

**Revenue Budget Proposals for 2015/16 and Medium Term Financial Strategy Projections
2015/16 to 2018/19**

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WHAT BENEFITS WILL THESE PROPOSALS BRING TO COPELAND RESIDENTS

This report is part of the suite of budget reports to enable Copeland Borough Council to set a balanced budget for 2015/16. This report provides Executive Members with the Revenue Budget draft proposals for 2015/16 following the receipt of the Government grant settlement figures for 2015/16 on 18 December 2014 and which were confirmed on 3rd February. The report also includes a first update of the Medium Term Financial Strategy (MTFS) projections for the period to 2018/19 following the announcements in the Chancellor's Autumn Statement received on 3rd December 2014.

WHY HAS THE REPORT COME TO THE EXECUTIVE?

Approval of the budget is a policy recommendation to full Council. Executive recommendations will be referred to full Council for approval as part of the Budget meeting on 26th February 2015.

RECOMMENDATION:

It is recommended that Executive considers the issues in this report for the purpose of recommending the following budget proposals to Council on 26th February 2015:

1. Note the government Settlement Funding Assessment received on 3rd February of £3.829m and set out at Section 2, indicating a reduction of £765k (17%) from 2014/15 (no change from provisional figures issued on 18 December). The overall government grant reduction means that Copeland is once again in the category of the authorities most severely affected by the Government Grant reductions for 2015/16. Full details of any other low value specific grants outwith this main settlement are currently awaited (Table 1, Para 2.8). Following clarification, the effect of these will be included in details presented to Council on 26th February.
2. Note that any suggestions arising from the business consultation which ends on 6th February will be notified to the Executive separately prior to the meeting on 12th February.
3. Subject to 2. above, the Executive approve and recommend to Council on 26th February:

- (i) The savings proposals for 2015/16 of £1.039m as set out in Para 3.9, which contribute to the achievement of a balanced Council budget at Para 3.7 Table 5.
 - (ii) The proposed fees and charges as summarised in Para 3.7 (vii) and detailed in **Appendix B**
 - (iii) The impact of the proposals on General Reserves of supporting the 2015/16 budget by £237k as outlined at Para 3.8 and in the Reserves report presented elsewhere on this agenda.
 - (iv) The use of £176k from Earmarked Reserves in 2015/16, as detailed in Para 3.7, and in the Reserves report presented elsewhere on this agenda.
 - (v) The continued use of the new homes bonus of £609k to underpin the costs of existing council services in 2015/16.
 - (vi) Approve the commissioning approach outlined at Para 3.6 (viii) being adopted to ensure delivery of the Council's Medium Term Financial Strategy; and authorise the Chief Executive, in consultation with Councillor Elaine Woodburn and the Interim Director of Resources and Strategic Commissioning, to undertake the appropriate procurement processes in line with the Council's Contract Procedure Rules.
 - (vii) The decision that there will be no change to the current Council Tax Discount Scheme for 2015/16 as set out at Para 4.2.
 - (viii) To increase Council Tax by 1.95% for 2015/16.
 - (ix) That Council delegate the setting of the council tax to the Council Tax setting meeting which will meet on 3rd March 2015.
4. Taking into account the above, the Executive to approve a budget to recommend to Council of £9.959m for 2015/16 as set out in Para 3.7, Table 5.
5. Approve the working MTFs assumptions set out in paragraphs 3.5 including the financial planning assumption that council tax will be raised by 1.95% per annum (see paragraph 3.5 (v)). Also to note that the provisional projections to 2018/19 will be re-analysed following the May elections, but that the current deficit projections of another £3.3m savings to be found from 2016/17 onwards will represent a significant financial challenge to the authority.

1. INTRODUCTION

- 1.1 The draft budget proposals were considered by the Executive on 8th January 2015 and were approved at that meeting for the purpose of the statutory business consultation period which ends on 6th February. As the consultation period had not concluded at the point of writing this report, any further suggestions and proposals arising from the consultation will be notified to the Executive separately.
- 1.2 The savings proposals set out in the report have also been subject to a six week public consultation period and the results of the consultation are set out in **Appendix A** (as considered by the Executive at their meeting on 8th January).

- 1.3 This report provides Executive Members with Revenue Budget proposals for 2015/16 following the receipt of the final Government grant settlement figures for 2015/16 on 3rd February 2015.
- 1.4 The report also includes updated projections on the Medium Term Financial Strategy (MTFS) for the period to 2018/19 following the announcements in the Chancellor's Autumn Statement received on 3rd December 2014. These projections will be updated following the National elections and the resulting spending review in the summer of 2015.
- 1.5 The Parishes must formally notify Copeland Borough Council (CBC) of their precept requirements for 2015/16 by the end of February, and once the precepts have been received the formal Council Tax setting can take place. The Government have consulted on whether the Parishes should be brought into the Council Tax referendum (capping) regime and have responded as part of the final settlement on 3rd February that the Parishes will not be subject to the same referendum limits as Councils for 2015/16. The Executive agreed at their meeting on 8th January that there would be no reduction to the level of funding available to Parishes (following public consultation), enabling parishes to set their precepts. At the time of writing, CBC are still awaiting information on precept requirements from 7 parishes (excluding the new parish of Whitehaven, see 1.6)
- 1.6 Following the recommendation of the Whitehaven Community Governance Review Panel, the full Council meeting of 4 December 2014 approved the creation of a Whitehaven Parish Council, to come into effect 1 April 2015, with the intention being to set an initial parish precept of no more than £1 per week on band D properties.
- 1.7 Following budget approval on 26th February and the receipt of the precept information from the Parishes, the Council Tax Setting Committee will meet on 3rd March to formally set the level of Council Tax. This is in advance of the statutory annual deadline of 11th March to set the Council Tax.

2. 2015/16 LOCAL GOVERNMENT FINANCE SETTLEMENT

- 2.1 The Local Government Finance Act 2012 changed the way local government is financed. This means that the Council has a greater reliance on income from Council Tax, Business Rates and other direct income sources. At the same time the Government is reducing the core grant funding that it allocates to councils. This fundamental change in our funding regime increases the Council's financial risk.
- 2.2 The analysis of the figures received from the government for the final settlement funding assessment for 2015/16 announced on 3rd February are included in Table 1 below. The final figures showed no change from the provisional settlement announcement made on 18th December 2014.

Table 1 – Overall reduction in Funding levels

	2013/14 Actual	2014/15 Actual	2015/16 Illustrative	2015/16 Final (no change from Provisional)	Note
Spending Power:	£'000s	£'000s	£000's	£'000s	
Council Tax Requirement	3,590	3,648	3,976	3,789	2.7
Settlement Funding Assessment					
- Revenue Support Grant	3,312	2,513	1,695	1,712	2.5
- Business Rates Baseline	2,203	2,081	2,142	2,117	2.4
New Homes Bonus	236	472	472	609	2.6
Specific Grants	21	17	tbc	tbc	2.8
Total	9,362	8,731	8,285	8,227	
Percentage reduction		-6.74%		-5.8%	2.3

- 2.3 Whilst the actual cash figures above show a reduction in funding of over 5%, the Governments own assessment of 'spending power' that is widely quoted in the press shows a reduction of 6.4%. The Government calculation is arrived at by analysing a number of chosen grants and then making a number of assumptions, for example that there will be no increase in Council Tax; that the Council Tax freeze grant is accepted; that the level of Parish funding stays at 2013/14 levels, that Business Rates income will be in line with forecast etc. None of these assumptions apply to Copeland finances as Copeland has taken difficult decisions in previous years to achieve a balanced budget position. However, it is interesting that on the Governments own analysis, Copeland is once again in the category of the authorities most severely affected by grant reductions at the maximum 6.4% (see **Appendix F**).
- 2.4 It should be noted that the figures announced assume the Baseline Need for Business Rates of £2.289m; however we anticipate that we will be once again be in a safety net position once various appeals are heard. The drop in income to the safety net position is limited by regulations to 7.5% (c. £172k) to bring the anticipated receipt to £2.117m. Whilst generally Business Rates receipts can fluctuate and so income levels cannot be guaranteed, the safety net position *is* guaranteed and therefore this is the worst case scenario for Copeland. The amount shown is the lowest amount receivable from NNDR, with the proposal that the potential reduction be funded in 2015/16 from the General Unallocated Reserve (as set out in the Reserves report considered elsewhere on the agenda).

- 2.5 The Authority will become ever more reliant upon collection of Business Rates as it is anticipated the Revenue Support Grant will continue to be cut. The Revenue Support Grant has been cut by over 50% since 2013/14 with a 30% reduction from 2014/15 to 2015/16. The assumptions for the MTFs planning period to 2018/19 are set out in Section 3.7 (vi) of the report.
- 2.6 The New Homes Bonus is a grant paid by Central Government for increasing the number of homes and their use. It is based on the amount of extra Council Tax revenue raised from new build homes, conversions and long-term empty homes brought back into use. There is also an extra payment for providing affordable homes.

During 2013/14, an empty homes review was undertaken which identified a number of properties that could be re-classified as occupied. In addition to this exercise the impact of the 'long term empty premium' on Council Tax of 150% introduced, also resulted in a decrease in the number of empty properties. These two things together resulted in an increase in New Homes Bonus in 2014/15 of £255k. The empty property review was repeated this year however the exercise did not yield any further income. Instead there has been a net increase in housing stock in 2015/16 resulting in an in-year award of £137k which will take the total anticipated award for 2015/16 to £609k.

This money recognises the additional burden that new homes and residents will place on existing services. As it is not ring fenced it is therefore proposed to continue to use this funding to support the Council's existing services. Although New Homes Bonus is currently paid for 6 years from the date of award, it is anticipated that the funding will at some point in the future be withdrawn/reduced and so it cannot be relied upon for future funding. This thereby introduces an element of risk into the budget if we use it to support existing baseline services.

The analysis of the New Homes Bonus paid in each year is set out in Table 2 below. The New Homes Bonus allocation for the year is paid each year for 6 years (i.e. the 2011/12 award will drop out in 2017/18 etc.).

Table 2: New Homes Bonus Allocations

Year	£000
2011/12	15
2012/13	18
2013/14	184
2014/15	255
2015/16	137
Total	609

- 2.7 Council Tax Assumptions
See paragraph 3.5 (v)

2.8 Within the overall funding assessment total of £3,829k at Table 1 (£2,117k + £1,712k) there are a range of smaller ring-fenced grants. These are as follows:

- Council Tax Freeze compensation (Part 1) £99k
- Homelessness Prevention Funding £49k
- Rural Services Delivery Funding £9k

Further details of any remaining specific grant funding outwith the main funding assessment are awaited. This includes clarity on any conditions attached to such funding. The effect of any (low value) additions will be included in information presented to Council on 26th February.

3. MEDIUM TERM FINANCIAL STRATEGY - PROJECTIONS TO 2018/19

3.1 The proposals for the Budget for 2015/16 have been prepared in accordance with the Council's existing Medium Term Financial Strategy (MTFS) agreed by Council in February 2014 and updated in this report. When the MTFS was last formally revised in February 2014, *illustrative* settlement figures notified on 5th February 2014, were used for the 2015/16 projections. Final settlement figures for 2015/16 were received on 3 February 2015, and these confirmed the provisional figures issued on 18 December 2014.

3.2 There is currently no indication on funding levels for Local Government from 2016/17 onwards, however the Chancellor's Autumn Statement published on 3rd December 2014 contained information that suggests that there will be significant additional savings required from 2016/17, and that the next three years will see savings required of the same order of those achieved between 2010 and 2015.

3.3 A considerable amount of work has been carried out each year to enable the Council to continue to set a balanced budget as required by legislation whilst still meeting its statutory duties. However the Council will need to make significant additional savings over and above those already approved by Council in February 2014. These are estimated to be in the region of £4.3m over the next 3 financial years from 2016/17 (based on the assumption of a complete reduction of RSG grant within this time). There are some considerable variables such as auto enrol pension, loss of NI rebate, anticipated further reductions in government funding etc. in these projections.

