

REVENUE BUDGET PROPOSAL 2009/10 – 2011/12

EXECUTIVE MEMBER: Cllr Allan Holliday, Deputy Leader of the Council

LEAD OFFICER: Julie Crellin, Head of Finance and Management
Information Systems

REPORT AUTHOR: Julie Crellin, Head of Finance and Management
Information Systems

Summary and Recommendation:

This report provides a summary of the Council's Budget Proposal for 2009/10 and provisional budgets for 2010/11 and 2011/12.

Through the Resource Planning Working Group, the Council has been considering a range of options to create a sustainable budget for the 2009/10 Budget. This is set within the context of the existing Budget Strategy set out in the Medium Term Financial Strategy (2008/9 – 2010/11) agreed at Full Council on 26th February 2008, but to some extent is superseded by more recent economic factors.

It is recommended that Executive agrees the proposed 2009/10 budget requirement and operating budget; the fees and charges schedules, the utilisation of reserves and the Council Tax requirement for the Borough prior to being presented to full Council on 24th February 2009 for approval.

Recommendation:

It is recommended that the Executive request Council to approve:-

- 1) The budget requirement of £12,345,000 for 2009/10 (and note the provisional figures of £12,304,000 for 2010/11 and £11,487,000 for 2011/12 subject to the Government's final settlement figures for these years). This is summarised in Appendix H.
- 2) The utilisation of earmarked reserves to support the budget proposal of £1,749,000 in 2009/10, £1,717,000 in 2010/11 and £40,000 in 2011/12. Earmarked reserves (for specific purposes) are projected to be £2,401,000 by 31st March 2012. General Fund balances are projected to be £2,357,000 by 31st March 2012 and this includes the risk based reserve of £1,735,000 over the three year period to mitigate current business risks.

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| <ul style="list-style-type: none">3) That Council Tax be increased by 4.5% for 2009/10, and subsequent years. This would result in an additional rise of approximately 10p per week for Band A properties and 15p a week for Band D properties in 2009/10.4) The Budget and Council Tax resolution as shown in Appendix B with approval of the dwelling Council tax base being delegated to the Section 151 Officer in consultation with the Leader of the Council.5) The proposed fees and charges for Services as shown in Appendix F. |
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1.0 INTRODUCTION

- 1.1 The Resource Planning Working Group, comprising of a cross section of Elected Members and senior officers has met on a regular basis during the year to review budget requirements in the light of the resources available to the Council. The Group received presentations from the Heads of Service supported by Service Managers, during November and December to consider the robustness of estimates and budget options put forward. RPWG met on the 29th January 2009, and agreed a budget proposal for Executive to consider.
- 1.2 Executive is asked to recommend the budget proposal set out in this report to Council for adoption at the annual budget meeting on 24th February 2009. The Budget proposal for 2009/10 is summarised in Appendix A.
- 1.3 Scrutiny received a presentation upon the budget proposal at the meeting of Overview and Scrutiny Management Committee on 30th January, to which all Elected Members were invited. Headline budget proposals were posted on the Council's website to inform the public and to seek views.
- 1.4 Preparing a budget involves predicting the future, and given the current economic context, it is difficult to predict the likely budget requirement to fund inflationary pressures, and income receipts from fees and charges and from treasury management activities, in particular.
- 1.5 Before setting out the budget proposals, which have been particularly challenging to determine, given the current and emergent backdrop of the economic downturn, the following section sets out the service, budgetary and financial context facing the Council.

2.0 INTEGRATION OF SERVICE AND BUDGET PLANNING

- 2.1 The purpose of a budget is to express in monetary terms the plan for the use of resources to deliver the organisations activities. Therefore, budget planning runs alongside service planning. Service plans are in the process of construction and will be agreed by Executive Members, following discussions with Heads of Service in February, and Executive will receive the updated Council Plan for consideration in March. The resources required to achieve Corporate priorities are reflected in the budget proposals. In developing the budget options, the Council has recognised the following requirements:-
- Need to maintain the performance of our services.
 - Priority actions as agreed by the Council and the 6 customer priorities.
 - Need to maintain the appropriate resource input to key improvement areas such as financial management, access to services, housing services improvement and the acceleration of our local development framework.
 - Need to maintain the capacity to transform its services to modernise, focus and streamline and to deal with the further challenges we know are coming in the future.
- 2.2 In addition, further challenges for the Council involve acting on the Use of Resources and the Direction of Travel Assessments from the Audit Commission, responding to the implications of Comprehensive Area Assessments and delivering on our locality working arrangements.
- 2.3 It is essential that the Budget, set in the context of unprecedented economic circumstances is sustainable over the three year period. It is also important that the budget, is not one of 'boom and bust' where we reduce services unnecessarily in the short term only to find that by the third year of the budget proposal, income from activities such as treasury management has improved. Every 0.5% reduction in interest rates equates to around £100,000 of reduced income from deposits. The use of reserves to supplement income from treasury management activities which is included as a budget option for 2009/10 and 2010/11 (£163,000 each year for the two year period), for example, would be unusual, but these are unusual times.
- 2.4 The Council is also conscious of the need to play our part in supporting jobs and the local economy at this difficult time by using our reserves (and capital receipts to fund the capital programme) to finance activities that help keep people in work to maintain our overall spend, helping the local economy.

- 2.5 The Budget is reviewed annually, but in this period of economic instability, the need to regularly update the Budget Strategy within the Medium Term Financial Strategy becomes more critical as assumptions are more likely to change.

3.0 FUNDING

3.1 Government Grants – Revenue Support Grant Settlement and Area Based Grant

- 3.1.1 2009/10 is the second year of the three year Revenue Support Grant Settlement announced in December 2007 as part of the Comprehensive Spending Review 2007 (CSR07). The provisional settlement for 2009/10 and 2010/11 have been received, and these are in line with the announcement received in Dec 2007. There is a risk, in the face of economic recession and the consequent pressures upon central government that support to local government in the next round of CSR, i.e. 2011/12+ will be reduced. This is speculative, but the third year of the draft budget proposal prudently assumes no increase in RSG.

RSG funding 2009/10 - £ 7,186,615 (0.39% increase on 2008/09)

Provisional RSG funding 2010/11 - £ 7,222,549 (0.5% increase on 2009/10)

Assumed RSG funding 2011/12 - £ 7,222,549 (no increase assumed on 2010/11)

- 3.1.3 In addition, the Council will receive funding from the Working Neighbourhoods Fund (2008/09 to 2010/11, £1,000,000 was indicated for each of the three years of the programme). This funding is not ring-fenced as is part of the Area Based Grant. There has been a recent consultation exercise on potential changes to the funding formula, but this consultation indicated no change to Copeland's provisional funding. We are expecting confirmation of the final allocation later this month.

Provisional ABG Grant funding 2009/10 - £1,000,000

Provisional ABG Grant funding 2010/11 - £1,000,000

The provisional budget for 2011/12 assumes no funding is received for ABG as government has not indicated this fund will continue, equally, central government has not said that it will not, but it is prudent to assume that this funding ceases.

- 3.1.4 In addition to these government grants which have used to support council services, some services have enjoyed the benefit of service specific grants in the recent past. These grants are generally subject to annual confirmation of funding, and this is usually received during February / early March.

The following assumptions have been included in preparing the 2009/10 revenue base budget:-

- £259,000 from the Safer and Stronger Communities Fund will be received in 2009/10 (final year of the Fund).
- LABGI – no new funding is assumed from this source.
- Housing and Planning Delivery Grant – it is assumed that £93,000 will be received as an annual grant for the three year period. This will fund £30k of staffing costs and £63k to support on-going planning activities. The Local Development Framework growth pressure is proposed to be funded in the majority, from Housing and Planning Delivery Grant reserves accumulated over past years.
- Concessionary Fares Grant – the budget assumes £213,000 of grant is received in 2009/10 which is an increase of 2.5% in relation to 2008/09. The budget assumes this continues for the three year period.

3.1.5 As part of CSR 2007, the Government confirmed that funding assumptions included the requirement for securing efficiency savings of 3% per annum. Local Authorities can decide how the resources released from the efficiency savings are used i.e. in broad terms, to minimise Council Tax increases or be ploughed back into the budget.

3.1.6 The Draft Revenue Budget assumes efficiency savings will be secured in the three year period, and for 2009/10, the current budget proposal totals £599,000 of savings, which is in excess of the 3% net budget target.

3.2 Council Tax

3.2.1 The Council's Budget requirement is the total of its Net Expenditure plus (or minus) any contribution to (or from) balances. Council Tax is expressed as a £ per Band D equivalent property and is calculated by totalling the Council's Budget Requirement and parish precepts, less Central Government Funding and plus (or minus) any Collection Fund surplus (or deficit). The Council Tax requirement is divided by the Tax Base (number of band D equivalent properties). The proposed Budget and Council Tax Resolution which Council will be asked to agree is set out in Appendix B.

