 Thirdly, a further £500k is to be utilized in supporting the housing renovation programme (Ref 5), fully financed from Earmarked Reserves (Ref 12). This earmarked reserve has been specifically set up for the purpose of supporting grants received in respect of housing renovations and disabled facilities. Funding has been facilitated from the sale proceeds from preserved right to buys following transfer of the Council's housing stock in 1994 to Home Group. In the medium term, the housing renovation programme will be supported by a further £500k in 2009/10 and £100k in 2010/11. At the end of this period the Council will have invested in excess of £2.2m overall from preserved right to buy sales.

### **4 MEDIUM TERM BUDGET STRATEGY**

- 4.1 Based on Government published indicative settlement figures for 2009/10 and 2010/11, Copeland will receive an increase of £35k per annum, an increase of 0.5% each financial year (Ref 8)
- 4.2 Assuming Council Tax for a Band D property is raised by 2% and allowing for an increase in the number of properties this will give an overall increase in Council Tax of 3% (Ref 9). This will allow for an increase in base budget to £11.2m in 09/10 and £11.4m in 10/11 (Ref 2 and 10); any fluctuations in base will be covered by contingency in the reserves strategy.
- 4.3 Due to inflation and the estimated effect of job evaluation savings will be required in the region of 4.8% each year based on previous years base (Ref 1a).
- 4.4 Additionally it is estimated that further expenditure of £1.1m and £0.6m will be required in 09/10 and 10/11 respectively (Ref 13). This again will be financed from unallocated general reserve and earmarked reserve.

## 5 RESERVES STRATEGY

- 5.1 Details supporting the reserves strategy are shown in Appendix 2.
- 5.2 The 2008/09 opening balance on total reserves is estimated at £6m (Ref 17).
- 5.3 Based on future medium term investment in training, pensions, public buildings, and concessionary travel, it is anticipated that total reserves will fall to £4.2m by the end of 2010/11 (Ref 17).
- 5.4 A business risk analysis has been carried out and it is proposed that £1.4m is earmarked in general reserve for such potential future purpose (Ref 17).

## 6 COUNCIL TAX LEVELS, BASE & LEVY

- 6.1 It is no longer a requirement for Full Council to approve the Council Tax Base i.e. the number of equivalent band D's used to calculate the total revenue to be collected from Council tax - **the levy**. It is recommended that approval for the final Council Tax Base to be delegated to the Interim Head of Finance and Business Development in consultation with the Leader of the Council. The estimated figure at this time shows a base of 22,300 (to be confirmed) Band D equivalent properties (22,142.60, 2007-08), which has been used to estimate the Council Tax.
- 6.2 The Budget Report last year approved a 2% increase in Council Tax for 2007-08, and based on a 2% increase for 2008/09, and due to an increase in the number of properties, this will give an overall increase of 3%. The estimated Council Tax to be collected is derived by multiplying the proposed rate per property (£165.22) by the tax base (22,300) giving an estimated collection of £ £3,684,500 (2007-08 £3,576,916). When added to the Formula Grant, the share of the NNDR Pool and the Collection Fund surplus the resulting Levy (budget requirement) is:

	<b>£000</b>
Revenue Support Grant and NNDR Pool	7,151
National Concessionary Fare Scheme Grant	208
Homelessness Grant	35
Call on the collection fund – 3% increase in council tax	3,684
<b>TOTAL LEVY (budget requirement)</b>	<b>11,078</b>

## 8 FEES AND CHARGES

- 8.1 The Schedule of Proposed Fees and Charges is shown at Appendix 3.
- 8.2 Changes to budgeted income levels from proposals have been included in the budget build for 2008/09.

## 9 COUNCIL TAX

- 9.1 It is not possible at this stage to finalise the level of Council Tax applicable to Copeland as the final RSG settlement has not been received, neither have the precepts from the County, Police and parishes.
- 9.2 Based on the recommended levy and the Council Tax Base the following is an estimate of Copeland Council Tax.
- 9.3 The table below compares the Band D & Band A Council Tax to the previous year.

	2007-08 £	2008-09 £	Increase from previous year £	% Increase	Increase per Week £
<b>Band D</b>	161.54	165.22	3.68	2.0	0.07
<b>Band A</b>	107.70	109.85	2.15	2.0	0.04

- 9.4 The full details of the Council Tax calculations which is required to be presented to Members for formal consideration at Council in line with Section 33 (5) of the Local Government Act 1992 will be presented to members at Council on 26th February 2008.

## 10. CONCLUSIONS

The Council needs £12.7m to meet its operating requirements for next financial year, of which £11.1m will come from national and local taxation, with the remaining £1.8m from the Council's reserves.

To meet the Council's requirements, Copeland's share of Council Tax will need to increase by 2%. On a Band D property this will amount to an estimated increase of 7 pence per week.

The reserves strategy indicates that £1.4m to be earmarked based on risk analysis carried out, and that in the medium term balance on reserves will be at an estimated manageable £4.2m level at the end of 20010/11.

## 11. FINANCIAL AND HUMAN RESOURCES IMPLICATIONS (INCLUDING SOURCES OF FINANCE)

The recommended budget is set within the overall resources of the Council after taking into account the provisional Revenue Support Grant Settlement. The recommended Council Tax Levy for 2008-09 is £11,078,500 for this Council. This would result in an estimated Council Tax for a Band D property of £165.22 (Copeland share), 7p per week increase.

## 12. PROJECT AND RISK MANAGEMENT

The Local Government Act 2003 requires a report from the Chief Finance Officer on the robustness of the estimates and the adequacy of reserves. These will be reported to the Executive on 19<sup>th</sup> February and in the Council report of the 26<sup>th</sup> February 2008.

## 13. IMPACT ON CORPORATE PLAN

The budget has been set in accordance with the Council's Corporate Plan

### List of Appendices

Appendix A	2008/09 Proposed Revenue Budget and Medium Term Strategy
Appendix B	Reserves Strategy
Appendix C	Proposed 2008/09 Fees and Charges

**List of Background Documents:** Resource Steering Group Minutes, Service Reviews, budget build working document

**List of Consultees:** Resource Steering Group, Corporate Team, general public, budget managers and holders

### 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
Project and Risk Management	None
Impact on Equality and Diversity	None

Issues	
Children and Young Persons Implications	None
Human Rights Act Implications	None
Section 105 Officer Comments	The accountants have quality assured the budget estimates for the next 3 years and the S151 Officer gives a positive assurance that the estimates are robust and sustainable over the 3 year timeframe
Monitoring Officer Comments	