3.4 The **original** budget deficit projections set out in the MTFS approved in February 2014 were as set out below in Table 3 below, along with the revised anticipated deficit taking into account the Autumn Statement announcements and other information known to date, together with the assumptions set out in paragraph 3.6. This anticipated deficit is fully addressed through the savings and other adjustments identified at paragraph 3.7.

Table 3 – Revised Projections 2015/16-2018/19

Year	MTFS Projections February 2014 £000	Current MTFS Projections February 2015 £000
2015/16	1,648	Addressed (see Table 5)
2016/17	546	1,350
2017/18	418	1,063
2018/19		940
Total Projected Deficit	2,612	3,353

- 3.5 It is anticipated that these revised projections would be the worst case scenario facing the Council to 2018/19 and more detailed analysis will be presented to future meetings once the projections for 2016/17 onwards become firmer following the May 2015 General Election. Members should note however that the scale of the deficit, which will require further on-going savings to be made over and above the significant savings already made over the last four years, will represent a very significant financial challenge to the Authority.

Despite this the Authority is well placed to meet these challenges as it has a proven track record in delivering the necessary savings. A recent report from the Authorities auditors, Grant Thornton, has highlighted that the council has demonstrated good financial performance, as well as stating that members and officers have a good understanding and awareness of the financial environment and challenges facing the borough.

In considering value for money, the audit findings state that overall the council has adequate systems and processes in place to manage financial risks effectively, and to secure a stable financial position that enable it to continue to operate for the foreseeable future.

The report also underlines the importance of improving efficiency and productivity, stating that the council's Change Programme Board has been responsible for delivering a savings target of £1.76m which was set as part of the 2013/14 budget.

This demonstrates the council's ability to deliver its savings and efficiencies agenda and take appropriate steps to secure a stable financial position with a clear focus on delivering its statutory services.

- 3.6 The MTFS projections are based on broad assumptions and Members are asked to confirm these amended assumptions for the purpose of setting the budget for 2015/16:
- (i) **Inflation:**
- Whilst headline inflation is currently low with CPI hitting 1% in November, the current forecast are that it will begin to increase again across next year with a current forecast average in 2015-2018 on CPI of 1.5%-2.1%. (information from

gov.uk, November 2014 forecast). Therefore a 2% increase for general inflation will be included for 2015/16 in line with the original MTFS forecasts. A 2% provision will also be built in for 2016/17 onwards. The cost of the 2% provision is estimated as £75k in 2015/16.

- Individual contracts (CPI/RPI/Other) in all years
- The inflation projections are set out in Table 4 below:

Table 4: Inflation Projections 2015/16

Contract	Increase £'s
NCL	95,687
PFI	44,830
Term contract repairs & Maintenance	16,154
Vehicles	13,131
Utilities	18,830
RBS Shared Service	32,851
General Inflation	74,490
Total inflation 2014/15	295,973

(ii) Salaries:

- Living wage or 2.2% pay award for 2015/16, for all staff excluding Chief Officers, to meet the nationally agreed pay award.
- 2% for Chief Officers as provision for the on-going pay award debate.
- 1% for 2016/17 to 2018/19, to provide for future national pay awards (Note: a 1% addition on salaries equates to c. £66k)
- The previous MTFS approved in February 2014 had included staff inflation at 1% in line with the then offer for 14/15 onwards.
- Change in staffing structure as well as the differing levels of pay awards in 14/15 and 15/16 have resulted in a net difference of only £4k at £206k compared to the £210k included in MTFS approved in February 2014.
- Increments c. £35k are included for 15/16, c.£29k in 16/17 and c.£20k in 17/18

(iii) Pensions Contributions:

- The MFTS as at February 2014 included sufficient sums to fund the pension deficit until the date of the next triennial review which will take place in April 2017. For

the sake of completeness and in absence of other information the 2016/17 contribution has been replicated for inclusion in 17/18 and 18/19 figures.

- The impact of auto enrol had been assessed at a maximum of £200k pa once fully in force (date of calculation being December 2013). Whilst the Authority took the decision to postpone auto enrol into the pension scheme for its employees until 2017/18, any employee who is not a member can join at any time. The MTFS approved in February 2014 assumed an estimated take up and cost of £50k per annum (circa 25% of estimated additional cost if all employees in scheme) for people who may opt in themselves before we reach our postponed date of 1 October 2017. This has been reviewed in light of take up numbers and costs to date with revised estimates of timing of original cost **estimates** as below:

Year	2014/15	2015/16	2016/17	2017/18	Total
2014 MTFS	50,000	50,000	50,000	50,000	200,000
Revised Budget/MTFS	20,000	30,000	30,000	*120,000	200,000

*Remainder of original estimate

(iv) Treasury Management:

- The Treasury Management income budget has been increased in the current year by £49k removing the pressure that was originally identified when the budget was set in February 2014.
- An additional £30k income has been targeted for 2015/16 to reflect the small but currently forecast pick up in interest rates which have now been revised back to Quarter 4 of 2015. A review of this projection will be carried out early in 2015 to analyse whether further improvements at the level of achievement of 2014/15 would be sustainable.
- For the years 16/17 – 18/19 no increase/decrease in interest earned has been assumed, whilst we await the outcome of the NNDR appeals, which could significantly affect the level of and/or availability of funds to invest.

(v) Council Tax Projections:

- The Council Tax referendum level has been announced at 2% (as per the previous year). An increase of 1.95% for 2015/16 and 2016/17 onwards, based on the current estimated council tax base, has been assumed for forward planning purposes. Any proposed increases above 2% would trigger a referendum.
- Any change to the level of capping, the inclusion of Parishes or any grants, which will be built into the baseline funding (i.e. not lost after the year in which

awarded) that may be offered will be included in future budget reports when the details are known.

- The impact of the 1.95% increase on band D and band B (highest number of properties in borough) is detailed below:

Band D – currently £187.28 p.a.	£190.93
Annual increase - Council Tax	£3.65
Cost per week	£0.07
Cost per instalment (12)	£0.30

Band B – currently £145.66 p.a. (7/9).	£148.50
Annual increase - Council Tax	£2.84
Cost per week	£0.05
Cost per instalment (12)	£0.24

- The Council tax base (i.e. the number of Band D properties used to determine the Council Tax) is 19,846.39 (19,488.80 2014/15), an increase of 1.8% and is calculated in December each year.
- This low council tax base in the area means the proposed increase in Council Tax of 1.95% only generates around £72k extra revenue to the Council (2015/16 base figure x £3.65 annual increase); or £37k for each 1% increase.

(vi) Government Settlement:

- The MTFs approved in February 2014 included the 2015/16 ‘illustrative’ settlement figure received 5 February 2014 with a 1% reduction year on year for RSG and an RPI increase year on year for NNDR.
- The Chancellor’s statement on 3 December indicated that Local Government would see continued aggressive reductions in funding over the life of the next parliament and for this reason the assumed RSG funding (as only 15/16 figures have been provided) has been phased out to £nil for the purposes of the preparation of the MTFs. This is considered to be a worst case scenario.
- The Revenue Support Grant is a guaranteed cash receipt, but the receipt of Baseline Needs funding is dependent upon the collection of NNDR. For the purposes of the budget we have assumed the appeals lodged will take Copeland down to the safety net payment, which equates to a loss of c.£172k (7.5%) which will need to be borne by the Authority.
- The other authorities within the area have pooled for NNDR purposes with the aim of increasing retained income to every member. It still remains impossible for Copeland to join the pool as the outstanding appeals that would put Copeland into the safety net position as an individual authority (and trigger payments from the government) would not be sufficiently large to put the pool

into a safety net position so the loss would have to be borne by all members with no payment from the government. The county pool and Copeland's inclusion in it will be reviewed in the future (can be renewed each year) to see if this would be beneficial.

(vii) Fees and charges

- Some of the fees we charge are statutory and therefore we have no discretion as to the level, however we do determine fees and charges on a number of services.
- In a CLT led workshop held on fees and charges, the proposed fees and charges were reviewed on a service-by-service basis as attached in **Appendix B**. The total impact of the fees and charges set out is an overall planned increase in income of £23,437.
- Executive are asked to recommend the attached fee and charges to Council and the resultant changes in income targets for inclusion in the 2015/16 budget. The following should be noted:
 - Fees for the following areas have remained unchanged:
 - Food Safety & Private water sampling
 - Health and Safety
 - Environmental Protection
 - Bulky waste collections
 - Land Charges
 - Crematorium
 - Other fee alterations have been made to:
 - reflect current income levels;
 - to align with charges in neighbouring authorities;
 - or for any new services introduced.

(viii) Commissioning of Services

As part of the Council's Medium Term Financial Strategy presented to full Council on 27th February 2014, Council agreed that in order to address the significant financial challenges facing the authority that we look at how we commission our services. This commissioning approach was reconfirmed at the Executive meeting in September 2014 as part of the options being explored to meet the projected budget deficit from 2016/17 onwards.

The work is being progressed and, evidence-based need will be used to set the level of service provided and explore alternative ways to deliver our services. The decision about whether to source the services from within the Council or externally will be determined as part of this process as a means of addressing the remaining level of savings required in forthcoming years.

Briefings have been held with staff, members and trades unions and the next stage of the process is to commence the work on a series of Service Reviews that will review all services, however funded or currently delivered. A set of principles has been developed to guide this work and the aim is to conclude the majority of these reviews by the end of April 2015.

Authorisation is now sought to enable the tight timescales envisaged to be met to enable the delivery of savings as soon in 2016/17 as possible.

3.7 Table 5 below details the original 2015/16 budget as projected in February 2014 and the latest revision:

Table 5 – Detailed Revised Projections 2015/16

	2015/16 Original Feb 2014	2015/16 Current revision	Notes
Base budget	10,176,273	10,087,225	
<u>Budget Reductions</u>			
Savings proposals for 2014/15	(8,000)	(8,000)	
Savings proposals for 2015/16		(1,039,000)	1
<u>Budget Increases</u>			
In year pressures	0	87,000	2
Salary Movements	94,789	206,111	3
Auto Enrol pensions	50,000	30,000	4
Estimate increase pension deficit	123,700	123,700	
Contractual increases for inflation	275,276	295,973	5
Loss of NI rebate	125,828	0	6
Loss of recycle credits	75,000	0	7
	10,912,866	9,783,009	
Funding from Reserves			
Earmarked Reserves	54,000	175,807	8
Total Spending	10,966,866	9,958,816	
Rounded Total Spending (£'000)	10,967	9,959	
FUNDING			
RSG	1,695	1,712	
Baseline Need	2,142	2,117	
New Homes Bonus	472	609	9
PFI Grant	837	837	
Council Tax	3,719	3,789	10
Collection Fund surplus		82	
BEC - Social Fund	400	400	
General Reserves		237	11
Earmarked Reserves	54	176	
	9,319	9,959	
Shortfall	1,648	0	

3.8 The main reasons for the movement between the original February 2014 projections and the current projections as at February 2015 are as follows:

1. Savings Proposals for 2015/16

See paragraph 4.2 below.

2. Cost of additional Mayoral election and additional member training costs for change in constitution.

3. Salaries and pensions

The base in the original figures included a 1% pay award for 14/15 and then a pressure of 1% for 15/16. However the 1% pay award was not given in 14/15, with 2.2% (for majority of staff – see paragraph 3.5 (ii) above) given for 2015/16.

4. Auto Enrol Pension

As detailed in paragraph 3.5 (iii) above this is purely a change in the estimate of timing, on the uptake of auto enrol costs.