3.2.2 It is no longer a requirement for Full Council to approve the Council Tax Base i.e. the number of equivalent band D properties used to calculate the total revenue to be collected from Council tax (i.e. the levy). It is recommended that final approval

of the Council Tax Base be delegated to the Head of Finance and Management Information Systems in consultation with the Leader of the Council. 22.236.20 Band D equivalent properties have been used to determine the Council Tax.

This report focuses on the Council's own expenditure and that element of Council Tax which relates to Copeland Borough Council's activities. Resolutions 4 and 5 set out in Appendix B will be completed for the Council meeting. The County Council meets on 19th February to set its budget requirement.

- 3.2.3 In recent years, Central Government has used its powers to cap or limit the increase in Council Tax increases to 5%. After the provisional Revenue Support Grant was announced on 26 November 2008, the Minister for Local Government wrote to all Local Authorities reminding them that he expected to see Council Tax rise to be below the 5.00% threshold again.
- 3.2.4 The current Medium Term Financial Strategy assumed an increase in Council Tax of 3.9% in 2009/10 and 2010/11. However, against the backdrop of extraordinary financial context, the Budget Proposal for 2009/10 – 2011/12 assumes an increase of 4.5% and for every following year.
- 3.2.5 Approximately every 1% increase in Council Tax equates to £ 36,000 increase in total in tax levied across all households. The income from Council Tax for 2009/10 assumed in the base budget is less than in the Medium Term Financial Strategy, as the Council Tax base is less than forecast at this time last year.

Income from Council Tax assumed for 2009/10 - £3,906,000 (before deficit on the Collection Fund)

Income from Council Tax assumed for 2010/11 – £4,082,000 (4.5% increase)

Income from Council Tax assumed for 2011/12 - £4,265,000 (4.5% increase)

- 3.2.6 The table below compares the 2009/10 Band D & Band A Council Taxes for the Borough to the previous year. Approximately 60% of dwellings within the Borough fall within Bands A and B for the purposes of Council Tax.

| | CBC Levy 2008/09 | CBC Levy 2009/10 | Increase on previous year | % increase | Increase per week |
|--------|---------------------|---------------------|------------------------------|------------|----------------------|
| Band A | £111.89 | £116.94 | £5.05 | 4.5% | 10 pence |
| Band D | £167.84 | £175.41 | £7.57 | 4.5% | 15 pence |

- 3.2.5 The full details of the calculation of the Council Tax requirement which is shown in Appendix B will be presented to full Council on 24th February 2009 for formal consideration in line with Section 33 (5) of the Local Government Act 1992. Appendix B is partially completed for the Executive meeting – as other information is required from the County Council and Police Authority.
- 3.2.6 Following Government decisions about grants and the Council's assumptions of Council Tax, a funding envelope of £12,345,000 for 2009/10 results. 2010/11 and 2011/12 are set out for information purposes at this stage, and are on a prudent base and would indicate a significant reduction (£905,000) in core funding if the current ABG arrangement does not continue. Clearly, the Council would be required to find savings in the region of £1,000,000 to accommodate the loss of this grant and this is reflected in Appendix H.

| | 2009/10 £'000 | 2010/11 £'000 | 2011/12 £'000 |
|---|------------------|------------------|------------------|
| | | | |
| Revenue Support Grant (including NNDR) | 7,186 | 7,222 | 7,222 |
| Provisional ABG (to be confirmed) | 1,000 | 1,000 | 0 |
| Safer and Stronger Communities Grant | 259 | 0 | 0 |
| Total Provisional General Revenue Government Grant | 8,445 | 8,222 | 7,222 |
| Council Tax Revenue (at 4.5% increase) | 3,900 | 4,082 | 4,265 |
| Total Provisional Funding – Council Tax and Grant | 12,345 | 12,304 | 11,487 |

3.3 Use of Balances

- 3.3.1 The Budget of the Medium Term Financial Strategy agreed at 26th February 2008 Council meeting assumes that reserves will be used to support specific activities of the Council for the period 2008/09 to 2010/11. It is acceptable to use reserves in the short to medium term to reach a position of long term sustainability. However, it is important that the use of reserves is clearly understood.
- 3.3.2 It is unfortunate that the audit of 2006/07 and 2007/08 has not been completed prior to the preparation of the Budget. Subject to audit, therefore, the opening revenue reserves for at 1st April 2008 are £6,616,000 for sinking funds and

earmarked reserves and general fund balance of reserves of £3,103,000, this totals £9,719,000. Provisions (for insurance) amount to a further £281,000. Budget monitoring returns to the end of November are indicating an underspend of around £1,132,000 against the 2008/09 Budget and of which around £207,000 will be required to meet commitments entered into, but not settled at 31st March and £393,000 relates to underspends on budgets supported by earmarked reserves.

- 3.3.4 The Resources Planning Working Group will review Earmarked reserves during 2009/10, and a revised Reserve Statement will be produced, together with recommendations for the release of earmarked items, where appropriate and the revised Statement will reflect the outcome of the 2006/07 and 2007/08 Audit of Accounts. Appendix C summarises the (provisional) Reserve Position for 2008/09 to 2011/12.
- 3.3.5 Executive can be assured, though, that in planning the budget, there will be sufficient reserves to cover both the risk-based reserve, which is part of the general fund balance and the earmarking of reserves for the three year period of 2009/10 to 2011/12.
- 3.3.6 The existing Medium Term Financial Strategy Budget assumes £1,454,000 is held over the three year period as risk based reserves. The methodology for calculating the risk based reserve was agreed last year, and it has been re-applied. The methodology involves a quantification of risk and a % applied to the likelihood of the risk occurring. The results were discussed by the Resources Planning Working Group and against the backdrop of the economic downturn, and the increased risk to in particular, the achievement of income related targets, the value of the reserve has increased. The Budget proposal increases the Risk Based Reserve to £1,735,000 for the three year period and this is set out in Appendix D.
- 3.3.7 At the end of the three year period, by 31st March 2012 total reserves and provisions are projected to be £6,426,000, split between £3,787,000 in earmarked reserves and sinking funds held for specific purposes, and £2,357,000 in the General Fund.

4.0 EXPENDITURE

4.1 Proposed Revenue Budget 2009/10

- 4.1.1 The availability of funding determines the capacity to spend, Appendix A summarises the budget proposal for 2009/10.
- 4.1.2 The current Net Revenue Budget for 2008/09 is £13,974,000 and is the starting point for planning for 2009/10. The budget assumed £12,309,000 of expenditure funded by Council Tax and Government Grants, and £1,665,000 funded from reserves. The £1,665,000 included £500,000 in relation to renovation grants, the source of this funding was the receipt from the transfer of council houses when Copeland Homes was established, and this receipt has been re-categorised as a capital receipt as during the audit of 2006/07 Accounts. It is, therefore, deducted from the £13,974,000 revenue base budget for planning purposes. The starting point for the Revenue Budget for 2009/10 is £13,474,000.
- 4.1.3 In addition, RPWG has been notified of corrections and amendments required to the Base Budget in preparing a starting point for 2009/10. These total £214,000.
- 4.1.4 Expenditure increases are broadly in line with inflation (2.5% for pay and 3% for non-pay items for 2009/10). For the purposes of budget planning, given the economic forecasts, only 2% for inflation, both pay and non-pay have been assumed for 2010/11 and 2011/12. The net inflationary pressures, including salary and incremental rises total £560,000 for 2009/10.
- 4.1.5 There are a number of items of budget pressures and areas of new growth to fund which total £1, 915,000 and are set out in Appendix E.
- 4.1.6 The budget build also assumes growth in income, largely from volume changes related to waste recycling for example, the inclusion of grants specific to 2009/10, (but not included in the base budget 2008/09), and increases in fees and charges. This total income increase is £434,000. Fees and charges are set out in Appendix F and Executive is asked to agree the increases proposed.
- 4.1.7 The temporary reduction in VAT from 17.5% to 15% announced in the November Budget Statement by the Chancellor of the Exchequer has been considered when proposing the fees and charges. The majority of fees levied are VAT exempt, but for those fees which are charged inclusive of VAT (e.g. car park parking fees) when the VAT rate returns to 17.5% on 31st December 2009, budget managers do not intend for the fee schedule to be amended. For those services levied exclusive of VAT (e.g. building control) the fee schedule will be required to be amended to reflect the VAT rate, but the Authority will not benefit from this amendment.

