

## BUDGET AND COUNCIL TAX REQUIREMENT 2008/09

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

### Summary and Recommendation:

The final draft budget and council tax report was agreed by Executive at its meeting on 19<sup>th</sup> February 2008 and 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 in accordance with its socio, economic and environmental wellbeing policies. The Head of Finance and Business Development gives a positive assurance that the budget is robust and the reserves are adequate to maintain this level of spend over the short to medium term timeframe ending March 2011.

Executive recommends that the Council approve:

- 1) the net budget requirement of £12.309m for the borough for 2008/09 (and note the provisional figures of £12.36m for 2009/10 and £12.313m for 2010/11 subject to the Government's final settlement figures for these years) as summarised at Appendix A;
- 2) that further amounts of £1.665m, £1.695m and £1.695m be utilised from earmarked reserves in 2008/09, 2009/10 and 2010/11 respectively to fund the Council's regeneration projects (making the total net operating budget for 2008/09 £13.974m rising to just over £14m per annum for the following two years), leaving £1.897m in earmarked reserves at the end of 2010/11 to fund future commitments;
- 3) that the optimal level of unallocated general reserves be held at £1.434m for the foreseeable future to mitigate any foreseeable business risk (the figures are summarised at Appendix A);
- 4) the capital expenditure of £0.759m for 2008/09, £0.460m for 2009/10 and £0.237m for 2010/11;
- 5) the borough Council Tax be increased by 3.9% (which is in line with inflation at November 2007 price levels when the budget was calculated);
- 6) the formal Council Tax Resolutions as contained in Appendix B (which includes the parish precepts of £0.369m, County Council precept of £24.769m, and the Police precept of £3.997m) and that the approval of the dwelling Council tax base be delegated to the Section 151 Officer in consultation with the Leader of the Council;
- 7) the proposed fees and charges as shown in Appendix C;

- 8) the reserves strategy attached as Appendix D.

## **1. INTRODUCTION**

- 1.1 This year Council further refined its resource planning framework to ensure that financial and service planning were fully integrated. Budget managers critically analysed the base budget to ensure that resources were aligned with corporate objectives and priorities to support the delivery of front line services and to meet changing business needs. The public were consulted and their views were taken into account also when building the budget.
- 1.2 The Resource Planning Working Group, comprising a cross section of members and senior officers, met on a regular basis to ensure that budget requirements were considered in the light of the total resources available to Council. The group considered the robustness of management estimates as put forward by Heads of Service with their service reviews. The process was designed to enable a sustainable balanced budget, for the next 3 years, to be presented to Council on 26th February 2008.
- 1.3 Executive considered the first draft budget at its meeting of 15<sup>th</sup> January and although it agreed the budget in principle it recommended that the budget be reconsidered in the light of changes to the Government's funding regime (which introduced a new area based grant) and awaiting the outcome of the Housing review and the budget consultation. The Management Overview and Scrutiny Panel considered the financial implications of the proposed budget in the knowledge of the pending changes at its meeting of the 18<sup>th</sup> January. The final draft was agreed by Executive at its meeting of 12<sup>th</sup> February.

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

- 2.1 The initial announcement revealed that the Council would receive a Revenue Support Grant (RSG) settlement of £7.151m for 2008/09 with indicative figures of £7.187m for 2009/10 and £7.222m for 2010/11. This was the first time ever that a full three year cycle for the settlement was announced and hence will enable Council to plan its three year budget strategy with more certainty. The Government confirmed that efficiency savings of 3% per annum would have to be made which could be used either to keep council tax increases to a minimum or be ploughed back into new growth areas.
- 2.2 Later announcements revealed that Copeland would receive an extra £1m per annum for the next three years from the Government's Working

Neighbourhood fund together with £413k for 2008/09 and £258k for 2009/10 (i.e. £671k in total) from its Safer Stronger Communities fund making the final Government support figures £8.564m, £8.445m and £8.222m for 2008/09, 2009/10 and 2010/11 respectively as outlined in Appendix A. This increase taken together with the rise in RSG equates to an average increase of 5.9% per annum which is slightly higher than the predicted future rate of inflation of 5.2%.

- 2.3 The Government's Working Neighbourhood Fund replaces its Neighbourhood Renewal fund which is currently paid to County Councils as ring fenced Local Area Agreement grant and the new grant brings into play for the first time the Department of Works and Pensions' Deprivation Fund.
- 2.4 This move from ring fenced conditional grant to a specific formula grant related to deprivation factors was designed to give Councils more flexibility for managing their budget pressures and financing their priorities. The 21 authorities that currently qualify for the old neighbourhood renewal funding but which do not qualify for the new area based grant will get two years transitional funding also and hence the Council assumes that this Council's share of the transitional funding will be pass-ported directly to it in order that it can honour its commitments as entered into under previous arrangements.

### **3. 2008/09 REVENUE BUDGET PROPOSALS**

- 3.1 In previous years the Council has supported its operating budget by drawing down reserves in the region of £1m per annum (excluding renovation grants). The additional RSG has enabled Council to base line the expenditure that would otherwise have been taken from reserves and hence allowing £3m to be earmarked in reserves for regeneration projects over the three year timeframe. The figures are summarised at Appendix A.
- 3.2 The following assumptions were made in preparing the final budget: -
  - inflation has been calculated using November 2007 price levels when inflation was running at 3.9%;
  - 3% efficiency savings have been made and ploughed back into the business (see last bullet point below); even though the Gershon efficiency target was exceeded for previous years the cash target has to be met in order to balance the budget;
  - interest from investments is anticipated to fall significantly in future years as interest rates fall and as cash balances reduce as a result of proposals to draw down on reserves to finance significant revenue and capital projects;

- increased salary costs related to implementing single status and workforce development have been included in the budget in line with the Council's HR strategy;
- additional expenditure has been included for major work on public buildings as identified in the property condition survey and Asset Management Strategy; revenue costs associated with implementing capital projects have been included also;
- fees and charges have been brought into line with market prices for Cumbria; the Schedule of Proposed Fees and Charges is shown at Appendix C;
- the Concessionary fares estimate has taken account of ongoing budget pressures and the proposal to increase the discretionary voucher scheme to £18 in line with the cost of a national rail pass; the new mandatory national scheme has been offset by additional government grant of £208,000 specified for this purpose, however, executive will be closely monitoring the take up of the scheme for budget control purposes;
- the regeneration budget reflects organisational changes as approved by the personnel panel in December, with an additional provision of £250,000 offset by £35,000 specific government grant, being included to secure a housing strategy manager and team to implement the proposals as recommended by the housing inspectorate pending formal agreement.

#### **4 THREE YEAR CAPITAL PROGRAMME**

##### **4.1 The Council has a Capital Strategy which determines:-**

- how it's Capital Investment Programme is agreed and
- how the Programme is to be funded

Each year during the budget and service planning process, managers are asked to provide details of their service requirements for coming years.

Capital Programme can be funded from a number of sources:-

- Government and other grants
- Contributions from revenue funds
- Usable capital receipts
- Prudential borrowing

The proposed capital programme is to be fully funded from usable capital receipts.

The table below shows the forecast outturn for the 2007/08 Capital Programme, forecasts for the period 2008/09 to 2010/11, use of capital receipts.