5. Contractual increases for inflation

Original MTFs in February 2014- £275k; Revised Revenue Budget January 2015 - £295k. See (3.5 (i))

6. Loss of NI rebate

As detailed in paragraph 5.7 the pressure relates to changes in rates of national Insurance, however this will become effective from 1 April 2016, so it has moved from 2015/16 to 2016/17 on table 5.

7. Loss of recycle credit

This is not anticipated to occur in 2015/16 and has been moved to 2016/17.

8. Earmarked Reserves

Proposed use of earmarked reserves as detailed in the **Reserve Review** report, also on this agenda. In addition, the requested approval of a further release of £100k in the *Delivering Differently Programme –Progress Update* paper presented separately to this Executive meeting would in due course amend the planned utilisation and remaining balance on Earmarked reserves. Budget and reserve figures would therefore be appropriately adjusted for the full Council meeting of 26 February, as required.

9. New Homes Bonus

The indicative New Homes Bonus award (as notified on 17 December 2014) is an in year award of £137k bring the total award for 2015/16 to £609k.

10. Council Tax

As detailed in paragraph 3.5 (v) above the change in Council Tax base has increased the potential income (if proposed increase in rate of 1.95% is agreed by Council). The Collection Fund Surplus figure is assessed at £82k.

11. General Reserves – the achievement of a balanced budget for 2015/16 requires the use of £237k to support the revenue position. Initial planning for 2015/16 allowed for the potential for use of up to £960k for this purpose. The proposed level of support in this report is therefore significantly lower than this limit. Further details of Reserve movements and balances is outlined in the separate *Review of Reserves* paper separately provided to this Executive meeting.

4. BUDGET CONSULTATION AND SAVINGS PROPOSALS 2015/16

4.1 Members considered a report at their meeting on 30th September 2014 on the budget options to close the budget deficit for 2015/16. These proposals formed the basis of the public consultation which ran from 12th November to 23 December 2014. The consultation feedback was considered at the Executive meeting on 8th January 2015 (attached again at Appendix A).

4.2 Savings proposals were approved by the Executive at their meeting on 8th January and together with the results of the base budget analysis work, have been built into this report as set out below for recommendation to Council:

- Office Accommodation moves (£500k) – these are the result of the Accommodation Review.
- Green Waste Charges (£50k) – as noted at Para 3.6 (vii)
- Detailed review of base budgets with budget managers – (£331k)
- Vacancy management saving (£128k)
- Treasury Management (£30k) – as noted at Para 3.6 (iv)

Total of items identified (£1,039k)

4.2 Prior to the consultation, the Executive took the decision not to change the Council Tax Discount Scheme for 2015/16 and to continue to support the most vulnerable low income families for a further year.

4.4 As set out, the savings set out above together with a usage of General Reserves of £237k (which includes the Business Rates risk of £172k) will meet the requirement to produce

a balanced budget position for 2015/16. Further efforts will be needed to be address any deficit in 2016/17 by the longer term savings proposals consulted on such as wider commissioning of services as set out in Para 3.6 (viii) above. There will also need to continue to be a strategic use of reserves to allow time for the successful management and implementation of the savings strategy going forward and to provide capacity for planning for the 2016/17 phases of the transformation programme.

5. RISKS

- 5.1 There are always risks associated with setting a budget as many budget assumptions can change if forecasts used in the process prove to be inaccurate. The scale of the cuts and the changing way in which figures are given makes this more challenging.
- 5.2 The Mayoral election will take place in May 2015. An independent remuneration panel is currently working on indicative costs for the Mayor and their Executive and as such are NOT currently included in the figures in this report. The new Mayor, once elected may decide to appoint a Political Assistant, again the cost of this is NOT currently included in the figures in this report. Once known these will increase the base budget and the call on the General Fund. In the interim, a contingency sum of £100,000 has been set aside in the earmarked reserves (subject to member approval).
- 5.3 Decisions relating to the Revenues and Benefits shared service may impact further on the financial forecasts included in this report. There is a report considered elsewhere on this agenda recommending the re-localisation of the service. As part of this report, a recommendation is made regarding the Transformation Challenge Award, and if approved by the Executive this will be recommended to Council as part of the budget report.
- 5.4 The Revenue Support Grant is a guaranteed cash receipt, but the receipt of Baseline Needs funding is dependent upon the collection of NNDR. For the purposes of the budget and MTFS we have assumed the appeals lodged will take Copeland down to the safety net payment, which equates to a loss of circa.£172k (7.5% of baseline need),as previously stated in paragraph 2.4 above.
- 5.5 Provisional settlement figures for 2016/17 were not included on 18 December 2014. The RSG figures for 2016/17 onwards have been included as 15/16 level but reduced by 1/3 over the next 3 years to reduce RSG to £nil over the life of the next government as indicated in the Chancellors Autumn Statement of 3 December 2014. NNDR has been increased by RPI year on year for NNDR, and then reduced to safety net level, for the purposes of the MTFS.
- 5.6 There is a risk that New Homes Bonus will be reviewed or deleted in future Government funding settlements and as this funding has been used to support core services, there is a risk to those services if removed.

- 5.7 The Pension Fund triennial review will be due 2016/17 which is within the life of the current MTFs. The current contribution rate is included at 12.4% with yearly additional sums for past service of c. £124k for 15/16 and £133k for 16/17, being included in the MTFs. For the sake of completeness the 16/17 contribution has been replicated for inclusion in 17/18 and 18/19 figures, but these will be updated once the next review takes place in 16/17.
- 5.8 Whilst the Authority took the decision to postpone auto enrol into the pension scheme for its employees until 2017/18, any employee who is not a member can join at any time. The previous MTFs agreed in February 2014 included an estimate of take up at £50k a year, (circa 25% of estimated additional cost if all employees in scheme) every year, until 2017/18. This has been reviewed in light of take up numbers and costs to date with revised estimates now being £30k for years 15/16 and 16/17 with the remaining £120k included in 17/18. However this remains an estimate and take up may be more or less.
- 5.9 The government published 'The Single-Tier Pension: a simple foundation for saving' on 14 January 2013. On 18 March 2013 the government announced that the single-tier pension will be brought in on 6 April 2016. The single-tier pension will replace the State Second Pension, contracting-out arrangements and reliefs.

Closing the State Second Pension is an important part of the single-tier reforms. Contracting out of the State Second Pension for Defined Benefit schemes will therefore come to an end. Contracting out means giving up entitlement to the State Second Pension in return for a broadly similar occupational pension and a lower National Insurance (NI) rate for employer and employee.

For employers, the end of contracting out will have cost and administrative implications, the largest of which will be paying higher employer National Insurance contributions. They will have to pay the same rate of National Insurance as all other employers, meaning an increase in respect of each contracted-out employee of 3.4 per cent of earnings between the Lower Earnings Limit (LEL) and Upper Accrual Point (UAP), for Copeland this cost is estimated at £126k pa and is included in the MTFs projections from 2016/17 onwards.

- 5.10 As set out in a separate report, the Council holds a risk-based reserve of £2m, with an estimated unallocated General Fund Reserve of £1.637m. As stated in para 3.8, 10. above, up to £960k of the unallocated general fund was allowed for as potential support to revenue budgets in 2015/16. The current plan is to utilise £237k of these reserves (Table 5).

6 REPORT OF THE s151 OFFICER

- 6.1 In setting the budget requirement in February 2015, the Council is required under Section 25 of the Local Government Act 2003 to consider the formal advice of the statutory s151 responsible officer, on the robustness of the estimates included in the

budget and adequacy of reserves. In a report to Executive on today's agenda, the s151 officer recommended a level of £2m be set as the minimum level of Reserves deemed acceptable for Council purposes.

- 6.2 If the balance on the General Fund is projected to fall below the recommended risk-based level, then priority will be placed on restoring the balance in subsequent budget and out-turn recommendations. Temporary dips below the target may be acceptable provided that there is a robust plan to restore balances to the target level.
- 6.2 The view on the robustness of the estimates is that the budget for 2015/16 is balanced and the savings proposed are achievable. For 2016/17 onwards however there will be a very significant financial challenge to achieve the deficit projections currently projected on top of the savings already achieved over the last four years.

7 CONCLUSIONS

- 7.1 The position of the budget and the MTFs projections as set out in this report outline the budget proposals for consideration for 2015/16 for recommendation to Council on 26th February 2015. The report also provides a forecast for a further 3 years to 2018/19 and the challenges that this will make on the authority.

8 STATUTORY OFFICER COMMENTS

- 8.1 The monitoring officer's comments are: No further comments
- 8.2 The Section 151 Officers comments are: included in the report
- 8.3 EIA Comments: There are no EIA impacts identified.
- 8.4 Policy Framework: Proposals in accordance with the Budget and Policy Framework
- 8.5 Other consultee comments: the consultation process is set out in the report.

9. HOW WILL THE PROPOSALS BE PROJECT MANAGED AND HOW ARE THE RISKS GOING TO BE MANAGED?

- 9.1 The budget process is a high risk process which is project managed and monitored by the Corporate Leadership Team. The risks are contained in the Strategic Risk Register and will be monitored as part of that process.

10. WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?

- 10.1 The key measurable outcome is a balanced budget proposal for the Council for 2015/16, which will determine the manpower, financial and other resources it will have available to provide services for the year.

List of Appendices

Appendix A – Public Consultation Feedback 2015/16

Appendix B – Proposed Fees and Charges Schedule 2015/16

Appendix C – Business Rates Scheme and Calculation of NNDR1 2015/16

Appendix D – Collection Fund Surplus Calculation 2015/16

Appendix E – Council Tax Base Calculation 2015/16

Appendix F – Revenue Spending Power (DCLG)

List of Background Documents:

Government Provisional Grant Settlement 18 December 2014

Public consultation - savings proposals November/ December 2014

Quarters 1, 2 and 3: Revenue Budget Monitoring reports

Final Government Grant Settlement 3rd February 2015

BUDGET CONSULTATION 2015/16 FEEDBACK

1. INTRODUCTION

- 1.1 The council has undertaken a budget consultation to help prioritise expenditure and make necessary savings over the next two years.

The consultation on proposed savings ran from Wednesday 12 November until Tuesday 23 December 2014 to give local people the opportunity to put forward their views on key proposals.

This report outlines the feedback from this consultation exercise.

- 1.2 The budget consultation document outlined the reductions in government funding in recent years, as well as explaining that more savings and efficiencies would be required.

It outlined proposals for saving £2.5 million from 2015/16 to 2017/18.

2. BUDGET PROPOSALS & PUBLIC ENGAGEMENT ACTIVITY

- 2.1 The budget proposals consulted on included:

- **Council Tax Reduction Scheme** - whether to reduce the same proportion (30%) from this grant for parishes as the funding reduction from government
- **Council Tax** - a proposal to raise around £70,000 by increasing the Council's small share by 1.95% (a cost of an extra 5p per week for a band B property)
- **Cost reduction by increased efficiency** - for example, making savings on office accommodation and sharing services with other local councils
- **Income generation** - including reintroducing charges for replacement rubbish bins in certain circumstances and an annual fee of £35 per bin for the collection of additional garden waste
- **The proposed application of up to £960,000 of unspent funding** - to cushion the impact of the cuts over a two year period.

- 2.2 The purpose of the budget consultation was to seek public feedback on proposals to help set expenditure and prioritise the provision of council services in Copeland for the next two years. To support this, the council undertook a range of communications and engagement activity to ensure that local people had plenty of time and opportunity to submit their views.