- 4.1.8 The total Net Revenue Budget Requirement for 2009/10, before efficiencies, savings and reductions options and options to increase income further, is £15,729,000 and in comparison to funding of £12,345,000, results in a shortfall of £3,384,000 to find.
- 4.1.9 As part of CSR 2007, the Government confirmed that funding assumptions included the requirement for securing efficiency savings of 3% per annum. Local Authorities can decide how the resources released from the efficiency savings are used i.e. in broad terms, to minimise Council Tax increases or be ploughed back into the budget. The budget proposals assume the efficiency savings will be used to support the budget.
- 4.1.10 The revenue budget proposal assumes cashable efficiency savings will be secured during the three year period, and for 2009/10, this is £599,000. These are included in Appendix G (first three columns).
- 4.1.11 In closing the budget gap, Appendix G presents further options of reductions to budgets (£946,000) and additional fees and charges (£946,000) and these total £1,036,000. In addition, the increased use of reserves is proposed (i.e. above the minimum £1,000,000 utilisation to support the Regeneration and Delivery Plan already assumed in the Medium Term Financial Strategy) totalling a further £749,000. The further options to close the gap, therefore, total £1,784,000 and are set out in Appendix G.
- 4.1.12 Executive is recommended to accept these budget proposals. In summary, the Budget Proposal for 2009/10 is of a total operating budget of £14,094,000, funded by £1,749,000 of reserves, resulting in a net budget requirement of £12,345,000, funded by Council Tax and Government Grants.
- 4.1.13 The Medium Term Financial Strategy Budget for the next three year period has been revised accordingly, and this is set out in Appendix H. Executive is recommended to agree the provisional budgets for 2010//11 and 2011/12, but these will be revised in preparing the 2010/11 budget next year.

4.2 Uncertainties and Risks in the Budget Proposals

4.2.1 There will always be some risks associated with budget setting – as it requires forecasting into the future. Some expenditure is demand led whilst other areas of the budget are dependent upon income from fees and charges. Specific uncertainties contained in the budget proposals for 2009/10 are as follows:-

- Interest received from Treasury Management Activities – if the Bank of England reduces interest rates further (albeit there is little capacity to reduce further as the base rate (5 Feb 2009) is now 1.0%), then income from interest earned will decrease
- Recycling costs – the budget assumes total income from recyclables (paper, card, plastics etc) which is less than the 2008/09 Budget. The recent decrease in income from this activity may be more acute in 2009/10.
- Fuel costs – world oil prices have been subject to significant increases and decreases in the last twelve months. Fuel budgets assume a rate of £1 per litre for diesel and petrol.
- Concessionary travel expenditure – the cost of reimbursement to bus operators for use of the concessionary travel pass to over 60s is demand led. Patronage in 2009/10 may be significantly different to that assumed in the budget proposals.
- Income from fees and charges – income generated in 2009/10 could be much less than forecast as a result of the economic downturn, whose effects are difficult to quantify with certainty.
- The impact of Job Evaluation – the base budget assumes £450,000 of permanent provision to accommodate the costs of the JE scheme, once it is agreed. Preliminary indications of the net cost of the scheme, prior to appeals procedure indicates that the budget provision will be sufficient to meet the costs of the scheme. However, the implementation is subject to final agreement of staff and the Executive.
- The budget assumes the use of reserves to support the budget. The reserve position at 1st April 2008 has not been confirmed, as the external Audit of 2006/07 and 2007/08 has not been completed. However, we are confident that the broad position of reserves is reasonable and can be used for budget planning.

4.2.2 The items set out in 4.2.1 have been considered in determining the risk based reserve to mitigate these foreseeable business risks. The budget proposal has calculated that £1,735,000 required in risk based reserves for the period covered by 2009/10 – 2011/12.

4.2.3 In addition to these uncertainties and risks in next year's budget proposals, looking further, for 2010/11 onwards, the following items may need further consideration as the 2010/11 budget is prepared:-

- Income from fees, charges and interest received – if the recovery from the economic downturn is in excess of 18 months, income projections from these sources will be vulnerable to change.
- RSG 2011/12 – it is speculative to suggest, but likely, that in the face of economic recession and pressures upon the national purse, that funding to Local Authorities will be reduced as part of CSR 2010.
- Concessionary travel – Central Government has indicated after 2010/11, the responsibility for the administration of this activity will pass to the County Council. This would result in revisions to the Revenue Support Grant allocation for Counties and Districts and the result might not be funding neutral to every individual authority.
- Employers' superannuation contributions – the next triennial review will be undertaken during 2010 and new rates will be set from April 2011. Given the decrease in the FTSE share index of leading companies during the calendar year 2008 and the decrease in Bank of England lending (and therefore investment rates) you would expect that the performance of the Local Government Pension Fund will have been affected. If losses are not recovered, it will lead to increased contributions from employers.

4.2.4 In setting its Budget Requirement, the Council is required under the Local Government Act 2004 (Section 25) to consider the formal advice of the statutory responsible officer (the Head of Finance and Management Information Systems) on the robustness of the estimates included in the budget and the adequacy of the reserves.

4.2.5 Relevant budget holders are responsible for the management of individual budgets and the preparation of estimates has been considered by Accountancy Services, Corporate Management Team and the Resource Planning Working Group. Revenue Budget preparation is considered alongside Capital Programme development to ensure that wherever possible, any on-going financial impact of capital expenditure is reflected in the Revenue Budget Estimates.

4.2.6 Budget preparation involves risks, as it is based on making estimates and assumptions at a point in time in relation to a period in the future. However, the identification of immediate and medium term risks set out in paras 4.2.1 and 4.2.3. together with the quantification of a risk-based reserve, it is my opinion that the budget proposal for 2009/10 presented for Council approval is sufficiently robust. However, it is of critical importance that work is undertaken during 2009/10 to prepare budget options for 2010/11 and 2011/12 which reduce the Authority's reliance upon revenue reserves. Regular and robust budget monitoring will be required during 2009/10 to ensure the savings identified are achieved and in particular, budgets vulnerable to external factors, beyond the immediate control of budget managers, such as Treasury Management, will need to be sufficiently rigorous.

5.0 FINANCIAL AND HUMAN RESOURCE IMPLICATIONS (INCLUDING SOURCES OF FINANCE)

5.1 Resources will need to be allocated in line with the Budget Strategy and agreed Council Plan. Key risks associated with the Budget proposals are set out in paras 4.2.1 to 4.2.3. However, at a time of economic uncertainty, the need to regularly update the Medium Term Financial Strategy becomes more critical as assumptions are more subject to change. The appropriateness of the Budget will be subject to review during the year, as part of budget monitoring.

6.0 IMPACT ON CORPORATE PLAN

6.1 The budget and monitoring process is fully integrated into the planning process of the Council, embracing all the corporate objectives. Budget planning runs alongside service planning. Service plans are in the process of construction and will be presented to Executive for approval in March. Resources required to achieve Corporate priorities are reflected in the budget proposals.

List of Appendices

- Appendix A - Summary Net Revenue Budget Proposal 2009/10
- Appendix B – Budget and Council Tax Resolution
- Appendix C – Summary of Reserves and Provisions 2008/09 – 2011/12
- Appendix D – Proposed Application of Reserves – 2008/09 – 2011/12
- Appendix E – Proposed Pressures and Growth Items 2009/10

- Appendix F – Proposed Fees and Charges 2009/10 (20 templates)
- Appendix G – Proposed Savings, Reductions and Options to Use Reserves to achieve a Balanced Budget Proposal for 2009/10
- Appendix H – Revised Medium Term Financial Strategy Revenue Budget 2008/09 – 2011/12

List of Background Documents

Medium Term Financial Strategy – 26th February 2008 Council Budget Report

Papers received by RPWG at meetings of 12 and 13th November 2008, 4th December 2008 and 18th December 2008, RPWG 22nd January and 29th January 2009

List of Consultees – DMT, Deputy Leader

CHECKLIST FOR DEALING WITH KEY ISSUES

Please confirm against the issue if the key issues below have been addressed. This can be by either a short narrative or quoting the paragraph number in the report in which it has been covered.

| | |
|---|--|
| Impact on Crime and Disorder | None |
| Impact on Sustainability | None |
| Impact on Rural Proofing | None |
| Health and Safety Implications | None |
| Impact on Equality and Diversity Issues | None |
| Children and Young Persons Implications | None |
| Human Rights Act Implications | None |
| Section 151 Officer Comments | The budget proposal is robust and the reserves proposed at the end of the three year period are adequate (see para 4.2.6). |
| Monitoring Officer Comments | None |