<b>Functions</b>	<b>Total £,000</b>	<b>2007/08 £,000</b>	<b>2008/09 £,000</b>	<b>2009/10 £,000</b>	<b>2010/11 £,000</b>
I.C.T.	782	185	446	148	3
PROPERTY / PUBLIC BUILDINGS	2,464	1,605	313	312	234
LEISURE & ENVIRONMENTAL SERVICES	381	381			
REGENERATION	4,302	4,302			
<b>TOTAL CAPITAL PROGRAMME</b>	<b>7,929</b>	<b>6,473</b>	<b>759</b>	<b>460</b>	<b>237</b>
Funded by:					
Unapplied Capital Grant	824	824			
Useable Capital Receipts	5,292	3,836	759	460	237
Other external funding	1,813	1,813			
<b>TOTAL FUNDING</b>	<b>7,929</b>	<b>6,473</b>	<b>759</b>	<b>460</b>	<b>237</b>
<b>Analysis of Capital Receipts</b>					
<b>Unapplied</b>					
Opening balance April		5,363	3,002	4,610	4,150
Transfer to capital receipts applied		-900	0		
Receipts in year		2,375	2,367		
Utilised in year		-3,836	-759	-460	-237
<b>BALANCE CARRIED FORWARD</b>		<b>3,002</b>	<b>4,610</b>	<b>4,150</b>	<b>3,913</b>

#### 4.2 The 2007/08 capital budget of £6,473 covers a wide range of major projects:

- £0.185m – information and communications technology
- £1.105m – comprises £0.214m for major works on public buildings plus £0.891m on council owned property as identified in the stock condition survey
- £0.381m – various leisure and environment projects including CCTV and Whitehaven Cemetery
- £2.100m – major refurbishment of the Beacon
- £0.500m – land slippage at North Shore (approved by Executive 19 02 08)
- £0.398m – coalfields community renewal project
- £1.400m – the coastal fringe

- £0.405m – various economic and tourism projects including the Whitehaven Regeneration Programme and Powbeck Valley Project.

It is anticipated that a significant proportion of the 2007/08 budget will be carried forward into next year for completion of major projects.

**4.3 The proposed 2008/09 capital budget of £759m comprises:**

- £0.313m – major works on public buildings
- £0.446m – further information technology developments in relation to integration of systems and new regeneration software and website improvements.

**4.4 The proposed 2009/10 capital budget of £460m comprises:**

- £0.312m – major works on public buildings
- £0.148m – further information technology developments.

**4.5 The proposed 2010/11 capital budget of £237m comprises:**

- £0.237m - major works on public buildings.

## **FUNDING**

- 4.6 It is anticipated that useable capital receipts at the commencement of 2008/09 will be £3.0m increasing to £4.6m by year end. Based on the future estimated level of capital expenditure (pending formal approval) and capital receipts, useable capital receipts at the end of 2010/11 are estimated to be £3.913m.

- 4.7 In addition to the capital programme and operational budget the Council maintains a three year grant funded revenue programme of £5.4m (including £1.5m renovation/disabled facility match funding grants).

## **5 RESERVES**

- 5.1 A business risk analysis has been carried out and it is proposed that £1,008m is transferred from General Reserves to earmarked reserves leaving £1.434m in General Reserves as the optimum level to be held contingent upon the quantified risk arising at some time in the future.
- 5.2 Managers reviewed the earmarked reserves and it is anticipated that a net £4.6m will be utilised by the end of 2010/11 leaving £1.897m in earmarked funds towards future commitments as illustrated in Appendix A.
- 5.3 The reserves strategy is attached as Appendix D.

5.4 Appendix E analyses movements in reserves.

## **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 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 Interim Head of Finance and Business Development in consultation with the Leader of the Council. 22,273.51 band D equivalent properties have been used to determine the boroughwide Council Tax requirement of £3.738m (excluding the parish precepts).
- 6.2 Over recent years the Council has increased the borough Council tax by 3% pa (2% last year) on average however in order to keep the budget requirement abreast of inflation (at November 2007 price levels when the budget was calculated) it is recommended that council tax be increased by 3.9% per annum over the MTFS timeframe.
- 6.3 The table below compares the 2008/09 band D & band A Council Taxes for the borough to the previous year.

	Borough Annual Levy  2007-08	Borough Annual Levy  2008-09	Increase from previous year	percentage Increase	Increase per Week
<b>Band D</b>	£161.54	£167.84	£6.30	3.9%	12 pence
<b>Band A</b>	£107.70	£111.9	£4.20	3.9%	8 pence

- 6.4 The Council Tax resolutions (including parishes) are shown in Appendix B for formal consideration by Council in line with Section 33 (5) of the Local Government Act 1992.

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

The three year Capital and Revenue budgets have been calculated taking account of the outturn position for the current year, cashflow projections and the total resources available to Council.

## **8. 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 are reported in the checklist at the end of this report.

## **9. IMPACT ON CORPORATE PLAN**

The Capital and Revenue Budgets have been aligned with the Council's Corporate Plan and once approved will be incorporated in the Council's Medium Term Financial Strategy.

### **List of Appendices**

- Appendix A 2008/09 Proposed Revenue Budget
- Appendix B Council Tax Resolution
- Appendix C Proposed 2008/09 Fees and Charges
- Appendix D Reserves Strategy

**List of Background Documents:** Executive and Resource Steering Group Minutes, Service Reviews and budget build working papers and financial modelling output.

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

### **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 Issues	None

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 on the adequacy of Council's reserves and reports 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

## Appendix A (Budget Strategy)

Ref

No. General Fund

Base budget b/fd

3% savings target

fees and charges price increase

pressures/growth

inflation including increments

1 Budget Requirement

2 Expenditure Funded from Reserves

3 Total Operating Budget

Funded from:

4 Central Government Support

% increase in base budget year on year

% average increase year on year

District Council Tax Requirement (3.9% increase)

Collection Fund Surplus

5 Total Government Support and Council Tax

6 Reserves Strategy:

General Reserve - Opening Balance

transfer to earmarked reserves

General Reserve - Closing Balance

Earmarked Reserves - Opening Balance

Transferred from General reserves

Budget contributions to earmarked reserves

Utilisation of reserves

Earmarked Reserves - Closing Balance

Total Reserves (general + earmarked)

Analysis of Closing Balance:

General Reserve

Renovation Grants

Future commitments

Working Neighbourhood Fund

Total

2007/08 2008/09 2009/10 2010/11

£'000 £'000 £'000 £'000

10,158 10,606 12,309 12,360

-338 -305 -318 -369

-76 -151 -156 -160

490 1,772 118 64

372 387 407 418

10,606 12,309 12,360 12,313

1,670 1,665 1,695 1,695

12,276 13,974 14,055 14,008

7,029 8,564 8,445 8,222

21.8% -1.4% -2.6%

5.9% 5.9% 5.9%

3,577 3,738 3,915 4,091

7

10,606 12,309 12,360 12,313

2,442 1,434 1,434 1,434

-1,008

1,434 1,434 1,434 1,434

6,452 6,498 4,981 3,444

1,008

708 148 158 148

-1,670 -1,665 -1,695 -1,695

6,498 4,981 3,444 1,897

7,932 6,415 4,878 3,331

1,434 1,434 1,434 1,434

1,214 714 214

2,284 2,267 2,230 1,897

3,000 2,000 1,000

7,932 6,415 4,878 3,331

NB The Budget Requirement excludes parish precepts of :

# COPELAND BOROUGH COUNCIL

19th FEBRUARY 2008

## 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 2008/09 Net Revenue Budget Requirement be approved at £12.309 million (with a further £1.665 million to be utilised from reserves making the total Net Operating Budget £13.974 million).
- b) That a Capital Budget of £0.759 million be approved for 2008/09.