Please say if this report will require the making of a Key Decision YES

**BUDGET STRATEGY**

Ref no		2007/08 £'000	2008/09 £'000	2009/10 £'000	2010/11 £'000
	<b>General Fund</b>				
1	<b>Base budget b/fd</b>	<b>10,158</b>	<b>10,606</b>	<b>11,078</b>	<b>11,230</b>
	savings target	-338	-302	-352	-355
1a	<i>% of previous year base budget</i>		-2.8%	-3.2%	-3.2%
	recurring net growth (baselined)	340	150	100	153
	inflation - general	126	154	134	137
	inflation - increments	170	170	170	170
	Singe status	150	300	100	50
2	<b>Revised Base Budget</b>	<b>10,606</b>	<b>11,078</b>	<b>11,230</b>	<b>11,385</b>
	<i>% increase year on year</i>		4.5%	1.4%	1.4%
	<b>Additional Expenditure to be Funded from General Reserves</b>				
	one offs	874	350		
	pension		122	100	
	public buildings condition survey backlog work		188	190	140
	workforce development		166	210	210
	interest on investments	156	150	110	182
	concessionary fares shortfall	140	139	111	111
3	<b>Total exp. funded from general reserves</b>	<b>1,170</b>	<b>1,115</b>	<b>721</b>	<b>643</b>
4	<b>Total Net Operating Budget</b>	<b>11,776</b>	<b>12,192</b>	<b>11,951</b>	<b>12,028</b>
	<b>Additional exp. To be Funded from Earmarked Reserves</b>				
5	renovation grants	500	500	500	100
6	<b>Total Funded from Reserves</b>	<b>1,670</b>	<b>1,615</b>	<b>1,221</b>	<b>743</b>
7	<b>Total Net Operating Budget</b>	<b>12,276</b>	<b>12,692</b>	<b>12,451</b>	<b>12,128</b>
	<i>% increase year on year</i>		3.4%	-1.9%	-2.6%
	<b>Funded by:</b>				
	<b>Taxation</b>				
8	RSG/NNDR	7,029	7,151	7,187	7,222
	<i>% increase in base budget year on year</i>		1.74%	0.50%	0.49%
	Concessionary		208	213	219
	Homelessness		35	35	35
9	Levy on Collection Fund	3,577	3,684	3,795	3,909
10	<b>Total Taxation</b>	<b>10,606</b>	<b>11,078</b>	<b>11,230</b>	<b>11,385</b>
	<i>% increase in base budget year on year</i>		4.45%	1.37%	1.38%
	<b>Use of Reserves</b>				
11	Unallocated Reserves	1,170	1,115	721	643
12	earmarked reserves	500	500	500	100
13	<b>Total Reserves Utilised</b>	<b>1,670</b>	<b>1,615</b>	<b>1,221</b>	<b>743</b>



**Total Funding**

**12,276 12,693 12,451 12,128**

## 14 Analysis of Reserves

### 15 General Reserves

Opening Balance	2,442	3,986	2,872	2,151
risk based transferred in from GF	2,287			
Other Additions	1,831			
Transfer to Earmarked Reserves	-551			
Utilised in Year	-1,170	-1,115	-721	-643
To be Released	-853			
<b>Closing Balance</b>	<b>3,986</b>	<b>2,872</b>	<b>2,151</b>	<b>1,508</b>
Risk Based	1,434	1,434	1,434	1,434
Unallocated	2,552	1,438	717	74

### 16 Earmarked Reserves

Opening Balance	6,452	4,470	3,299	2,846
Additions	303	149	158	148
Transfer from General Reserves	551			
Utilised in Year	-967	-1,320	-611	-318
To be Released	-1,869			
<b>Closing Balance</b>	<b>4,470</b>	<b>3,299</b>	<b>2,846</b>	<b>2,676</b>

### Total Reserves

<b>8,456</b>	<b>6,171</b>	<b>4,997</b>	<b>4,184</b>
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### 17 c/b represented by:

<b>8,456</b>	<b>6,171</b>	<b>4,997</b>	<b>4,184</b>	
Risk based	1,434	1,434	1,434	1,434
Unallocated General Reserv	2,552	1,438	717	74
renovation grants	500	500	500	214
sinking funds	1,079	1,219	1,377	1,425
Specific earmarked	2,882	1,579	968	1,036

COPELAND BOROUGH COUNCIL  
2008/09 RESERVE STRATEGY

Ref No	Brought Forward from 2006/07	Transfer Between Earmarked and General	2007/08		2008/09		2009/10		2010/11						
			Additions	Utilised	To Be Released	Balance Carried Forward	Additions	Utilised	Balance Carried Forward	Additions	Utilised	Balance Carried Forward			
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>General Reserves</b>															
	2,441,569				2,441,569			2,441,569			2,441,569				2,441,569
1		12,874		-6,437	6,437			6,437			6,437				6,437
2		9,585		-8,387	1,198			1,198			1,198				1,198
3		3,098		-2,324	774			774			774				774
4		160,218		-120,164	40,055			40,055			40,055				40,055
5		61,581		-30,791	30,791			30,791			30,791				30,791
6		373,022		-233,139	139,883			139,883			139,883				139,883
7		150,000		-112,500	37,500			37,500			37,500				37,500
8		18,165		-18,165	0			0			0				0
9		36,414		-36,414	0			0			0				0
10		140,000		-140,000	0			0			0				0
11		331,022		-144,822	186,200			186,200			186,200				186,200
		1,295,979	0	-853,142	442,837	0	0	442,837	0	0	442,837	0	0	0	442,837
12		212,532		212,532	212,532			212,532			212,532				212,532
13		137,500		137,500	137,500			137,500			137,500				137,500
14		6,093		6,093	6,093			6,093			6,093				6,093
15		21,212		21,212	21,212			21,212			21,212				21,212
16		17,043		17,043	17,043			17,043			17,043				17,043
17		26,514		26,514	26,514			26,514			26,514				26,514
18		130,157		130,157	130,157			130,157			130,157				130,157
19		106,968		106,968	106,968			106,968			106,968				106,968
20		317,417		317,417	317,417			317,417			317,417				317,417
21		991,436		991,436	991,436			991,436			991,436				991,436
		2,287,416	0	-853,142	1,434,273	0	0	1,434,273	0	0	1,434,273	0	0	0	1,434,273
<b>Total Risk Based</b>															
	0				110,000			110,000			110,000				110,000
<b>Unallocated</b>															
12		110,000		110,000	110,000			110,000			110,000				110,000
13		100,000		100,000	100,000			100,000			100,000				100,000
14		185,000		185,000	185,000			185,000			185,000				185,000
15		10,000		10,000	10,000			10,000			10,000				10,000
		853,142		853,142	853,142			853,142			853,142				853,142
		573,799		573,799	573,799			573,799			573,799				573,799
		-551,207		-551,207	-551,207			-551,207			-551,207				-551,207
		-1,170,000		-1,170,000	-1,170,000			-1,170,000			-1,170,000				-1,170,000
		1,831,941		-551,207	1,170,000			1,170,000			1,170,000				1,170,000
		4,119,356	-551,207	-1,170,000	3,986,576			3,986,576			3,986,576				3,986,576
<b>TOTAL GENERAL RESERVES</b>															
	2,441,569				2,441,569			2,441,569			2,441,569				2,441,569
<b>Earmarked Reserves</b>															
<b>Risk Based</b>															
17		12,874		-12,874	0			0			0				0
18		9,585		-9,585	0			0			0				0
19		3,098		-3,098	0			0			0				0
20		150,218		-150,218	0			0			0				0
21		63,806		-63,806	0			0			0				0
22		373,022		-373,022	0			0			0				0
23		150,000		-150,000	0			0			0				0
24		18,165		-18,165	0			0			0				0
25		36,414		-36,414	0			0			0				0
		140,000		-140,000	0			0			0				0
					-2,286			-2,286			-2,286				-2,286
					-1,115,000			-1,115,000			-1,115,000				-1,115,000
					-1,170,000			-1,170,000			-1,170,000				-1,170,000
					-853,142			-853,142			-853,142				-853,142
					2,871,676			2,871,676			2,871,676				2,871,676
					-643,000			-643,000			-643,000				-643,000
					1,507,676			1,507,676			1,507,676				1,507,676

