

COPELAND BOROUGH COUNCIL**28th FEBRUARY 2006****BUDGET AND COUNCIL TAX RESOLUTION**

1. Following approval of items elsewhere on this agenda, the Council is asked to resolve formally:
 - a) That the 2006/07 Revenue Budget be approved at £11,650,369, including non-recurring bids and contributions to the Capital Programme.
 - b) That this Council's Council Tax Levy for the financial year 2006/07 be £10,341,858 (£10,677,288 including parish precepts)

2. That it be noted that at its meeting of the 17th January 2006, the Council delegated the final approval of the Council Tax Base to the Head of Finance & Business Development and the final amount is calculated as:
 - a) 22,137.67 as its Council Tax Base for the year 2006/07 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.

b)

PARISH	COUNCIL TAX BASE (Band D equivalents)
Arlecdon & Frizington	1147.11
St Bridget's Beckermest	170.23
Bootle	266.65
St Bees	734.93
Cleator Moor	2071.61
Distington	690.77
Drigg & Carleton	182.32
Egremont	2340.69
Eskdale	159.94
Ennerdale & Kinniside	125.19
Gosforth	528.60
Haile & Wilton	107.37
Irton with Santon	174.93
St John's	615.42
Lowside Quarter	198.33
Lamplugh	339.49
Lowca	209.47
Millom	2150.91
Moresby	412.49
Muncaster	145.18
Millom Without	416.75

PARISH	COUNCIL TAX BASE (Band D equivalents)
Ponsonby	34.96
Parton	260.74
Seascale	618.34
Ulpha	85.23
Waberthwaite	101.46
Wasdale	63.53
Whicham	149.16
Weddicar	164.84
All other parts of the Council Area	7471.03
TOTAL	22137.67

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. That the following amounts be now calculated by the Council for the year 2006/07 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.
 - a) £34,137,414 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) £23,460,126 being the aggregate of the amounts which the Council estimates set out in Section 32(3)(a) to (c) of the Act.
 - c) £10,677,288 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) £6,835,915 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 increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund Regulations (Community Charge Surplus)
 - e) £173.52 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) £335,430 being the aggregate amount of all special items Parish and Town Council Precepts) referred to in Section 34(1) of the Act

- g) £158.37 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	16.56
St Bridget's Beckermest	21.74
Bootle	15.00
St Bees	21.27
Cleator Moor	17.74
Distington	15.92
Drigg & Carleton	14.26
Egremont	34.61
Eskdale	12.50
Ennerdale & Kinniside	21.13
Gosforth	31.51
Haile & Wilton	13.97
Irton with Santon	0.00
St John's	17.87
Lowside Quarter	17.65
Lamplugh	27.98
Lowca	11.93
Millom	30.27
Moresby	21.82
Muncaster	24.11
Millom without	10.80
Ponsonby	0.00
Parton	26.85
Seascale	25.88
Ulpha	1.17
Waberthwaite	9.86
Wasdale	7.87
Whicham	18.44
Weddicar	18.20

- 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
£	£	£	£	£	£	£	£	£
87.98	105.58	123.18	140.77	158.37	193.56	228.76	263.95	316.74

Added to the following amount:

	disb A	band A	band B	band C	band D	band E	band F	band G	band H
Arlecdon and Frizington	9.20	11.04	12.88	14.72	16.56	20.24	23.92	27.60	33.12
St Bridgets	12.08	14.49	16.91	19.32	21.74	26.57	31.40	36.23	43.48
Bootle	8.33	10.00	11.67	13.33	15.00	18.33	21.67	25.00	30.00
St Bees	11.82	14.18	16.54	18.91	21.27	26.00	30.72	35.45	42.54
Cleator Moor	9.86	11.83	13.80	15.77	17.74	21.68	25.62	29.57	35.48
Distington	8.84	10.61	12.38	14.15	15.92	19.46	23.00	26.53	31.84
Drigg and Carleton	7.92	9.51	11.09	12.68	14.26	17.43	20.60	23.77	28.52
Egremont	19.23	23.07	26.92	30.76	34.61	42.30	49.99	57.68	69.22
Eskdale	6.94	8.33	9.72	11.11	12.50	15.28	18.06	20.83	25.00
Ennerdale and Kinniside	11.74	14.09	16.43	18.78	21.13	25.83	30.52	35.22	42.26
Gosforth	17.51	21.01	24.51	28.01	31.51	38.51	45.51	52.52	63.02
Haile and Wilton	7.76	9.31	10.87	12.42	13.97	17.07	20.18	23.28	27.94
Irton with Santon	0	0	0	0	0	0	0	0	0
St Johns	9.93	11.91	13.90	15.88	17.87	21.84	25.81	29.78	35.74
Lowside Quarter	9.81	11.77	13.73	15.69	17.65	21.57	25.49	29.42	35.30
Lamplugh	15.54	18.65	21.76	24.87	27.98	34.20	40.42	46.63	55.96
Lowca	6.63	7.95	9.28	10.60	11.93	14.58	17.23	19.88	23.86
Millom	16.82	20.18	23.54	26.91	30.27	37.00	43.72	50.45	60.54
Moresby	12.12	14.55	16.97	19.40	21.82	26.67	31.52	36.37	43.64
Muncaster	13.39	16.07	18.75	21.43	24.11	29.47	34.83	40.18	48.22
Millom Without	6.00	7.20	8.40	9.60	10.80	13.20	15.60	18.00	21.60
Wasdale	4.37	5.25	6.12	7.00	7.87	9.62	11.37	13.12	15.74
Ponsonby	0	0	0	0	0	0	0	0	0
Parton	14.92	17.90	20.88	23.87	26.85	32.82	38.78	44.75	53.70
Seascale	14.38	17.25	20.13	23.00	25.88	31.63	37.38	43.13	51.76
Ulpha	0.65	0.78	0.91	1.04	1.17	1.43	1.69	1.95	2.34
Waberthwaite	5.48	6.57	7.67	8.76	9.86	12.05	14.24	16.43	19.72
Whicham	10.24	12.29	14.34	16.39	18.44	22.54	26.64	30.73	36.88
Weddicar	10.11	12.13	14.16	16.18	18.20	22.24	26.29	30.33	36.40

- That it be noted that for the year 2006/07 Cumbria County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

VALUATION BANDS

	Disabled A	A £	B £	C £	D £	E £	F £	G £	H £
Cumbria County Council	566.35	679.62	792.89	906.16	1019.43	1245.97	1472.51	1699.05	2038.86
Police Authority	90.60	108.72	126.84	144.96	163.08	199.32	235.56	271.80	326.16

5. That, having calculated the aggregate in each case of the amounts at 3(I) and 4 above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2006/07 for each of the categories of dwellings shown below.