SUMMARY NET REVENUE BUDGET PROPOSAL 2009/10

APPENDIX A

| | £'000 | £'000 |
|--|-------|---------------|
| Sources of Funding | | |
| Central Government Grants | | |
| Revenue Support Grant | | 7,186 |
| Area Based Grant - Working Neighbourhoods Funding | | 1,000 |
| Safer and Stronger Communities Grant | | 259 |
| Total Government Grants 2009/10 | | 8,445 |
| Council Tax Revenue (at 4.5% increase) | | 3,905 |
| Less : Deficit on Council Tax Fund | | -5 |
| | | 3,900 |
| Total Funding - General Grants & CT Revenue | | 12,345 |

| | £'000 | £'000 |
|--|--------|---------------|
| Net Revenue Budget 2009/10 | | |
| Total Net Operating Budget 2008/09 | | 13,974 |
| Less : Private Sector Housing Renewal grants (capital) | | -500 |
| Adjusted Base Budget 2008/09 | | 13,474 |
| Plus : Corrections to the Base Budget 2008/09 | | 214 |
| Adjusted Base Budget 2008/09 for planning purposes <i>(including items funded from reserves of £1,000,000)</i> | | 13,688 |
| Plus : Inflation | | |
| Salary Inflation and Increments | 403 | |
| Net Inflation on other budgets | 157 | 560 |
| Contingency Base Budget 2009/10 | | 14,248 |
| Plus: Pressures and Growth Items (Appendix E) | | |
| Expenditure Items | 880 | |
| Pressures which reduce income | 1,035 | 1,915 |
| | | 16,163 |
| Less : Increases to Income | | |
| Fees and Charges Price Increases | -50 | |
| Additional Grants Income (not in Base 08/09) | -107 | |
| Growth in Income due to volume | -277 | -434 |
| Net Expenditure Budget Requirement 2009/10 | | 15,729 |
| Budget Gap (Difference between Requirement and Funding) | | 3,384 |
| Proposals to Meet the Budget Gap :- | | |
| Less : Efficiency Savings (Appendix G) | | -599 |
| Less : Proposed Savings and Reductions (Appendix G) | | |
| Additional Income Generation | -90 | |
| Other Savings and Reductions | -946 | -1,036 |
| Use of Reserves (Appendix C) | | |
| Assumed Use of Reserves (MTFS) | -1,000 | |
| Additional Use of Reserves | -749 | -1,749 |
| Total Options to Close the Gap | | -3,384 |

| | £'000 | £'000 |
|--|-------|---------------|
| Net Budget Requirement 2009/10 to be funded from Council Tax and Government Grant | | 12,345 |
| Net Budget Requirement 2009/10 funded from Reserves | | 1,749 |
| Net Operating Budget 2009/10 | | 14,094 |

COPELAND BOROUGH COUNCIL

24th FEBRUARY 2009

BUDGET AND COUNCIL TAX RESOLUTION

1. Following approval of items elsewhere on this agenda, the Council is asked to resolve formally:

Resolution 1

- a) That the 2009/10 Net Revenue Budget Requirement be approved at £12.345 million (with a further £1.749 million to be utilised from reserves making the total Net Operating Budget £14.094 million).
- b) That a Capital Budget of £3.119 million be approved for 2009/10.

2. Resolution 2

That it be noted that at its meeting of the 26th February 2008, the Council delegated the final approval of the Council Tax Base to the Head of Finance & Management Information Systems and the portfolio holder (The Deputy Leader.) The final amount is calculated as:

- a) £22,236.20 being the amount calculated in accordance with Regulation 3 of the Local Authorities (Calculation of the Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992 as its council tax base for the year.
- b) Part of the Council's area (band D equivalent Council Tax Base)

| PARISH | COUNCIL TAX BASE (Band D equivalents) |
|-------------------------|--|
| Arlecdon & Frizington | 1163.50 |
| St Bridget's Beckermest | 166.60 |
| Bootle | 266.62 |
| St Bees | 750.87 |
| Cleator Moor | 2051.88 |
| Distington | 681.56 |
| Drigg & Carleton | 182.50 |
| Egremont | 2366.67 |
| Eskdale | 148.25 |
| Ennerdale & Kinniside | 121.20 |
| Gosforth | 527.82 |
| Haile & Wilton | 112.75 |
| Irton with Santon | 166.46 |
| St John's | 616.66 |
| Lowside Quarter | 225.79 |

| PARISH | COUNCIL TAX BASE (Band D equivalents) |
|-------------------------------------|--|
| Lamplugh | 342.32 |
| Lowca | 229.05 |
| Millom | 2141.60 |
| Moresby | 427.23 |
| Muncaster | 142.44 |
| Millom Without | 432.06 |
| Ponsonby | 36.42 |
| Parton | 261.95 |
| Seascale | 611.49 |
| Ulpha | 75.26 |
| Waberthwaite | 97.82 |
| Wasdale | 62.52 |
| Whicham | 149.09 |
| Weddicar | 163.91 |
| All other parts of the Council Area | 7513.91 |
| | |
| TOTAL | 22236.20 |

Being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

3. Resolution 3

That the following amounts be now calculated by the Council for the year 2009/10 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended):

- a) £43,398,106 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
- b) £31,053,106 being the aggregate of the amounts which the Council estimates set out in Section 32(3)(a) to (c) of the Act.
- c) £12,345,000 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- d) £8,445,615 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic rates, Revenue Support Grant and decreased by £4,900 being the sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund Regulations (Council Tax Deficit)

- e) £192.71 being the amount at 3(c) above less the amount at 3(d) above, all divided by the amount at 2(a) above calculated by the Council in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- f) £384,583.00 being the aggregate amount of all special items Parish and Town Council Precepts) referred to in Section 34(1) of the Act
- g) £175.41 being the amount at 3(e) above less the result given by dividing the amount at 3(f) above by the amount at 2(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of the area to which no special item relates.
- h) The following are calculated by adding to the amount at 3 (g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2 (b) above, calculated by the Council, in accordance with Section 34(3) of the Act as the basic amount of its Council Tax for the year for dwellings in those parts of the area to which one or more special items relate.

| PARISH | Parish/Town precepts (Band D equivalents) £ |
|-------------------------|---|
| Arlecdon & Frizington | 29.22 |
| St Bridget's Beckermest | 27.01 |
| Bootle | 27.19 |
| St Bees | 22.55 |
| Cleator Moor | 18.28 |
| Distington | 17.61 |
| Drigg & Carleton | 17.81 |
| Egremont | 36.97 |
| Eskdale | 6.75 |
| Ennerdale & Kinniside | 24.75 |
| Gosforth | 35.31 |
| Haile & Wilton | 17.74 |
| Irton with Santon | 0.00 |
| St John's | 19.46 |
| Lowside Quarter | 15.50 |
| Lamplugh | 36.52 |
| Lowca | 11.92 |
| Millom | 32.03 |
| Moresby | 31.60 |
| Muncaster | 26.07 |
| Millom without | 11.57 |
| Ponsonby | 0.00 |
| Parton | 38.18 |

| PARISH | Parish/Town precepts (Band D equivalents) £ |
|--------------|---|
| Seascale | 26.98 |
| Ulpha | 0.66 |
| Waberthwaite | 10.22 |
| Wasdale | 10.72 |
| Whicham | 23.48 |
| Weddicar | 22.88 |

- i) The following are calculated by multiplying the amount at 3 (g) and 3 (h) above by the number which in the proportion set out in section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that portion is applicable to dwellings listed in Valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

VALUATION BANDS

| Disabled A £ 97.45 | A £ 116.94 | B £ 136.43 | C £ 155.92 | D £ 175.41 | E £ 214.39 | F £ 253.37 | G £ 292.35 | H £ 350.82 |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