**COPELAND BOROUGH COUNCIL  
2008/09 RESERVE STRATEGY**

Ref No	Description	Brought Forward 2006/07 £	Transfer Between Earmarked and General	2007/08		2008/09		2008/10		2010/11	
				To Be Released	Utilised	Balance Carried Forward	Additions	Utilised	Balance Carried Forward	Additions	Utilised
26	Environmental Insurance Reserve	331,022	0	-331,022	0	0	0	0	0	0	0
	Total Risk Based	1,238,263	0	-26,124	-1,295,379	0	0	0	0	0	0
<b>Sinking Funds</b>											
27	Election Fund	26,124	0	-26,124	0	0	0	0	0	0	0
28	Sinking Fund CCC Car Park	54,649	0	0	54,649	10,000	10,000	0	0	0	30,000
29	Crem Car Park Sinking Fund	58,610	15,000	0	73,610	0	0	0	0	0	54,649
30	Pleehix Court Sinking Fund	14,731	0	0	14,731	15,000	15,000	0	0	0	118,610
31	Recycling Sinking Fund	39,065	0	0	39,065	0	0	0	0	0	14,731
32	Bin Replacement Sinking Fund	103,969	0	0	103,969	0	0	0	0	0	20,000
33	PH Sinking Fund	671,459	0	0	671,459	10,000	10,000	0	0	0	23,668
	Total Sinking Funds	967,303	138,030	-26,124	1,079,209	148,000	148,000	123,000	1,040,488	123,000	1,163,468
											1,425,144
<b>Specific To Year</b>											
34	Copeland Collection	1,098	0	0	1,098	600	600	0	0	0	1,698
35	Museum Exhibits	19,270	0	0	19,270	0	0	0	0	0	18,270
36	Employment Initiative Funds	12,808	0	0	12,808	0	0	0	0	0	12,808
37	Small Business Fund	17,913	0	0	17,913	0	0	0	0	0	17,913
38	Development and Environment	11,322	0	-11,322	0	0	0	0	0	0	0
39	Economic Development Restraiture	16,397	0	-16,397	0	0	0	0	0	0	0
40	PFI NCH	55,643	0	0	55,643	0	0	0	0	0	55,643
41	Major Project Fund	109,411	0	0	109,411	0	0	0	0	0	109,411
42	Salford PH	5,000	0	-5,000	0	0	0	0	0	0	0
43	Building Control	195,074	0	0	195,074	0	0	0	0	0	158,014
44	Asset Management Enabling	26,901	0	-26,901	0	0	0	0	0	0	0
45	Neighbourhood Renewal Scheme	7,159	0	-7,159	0	0	0	0	0	0	0
46	RTB 33/24 Church Street	2,000	0	-2,000	0	0	0	0	0	0	0
47	HRA Disrepair Claims	25,000	0	-25,000	0	0	0	0	0	0	0
48	Preserved RTBs	1,714,271	0	0	1,714,271	0	0	0	0	0	1,714,271
49	DFG Reserve	92,689	0	-92,689	0	-500,000	-500,000	0	0	-214,271	0
50	Reundancies After Restoiture	10,726	0	-10,726	0	0	0	0	0	0	0
51	Land Acquisition & Miko White Comm Pk	27,276	0	-27,276	0	0	0	0	0	0	0
52	Regional Government	20,000	0	-20,000	0	0	0	0	0	0	0
53	WCP Forum - Annual Event	6,923	0	-6,923	0	0	0	0	0	0	0
54	Customer First Project	4,861	0	-4,861	0	0	0	0	0	0	0
55	Staff Conferences	3,502	0	-3,502	0	0	0	0	0	0	0
56	National Conferences	1,500	0	-1,500	0	0	0	0	0	0	0
57	New Initiatives	24,694	0	-24,694	0	0	0	0	0	0	0
58	Crime and Disorder	1,800	0	-1,800	0	0	0	0	0	0	0
59	Anti Poverty	24,839	0	-24,839	0	0	0	0	0	0	0
60	White Paper District Bid	105,000	0	-105,000	0	0	0	0	0	0	0
61	Connected Cumbria Partnership	39,542	0	-39,542	0	0	0	0	0	0	0
62	Inward Investment Support	7,276	0	-7,276	0	0	0	0	0	0	0
63	Local Planning - Printing	488,291	0	-488,291	0	0	0	0	0	0	0
64	Milom TIC - Rev Running Costs	15,638	0	-15,638	0	0	0	0	0	0	0
65	Planning Policy Delivery	321,635	0	-321,635	0	0	0	0	0	0	0
66	Development Control Reserve	17,570	0	-17,570	0	0	0	0	0	0	0
67	Beacon Review	14,337	0	-14,337	0	0	0	0	0	0	0
68	Vacancies	52,556	0	-52,556	0	0	0	0	0	0	0
69	Economic Development Grants	5,938	0	-5,938	0	0	0	0	0	0	0
70	Community Renewal Posts	134,608	0	-134,608	0	0	0	0	0	0	0
71	Asset Revaluation	15,075	0	-15,075	0	0	0	0	0	0	0
72	Land Means Admin Cost	10,126	0	-10,126	0	0	0	0	0	0	0
73	Local Management Rating Appeal	13,180	0	-13,180	0	0	0	0	0	0	0
74	Preston Street and	2,737	0	-2,737	0	0	0	0	0	0	0
75	Public Buildings	15,000	0	-15,000	0	0	0	0	0	0	0
76	Central Regains	3,897	0	-3,897	0	0	0	0	0	0	0
77	Audit Employee Unleashed	35,200	0	-35,200	0	0	0	0	0	0	0
78	Finance Employee Unleashed	25,000	0	-25,000	0	0	0	0	0	0	0
79	Procurement Officer Funding	0	0	0	0	0	0	0	0	0	0
	Additional IT Posts	0	0	0	0	0	0	0	0	0	25,000