### 2. Resolution 2

That it be noted that at its meeting of the 15<sup>th</sup> January 2008, the Council delegated the final approval of the Council Tax Base to the Head of Finance & Business Development. The final amount is calculated as:

- a) 22,273.51 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	1168.52
St Bridget's Beckermest	167.09
Bootle	272.36
St Bees	744.61
Cleator Moor	2065.56
Distington	685.54
Drigg & Carleton	182.09
Egremont	2376.26
Eskdale	156.48
Ennerdale & Kinniside	120.08
Gosforth	533.21
Haile & Wilton	114.36
Irton with Santon	172.70
St John's	618.35
Lowside Quarter	221.93

PARISH	COUNCIL TAX BASE (Band D equivalents)
Lamplugh	345.08
Lowca	227.8
Millom	2125.93
Moresby	422.23
Muncaster	145.12
Millom Without	434.74
Ponsonby	37.22
Parton	259.73
Seascale	613.66
Ulpha	74.06
Waberthwaite	97.95
Wasdale	61.24
Whicham	147.21
Weddicar	165.98
All other parts of the Council Area	7516.42
TOTAL	22273.51

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 2008/09 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended):

- a) £41,910,313 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) £29,232,278 being the aggregate of the amounts which the Council estimates set out in Section 32(3)(a) to (c) of the Act.
- c) £12,678,035 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. This is Copeland's budget requirement of £12,309,646 plus Parish Council precepts of £368,389
- d) £8,571,245 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 £7,245 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 Surplus).

- e) £184.38 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) £368,389 being the aggregate amount of all special items Parish and Town Council Precepts) referred to in Section 34(1) of the Act
- g) £167.84 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	21.39
St Bridget's Beckermest	26.93
Bootle	25.70
St Bees	22.74
Cleator Moor	18.15
Distington	17.50
Drigg & Carleton	17.19
Egremont	35.77
Eskdale	12.78
Ennerdale & Kinniside	23.82
Gosforth	33.06
Haile & Wilton	15.74
Irton with Santon	0.00
St John's	19.00
Lowside Quarter	15.77
Lamplugh	42.02
Lowca	11.41
Millom	32.27
Moresby	23.68
Muncaster	24.84
Millom without	11.50

PARISH	Parish/Town precepts (Band D equivalents) £
Ponsonby	0.00
Parton	30.80
Seascale	26.40
Ulpha	0.00
Waberthwaite	20.42
Wasdale	8.65
Whicham	20.38
Weddicar	22.59

- 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 £
93.24	111.89	130.54	149.19	167.84	205.13	242.44	279.73	335.68

	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Arlecdon and Frizington	11.88	14.26	16.64	19.01	21.39	26.14	30.90	35.65	42.78
St Bridget's Beckermont	14.96	17.95	20.95	23.94	26.93	32.91	38.90	44.88	53.86
Bootle	14.28	17.13	19.99	22.84	25.70	31.41	37.12	42.83	51.40
St Bees	12.63	15.16	17.69	20.21	22.74	27.79	32.85	37.90	45.48
Cleator Moor	10.08	12.10	14.12	16.13	18.15	22.18	26.22	30.25	36.30
Distington	9.72	11.67	13.61	15.56	17.50	21.39	25.28	29.17	35.00
Drigg & Carleton	9.55	11.46	13.37	15.28	17.19	21.01	24.83	28.65	34.38
Egremont	19.87	23.85	27.82	31.80	35.77	43.72	51.67	59.62	71.54
Eskdale	7.10	8.52	9.94	11.36	12.78	15.62	18.46	21.30	25.56
Ennerdale and Kinniside	13.23	15.88	18.53	21.17	23.82	29.11	34.41	39.70	47.64
Gosforth	18.37	22.04	25.71	29.39	33.06	40.41	47.75	55.10	66.12
Haile & Wilton	8.74	10.49	12.24	13.99	15.74	19.24	22.74	26.23	31.48
Irton with Santon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
St John's	10.56	12.67	14.78	16.89	19.00	23.22	27.44	31.67	38.00

Beckermert									
Lowside	8.76	10.51	12.27	14.02	15.77	19.27	22.78	26.28	31.54
Quarter									
Lamplugh	23.34	28.01	32.68	37.35	42.02	51.36	60.70	70.03	84.04
Lowca	6.34	7.61	8.87	10.14	11.41	13.95	16.48	19.02	22.8
Millom	17.93	21.51	25.10	28.68	32.27	39.44	46.61	53.78	64.54
Moresby	13.16	15.79	18.42	21.05	23.68	28.94	34.20	39.47	47.36
Muncaster	13.80	16.56	19.32	22.08	24.84	30.36	35.88	41.40	49.68
Millom	6.39	7.67	8.94	10.22	11.50	14.06	16.61	19.17	23.00
Without									
Ponsonby	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parton	17.11	20.53	23.96	27.38	30.80	37.64	44.49	51.33	61.60
Seascale	14.67	17.60	20.53	23.47	26.40	32.27	38.13	44.00	52.80
Ulpha	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Waberthwaite	11.34	13.61	15.88	18.15	20.42	24.96	29.50	34.03	40.84
Wasdale	4.81	5.77	6.73	7.69	8.65	10.57	12.49	14.42	17.30
Whicham	11.32	13.59	15.85	18.12	20.38	24.91	29.44	33.97	40.76
Weddicar	12.55	15.06	17.57	20.08	22.59	27.61	32.63	37.65	45.18

#### 4. Resolution 4

That it be noted that for the year 2008/09 Cumbria County Council and the Cumbria Police Authority 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	617.8	741.36	864.92	988.48	1112.04	1359.16	1606.28	1853.40	2224.08
Police Authority	99.70	119.64	139.58	159.52	179.46	219.34	259.22	299.10	358.92

#### 5. Resolution 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 2008/09 for each of the categories of dwellings shown below, and after the Police Authority have agreed their preferred option.

disb A	band A	band B	band C	band D	band E	band F	band G	band H
Arlecdon and Frizington	822.62	987.15	1151.68	1316.20	1480.73	1809.77	2467.88	2961.46
St Bridgets	825.70	990.84	1155.99	1321.13	1486.27	1816.54	2477.11	2972.54
Bootle	825.02	990.02	1155.03	1320.03	1485.04	1815.04	2475.06	2970.08
St Bees	823.37	988.05	1152.73	1317.40	1482.08	1811.42	2470.13	2964.16
Cleator Moor	820.82	984.99	1149.16	1313.32	1477.49	1805.81	2462.48	2954.98
Distington	820.46	984.56	1148.65	1312.75	1476.84	1805.02	2461.40	2953.68
Drigg and Carleton	820.29	984.35	1148.41	1312.47	1476.53	1804.64	2460.88	2953.06
Egremont	830.61	996.74	1162.86	1328.99	1495.11	1827.35	2491.85	2990.22
Eskdale	817.84	981.41	1144.98	1308.55	1472.12	1799.25	2453.53	2944.24
Ennerdale and Kinniside	823.97	988.77	1153.57	1318.36	1483.16	1812.74	2471.93	2966.32
Gosforth	829.11	994.93	1160.75	1326.58	1492.40	1824.04	2487.33	2984.80
Haile and Wilton	819.48	983.38	1147.28	1311.18	1475.08	1802.87	2458.46	2950.16
Irton with Santon	810.74	972.89	1135.04	1297.19	1459.34	1783.63	2432.23	2918.68
St Johns	821.30	985.56	1149.82	1314.08	1478.34	1806.85	2463.90	2956.68
Lowside Quarter	819.50	983.40	1147.31	1311.21	1475.11	1802.90	2458.51	2950.22
Lamplugh	834.08	1000.90	1167.72	1334.54	1501.36	1834.99	2502.26	3002.72
Lowca	817.08	980.50	1143.91	1307.33	1470.75	1797.58	2451.25	2941.50
Millom	828.67	994.40	1160.14	1325.87	1491.61	1823.07	2486.01	2983.22
Moresby	823.90	988.68	1153.46	1318.24	1483.02	1812.57	2471.70	2966.04
Muncaster	824.54	989.45	1154.36	1319.27	1484.18	1813.99	2473.63	2968.36
Millom Without	817.13	980.56	1143.98	1307.41	1470.84	1797.69	2451.40	2941.68
Ponsonby	810.74	972.89	1135.04	1297.19	1459.34	1783.63	2432.23	2918.68