| | Dis. A | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Arledon and Frizington | 16.23 | 19.48 | 22.73 | 25.97 | 29.22 | 35.71 | 42.21 | 48.70 | 58.44 |
| St Bridget's Beckermert | 15.01 | 18.01 | 21.01 | 24.01 | 27.01 | 33.01 | 39.01 | 45.02 | 54.02 |
| Bootle | 15.11 | 18.13 | 21.15 | 24.17 | 27.19 | 33.23 | 39.27 | 45.32 | 54.38 |
| St Bees | 12.56 | 15.03 | 17.54 | 20.04 | 22.55 | 27.56 | 32.57 | 37.58 | 45.10 |
| Cleator Moor | 10.16 | 12.19 | 14.22 | 16.25 | 18.28 | 22.34 | 26.40 | 30.47 | 36.56 |
| Distington | 9.78 | 11.74 | 13.70 | 15.65 | 17.61 | 21.52 | 25.44 | 29.35 | 35.22 |
| Drigg & Carleton | 9.89 | 11.87 | 13.85 | 15.83 | 17.81 | 21.77 | 25.73 | 29.68 | 35.62 |
| Egremont | 20.54 | 24.65 | 28.75 | 32.86 | 36.97 | 45.19 | 53.40 | 61.62 | 73.94 |
| Eskdale | 3.75 | 4.50 | 5.25 | 6.00 | 6.75 | 8.25 | 9.75 | 11.25 | 13.50 |
| Ennerdale and Kinniside | 13.75 | 16.50 | 19.25 | 22.00 | 24.75 | 30.25 | 35.75 | 41.25 | 49.50 |
| Gosforth | 19.62 | 23.54 | 27.46 | 31.39 | 35.31 | 43.16 | 51.00 | 58.85 | 70.62 |
| Haile & Wilton | 9.86 | 11.83 | 13.80 | 15.77 | 17.74 | 21.68 | 25.62 | 29.57 | 35.48 |
| Irton with Santon | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| St John's Beckermert | 10.81 | 12.97 | 15.14 | 17.30 | 19.46 | 23.78 | 28.11 | 32.43 | 38.92 |
| Lowside Quarter | 8.61 | 10.33 | 12.06 | 13.78 | 15.50 | 18.94 | 22.39 | 25.83 | 31.00 |
| Lamplugh | 20.29 | 24.35 | 28.40 | 32.46 | 36.52 | 44.64 | 52.75 | 60.87 | 73.04 |
| Lowca | 6.62 | 7.95 | 9.27 | 10.60 | 11.92 | 14.57 | 17.22 | 19.87 | 23.84 |

| | | | | | | | | | |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Millom | 17.79 | 21.35 | 24.91 | 28.47 | 32.03 | 39.15 | 46.27 | 53.38 | 64.06 |
| Moresby | 17.56 | 21.07 | 24.58 | 28.09 | 31.60 | 38.62 | 45.64 | 52.67 | 63.20 |
| Muncaster | 14.48 | 17.38 | 20.28 | 23.17 | 26.07 | 31.86 | 37.66 | 43.45 | 52.14 |
| Millom | 6.43 | 7.71 | 9.00 | 10.28 | 11.57 | 14.14 | 16.71 | 19.28 | 23.14 |
| Without | | | | | | | | | |
| Ponsonby | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Parton | 21.21 | 25.45 | 29.70 | 33.94 | 38.18 | 46.66 | 55.15 | 63.63 | 76.36 |
| Seascale | 14.99 | 17.99 | 20.98 | 23.98 | 26.98 | 32.98 | 38.97 | 44.97 | 53.96 |
| Ulpha | 0.37 | 0.44 | 0.51 | 0.59 | 0.66 | 0.81 | 0.95 | 1.10 | 1.32 |
| Waberthwaite | 5.68 | 6.81 | 7.95 | 9.08 | 10.22 | 12.49 | 14.76 | 17.03 | 20.44 |
| Wasdale | 5.96 | 7.15 | 8.34 | 9.53 | 10.72 | 13.10 | 15.48 | 17.87 | 21.44 |
| Whicham | 13.04 | 15.65 | 18.26 | 20.87 | 23.48 | 28.70 | 33.92 | 39.13 | 46.96 |
| Weddicar | 12.71 | 15.25 | 17.80 | 20.34 | 22.88 | 27.96 | 33.05 | 38.13 | 45.76 |

4. Resolution 4

This Resolution concerns the Council Tax demands for each tax band for the Cumbria County Council and the Cumbria Police Authority. At the present time details of the precept requirements for the Cumbria County Council and Cumbria Police Authority are unavailable and the Resolution will be provided once these demands are known.

5 Resolution 5

This Resolution concerns the composite Council Tax Demands from all precepting authorities for each tax band in each parish area and non-parished area of the borough. As in the case of Resolution 4 this Resolution cannot be completed until details of the precept requirements for the Cumbria County Council and Cumbria Police Authority are known.

Pages to be inserted when available

COLLECTION FUND POSITION IN RELATION TO COUNCIL TAX ITEMS

EXPENDITURE

| | £ | £ |
|---|------------|---|
| Cumbria County Council | 24,817,220 | |
| Police Authority Precept | 4,004,916 | |
| Increase in Bad Debts provision | 79,477 | |
| Copeland Borough Council (inc Parishes) | 4,114,035 | |

INCOME

| | |
|--|------------|
| Council Tax estimated to be Collected as at 15 th January 2009 | 33,026,225 |
|--|------------|

| | |
|---|----------|
| ESTIMATED SURPLUS/(DEFICIT) FOR 2008/09 | 10,577 |
| (Deficit) brought forward from 2007/08 | (53,394) |

| | |
|----------------------|-----------------|
| TOTAL DEFICIT | (42,817) |
|----------------------|-----------------|

APPORTIONMENT OF DEFICIT

| | |
|--------------------------|--------|
| Cumbria County Council | 32,648 |
| Police Authority | 5,269 |
| Copeland Borough Council | 4,900 |

Pages to be inserted when available

| | BAND A DISA | BAND A | BAND B | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
|--|----------------|-----------|-----------|----------|----------|----------|--------|--------|--------|
| NO OF DWELLINGS IN VALUATION LIST 8th DEC 2008 | | 19,186 | 4,306 | 3,933 | 2,940 | 1,704 | 426 | 89 | 16 |
| ADD ESTIMATED NO. OF ADDITIONAL PROPERTIES (Apportioned) | | 10 | 13 | 41 | 32 | 5 | 0 | 0 | 0 |
| DEDUCT ESTIMATED NO OF PROPERTIES TO BE DELETED. COMMERCIAL, EXEMPTIONS & DEMOLISHED | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEDUCT NO. OF PROPERTIES WHICH WILL BE EXEMPT | | 611 | 85 | 78 | 41 | 23 | 9 | 2 | 2 |
| ADJUSTMENT FOR NO. OF PROPERTIES WHICH WILL FALL INTO LOWER BAND DUE TO DISABLED PERSONS | 81 | -50 | 10 | -16 | -2 | -13 | -5 | -1 | -4 |
| DEDUCT SINGLE PERSON DISCOUNTS AT 25% | 16 | 7810 | 1307 | 921 | 532 | 252 | 40 | 10 | 0 |
| DEDUCT DISCOUNTS AT 50% ON EMPTY & DISREGARDED PROPERTIES | 0 | 978 | 178 | 170 | 112 | 62 | 27 | 11 | 8 |
| MOD PROPERTIES IN LIEU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL NET OF DISCOUNTS EXEMPTIONS ETC. | 77.00 | 16,093.50 | 3,828.255 | 3,564.75 | 2,740.00 | 1,579.00 | 388.50 | 78.00 | 6.00 |
| BAND D EQUIVALENT | 42.78 | 10,729.00 | 2977.53 | 3,168.67 | 2,740.00 | 1,929.89 | 561.17 | 130.00 | 12.00 |
| TOTAL RELEVANT AMOUNT (A) | | | 22,291.03 | | | | | | |
| ESTIMATED COUNCIL TAX BASE | | | 21956.66 | | | | | | |
| 2ND HOMES | | | 283.79 | | | | | | |
| 2ND HOMES @ 98.5% | | | 279.53 | | | | | | |
| TOTAL ESTIMATED COUNCIL TAX BASE | | | 22,236.20 | | | | | | |

A x Collection Rate @ 98.5%

APPENDIX C - RESERVE STRATEGY 2008/09 - 2011/12

SUMMARY OF RESERVES AND PROVISIONS 2008/09 - 2011/12

| | 2007/08 | 2008/09 | 2009/10 | 2010/11 | 2011/12 | | | |
|--------------------------------------|--|---|--|---|------------------------------------|----------------|---------------|------------------------------------|
| | Un-audited Balance as at 31 03 08 £ | Approved Carry Forwards from 2007/08 subject to Audit £ | Utilised / Transferred to Earmarked Reserves from general Fund £ | Utilised / Transferred to Earmarked Reserves from general Fund £ | Balance Carried forward £ | Additions £ | Released £ | Balance Carried forward £ |
| General Fund Balances | | | | | | | | |
| Risk Based | -1,434,000 | -1,139,000 | -300,752 | -1,734,752 | -1,734,752 | | | -1,734,752 |
| Unallocated | -1,669,000 | -1,139,000 | 1,795,321 | -1,012,679 | -632,679 | | 10,000 | -622,679 |
| | -3,103,000 | -1,139,000 | 1,795,321 | -2,747,431 | -2,367,431 | 0 | 10,000 | -2,357,431 |
| Earmarked Reserves and Sinking Funds | | | | | | | | |
| Earmarked Reserves | -5,443,193 | -799,100 | 1,214,458 | -380,000 | -1,955,953 | -380,000 | -10,000 | -2,440,701 |
| Sinking Funds | -1,172,332 | -118,839 | 18,065 | -97,594 | -1,365,700 | 5,000 | -72,957 | -1,318,657 |
| | -6,615,526 | -917,939 | 1,232,523 | -477,594 | -5,513,052 | 1,960,953 | -82,957 | -3,759,359 |
| Provisions (Insurances) | -281,481 | | | | -281,481 | | | -281,481 |
| | -10,000,007 | -2,056,939 | 3,027,844 | -477,594 | -8,161,964 | -82,957 | 1,846,650 | -6,398,271 |
| | | | | | | -67,881 | 40,000 | -6,426,152 |