COPELAND BOROUGH COUNCIL  
2008/09 RESERVE STRATEGY

Ref No	Description	Brought Forward from 2008/07	Transfer Between Earmarked and General	2007/08			2008/09			2009/10			2010/11					
				Additions	Utilised	To Be Released	Balance Carried Forward	Additions	Utilised	Balance Carried Forward	Additions	Utilised	Balance Carried Forward	Additions	Utilised	Balance Carried Forward		
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
80	IT Requirement for HR/Payroll	1,232		-1,232	0	0	0	0	0	0	0	0	0	0	0	0	0	
81	Fraud Subs to Tameside	8,204		-4,100	4,104	-4,104	0	0	0	0	0	0	0	0	0	0	0	
82	Business Growth Incentive	63,353			63,353	-63,353	0	0	0	0	0	0	0	0	0	0	0	
83	Procurement Initiative	25,979			25,979	-25,979	0	0	0	0	0	0	0	0	0	0	0	
84	Fraud Training		3,875		3,875	-3,875	0	0	0	0	0	0	0	0	0	0	0	
85	Business Dev Training		16,000		16,000	-16,000	0	0	0	0	0	0	0	0	0	0	0	
86	Property Training		5,000		5,000	-5,000	0	0	0	0	0	0	0	0	0	0	0	
87	Redeployment Training	19,135			19,135	-19,135	0	0	0	0	0	0	0	0	0	0	0	
88	Medical Fees - increased Demand	1,226			1,226	-1,226	0	0	0	0	0	0	0	0	0	0	0	
89	Single Status	2,000			2,000	-2,000	0	0	0	0	0	0	0	0	0	0	0	
90	Pay & Workforce Strategy	36,000	9,000	-25,000	20,000	-20,000	0	0	0	0	0	0	0	0	0	0	0	
91	Performance Appraisal	15,000		-7,500	7,500	-7,500	0	0	0	0	0	0	0	0	0	0	0	
92	Job Evaluation	109,074		-7,500	7,500	-7,500	0	0	0	0	0	0	0	0	0	0	0	
93	Performance Management System	2,000	150,000	-2,000	256,074	-256,074	150,000	-49,074	150,000	0	0	0	0	0	0	0	0	
94	Remote Working Pilot	5,105			5,105	-5,105	0	0	0	0	0	0	0	0	0	0	0	
95	HR Officer Temp	6,405		-6,405	5,105	-5,105	0	0	0	0	0	0	0	0	0	0	0	
96	GIS Licence Renewals	0	5,698		5,698	-5,698	0	0	0	0	0	0	0	0	0	0	0	
97	Training and Customer First Project	0	7,900		7,900	-7,900	0	0	0	0	0	0	0	0	0	0	0	
98	Renew Taxi Ranks	6,372			6,372	-6,372	0	0	0	0	0	0	0	0	0	0	0	
99	Members PC	7,902			7,902	-7,902	0	0	0	0	0	0	0	0	0	0	0	
100	Funding for Developing Elections	0	22,453		22,453	-22,453	0	0	0	0	0	0	0	0	0	0	0	
101	Verification Programme	0	12,500		12,500	-12,500	0	0	0	0	0	0	0	0	0	0	0	
102	Vegetation Framework	9,918		-51,778	12,500	-12,500	0	0	0	0	0	0	0	0	0	0	0	
103	DWP Contract	41,691		-41,691	0	-41,691	0	0	0	0	0	0	0	0	0	0	0	
104	Copeland Fire Reserve	0	41,691		41,691	-41,691	0	0	0	0	0	0	0	0	0	0	0	
105	Cash Colleague Resourcing	0	30,829		30,829	-30,829	0	0	0	0	0	0	0	0	0	0	0	
106	NDR Software	9,580	15,375		15,375	-15,375	0	0	0	0	0	0	0	0	0	0	0	
107	Certification Framework	0	30,833		30,833	-30,833	0	0	0	0	0	0	0	0	0	0	0	
108	Elite Sports Grants	1,300		-300	1,000	-1,000	0	0	0	0	0	0	0	0	0	0	0	
109	Half Price Charity Hall Hire	1,700		-240	1,460	-1,460	0	0	0	0	0	0	0	0	0	0	0	
110	Ongoing Schemes	5,000		-42,802	34,292	-34,292	0	0	0	0	0	0	0	0	0	0	0	
111	Installation of Equipment	40,843	72,084		34,292	-34,292	0	0	0	0	0	0	0	0	0	0	0	
112	Fleet Procurement	30,000		-20,000	10,000	-10,000	0	0	0	0	0	0	0	0	0	0	0	
113	Landscape Mgmt Consultancy	0	10,000		10,000	-10,000	0	0	0	0	0	0	0	0	0	0	0	
114	Rural Touring funding future programmes	63,078		-30,000	33,079	-33,079	0	0	0	0	0	0	0	0	0	0	0	
115	NGL Contract Contracted payments still owed	49,648			49,648	-49,648	0	0	0	0	0	0	0	0	0	0	0	
116	SAZ Outstanding Programmes	24,745		-12,000	12,745	-12,745	0	0	0	0	0	0	0	0	0	0	0	
117	Active in West Cumbria	18,661		-5,000	4,861	-4,861	0	0	0	0	0	0	0	0	0	0	0	
118	Street Scene Signage Copeland Fire Car Park	10,000		-5,000	5,000	-5,000	0	0	0	0	0	0	0	0	0	0	0	
119	Assist in resourcing Nuclear	30,213		-30,213	30,213	-30,213	0	0	0	0	0	0	0	0	0	0	0	
	Total Specific to the Year	4,185,449	165,075	-939,333	3,388,599	-573,799	600	-1,310,935	2,078,264	0	-611,074	1,467,190	0	-216,271	1,248,919	0	0	
	Donations																	
120	St Nicholas Memorial Fund	235			235	-235	0	0	0	0	0	0	0	0	0	0	0	
121	Dennis Kennan Memorial Fund	465			465	-465	0	0	0	0	0	0	0	0	0	0	0	
	Total Donations	640	0	0	640	-640	0	-640	-1	0	-1	0	0	0	-1	0	-1	
	TOTAL EARMARKED RESERVES	6,451,695	303,105	-967,742	5,687,058	-1,869,778	4,452,443	148,600	-1,319,641	3,297,409	158,000	-611,074	2,844,334	148,000	-318,271	2,674,063	0	0
	TOTAL GENERAL FUND RESERVES	8,693,224	4,422,461	-2,137,742	7,222,919	-3,455,024	148,600	-2,434,841	5,169,984	158,000	-1,332,074	4,994,910	148,000	-561,271	4,181,639	0	0	

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## Copeland Borough Council Policy on Reserves

The Council has General Fund Reserves (or balances) and Earmarked Reserves. Earmarked Reserves are balances which have been set aside to support specific forecast need; General Fund Balances are not allocated to specific projects.

### General Fund Reserve

The Council has a strategic risk based approach to the optimum level of General Fund Balances it holds at any one time. The level is set in such a way as to ensure that the Medium Term Financial Strategy can be delivered and the Council can sustain long term financial viability. This optimum level provides relates only to the business and financial risk cover required by the Council; it does not provide additional support for existing business, or enable new investment to be made. By adopting this approach, the Council can ensure that all existing financial resources can be released to support frontline services.

### Calculating the minimum level of General Fund Balances

The optimum level of General Fund Balances is determined by referring to the risk profile of the Council. Risks are assessed in terms of the likelihood and potential impact of occurrence, based on the risk categories used by the Council, as shown in the matrix shown below

I M P A C T	LIKLIHOOD		
		Low	Significant
High	3 = 50%	6 = 75%	9 = 100%
Medium	2 = 25%	4 = 50%	6 = 75%
Low	1 = 25%	2 = 25%	3 = 50%

The calculation of the optimum level of General Fund Balances is reviewed and recalculated each year during the budget setting process. A sensitivity analysis is carried out to review the robustness of the provision.

### Earmarked Reserves

The Council holds a number of reserves created for specific purposes. Each year during the budget setting process the Earmarked Reserves are reviewed. Earmarked Reserves are balances set aside to cater for known future spend or to reflect donations set aside for specific purposes.