## APPENDIX B

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Parton	827.85	993.42	1159.00	1324.57	1490.14	1821.27	2152.43	2483.56	2980.28
Seascale	825.41	990.49	1155.57	1320.66	1485.74	1815.90	2146.07	2476.23	2971.48
Ulpha	810.74	972.89	1135.04	1297.19	1459.34	1783.63	2107.94	2432.23	2918.68
Wabberthwaite	822.08	986.50	1150.92	1315.34	1479.76	1808.59	2137.44	2466.26	2959.52
Wasdale	815.55	978.66	1141.77	1304.88	1467.99	1794.20	2120.43	2446.65	2935.98
Whitham	822.06	986.48	1150.89	1315.31	1479.72	1808.54	2137.38	2466.20	2959.44
Weddicar	823.29	987.95	1152.61	1317.27	1481.93	1811.24	2140.57	2469.88	2963.86
Whitehaven	810.74	972.89	1135.04	1297.19	1459.34	1783.63	2107.94	2432.23	2918.68

**PRECEPTS RECEIVED****A. COUNTY COUNCIL**

The County Council, at its meeting on 14th February 2008, set a budget requirement of £327,400,000 which requires a total Council Tax precept of £196,159,000

The split of the precepts is as follows:

<u>District</u>	<u>Precept</u> £
Allerdale	35,361,774
Barrow	2,397,059
Carlisle	38,103,825
<b>Copeland</b>	<b>24,768,974</b>
Eden	22,834,230
South Lakeland	51,113,138

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

<b>BAND</b>	<b>COUNCIL TAX</b> £
A	741.36
B	864.92
C	988.48
D	1,112.04
E	1,359.16
F	1,606.28
G	1,853.40
H	2,224.08

**B. POLICE AUTHORITY**

The Police Authority, at its meeting on 20th February 2008, set a budget requirement of £97,395,000 which requires a total Council Tax precept of £31,656,037

The split of the precepts is as follows:

<u>District</u>	<u>Precept</u> £
Allerdale	5,706,665
Barrow	3,869,405
Carlisle	6,149,175
<b>Copeland</b>	<b>3,997,204</b>
Eden	3,684,976
South Lakeland	8,248,612

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

<u>BAND</u>	<u>COUNCIL</u> <u>TAX</u> £
A	119.64
B	139.58
C	159.52
D	179.46
E	219.34
F	259.22
G	299.10
H	358.92

**C. PARISH PRECEPTS**

PARISH	PRECEPT RECEIVED 2008/09	BAND D
		CHARGE £
Arlecdon and Frizington	25000.00	21.39
St Bridgets Parish	4500.00	26.93
Bootle	7000.00	25.70
St Bees	16935.00	22.74
Cleator Moor	37500.00	18.15
Distington	12000.00	17.50
Drigg and Carleton	3130.00	17.19
Egremont	85000.00	35.77
Eskdale	2000.00	12.78
Ennerdale and Kinniside	2860.00	23.82
Gosforth	17629.00	33.06
Haile and Wilton	1800.00	15.74
Irton with Santon	0.00	0.00
St Johns	11750.00	19.00
Lowside Quarter	3500.00	15.77
Lamplugh	14500.00	42.02
Lowca	2600.00	11.41
Millom	68600.00	32.27
Moresby	10000.00	23.68
Muncaster	3605.00	24.84
Millom Without	5000.00	11.50
Ponsonby	0.00	0.00
Parton	8000.00	30.80
Seascale	16200.00	26.40
Ulpha	0.00	0.00
Waberthwaite	2000.00	20.42
Wasdale	530.00	8.65
Whicham	3000.00	20.38
Weddicar	3750.00	22.59
	368389.00	

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

	£	£
Cumbria County Council	23,700,895	
Police Authority Precept	3,788,636	
Increase in Bad Debts provision	136,923	
Copeland Borough Council (inc Parishes)	<u>3,931,604</u>	
		<b>31,558,058</b>

**INCOME**

Council Tax estimated to be Collected as at 15 <sup>th</sup> January 2008	31,721,004	
		<b><u>31,721,004</u></b>

ESTIMATED SURPLUS/(DEFICIT) FOR 2007/08		162,946
Deficit brought forward from 2006/07		(99,743)

<b>TOTAL SURPLUS</b>		<b>63,203</b>
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**APPORTIONMENT OF SURPLUS**

Cumbria County Council	48,246
Police Authority	7,712
Copeland Borough Council	<u>7,245</u>
	<b><u>63,203</u></b>

NO OF DWELLINGS IN VALUATION LIST	BAND A DISA	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
31st DEC 2007		19,252	4,309	3,901	2,902	1,681	417	87	15
ADD ESTIMATED NO. OF ADDITIONAL PROPERTIES (Apportioned)		81	34	34	18	8	1	0	0
DEDUCT ESTIMATED NO. OF PROPERTIES TO BE DELETED. COMMERCIAL, EXEMPTIONS & DEMOLISHED		0	0	0	0	0	0	0	0
PROPERTIES WHICH WILL BE EXEMPT		605	77	59	35	22	4	2	1
ADJUSTMENT FOR NO. OF PROPERTIES WHICH WILL FALL INTO LOWER BAND DUE TO DISABLED PERSONS	82	-52	8	-12	-4	-12	-4	-2	-4
DEDUCT SINGLE PERSON DISCOUNTS AT 25%	17	7,698	1,281	891	514	237	45	10	0
DEDUCT DISCOUNTS AT 50% ON EMPTY & DISREGARDED PROPERTIES	1	992	185	157	111	59	28	9	8
MOD PROPERTIES IN LIEU	0	0	0	0	0	0	0	0	0
TOTAL NET OF DISCOUNTS EXEMPTIONS ETC.	77.25	16,255.50	3,861.25	3,562.75	2,697.00	1,566.25	384.75	76.00	6.00
BAND D EQUIVALENT	42.92	10,837.00	3,003.19	3,166.89	2,697.00	1,914.31	555.75	126.67	12.00
TOTAL RELEVANT AMOUNT (A)			22,355.72						
ESTIMATED COUNCIL TAX BASE			22,020.39						
2ND HOMES			256.98						
2ND HOMES @ 98.5%			253.13						
TOTAL ESTIMATED COUNCIL TAX BASE			22,273.51						