Earmarked Reserves Utilised to Support Base Budget Proposal

1,748,953

1,716,650

40,000

APPENDIX D - PROPOSED APPLICATION OF RESERVES 2009/10 - 2011/12

SUMMARY MOVEMENTS ON RESERVES

| | 2008/09 | | | 2009/10 | | | 2010/11 | | | 2011/12 | | |
|---|---|-----------------|------------------------------|------------------------------------|----------------|------------------------------|------------------------------------|----------------|------------------------------|------------------------------------|----------------|------------------------------|
| | Provisional Balance Carried Forward £ | Additions £ | Possible Utilisation £ | Balance Carried forward £ | Additions £ | Possible Utilisation £ | Balance Carried forward £ | Additions £ | Possible Utilisation £ | Balance Carried forward £ | Additions £ | Possible Utilisation £ |
| Earmarked Reserves | | | | | | | | | | | | |
| Current MTFs - Base Budget Support | -260,000 | | 130,000 | -130,000 | | 130,000 | 0 | | 130,000 | 0 | | 0 |
| Treasury Management Budget Support | 0 | -163,000 | 81,500 | -81,500 | | 81,500 | 0 | | 81,500 | 0 | | 0 |
| Job Evaluation Pay Protection | -220,000 | | 60,000 | -160,000 | | | -160,000 | | | -160,000 | | |
| Funding for Developing Elections | -22,453 | | 22,453 | 0 | | | 0 | | | 0 | | |
| Elections Fund | -21,066 | -10,000 | | -31,066 | | | -41,066 | | | -41,066 | | |
| Local Housing Allowance | -77,000 | | 35,000 | -42,000 | | 35,000 | -7,000 | | 40,000 | -1,066 | | |
| Strategic Planning | -80,383 | | 40,000 | -40,383 | | 40,000 | -383 | | | -7,000 | | |
| Planning Policy - PDG Grant | -331,644 | | 180,000 | -151,644 | | 180,000 | -383 | | | -383 | | |
| Regeneration and Delivery Plan (WNF) | -2,450,150 | | 1,200,000 | -1,250,150 | | 1,250,150 | 28,356 | | | 28,356 | | |
| Corporate Training | 0 | -127,000 | 127,000 | 0 | | | 0 | | | 0 | | |
| Housing Strategy | 0 | -80,000 | 80,000 | 0 | | | 0 | | | 0 | | |
| Sub-Total - EMR Applied | -3,462,696 | -380,000 | 1,955,953 | -1,886,743 | -10,000 | 1,716,650 | -180,093 | 0 | 40,000 | -140,093 | 0 | 40,000 |
| Other Earmarked Reserves (to be reviewed in 2009/10) | -2,260,608 | 0 | 0 | -2,260,608 | | | | | | | | |
| TOTAL EARMARKED RESERVES | -5,723,304 | -380,000 | 1,955,953 | -4,147,351 | -10,000 | 1,716,650 | -2,440,701 | 0 | 40,000 | -2,400,701 | 0 | 40,000 |
| Earmarked Reserves to Support Base Budget Proposal | | | | 1,748,953 | | | | | | | | |
| Sinking Funds | | | | | | | | | | | | |
| Recycling Sinking Fund | -22,246 | 0 | 0 | -22,246 | | | | | | | | |
| Bin Replacement Sinking Fund | -165,080 | -10,000 | 0 | -175,080 | | 20,000 | -2,246 | | 0 | -2,246 | | |
| PH Sinking Fund | -935,072 | -76,094 | 0 | -1,011,166 | | 100,000 | -75,080 | | -10,000 | -85,080 | | |
| Pheonic Court Sinking Fund | -6,825 | -3,000 | 0 | -9,825 | | -61,457 | -1,072,623 | | -46,381 | -1,119,004 | | |
| Catherine Street Car Park Sinking Fund | -57,873 | 0 | 5,000 | -52,873 | | 0 | -12,825 | | -3,000 | -15,825 | | |
| Crematorium Car Park Sinking Fund | -86,010 | -8,500 | 0 | -94,510 | | 0 | -52,873 | | 0 | -52,873 | | |
| TOTAL SINKING FUNDS | -1,273,106 | -97,594 | 5,000 | -1,365,700 | -72,957 | 120,000 | -1,318,657 | -8,500 | 0 | -111,510 | -67,881 | 0 |
| | | | | | | | | | | | | -1,386,538 |

APPENDIX D - PROPOSED APPLICATION OF RESERVES 2009/10 - 2011/12

SUMMARY MOVEMENTS ON RESERVES

| | 2008/09 | | | 2009/10 | | | 2010/11 | | | 2011/12 | | |
|--|---|-----------------|------------------------------|------------------------------------|----------------|------------------------------|------------------------------------|----------------|------------------------------|------------------------------------|--|------------------------------|
| | Provisional Balance Carried Forward £ | Additions £ | Possible Utilisation £ | Balance Carried forward £ | Additions £ | Possible Utilisation £ | Balance Carried forward £ | Additions £ | Possible Utilisation £ | Balance Carried forward £ | Additions £ | Possible Utilisation £ |
| General Fund Risk Based Reserves | | | | | | | | | | | | |
| Sustainability of Base Budget | -212,532 | -36,244 | | -248,776 | | | -248,776 | | | -248,776 | | |
| Reduced Fees and Charges | -137,500 | -91,716 | | -229,216 | | | -229,216 | | | -229,216 | | |
| Reduced Investment Income | -6,093 | -155,814 | | -161,907 | | | -161,907 | | | -161,907 | | |
| Civil Emergencies | -21,212 | | | -21,212 | | | -21,212 | | | -21,212 | | |
| Insurance Excesses | -17,043 | 0 | 1,606 | -15,436 | | | -15,436 | | | -15,436 | | |
| MTFP | -26,514 | -1,616 | | -28,130 | | | -28,130 | | | -28,130 | | |
| Assets and Property | -130,157 | | 29,452 | -100,705 | | | -100,705 | | | -100,705 | | |
| Vacancy Factor - Staffing Management | -106,968 | -43,395 | | -150,363 | | | -150,363 | | | -150,363 | | |
| Housing Benefits | -317,417 | 1,293 | | -316,124 | | | -316,124 | | | -316,124 | | |
| HGV Licence - Operators Fund | -16,000 | -1,600 | | -17,600 | | | -17,600 | | | -17,600 | | |
| Concessionary Fares | 0 | -42,500 | | -42,500 | | | -42,500 | | | -42,500 | | |
| Dangerous Structures | -6,437 | | | -6,437 | | | -6,437 | | | -6,437 | | |
| Prov For VAT repayment | -1,198 | | | -1,198 | | | -1,198 | | | -1,198 | | |
| Coast Protection Fund | -775 | | | -775 | | | -775 | | | -775 | | |
| Haigh Pit | -40,055 | | 40,055 | 0 | | | 0 | | | 0 | | |
| Sea Walls North Shore | -30,791 | | | -30,791 | | | -30,791 | | | -30,791 | | |
| Environ Warranty Sinking Fund | -139,883 | | | -139,883 | | | -139,883 | | | -139,883 | | |
| Vertex | -37,500 | | | -37,500 | | | -37,500 | | | -37,500 | | |
| Env Insurance Reserve | -186,200 | | | -186,200 | | | -186,200 | | | -186,200 | | |
| TOTAL RISK BASED RESERVE | -1,434,274 | -372,885 | 72,406 | -1,734,752 | 0 | 0 | -1,734,752 | 0 | 0 | -1,734,752 | 0 | 0 |
| TOTAL EARMARKED RESERVES, SINKING FUNDS, AND GENERAL FUND RISK BASED RESERVES | -8,430,684 | -850,479 | 2,033,359 | -7,247,804 | -82,957 | 1,836,650 | -5,494,111 | -67,881 | 40,000 | -5,521,992 | | |
| | | | | | | | | | | | Plus: Provisions at 31 March 2012 Plus: Unallocated Reserves at 31 March 2012 Total Reserves and Provisions at 31 March 2012 (see Appendixc) | |
| | | | | | | | | | | | -281,481 -622,679 -6,426,152 | |