### Suggested General Fund Balance Calculation 2007/08

Potential Risk	Risk Score	Weighting	Financial Exposure (£)	Balance Required	Comment
Base Budget Contingency for inflation or other unanticipated rise	9	100%	212,532	212,532	1% of Gross Expenditure less Housing and Council Tax benefits
Underachievement of Fees and Charges targets	4	50%	275,000	137,500	Estimate on 5% of fees and charges
Underachievement of Investment Income	2	50%	12,186	6,093	1% of exposure
Civil Emergencies (if Belwin applies)	9	100%	21,212	21,212	The Belwin Scheme cuts in at this level
Insurance Excesses *	6	75%	22,724	17,043	Based on 5% of premia payments to insurers
Medium Term Financial Plan	1	25%	106,058	26,514	1% of Net Budget for future changes to the base budget now allowed for in the medium term
Unforeseen increases Assets and Property repairs	9	100%	130,157	130,157	Based on 10% of Backlog over next 5 years
Vacancy Factor not met	4	50%	213,935	106,968	Vacancy Factor
Housing Benefits – increase in irrecoverable overpayments/grant clawback	9	100%	317,417	317,417	Amount included in the base budget for the Local Authority
HGV Reserves	1	25%	64,000	16,000	Legal calculation
Risk Based Earmarked Reserves	Various	Various	703,907	412,047	Various

**TOTAL**

**£1,403,483**

- \* The Council has paid out £70,000 for a claim related to working with asbestos. This is currently going through the high court as the Council believes it should be covered by the insurers. It is possible that further claims may be made. This provision could be based on a general estimate, as above, or on the potential costs of these specific claims. Because of the time lag no assessment has been made of the numbers of persons likely to have been exposed, the likelihood of an asbestos related illness developing, and whether they have since died of other causes.

### **Sensitivity**

Based on the above risks, the recommended level of General Fund Balances stands at £1,400,000.

The calculation of risk is based on a combination of the likelihood of an occurrence, together with the impact on the Council's financial position should the occurrence take place.

Each major general financial risk has been assessed and a level of provision estimated as shown below.

Increasing the likelihood/impact assessment in every category to the maximum (a provision of 100%) would increase the provision required to £2,100,000 (an increase of £700,000).



## 2008/09 Proposed Fees and Charges

	2007/08 Base Budget £	2008/09 Proposal £	Change £	Change %	Input Code
Beacon & TIC	101,035	101,035	0	0.00%	32201 2099
Plan Printing	8,500	8,500	0	0.00%	31600 2101
Building Control	227,000	227,000	0	0.00%	31402 2101
Development Control	225,500	225,500	0	0.00%	
Homelessness	10,389	500	-9,889	-95.19%	
	<b>572,424</b>	<b>562,535</b>	<b>-9,889</b>	<b>-1.73%</b>	
Crematorium	316,000	346,840	30,840	9.76%	48004 2101
Cemeteries	71,238	74,838	3,600	5.05%	
Markets	82,000	77,000	-5,000	-6.10%	
Pest Control	30,000	33,200	3,200	10.67%	31300 2101
Outdoor Facilities	8,800	8,800	0	0.00%	48002 2101
Car Parks	278,928	296,085	17,157	6.15%	32900 2101
Food Hygiene	37,298	37,298	0	0.00%	31110 2101
Health and Safety	919	919	0	0.00%	31101 2101
Environmental Protection	16,397	16,397	0	0.00%	31204 2101
Waste	525,000	650,000	125,000	23.81%	33204 2101
	<b>1,366,580</b>	<b>1,541,377</b>	<b>174,797</b>	<b>12.79%</b>	
Land Charges	181,021	188,262	7,241	4.00%	
Licences	138,684	144,231	5,547	4.00%	27500 2101
	<b>319,705</b>	<b>332,493</b>	<b>12,788</b>	<b>4.00%</b>	
	<b>2,258,709</b>	<b>2,436,405</b>	<b>177,696</b>	<b>7.87%</b>	

Version: One  
Date: 11/12/08

**BEACON & TIC**

2007/08 BASE BUDGET INCOME

101,035

PROPOSED 2008/09 BASE BUDGET INCOME

101,035

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES (NON-MEMBERS) 2007/08	CURRENT FEES (MEMBERS) 2007/08	PROPOSED FEES (NON-MEMBERS) 2008/09	PROPOSED FEES (MEMBERS) 2008/09
<b>TICKETS</b>				
Adult	4.60	n/a	5.00	n/a
Child	0.00	n/a	0.00	n/a
Priority	n/a	n/a	n/a	n/a
Student	3.00	n/a	4.00	n/a
Senior	3.70	n/a	4.00	n/a
Family	n/a	n/a	n/a	n/a
Educational Group	0.00	n/a	0.00	n/a
Adult Group (10+)	3.60	n/a	3.60	n/a
Child Group (10+)	0.00	n/a	0.00	n/a
<b>PASSPORTS (Membership)</b>				
Adult	6.90	n/a	8.00	n/a
Senior	5.55	n/a	8.00	n/a
Child	0.00	n/a	0.00	n/a
Family	n/a	n/a	n/a	n/a
<b>ROOM HIRE</b>				
Conference Centre (Free for Visiting Schools)	0.00	n/a	0.00	n/a
Per Hour	16.00	n/a	16.00	n/a
Per Half Day	50.00	n/a	50.00	n/a
Full Day	90.00	n/a	90.00	n/a
<b>LIBRARY (Free for Research)</b>				
Hourly	11.00	n/a	11.00	n/a
<b>DARKROOM</b>	12.00	n/a	12.00	n/a
<b>HARBOUR GALLERY (Per Hour - Subject to Availability)</b>	40.00	n/a	40.00	n/a

PLAN PRINTING

2007/08 BASE BUDGET INCOME

8,500

PROPOSED 2008/09 BASE BUDGET INCOME

8,500

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Copy OS Sheet extracts (x8)	25.00	25.00	0	0.00%
Detailed file histories, planning, blg regs., env. Health (domestic)	50.00	50.00	0	0.00%
Detailed file histories, planning, blg regs., env. Health (business)	100.00	100.00	0	0.00%
Copy approval notices, completion notices, and statutory notices	10.00	10.00	0	0.00%
Copy planning applications - to interested parties not directly consulted	30.00	0.00	-30	

**BUILDING CONTROL**

2007/08 BASE BUDGET INCOME

227,000

PROPOSED 2008/09 BASE BUDGET INCOME

227,000

PROPOSED FEES & CHARGES 2008/09 (STATUTORY SET FEES)	CURRENT FEES 2007/08	PROPOSED FEES 2008/09

DEVELOPMENT CONTROL

2007/08 BASE BUDGET INCOME

225,500

PROPOSED 2008/09 BASE BUDGET INCOME

225,500

PROPOSED FEES & CHARGES 2008/09 (STATUTORY SET FEES)	CURRENT FEES 2007/08	PROPOSED FEES 2008/09

HOMELESSNESS

2007/08 BASE BUDGET INCOME

10,389

PROPOSED 2008/09 BASE BUDGET INCOME

500

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Homelessness All Room Sizes	12.30	12.00	0	-2.44%