2.3 The consultation was open from Wednesday 12 November until Tuesday 23 December 2014, providing ample scope for people to consider in detail the proposals to meet budgetary challenges, as well as offering their ideas, input and solutions. Communications and engagement activity included:

- Production of full consultation document including rationale for proposals
- An A4 summary document of the key aspects of the proposals
- A dedicated webpage about the proposals on the council website, including clear signposts from the homepage
- An online survey as part of the above webpage
- Press releases issued to local media on 12 November and 9 December, both of which received substantial coverage including in the Whitehaven News
- The dissemination of the webpage link to stakeholder organisations and contacts
- Hard copies of the budget consultation and survey on display in council buildings
- Hard copies of the budget consultation and survey on display in local libraries
- An A4 promotional flyer for noticeboards in council buildings and libraries
- Presentations on the consultation proposals at neighbourhood forums in November 2014
- Social media reminders throughout November and December on both Facebook and Twitter with links to the online survey.

3. BUDGET CONSULTATION FEEDBACK

3.1 Levels of public response:

3.1.1 A relatively small number of responses to the consultation were received, with only 17 online survey forms, 6 email submissions and 6 hard copy completed responses being received. It is likely that this was because the scale of this year's proposals is again smaller than in other years.

3.1.2 Three responses were on behalf of parish/town councils and AWAZ which represents the black and minority ethnic community. The remainder came primarily from individual residents.

3.1.3 Summaries of the survey responses are shown below, including specific answers and suggestions which were forthcoming.

3.2 Proposals in relation to reducing parish funding for the Council Tax Reduction Scheme:

- 3.2.1 There was a broadly neutral split of respondents with a small majority disagreeing with this course of action.
 - 3.2.2 Parton Parish Council's response states that the consultation document does not state that government funding towards the cost of providing CTRS has been reduced by 30%. It cites the LGA assertion that no grant is to be lowered by more than 10% and suggests a reduction of no more than the 6.4% budget reduction facing the council. It also points out that parish and town councils in less affluent areas of the borough will feel a greater impact and suggests that one solution to addressing the financial imbalance would be to make no grant to those parishes which would be entitled to less than £200.
 - 3.2.3 Some alternative comments were made and proposals suggested. In terms of grants and funding, AWAZ has stated that it is essential that before making any decision to discontinue any such funding, the Council undertakes an equality impact analysis and effective consultation with grants or funding holders to minimise any potential negative impacts. Other respondents asked for less spending on community regeneration and culture and for all grants to be re-examined to see what value they add, as well as ensuring that all incoming nuclear money is more efficiently allocated, not put into lower priority schemes.
 - 3.2.4 Egremont Town Council has stated that a 30% reduction is too excessive and the timing of the proposal 'would not enable them to set their precept without an in depth look at how such a cut could be embraced within next year's financial projection'. It also said that it has been providing community services that Copeland used to provide, thus saving Copeland this expense over past years.
- 3.3 Proposals in relation to charges for replacement bins and additional garden waste collection:
- 3.3.1 There was a similarly even split of respondents with some stating there would be no impact whereas others said there would be strong or some impact on families.
 - 3.3.2 One respondent pointed out that 'not everyone has a garden and not everyone has garden waste removed, therefore a charge should apply for a level playing field', also suggesting that the same approach could be adopted for recycling services. Another expressed concerns as to who would pay for bins damaged by council bin collectors.

3.3.3 Other suggestions for fees and charges included planning services, taxi services and centralised services. One respondent said: 'even if you only make a nominal charge for your admin costs, nothing should be provided for free, as there is then nothing to limit demand'. Another suggested making doorstep recycling collections optional with a charge for collection.

3.4 Proposals in relation to sharing services with other councils:

3.4.1 A clear majority of respondents agreed or strongly agreed with this suggestion (a ratio of nearly 5:1 made this reasonably conclusive despite the relatively low number of responses). Most also thought that there would be little or no impact on their family.

3.4.2 Although it states the view that shared services with other councils are a good idea, AWAZ has concerns that specialist knowledge base within the council workforce with regards to communities of identities and place may evaporate, leaving vulnerable people from BME communities to 'fall through the net' and be left to navigate through the system on their own. AWAZ requests that the council provides them with a copy of the review on the effectiveness of the existing shared services and its associated Equality Impact Analysis.

3.4.3 Some alternative proposals and comments were suggested, including the following ideas and proposals for sharing services and reducing costs:

- Explore the concept of sharing chief executive and senior management posts, or entire senior management teams, with adjoining authorities e.g. Allerdale, Barrow
- Push for a Unitary Authority for Cumbria
- Move to alternative cheaper to run offices
- Sell the large office in Whitehaven to a Sellafield company requiring off-site space
- Reduce amount of waste generated by Copeland Council, e.g. multiple copies of documents to multiple people
- Further staff reductions at head office
- Reduce employment of agency staff
- Reduce salaries of minor officials
- Reduce the number of councillors and their allowances
- Reduce or cancel senior staff bonuses.
- Some departments like waste collection could be run on a 'workers co-operative basis' to save on higher salaries of managerial posts.

3.5 Proposals in relation to the Council's 'Delivering Differently' initiative:

- 3.5.1 The majority of respondents tended to agree with this idea, one saying that it would cost more in the short term before savings would show through. The three tier' meeting in December 2014 indicated support for proposed accommodation moves.
- 3.5.2 In principle, AWAZ expressed support for this approach but has concerns that over-reliance on ICT technologies may reduce equity in accessing council services among a considerable proportion of tax payers. It also suggests that the council carefully analyses the data from 2011 Skills for Life Survey to ascertain how many people will be put at risk and disadvantage within Copeland Borough Council jurisdiction as a result of this approach because they lack functional skills in literacy, numeracy and ICT. Furthermore, BME people who do not have English as their first language or people with learning difficulties or living in rural areas having no internet connections or means to afford ICT and internet may find additional barriers in accessing services.
- 3.5.3 Some additional proposals were also suggested:
- Seek to generate income by developing Ginns into a formal car park
 - Explore the introduction of a Community Infrastructure Levy
 - Look at possible retention of Business Rates by the Borough Council
 - Investigate use of biodiesel for vehicles or investing in electric vehicles
 - Instal solar panels and/or wind turbines on council buildings to generate energy, reduce bills and feeds into national grid
 - Reduce street lighting or replace with low energy lighting
 - Increase preventative maintenance of assets (roads, building) to reduces longer term costs
 - Explore opportunities to work in partnership with local communities and VCS to co-produce redesigned services currently under threat
 - Better use of IT systems to reduce waste - limit internet access to internet for personal use, cut IT spending on over-technology
 - Reduce car parking charges to encourage more people to use the towns in the area therefore encouraging more businesses to operate in Whitehaven.
- 3.6 Proposals in relation to increasing Council Tax by 1.95%, although one response asked why it was set at 1.95% and not 2%.
- 3.6.1 A small majority of respondents thought this measure would have some or high impact on their community.

- 3.6.2 AWAZ states that the proposal will have a high impact, citing the socio-economic conditions and political economy within Copeland indicating that there are fewer opportunities for Black and Minority Ethnic Community Council Tax payers to increase their income potential to meet the demands of the Council to pay increased Council Tax.
- 3.7 Proposals in relation to the use of unspent funding to meet the budget gap identified for 2015/16 to 2017/18:
- 3.7.1 The majority of respondents either strongly agreed or tended to agree with the proposal to use unspent funding to meet the budget gap. Very few disagreed with this approach.
- 3.7.2 Of those who agreed, there was an even split between the 'tend to agree' and 'strongly agree' categories.
- 3.8 Other savings proposals:
- 3.7.1 A number of alternative proposals were suggested for consideration and are listed below:
- A reference to Section 12 (2) of the Local Government Finance Act 2012, allowing 'local authorities in England to set a council tax rate for long-term empty properties of up to 150% of the normal liability. The premium may be applied when a given property has been empty for two years, irrespective of how long its current owner has owned it. Therefore, it is possible for an individual to buy a property which has already been empty for two years and be liable for the premium immediately'.
 - A reference to Chapter 8 (6) of the Cremation Act 1902: 'A burial authority may accept a donation of land for the purpose of a crematorium, and a donation of money or other property for enabling them to acquire, construct, or maintain a crematorium. As cremations and the tending of graves are a discretionary service, donations should be sought for maintenance rather than passing or even reducing costs to the bereaved.
 - Better measures in place to accurately evaluate performance and drive efficiency and accountability.
 - Cease transfer of capital and value from the public to the private sector - e.g. PFI, outsourcing, consultants etc.
 - Invest in ways of improving services and being more creative in raising revenue from those that flout and abuse the system e.g. fly-tippers, property owners who deliberately leave buildings empty etc.
 - With some council tax going to the police, police forces should share their resources too.

- AWAZ suggests that the council proactively and meaningfully engages with communities, VCS and social enterprise sector organisations to transform frontline community services and work in partnership with them to work on co-production of services utilising community assets and resilience.

3.7.2 Other comments:

“Shared and outsourced services rarely bring an improvement in performance long term - they may look good on the balance sheet, but ultimately the profits leave the region (and no doubt corporation tax as well). This short-termism undermines the very core of Local Government as suppliers rub their hands with glee at the potential profits to be made by restrictive contracts.”

“Consultants must be strongly policed both commercially and ethically. Contracts must be designed to benefit Copeland long term rather than the supplier. If the Church of England can take action against Wonga by withdrawing investment, surely Copeland can redress the balance as well.”

“The idea of having to pay high salaries to recruit the 'best' is a lie generated by people who are only interested in moving up the financial ladder.”

“You have proved in recent years that you can make savings when forced to, and we believe that there is more available.”

4. EQUALITIES

- 4.1 AWAZ Cumbria noted the council’s proactive engagement with Black and Minority Ethnic Communities as part of budget consultation process and continued support for AWAZ to enable minority ethnic engagement in the process. Whilst it observed some improvements in the on-line budget consultation process and the actions taken to address concerns from the previous budget consultation, it has pointed out that no initial Equality Impact analysis on the Budget proposals for 2015-16 were published with the consultation document, nor last year’s analysis to demonstrate how it has mitigated negative impacts.

It also has concerns that there is no explicit demonstration anywhere in the budget proposals as to how the council would meet the aims of the General Equality Duty s.149 of Equality Act 2010

(<http://www.legislation.gov.uk/ukpga/2010/15/section/149>) through these proposals within the limits of 2015-16 Budget.

5. CONCLUSIONS

- 5.1 Copeland Borough Council, like most other local authorities across the country, has to make further significant changes to the way it provides services, to help address the biggest funding cuts that local government has ever seen.
- 5.2 It is important that the feedback from the public and our stakeholders on our proposals is fully considered, so that changes to the services we provide, and on our future budget take account of these.

PROPOSED INCREASES IN FEES AND CHARGES

2015/16

February 2015

PROPOSED FEES AND CHARGES 2015/16

Page No.	Service	2014/15 Approved Current Base Budget (Income from Fees and Charges only)	2015/16 Base Proposal (Income from Fees and Charges only)
		£	
1 - 5	Building Control	201,000	204,000
6	Development Control	333,720	333,720
7	Homelessness	4,288	4,288
		539,008	542,008
8	Allotments	2,112	4,000
9	Crematorium	768,980	768,980
10	Cemeteries	141,561	144,000
11	Markets	38,961	28,000
12 & 13	Car Parks	416,829	386,000
14	Dogs Enforcement	1,038	2,538
15	Food Safety and Private Water Sampling	8,000	8,000
16	Health and Safety	400	400
17	Environmental Protection	12,000	12,000
18	Waste	316,000	342,400
		1,705,881	1,696,318
19	Land Charges	90,431	120,431
20	Licences	120,442	120,442
21	Licensing Gambling	210,873	240,873
22	Court Costs	163,400	163,400
Total Fees and Charges		2,619,162	2,642,599



Proud of our past. Energised for our future.