A x Collection Rate @ 98.5%

**2008/09 Proposed Fees and Charges**

	<b>2007/08 Base Budget</b>	<b>2008/09 Proposal</b>	<b>Change</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Beacon & TIC	101,035	103,035	2,000
Plan Printing	8,500	8,500	0
Building Control	227,000	234,000	7,000
Development Control	225,500	225,500	0
Homelessness	10,389	500	-9,889
	<b>572,424</b>	<b>571,535</b>	<b>-889</b>
Crematorium	316,000	346,840	30,840
Cemeteries	71,238	74,838	3,600
Markets	82,000	77,000	-5,000
Pest Control	30,000	27,000	-3,000
Outdoor Facilities	8,800	7,000	-1,800
Car Parks	278,928	296,085	17,157
Food Hygiene	37,298	37,298	0
Health and Safety	919	950	31
Environmental Protection	16,397	18,397	2,000
Waste	525,000	633,000	108,000
	<b>1,366,580</b>	<b>1,518,408</b>	<b>151,828</b>
Land Charges	181,021	181,021	0
Licences	138,684	138,684	0
	<b>319,705</b>	<b>319,705</b>	<b>0</b>
	<b>2,258,709</b>	<b>2,409,648</b>	<b>150,939</b>

**BEACON & TIC**

2007/08 BASE BUDGET INCOME

101,035

PROPOSED 2008/09 BASE BUDGET INCOME

103,035

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

**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
	2007/08	2008/09
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	30.00	0.00

**BUILDING CONTROL**

**2007/08 BASE BUDGET INCOME**

**227,000**

**PROPOSED 2008/09 BASE BUDGET INCOME**

**234,000**

<b>PROPOSED FEES &amp; CHARGES 2008/09 (STATUTORY SET FEES)</b>	<b>CURRENT FEES 2007/08</b>	<b>PROPOSED FEES 2008/09</b>
please see attached Appendix C (1)		

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	PROPOSED FEES
	2007/08	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
	2007/08	2008/09
Homelessness All Room Sizes	12.30	12.00

**CREMATORIUM**

2007/08 BASE BUDGET INCOME

316,000

PROPOSED 2008/09 BASE BUDGET INCOME

346,840

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

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

**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
	2007/08	2008/09
Strewing	33.00	35.00
Charge per Plaque	33.00	35.00
Inscription per Letter/Number	4.50	4.90
Garden Grave (Platinum Service)	250.00	270.00
Garden Grave (Diamond Service)	210.00	225.00

**MARKETS**

2007/08 BASE BUDGET INCOME

82,000

PROPOSED 2008/09 BASE BUDGET INCOME

77,000

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES 2007/08	PROPOSED FEES 2008/09
<b>WHITEHAVEN</b>		
<i>Summer:</i>		
Regular	17.00	18.00
Casual	25.00	25.00
<i>Winter:</i>		
Regular	16.00	18.00
Casual	24.00	24.00
<b>EGREMONT</b>		
<i>Summer:</i>		
Regular	16.50	17.00
Casual	20.00	20.00
<i>Winter:</i>		
Regular	15.50	16.00
Casual	19.00	20.00
<b>CLEATOR MOOR (Subject to ongoing review)</b>		
<i>Summer:</i>		
Regular	9.00	9.00
Casual	10.00	10.00
<i>Winter:</i>		
Regular	8.50	9.00
Casual	10.00	10.00

\* 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****27,000**

<b>PROPOSED FEES &amp; CHARGES 2008/09</b>	<b>CURRENT FEES</b>	<b>PROPOSED FEES</b>
	<b>2007/08</b>	<b>2008/09</b>
Wasps (Domestic Full Rate)	47.00	50.00
Wasps (Domestic Concessionary)	30.00	40.00
Wasps (Commercial Contract)	60.00	65.00
Wasps (Commercial One-off)	70.00	75.00
Rats (Domestic Full Rate)	0.00	0.00
Rats (Domestic Concessionary)	0.00	0.00
Rats (Commercial Contract)	60.00	65.00
Rats (Commercial One-off)	70.00	75.00
Mice (Domestic Full Rate)	47.00	50.00
Mice (Domestic Concessionary)	0.00	0.00
Mice (Commercial Contract)	60.00	65.00
Mice (Commercial One-off)	70.00	75.00
Bedbugs (Domestic Full Rate)	47.00	50.00
Bedbugs (Domestic Concessionary)	0.00	0.00
Bedbugs (Commercial Contract)	60.00	65.00
Bedbugs (Commercial One-off)	70.00	75.00
Cockroaches (Domestic Full Rate)	47.00	50.00
Cockroaches (Domestic Concessionary)	0.00	0.00
Cockroaches (Commercial Contract)	60.00	65.00
Cockroaches (Commercial One-off)	70.00	75.00
Fleas (Domestic Full Rate)	47.00	50.00
Fleas (Domestic Concessionary)	30.00	40.00
Fleas (Commercial Contract)	60.00	65.00
Fleas (Commercial One-off)	70.00	75.00
Ants (Domestic Full Rate)	47.00	50.00
Ants (Domestic Concessionary)	30.00	35.00
Ants (Commercial Contract)	60.00	65.00
Ants (Commercial One-off)	70.00	75.00

**OUTDOOR FACILITIES**

2007/08 BASE BUDGET INCOME

8,800

PROPOSED 2008/09 BASE BUDGET INCOME

7,000

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

**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
	2007/08	2008/09
<b>CHAPEL STREET EGREMONT</b>		
Up to 1 hr	0.30	0.40
Up to 2 hrs	0.55	0.65
Up to 3 hrs	0.75	0.85
Up to 4 hrs	1.05	1.15
Over 4 hrs	1.85	1.95
Monthly Car Passes (25 bays only)	27.50	29.00
<b>SCHOOLHOUSE LANE WHITEHAVEN</b>		
Up to 1 hr	0.80	0.90
Up to 2 hrs	1.25	1.35
Up to 3 hrs	1.70	1.80
Up to 4 hrs	0.00	0.00
Over 4 hrs	0.00	0.00
Overnight parking (maximum stay 3hrs)	3.10	3.20
<b>SENHOUSE STREET WHITEHAVEN</b>		
Up to 1 hr	0.80	0.90
Up to 2 hrs	1.25	1.30
Up to 3 hrs	1.80	1.90
Up to 4 hrs	2.40	2.50
Overnight parking (maximum stay 4hrs)	3.10	3.20
<b>ST BEES FORESHORE</b>		
Up to 1 hr	0.80	0.80
Up to 2 hrs	1.20	1.20
Up to 3 hrs	1.70	1.70
Up to 4 hrs	2.30	2.30
Up to 5 hrs	2.90	2.90
Over 5 hrs	3.30	3.30
7 Day Permit	7.55	7.55
<b>THE COPELAND CENTRE WHITEHAVEN</b>		
Up to 1 hr	0.80	0.90
Up to 2 hrs	1.25	1.35
Up to 3 hrs	1.80	1.90
Up to 4 hrs	2.30	2.40
Over 4 hours	3.10	3.20
Overnight parking (Charges apply Saturday and Sunday only)	0.00	0.00
<b>SPORTS CENTRE WHITEHAVEN</b>		
Up to 1 hr	0.80	0.90
Up to 2 hrs	1.25	1.35
Up to 3 hrs	1.70	1.80
Up to 4 hrs	2.30	2.40
Over 4 hrs	3.20	3.30