APPENDIX E - PROPOSED PRESSURES AND GROWTH 2009/10

| Finance and Management Information Services | | Gross Expenditure | | Reduction in | | Gross Income | | Total | | Details |
|---|-----------------------------------|-------------------|------------------------------------|--------------------------|-----------------------------|-----------------------------------|------------|------------|------------|--|
| Treasury Management | Investment Interest | Pressures £ | Proposed Reduction Bids £ | Income Forecasts £ | Reduction in Grants £ | Proposed Pressure Bids £ | Total £ | Total £ | Total £ | |
| Accountancy Services | Staffing | 0 | 0 | 786,000 | 0 | 0 | 786,000 | 786,000 | 786,000 | Fall in investment income - due to global economic downturn in financial markets reflected in dramatic decrease in lending rates. Turn a part-time post into full time to provide additional capacity with respect to capital and external funding accountancy support. Weakness identified by the Audit Commission. Reduction in grant income from Government Office relating to Fraud administration Annual fees for IDEA Marketplace £8k, and North West Efficiency and Improvement Group for access to tendering and contracts portal (this should result in savings to Copeland and is reflected in the Corporate savings target for procurement purchases in 09/10) |
| Audit and Fraud | Grant Income | 20,000 | 0 | 0 | 0 | 0 | 0 | 20,000 | 20,000 | |
| Procurement | Procurement Supplies and Services | 0 | 0 | 0 | 1,686 | 0 | 1,686 | 1,686 | 1,686 | |
| | | 9,500 | 0 | 0 | 0 | 0 | 0 | 9,500 | 9,500 | |
| Total Finance and MIS | | 29,500 | 0 | 786,000 | 1,686 | 0 | 787,686 | 817,186 | 817,186 | |
| Policy and Performance | | | | | | | | | | |
| Performance Improvement Team | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Performance Improvement Team | | 4,329 | 0 | 0 | 0 | 0 | 0 | 4,329 | 4,329 | |
| Website Maintenance | | 15,351 | 0 | 0 | 0 | 0 | 0 | 15,351 | 15,351 | £0.7k for car allowances, £0.3k mobile phones, £3.3k computer licences - funded by savings identified in income spreadsheet New budget for increased costs of website maintenance. Of the budget £4.9k are new licences, £10.5k for customer self service functionality. |
| Total Policy and Performance | | 19,680 | 0 | 0 | 0 | 0 | 0 | 19,680 | 19,680 | |
| Customer Services | | | | | | | | | | |
| Customer Services | | 11,131 | 0 | 0 | 0 | 0 | 0 | 11,131 | 11,131 | |
| Revenues and Benefits | | 6,800 | 0 | 0 | 0 | 0 | 0 | 6,800 | 6,800 | £3.1k office expenses (new), £5.0k increase in security services, and £3.0k increase in mainframe software licences £6.8k car allowances (both new to allow the service to be carried out) |
| Council Tax Benefits | | 0 | 0 | 20,000 | 0 | 0 | 20,000 | 20,000 | 20,000 | Government subsidy which will not be received in 2009/10 New Benefits Advisor post (fixed for two years) to reflect announcement of additional grant for 09/10 and 10/11 of £52k from DWP (26 Jan) to help LA's deal with expected increase in demand for service during recession |
| Staffing | | 27,000 | 0 | 0 | 0 | 0 | 0 | 27,000 | 27,000 | |
| NNDR | | 180 | 0 | 0 | 25,000 | 0 | 25,000 | 25,180 | 25,180 | £25.0k reduction in Government Grant and £0.2k increase in discretionary rate relief |
| Total Customer Services | | 45,111 | 0 | 20,000 | 25,000 | 0 | 45,000 | 90,111 | 90,111 | |
| Legal and Democratic Services | | | | | | | | | | |
| Land Charges | | 0 | 0 | 96,021 | 0 | 0 | 96,021 | 96,021 | 96,021 | Forecast reduction in income as a result of the decline in housing sales |
| Total Legal and Democratic Services | | 0 | 0 | 96,021 | 0 | 0 | 96,021 | 96,021 | 96,021 | |
| Development Operations | | 24,535 | 0 | 0 | 0 | 0 | 0 | 24,535 | 24,535 | £17.3k legal and professional, £2.5k postage, £5.0k advertising |
| Planning | | | | | | | | | | |
| Development control | | | | | | | | | | |

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APPENDIX E - PROPOSED PRESSURES AND GROWTH 2009/10

| | Gross Expenditure | | | Gross Income | | | Total £ |
|--|-------------------|------------------------------------|------------|--|----------------|-----------------------------------|------------|
| | Pressures £ | Proposed Reduction Bids £ | Total £ | Reduction in Income Forecasts £ | In Grants £ | Proposed Pressure Bids £ | |
| Open Spaces | | | | | | | |
| Allotments and Pigeon Lofts | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Copeland Homes | 20,508 | 0 | 20,508 | 0 | 0 | 0 | 20,508 |
| Crematorium | 14,000 | 0 | 14,000 | 0 | 0 | 0 | 14,000 |
| Nursery | 3,000 | 0 | 3,000 | 5,300 | 0 | 0 | 8,300 |
| Open Spaces | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 |
| Parks and Open Spaces | 4,500 | 0 | 4,500 | 0 | 0 | 0 | 4,500 |
| Street Scene | 12,000 | 0 | 12,000 | 0 | 0 | 0 | 12,000 |
| Tree Management | 12,500 | 0 | 12,500 | 0 | 0 | 0 | 12,500 |
| | 71,508 | 0 | 71,508 | 5,300 | 0 | 0 | 76,808 |
| Enforcement Unit | | | | | | | |
| CBC Car Parks | 0 | 0 | 0 | 9,000 | 0 | 0 | 9,000 |
| Markets | 0 | 0 | 0 | 20,000 | 0 | 0 | 20,000 |
| | 0 | 0 | 0 | 29,000 | 0 | 0 | 29,000 |
| Total Leisure and Environmental Services | 91,953 | 0 | 91,953 | 102,703 | 0 | 0 | 194,656 |
| TOTAL PRESSURES | 880,079 | 0 | 880,079 | 1,007,868 | 26,686 | 0 | 1,914,533 |

Details

Refuse collection charges
 Reduction of surplus on external income
 Increases in premises costs over and above inflationary increases in the
 base budget £6.0k gas, £8.0k rates
 £3.0k gas, £5.3k loss of income
 £3.5k protective clothing, £1.5k telephones
 £3.0k hire of transport, £1.5k rates
 £5.0k general repairs, £2.0k electricity, £5.0k hire of transport,
 Hire of transport and running costs £4.5k. And health and safety survey of
 trees £8k.
 £7.5k rates and £1.5k hire of transport
 Forecast loss of income in 09/10 in comparison to 08/09, related to
 economic downturn

APPENDIX F - PROPOSED FEES AND CHARGES 2009/10

| Page No. | Service | 2008/09 Base Budget £ | 2009/10 Base Proposal £ | Change £ | Additions Refer to Appendix G £ | 2009/10 Additional Increase Proposal £ | Change £ |
|----------|--------------------------|--------------------------|----------------------------|----------------|------------------------------------|---|----------------|
| 2 | Beacon & TIC | 92,612 | 100,140 | 7,528 | 2,000 | 102,140 | 9,528 |
| 3 | Plan Printing | 8,500 | 12,678 | 4,178 | 0 | 12,678 | 4,178 |
| 4 | Building Control | 215,000 | 215,000 | 0 | 0 | 215,000 | 0 |
| 5 | Development Control | 248,720 | 248,720 | 0 | 0 | 248,720 | 0 |
| 6 | Homelessness | 4,163 | 4,287 | 124 | 0 | 4,287 | 124 |
| | | 568,995 | 580,825 | 11,830 | 2,000 | 582,825 | 13,830 |
| 7 | Crematorium | 346,840 | 395,502 | 48,662 | 31,000 | 426,502 | 79,662 |
| 8 | Cemeteries | 74,838 | 77,083 | 2,245 | 2,500 | 79,583 | 4,745 |
| 9 | Trinity Gardens | 2,000 | 2,000 | 0 | 0 | 2,000 | 0 |
| 10 | Markets | 73,000 | 55,190 | -17,810 | 0 | 55,190 | -17,810 |
| 11 | Pest Control | 26,920 | 22,728 | -4,192 | 0 | 22,728 | -4,192 |
| 12 | Outdoor Facilities | 4,617 | 4,756 | 139 | 0 | 4,756 | 139 |
| 13 | Car Parks | 295,845 | 299,000 | 3,155 | 0 | 299,000 | 3,155 |
| 14 | Food Hygiene | 9,659 | 9,949 | 290 | 0 | 9,949 | 290 |
| 15 | Health and Safety | 545 | 515 | -30 | 0 | 515 | -30 |
| 17 | Environmental Protection | 17,053 | 17,565 | 512 | 0 | 17,565 | 512 |
| 17 | Waste | 280,915 | 359,949 | 79,034 | 45,000 | 404,949 | 124,034 |
| | | 1,132,232 | 1,244,237 | 112,005 | 78,500 | 1,322,737 | 190,505 |
| 18 | Land Charges | 181,021 | 90,431 | -90,590 | 0 | 90,431 | -90,590 |
| 19 | Licences | 125,000 | 125,442 | 442 | 0 | 125,442 | 442 |
| | | 306,021 | 215,873 | -90,148 | 0 | 215,873 | -90,148 |
| 20 | Court Costs | 134,200 | 150,226 | 16,026 | 10,000 | 160,226 | 26,026 |
| | | 2,141,448 | 2,191,161 | 49,713 | 90,500 | 2,281,661 | 140,213 |

2009/10 Base Proposal

Increasing fees and charges in line with inflation (RPI of approximately 3%), subject to money handling requirements (i.e. Rounding up or down to nearest 5p or 10p).