The Copeland Centre,
Catherine Street, Whitehaven,
Cumbria CA28 7SJ

BUILDING CONTROL CHARGES

Guidance on Building Regulations Charges – with effect from 1 April 2015

The charges for Building Regulations work are intended to cover the cost of the building control services provided by the Council. There are two methods that the authority may use to establish the applicable charge for building work:

1. Standard charges; and
2. Individually determined charges.

Standard charges

Standard charges are applicable in the following circumstances:

1. The work consists of the erection or conversion of less than 6 dwellings.
2. The work consists of a domestic garage or extension with a floor area less than 80m².
3. The work consists of a loft conversion with an estimated cost* of less than £75,000.
4. Domestic building work consisting of alterations where the estimated cost is less than £75,000.
5. Non domestic building work where the estimated cost* is less than £250,000.

Individual determination of charges

Charges are individually determined for larger and/or more complex schemes, including:

1. A reversion charge
2. The building work is in relation to more than one building

3. Domestic building work consisting of alterations where the estimated cost* exceeds £75,000 under schedule 3.

4. Non domestic building work where the estimated cost exceeds £250,000.

5. The work consists of a domestic extension with a floor area over 80m².

6. The work consists of the erection or conversion of 6 or more dwellings or the floor area of a dwelling exceeds 300m²

7. The work consists of the conversion of a building to a dwelling, dwelling house or flat(s), where the works are all carried out at the same time and the estimated cost* of the works exceeds £75,000 (see Notes under schedule 3 – Charges for other work).

8. Any other domestic work when the estimated cost* of work exceeds £75,000 (where the works are carried out at the same time).

9. Where work does not fall within any of the standard charge categories of Schedules 1 to 3 (inclusive) the charge will be individually determined.

If your building work is defined above as requiring an individual assessment of a charge, please email Building Control at building.control@copeland.gov.uk or call (01946) 598409/598413.

* **Estimated cost means a reasonable estimate that would be charged by a professional builder (excluding VAT).**

How to pay

Please note that we cannot accept cash payments at any of the Councils offices or through the post. Please choose one of the following payment options:

CHEQUE – please make your cheque payable to Copeland Borough Council with your address and invoice number on the back and post it to Building Control, The Copeland Centre, Catherine St, Whitehaven, Cumbria CA28 7SJ.

ONLINE – please enter your debit/credit card details at www.copeland.gov.uk/civicapayments

TELEPHONE PAYMENT – please call 01946 598470 or 598473 with your debit/credit card details. Alternatively, you can call our automated service on 0845 303 9490.

CASH – please find details of how you can pay by cash at any Post Office or Pay Point on the sheet entitled “Building Control Fees Payments”.



Tel: 01946 598409/598407

Fax: 01946 598306

Email: building.control@copeland.gov.uk

SCHEDULE 1: CHARGES FOR NEW DWELLINGS

Figures in red are VAT at 20% (VAT is not payable on a regularisation Charge)

Figures in bold are the charges including VAT

Number of dwelling types	Plan Charge £	Inspection Charge £	Building Notice Charge £	Regularisation Charge £
1	214.58 (42.92) 257.50	454.83 (90.97) 545.80	803.29 (160.66) 963.95	1,004.56
2	292.69 (58.54) 351.23	579.48 (115.90) 695.38	1,046.61 (209.32) 1,255.93	1,308.26
3	385.12 (77.02) 462.14	809.97 (161.99) 971.96	1,434.11 (286.82) 1,720.93	1,792.64
4	477.55 (95.51) 573.06	937.71 (187.54) 1,125.25	1,698.32 (339.66) 2,037.98	2,122.90
5	577.69 (115.54) 693.23	1,152.43 (230.49) 1,382.92	2,076.14 (415.23) 2,491.37	2,595.18

Notes:

1. For 20 or more dwellings or if the floor area of a dwelling exceeds 300m², the charge is individually determined.
2. For electrical work not covered under a Competent Persons Scheme, the basic inspection charge per dwelling will be £217.00 plus VAT (account will be given for repetitive work and a discount may be applied),
3. For wood burning stoves not covered under a Competent Persons Scheme, an additional charge of £203.00 plus VAT will be payable.
4. Unless otherwise agreed, schemes exceeding one year in duration may be subject to an additional charge.

SCHEDULE 2: CHARGES FOR SMALL BUILDINGS AND EXTENSIONS

Figures in red are VAT at 20% (VAT is not payable on a regularisation Charge)

Figures in bold are the charges including VAT

Type of Work	Plan Charge £	Inspection Charge £	Building Notice Charge £	Regularisation Charge £
1. Erection or extension of a detached or attached garage or carport or both, having a floor area up to 40m ² in total and intended to be used in common with an existing building, and which is not an exempt building.	150.38 (30.08) 180.46	153.82 (30.76) 184.58	365.04 (73.01) 438.05	456.30
2. Erection or extension of a detached or attached garage or carport or both, having a floor area which exceeds 40m ² but does not exceed 80m ² in total and intended to be used in common with an existing building, and which is not an exempt building.	150.38 (30.08) 180.46	294.93 (58.99) 353.92	534.37 (106.87) 641.24	667.96
3. Any extension of a dwelling, the total floor area of which is up to 10m ² .	150.38 (30.08) 180.46	153.82 (30.76) 184.58	365.04 (73.01) 438.05	456.30
4. Any extension of a dwelling, the total floor area of which exceeds 10m ² but does not exceed 40m ² .	150.38 (30.08) 180.46	294.93 (58.99) 353.92	534.37 (106.87) 641.24	667.96
5. Any extension of a dwelling, the total floor area of which exceeds 40m ² but does not exceed 60m ² .	150.38 (30.08) 180.46	445.31 (89.06) 534.37	714.82 (142.96) 857.78	893.53
6. Any extension of a dwelling, the total floor area of which exceeds 60m ² but does not exceed 80m ² .	200.64 (40.13) 240.77	496.38 (99.28) 595.66	836.42 (167.28) 1,003.70	1,045.52
7. Barn conversions with a total floor area of up to 360m ² .	200.64 (40.13) 240.77	496.38 (99.28) 595.66	836.42 (167.28) 1,003.70	1,045.52
8. A loft conversion – alteration of a dwelling to provide one or more rooms in a roof space.	150.38 (30.08) 180.46	294.93 (58.99) 353.92	534.37 (106.87) 641.24	667.96
9. Conversion of a garage into habitable space.	97.19 (19.44) 116.63	150.48 (30.10) 180.58	297.20 (59.44) 356.64	371.50

Notes:

- Where extensions exceed 80m² or the cost of the works exceeds £75,000, the charge will be individually determined.
- For electrical work not covered under a Competent Persons Scheme, please refer to 'Electrical Work' within the Minimum Charges section in Schedule 3.
- For wood burning stoves not covered under a Competent Persons Scheme, an additional charge of £203.00 plus VAT will be payable.
- Unless otherwise agreed, schemes exceeding one year in duration may be subject to an additional charge.

SCHEDULE 3: CHARGES FOR ALL OTHER WORK

Figures in red are VAT at 20% (VAT is not payable on a regularisation Charge)

Figures in bold are the charges including VAT

Fixed price based on estimated cost bands	Plan Charge £	Inspection Charge £	Building Notice Charge £	Regularisation Charge £
£0-£1,000	79.00 (15.80) 94.80	-	79.00 (15.80) 94.80	118.50
£1,001-£2,000	131.67 (26.33) 158.00	-	131.67 (26.33) 158.00	197.51
£2,001-£5000	210.67 (42.13) 252.80	-	210.67 (42.13) 252.80	316.01
£5,001-£10,000	60.97 (12.19) 73.16	182.91 (36.58) 219.49	243.89 (48.78) 292.67	365.83
£10,001-£20,000	80.98 (16.20) 97.18	242.93 (48.59) 291.52	323.91 (64.78) 388.69	485.86
£20,001-£30,000	107.97 (21.59) 129.56	323.91 (64.78) 388.69	518.25 (103.65) 621.90	647.82
£30,001-£40,000	133.37 (26.67) 160.04	400.11 (80.02) 480.13	640.18 (128.04) 768.22	800.22
£40,001-£50,000	158.77 (31.75) 190.52	476.32 (95.26) 571.58	762.11 (152.14) 914.53	952.63
£50,001-£60,000	184.17 (36.83) 221.00	552.52 (110.50) 663.02	884.03 (76.81) 1,060.84	1,105.04
£60,001-£70,000	210.67 (42.13) 252.80	628.72 (125.74) 754.46	1,007.28 (201.46) 1,208.74	1,259.09
£70,001-£80,000	234.98 (47.00) 281.98	704.93 (140.99) 845.92	1,127.89 (225.58) 1,353.47	1,409.86
£80,001-£90,000	260.38 (52.08) 312.46	781.13 (156.23) 937.36	1,249.81 (249.96) 1,499.77	1,562.26
£90,001-£100,000	285.78 (57.16) 342.94	857.34 (171.47) 1,028.81	1,371.74 (274.35) 1,646.09	1,714.67
£100,001-£125,000	312.40 (62.48) 374.88	937.21 (187.44) 1,124.65	1,499.52 (299.90) 1,799.42	1,874.40
£125,001-£150,000	340.25 (68.05) 408.30	1,020.73 (204.15) 1,224.88	1,633.17 (326.63) 1,959.80	2,041.46
£150,001-£175,000	368.08 (73.62) 441.70	1,104.26 (220.85) 1,325.11	1,766.81 (353.36) 2,120.17	2,208.52
£175,001-£200,000	395.93 (79.19) 475.12	1,187.78 (237.56) 1,435.24	1,900.46 (380.09) 2,280.55	2,375.57
£200,001-£225,000	423.77 (84.75) 508.52	1,271.32 (254.26) 1,525.58	2,034.10 (406.82) 2,440.92	2,542.63
£225,001-£250,000	451.53 (90.31) 541.84	1,354.84 (270.97) 1,625.81	2,167.64 (433.53) 2,601.17	2,709.55

Notes:

1. The charge is individually determined for domestic schemes exceeding £75,000 and commercial schemes exceeding £250,000.
2. Unless otherwise agreed, schemes exceeding one year in duration may be subject to an additional charge.

Minimum Charges

Figures in red are VAT at 20% (VAT is not payable on a regularisation Charge)

Figures in bold are the charges including VAT

Type of Work	Standard Charge £	Regularisation Charge £
Replacement Windows (Domestic): The minimum charge for a scheme of windows and/or door replacements in dwellings, not installed under a Competent Persons Scheme..	81.37 (16.27) 97.64	122.06
Replacement Windows (Non-Domestic): The charge shall be based on 20% of the estimated cost of the work (see Schedule 3 'charges for all other work' table above), subject to a minimum charge of:	81.37 (16.27) 97.64	122.06
Oil/Non-mains gas fuel storage systems	131.67 (26.33) 158.00	197.51
Chimney lining	81.37 (16.27) 97.64	122.06
Electrical Work: Where electrical works are to be carried out to a dwelling and the work is under the control of the Council the following charge will apply:	217.00 (43.40) 260.40	325.49
Unvented hot water system	81.37 (16.27) 97.64	122.06
Replacement Roof Covering (Domestic): The minimum charge for a replacement roof covering where work applies to 50% or more of the total surface area.	81.37 (16.27) 97.64	122.06
Replacement Roof Covering (Non-Domestic): The charge shall be based on 20% of the estimated cost of the work (see Schedule 3 'charges for all other work' table above), subject to a minimum charge of:	81.37 (16.27) 97.64	122.06
Renovation of a thermal element (Domestic): The minimum charge for renovation of ground floors and external walls where work applies to 50% or more of the total surface area of that element throughout the dwelling.	81.37 (16.27) 97.64	122.06
Renovation of a thermal element (Non-Domestic): The charge shall be based on 20% of the estimated cost of the work (see Schedule 3 'charges for all other work' table above), subject to a minimum charge of:	81.37 (16.27) 97.64	122.06
Installation of cavity wall insulation	81.37 (16.27) 97.64	122.06
Wind Turbines	81.37 (16.27) 97.64	122.06
Solar Panels	81.37 (16.27) 97.64	122.06
Wood burning stoves	203.00 (40.60) 243.60	304.50
Wet system solid fuel installation/boiler	203.00 (40.60) 243.60	304.50
Boilers/Heating Installations: The charge for boilers/heating installations with an output of over 50KW will be subject to a charge of:	216.99 (43.40) 260.39	325.49
Replacement Waste Treatment Plant (e.g. septic tanks)	216.99 (43.40) 260.39	325.49