**CREMATORIUM**

2007/08 BASE BUDGET INCOME

316,000

PROPOSED 2008/09 BASE BUDGET INCOME

346,840

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES		PROPOSED FEES	
	2007/08	2008/09	Change £	Change %
<b>PART 1: CREMATION FEES</b>				
Stillborn or Child up to 1-month	90.00	0.00	-90.00	
Child 1-month to 12 Years	130.00	138.00	8.00	6.15%
Person over 12 Years: Resident	465.00	495.00	30.00	6.45%
Person over 12 Years: Non Resident	524.00	558.00	34.00	6.49%
Medical Referee's Fees Mon-Fri	20.00	22.00	2.00	10.00%
Sat, Sun & Public Hols	20.00	22.00	2.00	10.00%
<b>PART 2: OPTIONAL CHARGES</b>				
Certificate of Cremation	20.00	21.00	1.00	5.00%
Postage of Remains (UK Only)	35.00	37.00	2.00	5.71%
Strewing of Remains (From Other Crematoria)	33.00	35.00	2.00	6.06%
Strewing of Remains (From those returned)	0.00	15.00	15.00	
Use of Chapel of Rest (24hrs or part)	35.00	37.00	2.00	5.71%
<b>URNS &amp; CASKETS</b>				
Metal Urn	19.00	20.00	1.00	5.26%
Wooden Casket	31.00	31.00	0.00	0.00%
Plastic Urn	8.00	8.00	0.00	0.00%
Bio-Degradable Urns	8.00	8.00	0.00	0.00%
<b>BOOK OF REMEMBRANCE INSCRIPTION CHARGES (Incl. VAT)</b>				
<i>Book of Remembrance:</i>				
2-Line Entry	46.00	49.00	3.00	6.52%
5-Line Entry	70.00	74.00	4.00	5.71%
8-Line Entry	90.00	95.00	5.00	5.56%
<i>Miniature Books:</i>				
2-Line Entry	50.00	53.00	3.00	6.00%
5-Line Entry	57.00	60.00	3.00	5.26%
8-Line Entry	66.00	70.00	4.00	6.06%
<i>Memorial Cards:</i>				
<i>Coloured:</i>				
2-Line Entry	23.00	25.00	2.00	8.70%
5-Line Entry	30.00	32.00	2.00	6.67%
8-Line Entry	40.00	42.00	2.00	5.00%
<i>White:</i>				
2-Line Entry	21.00	22.00	1.00	4.76%
5-Line Entry	25.00	26.00	1.00	4.00%
8-Line Entry	36.00	38.00	2.00	5.56%
Floral Emblem, Badge or Motif	45.00	48.00	3.00	6.67%
Coat of Arms	72.00	75.00	3.00	4.17%

**CEMETERY**

2007/08 BASE BUDGET INCOME

71,238

PROPOSED 2008/09 BASE BUDGET INCOME

74,838

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES		PROPOSED FEES	
	2007/08	2008/09	Change £	Change %
<b>PART 1: INTERNMENT FEES</b>				
Stillborn or Child up to 1-month	55.00	0.00	-55.00	
Child 1-Month up to 16 Years	150.00	159.00	9.00	6.00%
Person 17 Years and over	420.00	446.00	26.00	6.19%
Internment in a Vault	490.00	521.00	31.00	6.33%
Cremated Remains	110.00	120.00	10.00	9.09%
Strewing of Cremated Remains	33.00	35.00	2.00	6.06%
Additional charge for non-resident of Copeland Borough (Applicable to [3] & [4] above)	225.00	240.00	15.00	6.67%
<b>PART 2: EXCLUSIVE RIGHTS OF BURIAL</b>				
In a grave adjoining main paths (all areas of Copeland)	320.00	340.00	20.00	6.25%
Other Graves	385.00	410.00	25.00	6.49%
Cremated Remains	110.00	120.00	10.00	9.09%
<b>PART 3: MEMORIALS &amp; INSCRIPTIONS</b>				
Flat Stone not exceeding 600mm x 600mm	35.00	37.00	2.00	5.71%
Flat Stone between 600mm x 600mm and 1000mmx1000mm	42.00	45.00	3.00	7.14%
Flat Stone exceeding 1000mm x 1000mm	69.00	73.00	4.00	5.80%
Head Stone not exceeding 1.5m in height	80.00	85.00	5.00	6.25%
Vase not exceeding 600mm in height	20.00	21.00	1.00	5.00%
Additional Inscription	25.00	26.00	1.00	4.00%
<b>PART 4: MISCELLANEOUS FEES</b>				
Exhumation (Not including Labour)	800.00	880.00	80.00	10.00%
Transfer of Exclusive Rights	35.00	37.00	2.00	5.71%
Certified copy of Register Entry	35.00	37.00	2.00	5.71%
Family Tree search Fee	60.00	64.00	4.00	6.67%



TRINITY GARDENS

2007/08 BASE BUDGET INCOME

n/a

PROPOSED 2008/09 BASE BUDGET INCOME

n/a

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Strewing	33.00	35.00	2.00	6.06%
Charge per Plaque	33.00	35.00	2.00	6.06%
Inscription per Letter/Number	4.50	4.90	0.40	8.89%
Garden Grave (Platinum Service)	250.00	270.00	20.00	8.00%
Garden Grave (Diamond Service)	210.00	225.00	15.00	7.14%

**MARKETS**

2007/08 BASE BUDGET INCOME

82,000

PROPOSED 2008/09 BASE BUDGET INCOME

77,000

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
<b>WHITEHAVEN</b>				
<i>Summer:</i>				
Regular	17.00	18.00	1.00	5.88%
Casual	25.00	25.00	0.00	0.00%
<i>Winter:</i>				
Regular	16.00	18.00	2.00	12.50%
Casual	24.00	24.00	0.00	0.00%
<b>EGREMONT</b>				
<i>Summer:</i>				
Regular	16.50	17.00	0.50	3.03%
Casual	20.00	20.00	0.00	0.00%
<i>Winter:</i>				
Regular	15.50	16.00	0.50	3.23%
Casual	19.00	20.00	1.00	5.26%
<b>CLEATOR MOOR (Subject to ongoing review)</b>				
<i>Summer:</i>				
Regular	9.00	9.00	0.00	0.00%
Casual	10.00	10.00	0.00	0.00%
<i>Winter:</i>				
Regular	8.50	9.00	0.50	5.88%
Casual	10.00	10.00	0.00	0.00%

\* Maintain current regular prices for Egremont due to falling numbers of traders attending

\*\* Expected income estimated to be inline with 06/07 - circa £78k

**PEST CONTROL**

2007/08 BASE BUDGET INCOME

30,000

PROPOSED 2008/09 BASE BUDGET INCOME

33,200

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Wasps (Domestic Full Rate)	47.00	50.00		
Wasps (Domestic Concessionary)	30.00	40.00	10.00	33.33%
Wasps (Commercial Contract)	60.00	65.00	5.00	8.33%
Wasps (Commercial One-off)	70.00	75.00	5.00	7.14%
Rats (Domestic Full Rate)	0.00	15.00	15.00	
Rats (Domestic Concessionary)	0.00	0.00		
Rats (Commercial Contract)	60.00	65.00	5.00	8.33%
Rats (Commercial One-off)	70.00	75.00	5.00	7.14%
Mice (Domestic Full Rate)	47.00	50.00	3.00	6.38%
Mice (Domestic Concessionary)	0.00	15.00	15.00	
Mice (Commercial Contract)	60.00	65.00	5.00	8.33%
Mice (Commercial One-off)	70.00	75.00	5.00	7.14%
Bedbugs (Domestic Full Rate)	47.00	50.00	3.00	6.38%
Bedbugs (Domestic Concessionary)	0.00	15.00	15.00	#DIV/0!
Bedbugs (Commercial Contract)	60.00	65.00	5.00	8.33%
Bedbugs (Commercial One-off)	70.00	75.00	5.00	7.14%
Cockroaches (Domestic Full Rate)	47.00	50.00	3.00	6.38%
Cockroaches (Domestic Concessionary)	0.00	15.00	15.00	#DIV/0!
Cockroaches (Commercial Contract)	60.00	65.00	5.00	8.33%
Cockroaches (Commercial One-off)	70.00	75.00	5.00	7.14%
Fleas (Domestic Full Rate)	47.00	50.00	3.00	6.38%
Fleas (Domestic Concessionary)	30.00	40.00	10.00	33.33%
Fleas (Commercial Contract)	60.00	65.00	5.00	8.33%
Fleas (Commercial One-off)	70.00	75.00	5.00	7.14%
Ants (Domestic Full Rate)	47.00	50.00	3.00	6.38%
Ants (Domestic Concessionary)	30.00	35.00	5.00	16.67%
Ants (Commercial Contract)	60.00	65.00	5.00	8.33%
Ants (Commercial One-off)	70.00	75.00	5.00	7.14%