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES
	2007/08	2008/09
Overnight parking	3.10	3.20
Season Tickets per month (59bays only)	47.50	50.00
<b>BECK GREEN EGREMONT</b>		
Up to 1 hr	0.30	0.40
Up to 2 hrs	0.55	0.65
Up to 4 hrs / 3 hrs	0.75	0.85
Upto 6 hrs / 4 hrs	1.05	1.15
Over 6 hrs / 4 hrs	1.85	1.95
<b>BEACON WHITEHAVEN</b>		
Up to 1 hour	0.80	0.90
Up to 2 hrs	1.10	1.20
Up to 3 hrs	1.70	1.80
Up to 4 hrs	2.30	2.40
Over 4 hrs	3.10	3.20
Overnight parking	3.10	3.20
<b>NORTH SHORE, WHITEHAVEN</b>		
Up to 1 hour	0.80	0.90
Up to 2 hrs	1.10	1.20
Up to 3 hrs	1.70	1.80
Up to 4 hrs	2.30	2.40
Over 4 hrs	3.10	3.20
Overnight parking	3.10	3.20
Monthly car park pass (10 bays only)		
<b>SOUTH SHORE, WHITEHAVEN (CAR PARK)</b>		
Up to 1 hour	0.80	0.90
Up to 2 hrs	1.25	1.35
Up to 3 hrs	1.70	1.80
Up to 4 hrs	2.30	2.40
Over 4 hours	3.10	3.20
Overnight parking	3.10	3.10
Monthly car park pass(5 bays only)	47.50	50.00
<b>SOUTH SHORE, WHITEHAVEN (BUS BAYS)</b>		
Up to 4 hrs	4.00	4.50
Over 4 hrs	10.00	11.00
Overnight parking	3.10	3.10

**FOOD HYGIENE**

2007/087 BASE BUDGET INCOME

37,298

PROPOSED 2008/09 BASE BUDGET INCOME

37,298

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES
	2007/08	2008/09
EXPORT CERTIFICATES	38.00	39.14
FOOD HYGIENE COURSE	36.00	37.08
Basic	16.00	16.48
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 amendment no details are available to date (5.12.07)
Sampling Costs (Administration & Travelling) (Per Supply) (STATUTOI	50.00	

HEALTH & SAFETY

2007/08 BASE BUDGET INCOME

919

PROPOSED 2008/09 BASE BUDGET INCOME

950

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

**ENVIRONMENTAL PROTECTION**

2007/08 BASE BUDGET INCOME

16,397

PROPOSED 2008/09 BASE BUDGET INCOME

18,397

PROPOSED FEES & CHARGES 2008/09 (STATUTORY SET FEES - Announced by DEFRA)	CURRENT FEES 2007/08	PROPOSED FEES 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
Dangerous Wild Animals	100.00	103.00
Riding Establishments	163.00	168.00
Animal Boarding Establishments	118.00	122.00
Dog Breeding	56.00	58.00
Zoo Licence (Exclusive of Veterinary Fees the Full cost of which is added)	148.00	153.00

**WASTE**

2007/08 BASE BUDGET INCOME

525,000

PROPOSED 2008/09 BASE BUDGET INCOME

633,000

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES
	2007/08	2008/09
<b>Commercial Collections</b>		
240 Litre Container	3.20	3.20
360 Litre Container	3.95	4.76
660 Litre Container	6.00	8.72
1100 Litre Container	9.70	14.54
<b>Trade Sacks (Per 50)</b>	55.40	57.50
<b>Annual Waste Transfer Note</b>	10.00	10.00
<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
360 Litre Container	2.13	2.15
660 Litre Container	2.70	3.94
1100 Litre Container	4.11	6.57
<b>Orange sacks</b>	0.66	0.70
<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	yet to be determined following decisions on service review
Second & Subsequent Hours	51.50	
Half Hour Rate	51.50	
<b>Building Cleaning Hourly Rate (Std Mon-Fri)</b>	11.50	

LAND CHARGES

2007/08 BASE BUDGET INCOME

181,021

PROPOSED 2008/09 BASE BUDGET INCOME

181,021

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES
	2007/08	2008/09
Search Fees	111.00	111.00

**LICENSING**

2007/08 BASE BUDGET INCOME

138,684

PROPOSED 2008/09 BASE BUDGET INCOME

138,684

PROPOSED FEES & CHARGES 2008/09	CURRENT FEES	PROPOSED FEES
	2007/08	2008/09
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



## *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 April 2008.

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#### **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.
- 13 **Help** - If you have any difficulty, please contact the Building Control Office.

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#### **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:-

- A **cheque** made payable to Copeland Borough Council with your address and invoice number on the back, posted to the Copeland Centre, Catherine St, Whitehaven, Cumbria CA28 7SJ.
- You can visit our website at [www.copeland.gov.uk](http://www.copeland.gov.uk) and click **online payments** to pay with your debit or credit card.
- You can also call 01946 598470 or 598473 and pay with your debit or credit card.

# 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 £	Total £	Additional charge for each dwelling above the minimum number in the band in column (1)	Number of dwellings	Charge £	VAT £	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	32.81	220.27	-	1	396.74	69.43	466.17	-
2	240.17	42.03	282.20	-	2	548.97	96.07	645.04	-
3	316.01	55.30	371.31	-	3	696.47	121.88	818.35	-
4	391.85	68.57	460.42	-	4	806.56	141.15	947.71	-
5	474.02	82.95	556.97	-	5	990.92	173.41	1164.33	-
6	556.19	97.33	653.52	-	6	1113.32	194.83	1308.15	-
7	579.66	101.44	681.10	-	7	1189.22	208.11	1397.33	-
8	602.23	105.39	707.62	-	8	1387.76	242.86	1630.62	-
9	625.70	109.50	735.20	-	9	1585.26	277.42	1862.68	-
10	632.03	110.61	742.64	-	10	1801.01	315.18	2116.19	-
11	637.46	111.56	749.02	-	11	1973.38	345.34	2318.72	-
12	643.76	112.66	756.42	-	12	2143.52	375.12	2518.64	-
13	649.19	113.61	762.80	-	13	2317.08	405.49	2722.57	-
14	655.51	114.71	770.22	-	14	2458.00	430.15	2888.15	-
15	660.92	115.66	776.58	-	15	2629.21	460.11	3089.32	-
16	667.24	116.77	784.01	-	16	2799.35	489.89	3289.24	-
17	672.66	117.72	790.38	-	17	2970.57	519.85	3490.42	-
18	678.98	118.82	797.80	-	18	3140.71	549.62	3690.33	-
19	684.39	119.77	804.16	-	9	3273.34	572.83	3846.17	-
20	690.72	120.88	811.60	-	20	3441.15	602.20	4043.35	-
21	701.55	122.77	824.32	-	21	3520.49	616.09	4136.58	-
22	713.30	124.83	838.13	-	22	3639.70	636.95	4276.65	-
23	725.03	126.88	851.91	-	23	3758.90	657.81	4416.71	-
24	736.76	128.93	865.69	-	24	3878.13	678.67	4556.80	-
25	748.51	130.99	879.50	-	25	3998.49	699.74	4698.23	-
26	760.24	133.04	893.28	-	26	4117.70	720.60	4838.30	-
27	771.97	135.09	907.06	-	27	4236.91	741.46	4978.37	-
28	783.72	137.15	920.87	-	28	4356.11	762.32	5118.43	-
29	795.45	139.20	934.65	-	29	4475.32	783.18	5258.50	-
30	807.20	141.26	948.46	-	30	4541.92	794.84	5336.76	-
31 & over	818.93	143.31	962.24	5.85 + VAT	31 & over	4606.23	806.09	5412.32	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