DEVELOPMENT CONTROL

2014/15 BASE BUDGET INCOME

333,720

PROPOSED 2015/16 BASE BUDGET INCOME

333,720

PROPOSED FEES & CHARGES 2015/16 (STATUTORY SET FEES)	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Discharge of Planning Conditions: Residential domestic Properties	25.00	25.00
Discharge of Planning Conditions: All Other Properties	85.00	85.00
Schedule of Fees for Planning Applications (as amended 26 February 2010)	see attached	
Application for non-material amendment following a grant of planning permission;		
a) if the application is a householder application	25.00	25.00
b) in any other case	170.00	170.00

HOMELESSNESS

2014/15 BASE BUDGET INCOME

4,288

PROPOSED 2015/16 BASE BUDGET INCOME

4,288

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
Homelessness	£	£
Emergency accommodation - All Room Sizes (per night)	At cost	At Cost
Temporary Accommodation - Rent per week	At cost	At Cost
Temporary Accommodation - Management Fee per week	35.00	35.00

ALLOTMENTS

2014/15 BASE BUDGET INCOME

2,112

PROPOSED 2015/16 BASE BUDGET INCOME

4,000

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Full Plot	34.00	34.00
Half Plot	17.00	17.00
Concession of half price for OAP and unemployed		

CREMATORIUM

2014/15 BASE BUDGET INCOME

768,980

PROPOSED 2015/16 BASE BUDGET INCOME

768,980

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Still born or Child up to 1 month *	0.00	0.00
Amendment (Regulation) 2000	120.00	120.00
Child 1 month to 16 years	211.00	211.00
Person over 16 years (resident)	700.00	700.00
Person over 16 years (non resident)	822.00	822.00
Medical Referee/examiners fee (at cost)	At Cost	
Environmental levy	50.52	52.00
OPTIONAL FEES		
Certificate of cremation	34.00	34.00
Postage of remains UK only	53.00	53.00
Strewing of remains (from other crematoria & by appointment)	53.00	53.00
Strewing of remains (those returned)	27.00	27.00
Use of Vestry (24 hour or part)	100.00	100.00
Use of Chapel to extend Service (45 mins)		100.00
URNS AND CASKETS (all including VAT)		
Metal Urn	20.00	20.00
Wooden Casket	40.00	40.00
Plastic Urn	7.00/6.00	7.00/6.00
Biodegradable Urn	8.00/7.00	8.00/7.00
BOOK OF REMEMBRANCE - INSCRIPTION CHARGES (all including VAT)		
BOR 2 line entry	73.00	73.00
BOR 5 line entry	107.00	107.00
BOR 8 line entry	153.00	153.00
Min Books 2 line entry	77.00	77.00
Min Books 5 line entry	88.00	88.00
Min Books 8 line entry	105.00	105.00
Cards - Coloured - 2 line entry	38.00	38.00
Cards - Coloured - 5 line entry	49.00	49.00
Cards - Coloured - 8 line entry	64.00	64.00
Cards - White - 2 line entry	34.00	34.00
Cards - White - 5 line entry	40.00	40.00
Cards - White - 8 line entry	56.00	56.00
Additional Charges		
Floral emblem	76.00	76.00
Badges etc	116.00	116.00
Memorials		
Memorial plaque (15yrs)	278.00	278.00
15 year extension	82.00	82.00
Bench	1193.00	1193.00
Bench Plaque	124.00	124.00
Tree	100.00	100.00

CEMETERIES

2014/15 BASE BUDGET INCOME

141,561

PROPOSED 2015/16 BASE BUDGET INCOME

144,000

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
INTERMENT FEES		
Still born Child up to 1 month	50.00	50.00
Child 1 month to 16 years	269.00	270.00
Person 16 years and over	795.00	800.00
Cremated Remains	215.00	220.00
Strewing of cremated remains	63.00	70.00
Additional Charge Non-Resident of Copeland	325.00	330.00
EXCLUSIVE RIGHT OF BURIAL		
All graves	691.00	700.00
Cremated remains	215.00	220.00
MEMORIAL & INSCRIPTIONS (all including VAT)		
Flat stone not exceeding 600mm x 600 mm	77.00	80.00
Flat stone between 600 mm x 600 mm and 1m x 1 m	95.00	100.00
Flat stone exceeding 1m x 1 m	151.00	160.00
Headstone not exceeding 1.5m in height	174.00	180.00
Vase not exceeding 600mm in height	45.00	50.00
Additional inscription	57.00	60.00
Other memorials as Crematorium		
MISCELLANEOUS FEES		
Exhumation (plus labour)	1,123.00	Price on application
Transfer of Exclusive Rights	62.00	70.00
Certified copy of register entry	62.00	70.00
Family tree search fee - Single enquiry to 30 minutes	20.00	20.00
Family tree search fee - Multiple enquiry over 30 minutes	150.00	150.00
TRINITY GARDENS		
Strewing of cremated remains	63.00	70.00
Charge per plaque	63.00	70.00
Inscription - charge per letter of number	9.00	10.00

MARKETS**2014/15 BASE BUDGET INCOME****38,961****PROPOSED 2015/16 BASE BUDGET INCOME****28,000**

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
WHITEHAVEN		
Regular (Standard 3x4m pitch)	16.00	16.00
Casual (Standard 3x4 pitch)	24.00	24.00
Regular		
Non-standard stalls per metre length	4.00	4.00
Casual		
Non-standard stalls per metre length	6.00	6.00
EGREMONT		
Regular (Standard 3x4m pitch)	16.00	16.00
Casual (Standard 3x4 pitch)	24.00	24.00
Regular		
Non-standard stalls per metre	4.00	4.00
Casual		
Non-standard stalls per metre length	6.00	6.00
CLEATOR MOOR (Subject to ongoing review, rising to standard charges)		
Regular	13.00	16.00
Casual	15.00	24.00
Regular		
Non-standard stalls per metre	3.25	4.00
Casual		
Non-standard stalls per metre length	3.75	6.00

CAR PARKS

2014/15 BASE BUDGET INCOME

416,829

PROPOSED 2015/16 BASE BUDGET INCOME

386,000

PROPOSED FEES & CHARGES 2015/16 [ALL INCLUDING VAT]	CURRENT FEES	PROPOSED CHARGES
	2014/15	2015/16
	£	£
SCHOOLHOUSE LANE WHITEHAVEN		
Up to 30 minutes	1.00	1.00
Up to 1 hr	1.50	1.50
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Overnight parking	4.80	4.80
SENHOUSE STREET WHITEHAVEN		
Up to 30 minutes	1.00	1.00
Up to 1 hr	1.50	1.50
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Up to 4 hrs	3.70	3.70
Overnight parking	4.80	4.80
Monthly permit		80.00
Quarterly Permit		220.00
Half Year Permit		410.00
Annual Permit		780.00
THE COPELAND CENTRE WHITEHAVEN (weekends only)		
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Up to 4 hrs	3.70	3.70
Over 4 hours	4.80	4.80
SPORTS CENTRE WHITEHAVEN		
Up to 1 hr	1.50	1.50
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Up to 4 hrs	3.70	3.70
Over 4 hrs	4.80	4.80
Overnight parking	4.80	4.80
Monthly permit	61.80	80.00
Quarterly Permit	180.00	220.00
Half Year Permit		410.00
Annual Permit	665.00	780.00
BEACON WHITEHAVEN		
Up to 1 hour	1.50	1.50
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Up to 4 hrs	3.70	3.70
Over 4 hrs	4.80	4.80
Overnight parking	4.80	4.80
Weekend stay (Fri-Mon)	15.00	15.00

PROPOSED FEES & CHARGES 2015/16 [ALL INCLUDING VAT]	CURRENT FEES	PROPOSED CHARGES
	2014/15	2015/16
	£	£
NORTH SHORE, WHITEHAVEN		
Up to 1 hour	1.50	1.50
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Up to 4 hrs	3.70	3.70
Over 4 hrs	4.80	4.80
Overnight parking	4.80	4.80
Monthly car park pass (10 bays only)	61.80	80.00
Quarterly Permit		220.00
Half Year Permit		410.00
Annual Permit		780.00
WHITEHAVEN CIVIC HALL		
Monthly permits	55 for 1st 6 months then	
	61.80	80.00
Quarterly Permit		220.00
Half Year Permit		410.00
Annual Permit		780.00
CHAPEL STREET EGREMONT		
Up to 1 hr	1.00	1.00
Up to 2 hrs	1.30	1.30
Up to 3 hrs	1.50	1.50
Up to 4 hrs	1.80	1.80
Over 4 hrs	2.90	2.90
Monthly Car Passes (25 bays only)	41.20	48.00
BECK GREEN EGREMONT		
Up to 1 hr	1.00	1.00
Up to 2 hrs	1.30	1.30
Up to 3 hrs	1.50	1.50
Up to 4 hrs	1.80	1.80
Over 4 hours	2.90	2.90
ST BEES FORESHORE		
Up to 1 hr	1.50	1.50
Up to 2 hrs	2.10	2.10
Up to 3 hrs	2.70	2.70
Up to 4 hrs	3.30	3.30
Up to 5 hrs	4.00	4.00
Over 5 hrs	5.20	5.20
7 Day Permit	15.50	15.50

DOGS ENFORCEMENT

2014/15 BASE BUDGET INCOME

1,038

PROPOSED 2015/16 BASE BUDGET INCOME

2,538

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Dog Collection Fee	50.00	61.00
Daily Boarding Fee	10.00	13.00

FOOD SAFETY AND PRIVATE WATER SAMPLING

2014/15 BASE BUDGET INCOME

8,000

PROPOSED 2015/16 BASE BUDGET INCOME

8,000

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
FOOD EXPORT CERTIFICATES	48.00	48.00
OTHER FOOD CERTIFICATES		
Condemned Food Certificates	38.00	38.00
Surrender of unsound food - at premise	46.00	46.00
FOOD SAFETY TRAINING (CIEH accredited)		
Foundation (per person)	45.00	45.00
Game Dealers Licence to sell game	Set Nationally	Set Nationally
Ship Sanitary Certification by Gross Tonnage		
Up to 1000	72.00	72.00
1011 to 3000	108.00	108.00
3011 to 10000	165.00	165.00
10001 to 20000	216.00	216.00
200001 to 30 000	273.00	273.00
Over 30 000	330.00	330.00
Private Water Supplies Regulations 2009 (Maximum Fee in brackets)		
Sample Collection (Maximum Fee £100)		
	70.00 large and commercial premises. 63.00 domestic premises	70.00 large and commercial premises. 63.00 domestic premises
Analysis Charge for Audit Monitoring (large & commercial premises) - charge out at actual laboratory cost only (Maximum fee up to £500)	67 - 500 (Plus VAT)	67-500(Plus VAT)
Analysis Charge for check monitoring - charge out at actual lab costs only (Maximum Fee £100)	48.00 - £100 plus VAT	48 - 100 plus VAT
Analysis Charge for other private water supplies (single supply domestic premises)(Maximum Fee £25)	25.00	25.00
Investigation Maximum Fee £100		
Domestic	No charge for up to 1 hour on site investigation (travel time excluded). Over 1 hour £33 per hour up to a max of £100.	No charge for up to 1 hour on site investigation (travel time excluded). Over 1 hour £33 per hour up to a max of £100.
Commercial	£33 per hour up to a max of £100.	£33 per hour up to a max of £100.
Water supply risk assessment (Maximum Fee £500)		
Domestic	128.00	128.00
Commercial	£145 for first 4 hours then £30 per hour up to a max of £500.	£145 for first 4 hours then £30 per hour up to a max of £500.