PARISH	Disabled A	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£	£
Arlecdon & Frizington	754.13	904.96	1055.79	1206.61	1357.44	1659.09	1960.75	2262.40	2714.88
St Bridget's	757.01	908.41	1059.82	1211.21	1362.62	1665.42	1968.23	2271.03	2725.24
Bootle	753.26	903.92	1054.58	1205.22	1355.88	1657.18	1958.50	2259.80	2711.76
St Bees	756.75	908.10	1059.45	1210.80	1362.15	1664.85	1967.55	2270.25	2724.30
Cleator Moor	754.79	905.75	1056.71	1207.66	1358.62	1660.53	1962.45	2264.37	2717.24
Distington	753.77	904.53	1055.29	1206.04	1356.80	1658.31	1959.83	2261.33	2713.60
Drigg & Carleton	752.85	903.43	1054.00	1204.57	1355.14	1656.28	1957.43	2258.57	2710.28
Egremont	764.16	916.99	1069.83	1222.65	1375.49	1681.15	1986.82	2292.48	2750.98
Eskdale	751.87	902.25	1052.63	1203.00	1353.38	1654.13	1954.89	2255.63	2706.76
Ennerdale & Kinniside	756.67	908.01	1059.34	1210.67	1362.01	1664.68	1967.35	2270.02	2724.02
Gosforth	762.44	914.93	1067.42	1219.90	1372.39	1677.36	1982.34	2287.32	2744.78
Haile & Wilton	752.69	903.23	1053.78	1204.31	1354.85	1655.92	1957.01	2258.08	2709.70
Irton with Santon	744.93	893.92	1042.91	1191.89	1340.88	1638.85	1936.83	2234.80	2681.76
St John's	754.86	905.83	1056.81	1207.77	1358.75	1660.69	1962.64	2264.58	2717.50
Lowside Quarter	754.74	905.69	1056.64	1207.58	1358.53	1660.42	1962.32	2264.22	2717.06
Lamplugh	760.47	912.57	1064.67	1216.76	1368.86	1673.05	1977.25	2281.43	2737.72
Lowca	751.56	901.87	1052.19	1202.49	1352.81	1653.43	1954.06	2254.68	2705.62
Millom	761.75	914.10	1066.45	1218.80	1371.15	1675.85	1980.55	2285.25	2742.30
Moresby	757.05	908.47	1059.88	1211.29	1362.70	1665.52	1968.35	2271.17	2725.40
Muncaster	758.32	909.99	1061.66	1213.32	1364.99	1668.32	1971.66	2274.98	2729.98
Millom Without	750.93	901.12	1051.31	1201.49	1351.68	1652.05	1952.43	2252.80	2703.36
Ponsonby	744.93	893.92	1042.91	1191.89	1340.88	1638.85	1936.83	2234.80	2681.76
Parton	759.85	911.82	1063.79	1215.76	1367.73	1671.67	1975.61	2279.55	2735.46
Seascale	759.31	911.17	1063.04	1214.89	1366.76	1670.48	1974.21	2277.93	2733.52
Ulpha	745.58	894.70	1043.82	1192.93	1342.05	1640.28	1938.52	2236.75	2684.10
Wabberthwaite	750.41	900.49	1050.58	1200.65	1350.74	1650.90	1951.07	2251.23	2701.48
Wasdale	749.30	899.17	1049.03	1198.89	1348.75	1648.47	1948.20	2247.92	2697.50
Whicham	755.17	906.21	1057.25	1208.28	1359.32	1661.39	1963.47	2265.53	2718.64
Weddicar	755.04	906.05	1057.07	1208.07	1359.08	1661.09	1963.12	2265.13	2718.16
All other parts of Council Area (Whitehaven)	744.93	893.92	1042.91	1191.89	1340.88	1638.85	1936.83	2234.80	2681.76

PRECEPTS RECEIVED**A. COUNTY COUNCIL**

The County Council, at its meeting on 16th February 2006, set a budget requirement of £284,402,000 which requires a total Council Tax precept of £176,990,000

The split of the precepts is as follows:

<u>District</u>	<u>Precept</u> £
Allerdale	32,069,864
Barrow	21,623,083
Carlisle	34,214,883
Copeland	22,567,685
Eden	20,608,294
South Lakeland	45,906,191

The Council Tax to be levied in respect of the County's precept requirement is as follows:

<u>BAND</u>	<u>COUNCIL</u> <u>TAX</u> £
A	679.62
B	792.89
C	906.16
D	1,019.43
E	1,245.97
F	1,472.51
G	1,699.05
H	2,038.86

B. POLICE AUTHORITY

The Police Authority, at its meeting on 15th February 2006, set a budget requirement of £90,328,000 which requires a total Council Tax precept of £28,313,951

The split of the precepts is as follows:

<u>District</u>	<u>Precept</u> £
Allerdale	5,130,283
Barrow	3,459,089
Carlisle	5,473,426
Copeland	3,610,211
Eden	3,296,751
South Lakeland	7,343,709

The Council Tax to be levied in respect of the County's precept requirement is as follows:

<u>BAND</u>	<u>COUNCIL</u> <u>TAX</u> £
A	108.72
B	126.84
C	144.96
D	163.08
E	199.32
F	235.56
G	271.80
H	326.16