## SCHEDULE 2

### CHARGES FOR CERTAIN SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS

Type of work	PLAN CHARGE			INSPECTION CHARGE			BUILDING NOTICE		
	Amount of Plan Charge £	VAT £	TOTAL £	Amount of Inspection Charge £	VAT £	TOTAL £	Amount of Building Notice Charge £	VAT £	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 <sup>2</sup> in total and intended to be used in common with an existing building, and which is not an exempt building.	126.40	22.12	148.52	-	-	-	126.40	22.12	148.52
2 Erection or extension of a detached or attached garage or carport or both, having a floor area exceeding 40m <sup>2</sup> but does not exceed 60m <sup>2</sup> in total and intended to be used in common with an existing building, and which is not an exempt building.	126.40	22.12	148.52	127.53	22.32	149.85	253.94	44.44	298.38
3 Any extension of a dwelling the total floor area of which does not exceed 4m <sup>2</sup> .	126.40	22.12	148.52	-	-	-	126.40	22.12	148.52
4 Any extension of a dwelling the total floor area of which exceeds 4m <sup>2</sup> , but does not exceed 10m <sup>2</sup> .	126.40	22.12	148.52	127.53	22.32	149.85	253.94	44.44	298.38
5 Any extension of a dwelling the total floor area of which exceeds 10m <sup>2</sup> , but does not exceed 40m <sup>2</sup> .	126.40	22.12	148.52	245.40	44.95	290.35	371.80	65.07	436.87
6 Any extension of a dwelling the total floor area of which exceeds 40m <sup>2</sup> , but does not exceed 60m <sup>2</sup> .	126.40	22.12	148.52	371.00	64.93	435.93	497.41	87.05	584.46

#### 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 60m<sup>2</sup>; 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 £	Total £	Charge £	VAT £	Total £	Charge £	VAT £	Total £
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
0 - 1000	60.49	10.59	71.08	-	-	-	60.49	10.59	71.08
1001 - 2000	120.09	21.02	141.11	-	-	-	120.09	21.02	141.11
2001 - 5000	180.58	31.60	212.18	-	-	-	180.58	31.60	212.18
5001 - 6000	47.85	8.37	56.22	143.26	25.07	168.33	190.10	33.27	223.37
6001 - 7000	50.56	8.49	59.05	149.31	26.13	175.44	199.87	34.98	234.85
7001 - 8000	53.27	9.32	62.59	156.38	27.37	183.75	209.66	36.69	246.35
8001 - 9000	55.08	9.64	64.72	164.53	28.79	193.32	219.62	38.43	258.05
9001 - 10000	57.78	10.11	67.89	171.62	30.03	201.65	229.41	40.15	269.56
10001 - 11000	60.49	10.59	71.08	178.69	31.27	209.96	239.19	41.86	281.05
11001 - 12000	62.29	10.90	73.19	186.83	32.70	219.53	249.13	43.60	292.73
12001 - 13000	65.01	11.38	76.39	193.92	33.94	227.86	258.93	45.31	304.24
13001 - 14000	67.71	11.85	79.56	201.00	35.18	236.18	268.73	47.03	315.76
14001 - 15000	70.42	12.32	82.74	208.08	36.41	244.49	278.51	48.74	327.25
15001 - 16000	72.23	12.64	84.87	216.23	37.84	254.07	288.47	50.48	338.95
16001 - 17000	74.94	13.11	88.05	223.30	39.08	262.38	298.25	52.19	350.44
17001 - 18000	77.65	13.59	91.24	230.40	40.32	270.72	308.04	53.91	361.95
18001 - 19000	80.36	14.06	94.42	237.49	41.56	279.05	317.85	55.62	373.47
19001 - 20000	82.16	14.38	96.54	245.62	42.98	288.60	327.79	57.36	385.15
20001 - 21000	84.87	14.85	99.72	251.56	44.02	295.58	336.43	58.88	395.31
21001 - 22000	86.67	15.17	101.84	258.56	45.25	303.81	345.24	60.42	405.66
22001 - 23000	89.39	15.64	105.03	264.50	46.29	310.97	353.90	61.93	415.83
23001 - 24000	91.20	15.96	107.16	271.51	47.51	319.02	362.70	63.47	426.17
24001 - 25000	93.00	16.28	109.28	278.51	48.74	327.25	371.51	65.01	436.52
25001 - 26000	95.71	16.75	112.46	284.44	49.78	334.22	380.15	66.53	446.68
26001 - 27000	97.52	17.07	114.59	291.45	51.00	342.45	388.97	68.07	457.04
27001 - 28000	100.22	17.54	117.76	297.39	52.04	349.43	397.61	69.58	467.19
28001 - 29000	102.03	17.86	119.89	304.40	53.27	357.67	406.42	71.12	477.54
29001 - 30000	103.83	18.17	122.00	311.40	54.50	365.90	415.22	72.66	487.88
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 60m<sup>2</sup>, 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 300m<sup>2</sup> 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

## NOTES TO PROPOSED 2008/09 BUILDING REGULATIONS CHARGES

### 1. INTRODUCTION

- 1.1 The Building (Local Authority Charges) Regulations 1998, which came into force on 1 April 1999 authorises local authorities to recover their proper costs, involved in the provision of the Building Regulatory service, by means of the adoption of a Scheme of Charges governed by the principles within the regulations.
- 1.2 The Local Government Association (LGA) produced a Model Scheme with a strong recommendation that member authorities fix their charges within 10% above or below the levels advised. The LGA provides advice on reviewing the Scheme on an annual basis.
- 1.3 Consultation with fellow authorities at both County and Regional level confirmed that, in accordance with the principles it would be beneficial to our customers to adopt the Model Scheme. The Model Scheme was subsequently adopted as the basis for the CBC Charges Scheme, which came into force on 1 April 1999 and also for all subsequent revisions.
- 1.4 Income is constantly monitored and compared to the cost of the service. To date the levels of charges have achieved full cost recovery.

### 2. PROPOSAL - Revisions to the Scheme

- 2.1 It is proposed that the charges be increased across all schedules by 3%, along with the following minor adjustments:

#### Schedule 1 – Charges for New Dwellings

- The Plan Charge for a single dwelling has been increased to reflect that charged by other Cumbrian Authorities.
- An additional charge for electrical installations not carried out under a Government Registered Domestic Installer Scheme in order to cover the cost of engaging an Engineer to carry out the necessary inspections/tests has been included.

#### Schedule 2 – Charges for Small Buildings, Extensions & Alterations

- An additional charge for electrical installations not carried out under a Government Registered Domestic Installer Scheme in order to cover the cost of engaging an Engineer to carry out the necessary inspections/tests has been included.

#### Schedule 3 – Charges for Other Work

- The charge for the installation of a new electrical circuit has been increased to reflect that charged by other Cumbrian Authorities.
- A new charge of £60.49 + VAT has been added for the replacement of roof coverings, which now fall under Part L of the Building Regulations as a 'renovation of a thermal element'.

- 2.2 A copy of the proposed Scheme of Charges was circulated to Members in advance of the meeting.

**3. CONCLUSIONS**

- 3.1. The Council is required to produce and formally adopt a Scheme of Charges and the guidance given by the LGA Model Scheme has demonstrated a level of charging which has resulted in a recovery of our proper costs.
- 3.2. Adoption of the new scheme will continue to achieve cost recovery and provide a fair reflection of the level of service given to the applicants.

## 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 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	LIKELIHOOD			
		Low	Significant	Disastrous
	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.

In addition to funds created in respect of particular projects, two other types of Earmarked Reserves may be created. One is where an annual contribution from revenue budgets is made in order to build up funds where significant expenditure will be incurred at a later date, for example the PFI sinking fund. The Council currently receives grant funding in excess of the annual payment required, but this will reverse in future years. By setting up a sinking fund the Council ensures that it will be able to repay future liabilities under the PFI agreement, when grant receipts no longer cover the full amount. The second type of special Earmarked Reserve is where the Council receives donations to be spent in specific ways.