HEALTH & SAFETY

2014/15 BASE BUDGET INCOME

400

PROPOSED 2015/16 BASE BUDGET INCOME

400

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Training Course (per person for basic/foundation level)	45.00	45.00
Tattooing, Electrolysis, Acupuncture, Cosmetic Piercing Registration	100.00	100.00
Ear piercing only	55.00	55.00
Transfer of Registration for Tattooing, Electrolysis, Cosmetic Piercing (For Premises or Individual)	94.00	94.00
Swimming Pool Sampling (VAT charged by external laboratory)	50.00 PLUS VAT	50.00 PLUS VAT

ENVIRONMENTAL PROTECTION

2014/15 BASE BUDGET INCOME

12,000

PROPOSED 2015/16 BASE BUDGET INCOME

12,000

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
Application for authorisation in accordance with the Environmental Protection Act 1990, Part I, Part B processes (Statutory set fee)	£	
Application Fee - Standard Process	Statutory	Statutory
Additional fee for operating without a permit	Statutory	Statutory
Reduced Fees activities (except VRs)	Statutory	Statutory
PVR I & II	Statutory	Statutory
Vehicle Refinishers	Statutory	Statutory
Reduced Fees activities: additional fee for operating without a permit	Statutory	Statutory
Mobile screening and crushing plant	Statutory	Statutory
Mobile screening and crushing plant for 3rd to 7th application	Statutory	Statutory
Mobile screening and crushing plant for 8th and subsequent application	Statutory	Statutory
Where an application for any of the above is for a combined Part B and waste application, add £297 to the above amounts	Statutory	Statutory
Annual subsistence Charge	Statutory	Statutory
Standard Process Low	Statutory	Statutory
Standard Processes Medium	Statutory	Statutory
Standard Processes High	Statutory	Statutory
Reduced fee activities Low	Statutory	Statutory
Reduced fee activities Medium	Statutory	Statutory
Reduced fee activities High	Statutory	Statutory
PVR I & II combined	Statutory	Statutory
Vehicle refinishers - Low/Medium/High	Statutory	Statutory
Mobile screening and crushing plant for 1st and 2nd permits (Low/Medium/High)	Statutory	Statutory
Mobile screening and crushing plant for 3rd to 7th permits (Low/Medium/High)	Statutory	Statutory
Mobile screening and crushing plant for 8th and subsequent permits (L/M/H) * the additional amount in brackets must be charged where a permit is for a combined Part B and waste installation	Statutory	Statutory
Where a Part B installation is subject to reporting under the E-PRTR regulation add an extra £99 to the above amounts		
Transfer and Surrender		
Standard Process Transfer	Statutory	Statutory
Standard Process partial transfer	Statutory	Statutory
New operator at low risk reduced fee activity	Statutory	Statutory
Surrender: all part B activities	Statutory	Statutory
Reduced fee activities: transfer	Statutory	Statutory
Reduced fees activities : partial transfer	Statutory	Statutory
Temporary transfer to mobiles		
First Transfer	Statutory	Statutory
Repeat transfer	Statutory	Statutory
Repeat following enforcement or warning	Statutory	Statutory
Substantial Change		
Standard Process	Statutory	Statutory
Standard process where the substantial change results in new PPC activity	Statutory	Statutory
Reduced Fees activities	Statutory	Statutory
Scrap Metal		
Site licence fee	300.00	300.00
Scrap Metal Collectors licence	150.00	150.00
Mobile Homes		
Site licence - initial licence	Will be set March 2014	Will be set March 2015
Annual Fee	Will be set March 2014	Will be set March 2015
Site Licence transfer or standard variation	Will be set March 2014	Will be set March 2015
Fit and Proper Person Check	Will be set March 2014	Will be set March 2015
Site Rule Deposit	Will be set March 2014	Will be set March 2015
Enforcement	Will be set March 2014	Will be set March 2015
Animal Licensing		
Pet Shops	74.00	74.00
Dangerous Wild Animals (plus independent veterinary fees)		
Issue	170.00	170.00
Renewal	100.00	100.00
Riding Establishments (plus independent veterinary fees)		
Issue	170.00	170.00
Renewal	120.00	120.00
Animal Boarding Establishments	125.00	125.00
Home Boarding	60.00	60.00
Dog Breeding	70.00	70.00
Zoo Licence (plus independent veterinary fees)	170.00	170.00
Works in Default		
Non Compliance with works required by Statutory Notice - Arrangement Fee for Works in Default	25% of the works cost	25% of the works cost

WASTE MANAGEMENT

Commercial Waste

2014/15 BASE BUDGET INCOME 248,000

PROPOSED 2015/16 BASE BUDGET INCOME 242,000

Fees available on request

Bulky Waste

2014/15 BASE BUDGET INCOME 68,000

PROPOSED 2015/16 BASE BUDGET INCOME 50,400

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Bulky Waste Collection 3 items	25.00	25.00

Green Waste Recycling

2014/15 BASE BUDGET INCOME 0

PROPOSED 2015/16 BASE BUDGET INCOME 50,000

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Purchase of additional Green Waste Bin	0.00	30.00
Enhanced Service additional bin collection Green Waste cost per season per additional bin	0.00	35.00

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Purchase of new or replacement Bin (any colour)	0.00	30.00
Purchase of refurbished bin (any colour) subject to availability	0.00	15.00

LAND CHARGES

2014/15 BASE BUDGET INCOME

90,431

PROPOSED 2015/16 BASE BUDGET INCOME

120,431

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
Property Search Fees		
LLC1 only (compiled information)	30.00	30.00
LLC1 additional parcel of land (compiled information)	5.00	5.00
LLC1 only (personal search) (statutory fee)	0.00	0.00
LLC1 additional parcel of land (personal search) (statutory fee)	0.00	0.00
Standard search fee (LLC1 and CON29R enquiries including highway authority questions) (statutory fee)	105.00	105.00
CON29R search fee (CON29R enquiries including highway authority questions but not LLC1)	85.00	85.00
CON29R additional parcel of land	10.00	10.00
CON29R and LLC1 additional parcel of land	15.00	15.00
CON29O	10.00 (Question 5)	10.00 (Question 5)
CON29O	10.00 each (Questions 4 and 6 to 21)	10.00 each (Questions 4 and 6 to 21)
CON29O	17.00 (Question 22)	17.00 (Question 22)
Extra written enquiries (not including highways questions-refer to Cumbria County Council)	20.00 each	20.00 each
Retrieval and photocopy of previous search	10.00 each	10.00 each
Copies of other documents referred to in any reply	10.00 each	10.00 each
Registration of a light obstruction notice	30.00	30.00
Filing a Lands Tribunal light obstruction certificate	15.00	15.00
Variation or cancellation of a light obstruction notice	15.00	15.00
Inspection of documents relating to a light obstruction notice	10.00	10.00

LICENSING

2014/15 BASE BUDGET INCOME

120,442

PROPOSED 2015/16 BASE BUDGET INCOME

120,442

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
Hackney Carriage Vehicle Licence: issue fee	123.00	123.00
Hackney Carriage Vehicle Licence: plate fee	8.00	8.00
Hackney Carriage Vehicle Licence: stripes	11.00 for full set or £2.75 for one	11.00 for full set or £2.75 for one
Private Hire Licence Fee: issue fee	117.00	117.00
Private Hire Licence Fee: plate fee	8.00	8.00
Vehicle Test Fee (per test)	30.00	30.00
Trailer Test Fee	23.00	23.00
Trailer Re-test Fee	11.50	11.50
Trailer Plate Fee	8.00	8.00
Administrative Fee for processing refund or transfer	15.00	15.00
Hackney Carriage Driver Licenc: issue fee	70.00	70.00
Private Hire Carriage Driver Licenc: issue fee	70.00	70.00
Criminal Records Bureau check fee	36.00	36.00
Driver Licence: replacement badge	3.00	3.00
Private hire Operator: issue fee	180.00	180.00
Licensing Act 2003 fees	Statutory	Statutory
Gambling Act 2005 fees	As attached	As attached

Type of Premises	Conversion Fast-Track	Conversion Non Fast-Track	Non-Conversion Provisional Statement	Non-Conversion Application All other	First Annual	Seasonal First Annual	Variation Application	Provisional Statement Application	Transfer	Re-instatement
Regional Casino			£8,000	£15,000	£15,000	£15,000	£7,500	£15,000	£6,500	£6,500
Large Casino			£5,000	£10,000	£10,000	£10,000	£5,000	£10,000	£2,150	£2,150
Small Casino			£3,000	£8,000	£5,000	£5,000	£4,000	£8,000	£1,800	£1,800
Converted Casino	£300	£2,000			£3,000	£3,000	£2,000		£1,350	£1,350
						£700 pro-rata min				
Bingo	£300	£1,000	£500	£1,000	£700	£300	£500	£1,000	£500	£500
Adult Gaming Centre						£700 pro-rata min				
	£300	£800	£500	£1,000	£700	£300	£500	£1,000	£300	£300
						£1,000 pro-rata min				
Betting (Track)	£300	£1,250	£950	£2,500	£1,000	£300	£1,250	£2,500	£950	£950
Family Entertainment Centre						£400 pro-rata min				
	£300	£500	£300	£500	£400	£200	£300	£500	£300	£300
						£500 pro-rata min				
Betting (Other)	£300	£900	£500	£1,000	£500	£200	£500	£1,000	£300	£300
All Premises:			Fee for copy of Licence - £15 Fee to accompany notification of change of circumstances - £30							
Small Society Lotteries:			Grant - £40 Annual Fee - £20							

COURT COSTS

2014/15 BASE BUDGET INCOME - NNDR	13,000
2014/15 BASE BUDGET INCOME - COUNCIL TAX	150,400
PROPOSED 2015/16 BASE BUDGET INCOME - NNDR	9,000
PROPOSED 2015/16 BASE BUDGET INCOME - COUNCIL TAX	154,400

PROPOSED FEES & CHARGES 2015/16	CURRENT FEES	BASE PROPOSAL
	2014/15	2015/16
	£	£
COUNCIL TAX AND NNDR COURT COSTS Summons costs	65.00	65.00

BUSINESS RATES RETENTION (BRR) SCHEME**1. BACKGROUND:**

- 1.1 The Local Government Finance Act 2012 (LGFA) introduced significant changes to the funding arrangements for Local Government, including the retention of a proportion of the Business Rates collected locally from April 2013.
- 1.2 Previously Business Rates were collected by local authorities and paid over to Central Government. The Government then used this income to fund the grant payments to local authorities, with no direct link between the business rates collected and the funding received for an area. The risk of appeals and reductions in collection rates were borne by the Government, and similarly the rewards for increases in yield.
- 1.3 The reforms introduced saw Local Government sharing in the risks and rewards of changes to the Business Rates collected.
- 1.4 The Government provide local authorities with a Non Domestic Rates Baseline (NDRB) which is a forecast of what they expect the authority to collect. Any growth above this baseline will be shared between the Government and the authority. Copeland's NDRB was announced as part of the settlement at £16.510m.
- 1.5 Based on the NDRB and a funding assessment undertaken by the Government, a Baseline Need is also determined. The Baseline Need is the amount of funding that will actually be retained, with the difference between that and the NDRB being paid to the Government as a Tariff. Copeland's Baseline Need has been assessed at £2.289m and therefore the tariff is £14.221m.
- 1.6 The retained element of Business Rates i.e. the Baseline Need of £2.289m will be subject to a safety net for any reductions in Business Rates collected and authorities will be protected at 92.5% of their Baseline Need. For Copeland the safety net is therefore £2.117m capping the potential risk at £172k.
- 1.7 Any income generated over the Baseline Need will be shared between the Government and the local authorities by way of a levy. For Copeland this levy is 50% of any additional income generated.
- 1.8 Levies will not be payable until after the end of 2015/16 on the basis of the out-turn figures.
- 1.9 Both the NDR Baseline and the Baseline Need will be increased in line with inflation each year. It is the Government's intention that they will not 'reset' the scheme until 2020

2. CALCULATION OF BUSINESS RATES TAXBASE:

2.1. The Business Rates Retention regulations require that the NNDR1 (National Non Domestic Rates Return) is completed by authorities by 31st January 2015. This form estimates the Business Rates income split between the amounts to be retained by Copeland Borough Council (40%), Central Government (50%) and Cumbria County Council (10%).