OUTDOOR FACILITIES

2007/08 BASE BUDGET INCOME

8,800

PROPOSED 2008/09 BASE BUDGET INCOME

3,000

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES		PROPOSED FEES	
	2007/08	2008/09	Change £	Change %
<b>PLAYING PITCHES</b>				
Per Season	380.00	390.00	10.00	2.63%
Per Match	41.00	45.00	4.00	9.76%
<b>MILLOM PARK</b>				
<b>Bowling Green:</b>				
Season Ticket Snr	31.00	0.00	-31.00	
Season Ticket Jnr/OAP	17.00	0.00	-17.00	
Green Fees Snr	2.50	0.00	-2.50	
Green Fees Jnr/OAP	1.50	0.00	-1.50	
<b>Millom Tennis</b>				
Season Ticket Snr	38.00	0.00	-38.00	
Season Ticket Jnr/OAP	25.00	0.00	-25.00	
Court 45 Mins) Snr	2.50	0.00	-2.50	
Court 45 Mins) Jnr/OAP	1.50	0.00	-1.50	
Hire of Racket	1.50	0.00	-1.50	
Hire of Balls	1.50	0.00	-1.50	
<b>Millom Tennis</b>				
Seniors	2.00	0.00	-2.00	
Juniors/OAP	1.50	0.00	-1.50	

**CAR PARKS**

2007/08 BASE BUDGET INCOME

278,928

PROPOSED 2008/09 BASE BUDGET INCOME

296,085

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
<b>CHAPEL STREET EGREMONT</b>				
Upto 1 hr	0.30	0.40	0.10	33.33%
Upto 2 hrs	0.55	0.65	0.10	18.18%
Upto 3 hrs	0.75	0.85	0.10	13.33%
Upto 4 hrs	1.05	1.15	0.10	9.52%
Over 4 hrs	1.85	1.95	0.10	5.41%
Monthly Car Passes (25 bays only)	27.50	29.00	1.50	5.45%
<b>SCHOOLHOUSE LANE WHITEHAVEN</b>				
Upto 1 hr	0.80	0.90	0.10	12.50%
Upto 2 hrs	1.25	1.35	0.10	8.00%
Upto 3 hrs	1.70	1.80	0.10	5.88%
Upto 4 hrs	0.00	0.00	0.00	#DIV/0!
Over 4 hrs	0.00	0.00	0.00	#DIV/0!
Overnight parking (maximum stay 3hrs)	3.10	3.20	0.10	3.23%
<b>SENHOUSE STREET WHITEHAVEN</b>				
Upto 1 hr	0.80	0.90	0.10	12.50%
Upto 2 hrs	1.25	1.30	0.05	4.00%
Upto 3 hrs	1.80	1.90	0.10	5.56%
Upto 4 hrs	2.40	2.50	0.10	4.17%
Overnight parking (maximum stay 4hrs)	3.10	3.20	0.10	3.23%
<b>ST BEES FORESHORE</b>				
Up to 1 hr	0.80	0.80	0.00	0.00%
Up to 2 hrs	1.20	1.20	0.00	0.00%
Up to 3 hrs	1.70	1.70	0.00	0.00%
Up to 4 hrs	2.30	2.30	0.00	0.00%
Up to 5 hrs	2.90	2.90	0.00	0.00%
Over 5 hrs	3.30	3.30	0.00	0.00%
7 Day Permit	7.55	7.55	0.00	0.00%
<b>THE COPELAND CENTRE WHITEHAVEN</b>				
Upto 1 hr	0.80	0.90	0.10	12.50%
Upto 2 hrs	1.25	1.35	0.10	8.00%
Upto 3 hrs	1.80	1.90	0.10	5.56%
Upto 4 hrs	2.30	2.40	0.10	4.35%
Over 4 hours	3.10	3.20	0.10	3.23%
Overnight parking (Charges apply Saturday and Sunday only)	0.00	0.00		
<b>SPORTS CENTRE WHITEHAVEN</b>				
Upto 1 hr	0.80	0.90	0.10	12.50%
Upto 2 hrs	1.25	1.35	0.10	8.00%
Upto 3 hrs	1.70	1.80	0.10	5.88%
Upto 4 hrs	2.30	2.40	0.10	4.35%
Over 4 hrs	3.20	3.30	0.10	3.12%
Overnight parking	3.10	3.20	0.10	3.23%
Season Tickets per month (59bays only)	47.50	50.00	2.50	5.26%
<b>BECK GREEN EGREMONT</b>				
Up to 1 hr	0.30	0.40	0.10	33.33%
Upto 2 hrs	0.55	0.65	0.10	18.18%
Upto 4 hrs / 3 hrs	0.75	0.85	0.10	13.33%
Upto 6 hrs / 4 hrs	1.05	1.15	0.10	9.52%
Over 6 hrs / 4 hrs	1.85	1.95	0.10	5.41%
<b>BEACON WHITEHAVEN</b>				
Up to 1 hour	0.80	0.90	0.10	12.50%
Upto 2 hrs	1.10	1.20	0.10	9.09%
Upto 3 hrs	1.70	1.80	0.10	5.88%
Up to 4 hrs	2.30	2.40	0.10	4.35%
Over 4 hrs	3.10	3.20	0.10	3.23%
Overnight parking	3.10	3.20	0.10	3.23%
<b>LAND AT GOSFORTH</b>				
Upto 1 hr	N/A	N/A		