### Unallocated Balances

The Council holds additional funds as unallocated general reserve. Monies received from new and unbudgeted income streams (such as future LABGI and VAT shelter) should be credited to the unallocated general fund balance, which can then be used to support approved spend in future years and also take new opportunities should they arise at some time in the future.

### Sensitivity

Based on the above risks, the recommended level of General Fund Balances stands at £1,434,000.

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).

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

SUMMARY	2007/08				2008/09				2009/10				2010/11			
	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £
<b>Total General Reserves</b>	1,434,273	0	0	1,434,273	1,434,273	0	0	1,434,273	1,434,273	0	0	1,434,273	1,434,273	0	0	1,434,273
<b>Earmarked</b>																
Working Neighbourhood Fund	3,000,000	0	1,000,000	2,000,000	2,000,000	0	1,000,000	1,000,000	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
Total Other Commitments	1,193,878	0	146,935	1,046,943	1,046,943	0	194,360	852,583	852,583	0	381,000	471,583	471,583	0	381,000	471,583
Total Sinking Funds	1,089,209	148,000	18,065	1,219,144	1,219,144	158,000	0	1,377,144	1,377,144	148,000	100,000	1,425,144	1,425,144	148,000	100,000	1,425,144
Total Donations	640	0	640	0	0	0	0	0	0	0	0	0	0	0	0	0
Renovation Grants	1,214,000	0	500,000	714,000	714,000	0	500,000	214,000	214,000	0	214,000	0	214,000	0	214,000	0
<b>Total Earmarked</b>	6,497,727	148,000	1,665,640	4,980,087	4,980,087	158,000	1,694,360	3,443,727	3,443,727	148,000	1,695,000	1,896,727	1,896,727	148,000	1,695,000	1,896,727
<b>Total Reserves</b>	7,932,000	148,000	1,665,640	6,414,360	6,414,360	158,000	1,694,360	4,878,000	4,878,000	148,000	1,695,000	3,331,000	3,331,000	148,000	1,695,000	3,331,000

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

**General Reserves - Risk Based**

	2007/08				2008/09				2009/10				2010/11			
	Balance	Carried Forward	Additions	Utilised	Balance	Carried Forward	Additions	Utilised	Balance	Carried Forward	Additions	Utilised	Balance	Carried Forward	Additions	Utilised
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1 Dangerous Structures		6,437				6,437				6,437				6,437		
2 Provision for VAT Repayment		1,198				1,198				1,198				1,198		
3 Coast Protection		774				774				774				774		
4 Haig Pit		40,055				40,055				40,055				40,055		
5 Sea Walls North Shore		30,790				30,790				30,790				30,790		
6 Environmental Warranty		139,883				139,883				139,883				139,883		
7 Vertex to Offset Rates		37,500				37,500				37,500				37,500		
11 Environmental Insurance		186,200				186,200				186,200				186,200		
<b>Total miscellaneous</b>		<b>442,837</b>				<b>442,837</b>				<b>442,837</b>				<b>442,837</b>		
<b>12 Sustainability of Base Budget</b>		<b>212,532</b>				<b>212,532</b>				<b>212,532</b>				<b>212,532</b>		
<b>13 Fees and Charges Income</b>		<b>137,500</b>				<b>137,500</b>				<b>137,500</b>				<b>137,500</b>		
14 Reduced Investment Income		6,093				6,093				6,093				6,093		
15 Civil Emergencies		21,212				21,212				21,212				21,212		
16 Insurance Excesses		17,043				17,043				17,043				17,043		
17 MTFP Budget Variances		26,514				26,514				26,514				26,514		
18 Assets and Property		130,157				130,157				130,157				130,157		
19 Vacancy Factor		106,968				106,968				106,968				106,968		
20 Housing Benefits		317,417				317,417				317,417				317,417		
21 HGV Operators Fund		16,000				16,000				16,000				16,000		
<b>Total General Reserves</b>		<b>1,434,273</b>	<b>0</b>	<b>0</b>		<b>1,434,273</b>	<b>0</b>	<b>0</b>		<b>1,434,273</b>	<b>0</b>	<b>0</b>		<b>1,434,273</b>	<b>0</b>	<b>0</b>

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

	2007/08 Balance Carried Forward £	2008/09 Additions £	2008/09 Utilised £	2008/09 Balance Carried Forward £	2009/10 Additions £	2009/10 Utilised £	2009/10 Balance Carried Forward £	2010/11 Additions £	2010/11 Utilised £	2010/11 Balance Carried Forward £
<b>Earmarked Reserves</b>										
Working Neighbourhood Fund	3,000,000		1,000,000	2,000,000		1,000,000	1,000,000		1,000,000	0
Other Commitments										
Beacon	321,635			321,635			321,635		321,635	0
Developing Elections	22,453		22,453	0			0			0
Museums Exhibits	18,270			18,270			18,270			18,270
Employment Initiative Fund	12,808			12,808		12,808	0			0
Planning Policy Delivery	408,291			408,291		35,539	372,752		59,365	313,387
Job Evaluation	250,000		60,000	190,000		49,074	140,926			140,926
IT Consultancy	25,000			25,000		25,000	0			0
Procurement Initiative	25,979		25,979	0			0			0
SAZ Initiative	12,715		3,329	9,386		9,386	0			0
Rural Touring	33,079			33,079		33,079	0			0
Active in West Cumbria	4,961		4,961	0			0			0
Nuclear resourcing	30,213		30,213	0			0			0
Economic Development	28,474			28,474		29,474	-1,000			0
<b>Total Other Commitments</b>	<b>1,193,878</b>	<b>0</b>	<b>146,935</b>	<b>1,046,943</b>	<b>0</b>	<b>194,360</b>	<b>852,583</b>	<b>0</b>	<b>381,000</b>	<b>-1,000</b>
<b>Sinking Funds</b>										
1 Election Fund	10,000			10,000	10,000		20,000	10,000		30,000
2 CCC Car Park	54,649	0		54,649	0		54,649	0		54,649
3 Crem Car Park	73,610	15,000		88,610	15,000		103,610	15,000		118,610
4 Phoenix Court	14,731	0		14,731	0		14,731	0		14,731
5 Recycling	38,065		18,065	20,000			20,000			20,000
6 Bin Replacement	103,666	10,000	0	113,666	10,000		123,666		100,000	23,666
7 PFI	794,488	123,000		917,488	123,000		1,040,488	123,000		1,163,488
<b>Total Sinking Funds</b>	<b>1,089,209</b>	<b>148,000</b>	<b>18,065</b>	<b>1,219,144</b>	<b>158,000</b>	<b>0</b>	<b>1,377,144</b>	<b>148,000</b>	<b>100,000</b>	<b>1,425,144</b>
<b>Donations</b>										
1 St Nicholas Memorial Fund	235		235	0			0			0

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

	2007/08			2008/09			2009/10			2010/11		
	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £	Additions £	Utilised £	Balance Carried Forward £	Additions £	Utilised £
<b>Earmarked Reserves</b>												
2 Dennis Keenan Memorial Fund	405		405	0			0			0		
<b>Total Donations</b>	<b>640</b>	<b>0</b>	<b>640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Renovation Grants</b>	<b>1,214,000</b>		<b>500,000</b>	<b>714,000</b>			<b>500,000</b>		<b>214,000</b>	<b>0</b>		
<b>Total Earmarked</b>	<b>6,497,087</b>	<b>148,000</b>	<b>1,665,000</b>	<b>4,980,087</b>	<b>158,000</b>	<b>1,694,360</b>	<b>3,443,727</b>	<b>148,000</b>	<b>1,695,000</b>	<b>1,896,727</b>		