C. PARISH PRECEPTS

PARISH	PRECEPT RECEIVED 2006/07	BAND D
		CHARGE £
Arlcaddon and Frizington	19,000.00	16.56
St Bridgets Parish	3,700.00	21.74
Bootle	4,000.00	15.00
St Bees	15,630.00	21.27
Cleator Moor	36,750.00	17.74
Distington	11,000.00	15.92
Drigg and Carleton	2,600.00	14.26
Egremont	81,000.00	34.61
Eskdale	2,000.00	12.50
Ennerdale and Kinniside	2,645.00	21.13
Gosforth	16,655.00	31.51
Haile and Wilton	1,500.00	13.97
Irton with Santon	0.00	0
St Johns	11,000.00	17.87
Lowside Quarter	3,500.00	17.65
Lamplugh	9,500.00	27.98
Lowca	2,500.00	11.93
Millom	65,100.00	30.27
Moresby	9,000.00	21.82
Muncaster	3,500.00	24.11
Millom Without	4,500.00	10.80
Ponsonby	0.00	0
Parton	7,000.00	26.85
Seascale	16,000.00	25.88
Ulpha	100.00	1.17
Waberthwaite	1,000.00	9.86
Wasdale	500.00	7.87
Whicham	2,750.00	18.44
Weddicar	3000.00	18.20

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

	£	£
Cumbria County Council	21,690,579	
Police Authority Precept	3,471,988	
Decrease in Bad Debts position	(250,180)	
Copeland Borough Council (inc Parishes)	<u>3,765,621</u>	
		28,678,008

INCOME

Council Tax estimated to be Collected as at 15 th January 2006	28,583,786	
		<u>28,583,786</u>

ESTIMATED DEFICIT FOR 2005/06	(94,222)
Surplus brought forward from 2004/05	464,512

TOTAL SURPLUS	370,290
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APPORTIONMENT OF SURPLUS

Cumbria County Council	280,982
Police Authority	44,969
Copeland Borough Council	<u>44,339</u>
	<u>370,290</u>

CALCULATION OF COUNCIL TAX BASE FOR WHOLE OF
COPELAND

Valuation Band	Disabled A	A	B	C	D	E	F	G	H
No. of properties in Valuation List 23/11/05	0	19218	4225	3801	2853	1584	397	86	15
Deduct No. of properties which will be Exempt	0	605	81	74	33	21	4	2	1
Number of demolished Dwellings and Boundary changes	0	0	0	0	0	0	0	0	0
Add estimated No. of additional properties 01/04/06 - 31/03/07	0	34	59	73	18	42	2	0	0
Deduct estimated No. of properties to be deleted eg. Demolitions 01/04/06 - 31/03/07	0	0	0	0	0	0	0	0	0
Deduct No. of Properties which will fall into a Lower Band due to Disabled Persons Reductions	0	74	29	38	26	18	8	4	4
Add No. of Properties From A Higher Valuation Band Due To Disabled Persons Reductions	74	29	38	26	18	8	4	4	0
Deduct Discounts @ 25% Single Persons	13	7480	1182	801	469	208	49	6	0
Deduct 25% discount with 1 or more disregard	2	126	42	31	18	11	0	0	0
Deduct discounts @ 2 x 25%	1	7	3	3	9	2	5	5	5
Deduct @ 10% Discounts for Second Homes	0	794	143	116	89	60	19	6	3
Deduct Discounts @ 50% - Class C Empty Properties	0	168	17	21	11	10	2	0	0
TOTAL	69.75	16533.60	3881.70	3556.40	2689.35	1528.25	373.35	79.40	7.20
Proportions	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9
Multiply Total by Proportions to give Band D Equivalents	38.76	11022.44	3019.10	3161.23	2689.35	1867.88	539.28	132.35	14.40

TOTAL BAND "D" EQUIVALENTS
(A)

22,484.79

LESS PROVISION FOR
SUCCESSFUL
VALUATION BANDING APPEALS
(B)

10.00

(A - B) x Collection Rate
(C) @ 98.50%

22,474.79

Single Persons Discount %	25.00%
Second Property Discount %	10.00%
Empty Property Discount %	50.00

22,137.67

ESTIMATED COUNCIL TAX BASE (T) FOR
THE WHOLE OF COPELAND