2.2. The basic methodology for calculating the tax base is as follows:

- The rateable value of properties are obtained from the Valuation Office valuation List and multiplied by the business rate multiplier announced by the Government (2015/16 : 0.493p)
- Adjustments are made for mandatory and discretionary discounts
- Adjustments are made for bad debt provisions, based on historical and current collection rates
- Adjustments are made for estimated growth
- Adjustment is made for the estimated impact of appeals of rateable values

2.3 For Copeland Borough Council the estimated tax collectable for 2015/16 based on the above methodology is shown below:

	NNDR1 2015/16	NNDR1 2014/15
	£	£
Gross Rates	47,235,891	45,446,718
Estimated growth	42,732	691,908
Forecast gross rates payable in 2014/15	47,278,623	46,138,626
Transitional arrangements	-	20,052
Less Mandatory Reliefs	- 1,632,420	- 1,627,078
Discretionary Reliefs	-	111
Discretionary Reliefs funded through S31 grants	- 346,843	- 351,198
Property Reliefs	- 332,392	- 319,226
Net rates payable	44,966,968	43,820,961
Less estimated losses	- 350,000	- 350,000
Estimated appeals	- 8,215,312	- 3,363,464
Rates Retention Adjustments	-	-
Net amount payable	36,401,656	40,107,497
Transitional protection payments	-	20,052
Cost of collection	- 111,659	- 112,133
Retained in respect renewable energy schemes	- 12,977	- 487
Non Domestic Rating Income	36,277,020	40,014,929
Central Government	18,138,510	20,007,464
Copeland Borough Council	14,510,808	16,005,972
Cumbria County Council	3,627,702	4,001,493
	36,277,020	40,014,929

2.4 The authority's share of non- domestic rating income is £14.511m. Therefore a prudent approach has been taken in setting the 2014/15 budget (i.e. assume safety net position and reduce the funding by £172k, with the general fund making up this shortfall in the budget).

3. NOTIFICATION OF TAXBASE

3.1. Copeland Borough Council must notify the Government of the Net Yield anticipated for 2015/16 by 31st January 2015, by return of the NNDR1 return, certified by the Section 151 Officer and this has been done.

3.2. For the avoidance of doubt, the completion of the NNDR1 return has in the past been delegated to the Section 151 officer.

3.3. Following the receipt of the NNDR1 return the Government will prepare a schedule of payments detailing the central share, tariff and top up payments and Safety Net payments on account.

SETTING OF COUNCIL TAX COLLECTION FUND SURPLUS / DEFICIT**1. COLLECTION FUND SURPLUS****1.1 How does a surplus or deficit occur?**

The income from Council Tax less the precept payments to the County Council, Police and Crime Commissioner, Copeland Borough Council and Parishes are summarised in the Collection Fund. If the actual number of properties or the allowances for exemptions, discounts or appeals / collection rates vary from those used in the Council Tax Base (see Section 2 below) then a surplus or deficit will arise. From 2011/12 to 2014/15, a surplus has arisen and this is shared between the Major Preceptors, being Cumbria County Council, the Police and Crime Commissioner and Copeland Borough Council in proportion to the precepts for the respective year.

1.2 Calculation and Declaration of Surplus

In 2014/15 the Collection Fund is estimated to achieve a projected surplus of £615,235 which is calculated as follows:

Council Tax Surplus – Estimate at 30/1/15	£
Expenditure	31,715,251
Income	(31,773,032)
Net surplus	(57,781)
Surplus B/F from 2013/14	(557,454)
Total Estimated Surplus	(615,235)

The relevant share of the total of £615,235 per Major Preceptors is:

Cumbria County Council	£451,817
Police and Crime Commissioner	£81,152
Copeland Borough Council	£82,266

This represents the amount that each preceptor will take into account when calculating the Council Tax for 2015/16.

The declaration of the Surplus is currently delegated to the s151 officer and members are asked to request Council to re-affirm this delegation.

SETTING OF COUNCIL TAX BASE 2014/15

1. On an annual basis all local authorities are required to calculate a Council Tax Base which is used to set the level of Council Tax. The process is governed by the Local Authorities (Calculation of Tax Base) Regulations 1992.
2. The Tax Base is set having regard to:
 - The Valuation List
 - Current exemption, reductions and discounts
 - Discretionary discounts
 - Expected collection rates
3. The basic methodology for calculating the Tax Base is:
 - Calculations are made of the relevant amount for the year in respect of the valuation bands shown in the Council's valuation list. For each band this represents the estimated full year equivalent number of chargeable dwellings listed in the band after taking into account the impact of disabled band reductions and discounts.
 - The relevant amounts for each band are then aggregated and expressed as an equivalent number of Band D dwellings.
 - The Council then multiplies this aggregate of relevant amounts by its estimate of its collection rate for the year (98%). The resulting figure is the Council Tax Base for the year.
 - The rules for calculating the tax base for parish councils are the same, and the same estimated collection rate must be used.
4. During 2012 the Government implemented proposals for local Council Tax Support Schemes. Under the Government Regulations for the scheme, the previous 'benefit' granted to claimants became a 'discount' on the Council Tax. This in turn served to reduce the Council Tax Base. Copeland Borough Council considered and approved their local Council Tax Support Scheme at their meeting on 22nd January 2013. This scheme was reviewed in 2013/14 and approved for a further year for 2014/15, with another review to take place within 2014/15.
5. The estimate of the collection rate is at the Council's discretion and 2014/15 has been set as 2014/15 at 98%.

6. The total Tax Base calculated in accordance with the Regulations for 2015/16 at 98% collection is 19,846.39. This compares to a total of 19,581.31 in 2014/15, an increase of 1.35%. The impact of this on the projected Council Tax income is that based on a 1.95% increase in Council Tax (which increases the Band D Council Tax from £187.28 to £190.93) multiplied by the new Tax Base gives a total income of £3.789m. It should be stressed that any actual increase or decrease in the Council Tax position will be reflected in the Collection Fund surplus or deficit calculation at the year-end as set out in Appendix B.

7. The notification of the tax base must be made to the major precepting bodies within the period 1st December to 31st January. The notification was made by the S151 Officer under current delegations.

APPENDIX F

PROVISIONAL 2015-16 SPENDING POWER			
Copeland			
Spending Power Components		2014-15 adjusted	2015-16
1 Council Tax Requirement excluding parish precepts	£m	3.67	3.69
2 Settlement Funding Assessment	£m	4.76	4.00
3 SFA: Adjustment to reflect Section 31 grants for business rates initiatives	£m	0.02	0.03
4 minus Council Tax Support Funding to Parishes	£m	-0.07	-0.07
Efficiency Support Grant	£m	0.00	0.05
Commons Registration Authorities	£m	0.00	0.00
Inshore Fisheries Conservation Authorities	£m	0.00	0.00
Lead Local Flood Authorities	£m	0.00	0.00
Community Right to Challenge	£m	0.01	0.00
Community Right to Bid	£m	0.01	0.00
Fire Revenue Grant (FireLink and New Dimension elements)	£m	0.00	0.00
5 Council Tax Freeze Grant 2015-16	£m	0.00	0.04
6 New Homes Bonus	£m	0.47	0.61
New Homes Bonus: returned funding	£m	0.01	0.01
Council Tax Support New Burdens Funding	£m	0.07	0.02
7 Local Council Tax Support and Housing Benefit Admin Subsidy	£m	0.41	0.38
Social Housing Fraud	£m	0.00	0.00
City of London Offset	£m	0.00	0.00
GLA Transport Revenue Grant	£m	0.00	0.00
8 Department of Health Revenue grant	£m	0.00	0.00
Public Health Grant (Ring-fenced)	£m	0.00	0.00
9 Adult Social Care New Burdens	£m	0.00	0.00
10 Better Care Fund	£m	0.00	0.00
Provisional Revenue Spending Power including Better Care Fund	£m	9.36	8.76
Change in Provisional Revenue Spending Power 2015-16	£m	0.00	-0.60
Change in Provisional Revenue Spending Power 2015-16			-6.4%

Footnotes

- 1 The council tax requirement figures for 2015-16 have been estimated by assuming the historic growth rate in local authority tax bases continues and that there are no increases in Council Tax levels.
- 2 In line with normal practice, SFA for 2014-15 has been adjusted to reflect policy changes, to allow year-on-year comparisons. This includes for example 2014-15 Council Tax Freeze Grant, which was rolled into the settlement in 2015-16, and the move from funding Local Welfare via a DWP grant to within the settlement in 2015-16
- 3 Estimated value of Section 31 grants to compensate local authorities for the cost of capping the business rates multiplier in 14-15 and 2015-16 announced at Autumn Statement 2014
- 4 Council tax support funding for parishes, this funding is assumed to be constant at the level estimated in 2013-14
- 5 Indicative Freeze Grant 15-16 has been estimated by assuming historic growth rate in local authority tax bases continues and that there is 100% take up of a 1% grant.
- 6 These are provisional allocations, final allocations will be confirmed by the Final Settlement. In London, boroughs will pool a proportion of their 2015-16 Bonus allocation to the London Enterprise Panel, the local enterprise partnership for London. Pooled funds will be spent in borough areas in support of London Growth Deal priorities.
- 7 The Local Council Tax Support element of these calculations are provisional. Final figures will be confirmed at the Final Settlement. The Housing Benefit element of these calculations for 2015-16 reflects the allocations after the funding related to Single Fraud Investigation Service has been recycled. As this reduction in funding is due to a reduction in duties the 2014-15 figures have been adjusted by the same amount.
- 8 Department for Health Revenue grant in 2015-16 includes the Local Reform and Community Voices grant (comprising allocations for the Independent Complaints Advocacy Service, additional allocations for Deprivation of Liberty Safeguards, and additional allocations for Local Healthwatch) and the Social Care in Prisons grant. In 2014-15 the LRCV grant also included allocations for Independent Mental Health Advocacy and for veterans' Guaranteed Income Payments; these are in the Better Care Fund for 2015-16.
- 9 The recent reforms to Adult Social Care introduce a number of new burdens to local authorities. To be able to compare funding in 14-15 to 15-16 the cost of these new burdens has also been included in the 14-15 column. The allocations for early assessments for the cap and for deferred payment agreements have been allocated using new methodologies developed by the Review of Adult Social Care Relative Needs Formulae, as consulted on in Summer 2014.
- 10 The Better Care Fund is a pooled budget to help local places improve the integration of health and care services. It is designed to enable local places to integrate health and care services that are currently commissioned by the NHS and local authorities. The revenue funding of £3.46bn is from within NHS budgets and will be pooled with social care capital grants. The NHS and local authorities must agree locally through Health and Wellbeing Boards how the funding will be spent across health and care services. The minimum contribution is worth £3.8bn. Published plans show that, with additional contributions from local authorities and Clinical Commissioning Groups, the total value of locally pooled BCF funding will be £5.2bn