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES		PROPOSED FEES	
	2007/08	2008/09	Change £	Change %
Upto 2 hrs	N/A	N/A		
Upto 3 hrs	N/A	N/A		
Upto 4 hrs	N/A	N/A		
Over 4 hours	N/A	N/A		
<b>CLEATOR MOOR SQUARE</b>				
Up to 1 hour	N/A	N/A		
Upto 2 hrs	N/A	N/A		
Up to 3 hours	N/A	N/A		
Upto 4 hrs	N/A	N/A		
Over 4 hrs	N/A	N/A		
<b>JACKTREES ROAD, CLEATOR MOOR</b>				
Up to 1 hour	N/A	N/A		
Upto 2 hrs	N/A	N/A		
Up to 3 hours	N/A	N/A		
Upto 4 hrs	N/A	N/A		
Over 4 hrs	N/A	N/A		
Season Tickets(10 bays only)	N/A	N/A		
<b>SEASCALE FORESHORE</b>				
Up to 1 hour	N/A	N/A		
Upto 2 hrs	N/A	N/A		
Up to 3 hours	N/A	N/A		
Upto 4 hrs	N/A	N/A		
Over 4 hrs	N/A	N/A		
Monthly car pass (20 bays only)	N/A	N/A		
<b>NORTH SHORE, WHITEHAVEN</b>				
Up to 1 hour	0.80	0.90	0.10	12.50%
Up to 2 hrs	1.10	1.20	0.10	9.09%
Up to 3 hrs	1.70	1.80	0.10	5.88%
Up to 4 hrs	2.30	2.40	0.10	4.35%
Over 4 hrs	3.10	3.20	0.10	3.23%
Overnight parking	3.10	3.20	0.10	3.23%
Monthly car park pass (10 bays only)				
<b>ST BEES STATION, ST BEES</b>				
Up to 1 hour	N/A	N/A		
Up to 2 hrs	N/A	N/A		
Up to 3 hrs	N/A	N/A		
Up to 4 hrs	N/A	N/A		
Up to 5 hrs	N/A	N/A		
Over 5 hrs	N/A	N/A		
7 day ticket	N/A	N/A		
Monthly car park pass (10 bays only)	N/A	N/A		
<b>LANCASHIRE ROAD, MILLOM</b>				
Up to 1 hour	N/A	N/A		
Upto 2 hrs	N/A	N/A		
Up to 3 hours	N/A	N/A		
Upto 4 hrs	N/A	N/A		
Over 4 hrs	N/A	N/A		
<b>SOUTH SHORE, WHITEHAVEN (CAR PARK)</b>				
Up to 1 hour	0.80	0.90	0.10	12.50%
Upto 2 hrs	1.25	1.35	0.10	8.00%
Upto 3 hrs	1.70	1.80	0.10	5.88%
Upto 4 hrs	2.30	2.40	0.10	4.35%
Over 4 hours	3.10	3.20	0.10	3.23%
Overnight parking	3.10	3.10	0.00	0.00%
Monthly car park pass(5 bays only)	47.50	50.00	2.50	5.26%
<b>SOUTH SHORE, WHITEHAVEN (BUS BAYS)</b>				
Up to 4 hrs	4.00	4.50	0.50	12.50%
Over 4 hrs	10.00	11.00	1.00	10.00%
Overnight parking	3.10	3.10	0.00	0.00%

**FOOD HYGIENE**

2007/087 BASE BUDGET INCOME

37,298

PROPOSED 2008/09 BASE BUDGET INCOME

37,298

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES 2007/08	PROPOSED FEES 2008/09	Change £	Change %
EXPORT CERTIFICATES	38.00	39.14	1.14	3.00%
FOOD HYGIENE COURSE	36.00	37.08	1.08	3.00%
Basic	16.00	16.48	0.48	3.00%
Basic Refresher				
REGISTER OF PREMISES				
Single Entry Copy	na	na		
Copy of Full Public Register (Food and Private Water Supplies)	na	na		
Copy of Single Entry from Register	na	na		
		No change - rate set in Private Water Supplies Regulations 1991. Note - Private Water Regulations are due for ammendment no details are avaiable to date (5.12.07)		
Sampling Costs (Administration & Travelling) (Per Supply) (STATUTO	50.00			

**HEALTH & SAFETY**

2007/08 BASE BUDGET INCOME

919

PROPOSED 2008/09 BASE BUDGET INCOME

919

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Training Course (Basic H&S)	36.00	37.00	1.00	2.78%
Skin Piercing Registration	85.00	88.00	3.00	3.53%
Transfer of Registration (For Premises or Individual)	85.00	88.00	3.00	3.53%



**ENVIRONMENTAL PROTECTION**

2007/08 BASE BUDGET INCOME

16,397

PROPOSED 2008/9 BASE BUDGET INCOME

16,397

added 2.5%

PROPOSED FEES & CHARGES 2008/09 (STATUTORY SET FEES - Announced by DEFRA)	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Application for authorisation in accordance with the Environmental Protection Act 1990, Part I, Part B processes	Statutory			
Except for small waste oil burners <0.4 MWTh	Statutory			
Unloading of petrol into storage tanks at a service station	Statutory			
Substantial changes to an Authorisation	Statutory			
Except for small waste oil burners <0.4MWTh	Statutory			
Unloading of Petrol into storage tanks at a service station	Statutory			
Change to implement an upgrading plan	Statutory			
Annual subsistence Charge	Statutory			
Standard Charge where paid quarterly	Statutory			
Except for Small Waste oil burners <0.4MWTh	Statutory			
Unloading of Petrol into storage tanks at a service station	Statutory			
Odourising of Natural Gas	Statutory			
Pet Shops	64.00	66.00	2.00	3.13%
Dangerous Wild Animals	100.00	103.00	3.00	3.00%
Riding Establishments	163.00	168.00	5.00	3.07%
Animal Boarding Establishments	118.00	122.00	4.00	3.39%
Dog Breeding	56.00	58.00	2.00	3.57%
Zoo Licence (Exclusive of Veterinary Fees the Full cost of which is added)	148.00	153.00	5.00	3.38%

**WASTE**

2007/08 BASE BUDGET INCOME

525,000

PROPOSED 2008/09 BASE BUDGET INCOME

650,000

£509k Recycling Credits

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09 (note 1)		
<b>Commercial Collections</b>				
240 Litre Container	3.20	3.20	0.00	0.00%
360 Litre Container	3.95	4.76	0.81	20.51%
660 Litre Container	6.00	8.72	2.72	45.33%
1100 Litre Container	9.70	14.54	4.84	49.90%
<b>Trade Sacks (Per 50)</b>	55.40	57.50	2.10	3.79%
<b>Annual Waste Transfer Note</b>	10.00	10.00	0.00	0.00%
<b>OTHER CHARGEABLE COLLECTIONS</b>				
<b>Household waste for which a charge for collection can be made</b>				
240 Litre Container	2.00	2.00	0.00	0.00%
360 Litre Container	2.13	2.15	0.02	0.94%
660 Litre Container	2.70	3.94	1.24	45.93%
1100 Litre Container	4.11	6.57	2.46	59.85%
<b>Orange sacks</b>	0.66	0.70	0.04	6.06%
<b>Domestic White Goods Disposal</b>	20.00			
<b>Domestic Bins</b>	n/a	n/a		
<b>Domestic Wheeled Bins (240L)</b>	n/a	n/a		
<b>Collection Rate per hour for larger jobs to be based on time taken to collect (minimum charge)</b>				
First Hour Rate	72.00			
Second & Subsequent Hours	51.50			
Half Hour Rate	51.50			
<b>Building Cleaning Hourly Rate (Std Mon-Fri)</b>	11.50			
		yet to be determined following decisions on service review		

Note 1. Prices will be amended using delegated authority received in January 2007  
 Comments on proposals will be welcomed by Waste Services Manager

LAND CHARGES

2007/08 BASE BUDGET INCOME

181,021

PROPOSED 2008/09 BASE BUDGET INCOME

188,262

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Search Fees	111.00	111.00	0.00	0.00%

LICENSING

2007/08 BASE BUDGET INCOME

138,684

PROPOSED 2008/09 BASE BUDGET INCOME

144,231

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES	Change £	Change %
	2007/08	2008/09		
Hackney Carriage Vehicle	104.96	104.96	0.00	0.00%
Hackney Carriage Driver	62.00	62.00	0.00	0.00%
Private Hire Vehicle	102.61	102.61	0.00	0.00%
Private Hire Driver	62.00	62.00	0.00	0.00%
Private Hire Operator	120.00	120.00	0.00	0.00%