2009/10 Additional Increase Proposal

Includes further specific increases to fees and charges to generate further income to fund the Council's budget requirement. These are included and highlighted in Appendix *** "Proposed Saving and Income Generation".

BEACON & TIC
2008/09 BASE BUDGET INCOME
92,612
PROPOSED 2009/10 BASE BUDGET INCOME
100,140
102,140

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES (NON-MEMBERS) 2008/09 | BASE PROPOSAL (NON-MEMBERS) 2009/10 | ADDITIONAL INCREASE PROPOSALS (NON-MEMBERS) 2009/10 |
|---|--|---|---|
| | £ | £ | £ |
| TICKETS | | | |
| Adult | 5.00 | 5.00 | 5.00 |
| Child | 0.00 | 0.00 | 0.00 |
| Priority | n/a | n/a | n/a |
| Student | 4.00 | 4.00 | 4.00 |
| Senior | 4.00 | 4.00 | 4.00 |
| Educational Group | 0.00 | 0.00 | 0.00 |
| Adult Group (10+) | 3.60 | 3.60 | 3.60 |
| Child Group (10+) | 0.00 | 0.00 | 0.00 |
| PASSPORTS (Membership) | | | |
| Adult | 8.00 | 8.00 | 8.00 |
| Senior | 8.00 | 8.00 | 8.00 |
| Child | 0.00 | 0.00 | 0.00 |
| ROOM HIRE | | | |
| Conference Centre (Free for Visiting Schools) | 0.00 | 0.00 | 0.00 |
| Per Hour | 16.00 | 16.00 | 16.00 |
| Per Half Day | 50.00 | 50.00 | 50.00 |
| Full Day | 90.00 | 90.00 | 90.00 |
| LIBRARY (Free for Research) | | | |
| Hourly | 11.00 | 11.00 | 11.00 |
| DARKROOM | 12.00 | 12.00 | 12.00 |
| HARBOUR GALLERY (Per Hour - Subject to Availability) | 40.00 | 40.00 | 40.00 |

PLAN PRINTING

2008/09 BASE BUDGET INCOME

8,500

PROPOSED 2009/10 BASE BUDGET INCOME

12,678

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---|--------------|---------------|
| | 2008/09 | 2009/10 |
| | £ | £ |
| Copy OS Sheet extracts (x8) | 25.00 | 25.00 |
| Detailed file histories, planning, blg regs., env. Health (domestic) | 50.00 | 50.00 |
| Detailed file histories, planning, blg regs., env. Health (business) | 100.00 | 100.00 |
| Copy approval notices, completion notices, and statutory notices | 10.00 | 10.00 |
| Copy planning applications - to interested parties not directly consulted | 0.00 | 0.00 |

BUILDING CONTROL

2008/09 BASE BUDGET INCOME

| |
|----------------|
| 215,000 |
|----------------|

PROPOSED 2009/10 BASE BUDGET INCOME

| |
|----------------|
| 215,000 |
|----------------|

| PROPOSED FEES & CHARGES 2009/10 (STATUTORY SET FEES) | CURRENT FEES | BASE PROPOSAL |
|--|--------------|---------------|
| | 2008/09 | 2009/10 |
| please see attached Appendix | £ | £ |



Copeland Borough Council

The Copeland Centre
Catherine Street
Whitehaven
Cumbria
CA28 7SJ



Tel: (01946) 598409 Fax: (01946) 598306

Building Control Charges

The Building (Local Authority Charges) Regulations 1998

Guidance notes applicable from 1 December 2008.

GUIDANCE NOTES

The Building Regulations Charges are divided into Plan and Inspection Charges, Building Notice Charges and Regularisation Charges. They are different for each type of work.

The following tables and notes are for guidance only and are not a substitute for the Copeland Borough Council Scheme of Charges.

- 1 **Full Plans** - The Plan Charge must normally be paid on the deposit of the plans with the Council.
- 2 **Building Notices** - The Charge must normally be paid when the Notice is submitted to the Council. Please note that a Building Notice cannot be given for any premises in which persons are employed.
- 3 **Inspection Charges** - These will be payable after the first inspection has been undertaken.
- 4 **Regularisation Charge** - This is 120% of the Building Notice Charge.
- 5 **Exemption** - Where work is to provide access or facilities in an existing dwelling or public building, or is a domestic extension to store or provide medical treatment or facilities, for a disabled person, there will be no Charges.
- 6 **Estimated Cost** - This means a reasonable estimate that would be charged by a professional builder, but excluding VAT.
- 7 **Multiple Works** - Where plans show more than one type of work (i.e. two separate extensions) the fee payable is aggregated accordingly.
- 8 **Repetitive Work** - There will be a 25% reduction in the Plan Charge relating to repetitive work on more than one building, where all such buildings are contained within the same submission.
- 9 **Previous Approvals** - New dwellings - see note to Table in Schedule 1. Work other than new dwellings, there will be a reduction of 25% in the Plan Charge relating to building work previously approved, for the same applicant, under the Building Regulations, by Copeland Borough Council.
- 10 **Minor Work** - Where the work is estimated as costing under £5,000 the total fee is payable on deposit of the plans.
- 11 **Instalments** - In certain cases the Charges may be paid in instalments, contact the Building Control Office for information.
- 12 **VAT** - VAT is payable on all Building Regulation applications except Regularisation applications and is charged at a rate of 15% from 1 December 2008.
- 13 **Help** - If you have any difficulty, please contact the Building Control Office.

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.
- **TELEPHONE PAYMENT** - please call **01946 598470** or **598473** with your debit/credit card details.
- **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".

SCHEDULE 1 CHARGES FOR NEW DWELLINGS

Dwellings and flats up to 300sq. metres and up to 3 storeys.
To calculate the Building Notice charges add together the plan and inspection charges.

| PLAN CHARGES | | | | | INSPECTION CHARGES | | | | |
|--------------------------|----------|-------------|---------|--|---------------------|----------|-------------|---------|--|
| Number of dwelling types | Charge £ | VAT (15%) £ | Total £ | Additional charge for each dwelling above the minimum number in the band in column (1) | Number of dwellings | Charge £ | VAT (15%) £ | Total £ | Additional charge for each dwelling above the minimum number in the band in column (7) |
| (1) | (2) | (3) | (4) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | 187.46 | 28.12 | 215.58 | - | 1 | 396.74 | 59.51 | 456.25 | - |
| 2 | 240.17 | 36.03 | 276.20 | - | 2 | 548.97 | 82.35 | 631.32 | - |
| 3 | 316.01 | 47.40 | 363.41 | - | 3 | 696.47 | 104.47 | 800.94 | - |
| 4 | 391.85 | 58.78 | 450.63 | - | 4 | 806.56 | 120.98 | 927.54 | - |
| 5 | 474.02 | 71.10 | 545.12 | - | 5 | 990.92 | 148.64 | 1139.56 | - |
| 6 | 556.19 | 83.43 | 639.62 | - | 6 | 1113.32 | 167.00 | 1280.32 | - |
| 7 | 579.66 | 86.95 | 666.61 | - | 7 | 1189.22 | 178.38 | 1367.70 | - |
| 8 | 602.23 | 90.33 | 692.56 | - | 8 | 1387.76 | 208.16 | 1595.92 | - |
| 9 | 625.70 | 93.86 | 719.56 | - | 9 | 1585.26 | 237.79 | 1823.05 | - |
| 10 | 632.03 | 94.80 | 726.83 | - | 10 | 1801.01 | 270.15 | 2071.16 | - |
| 11 | 637.46 | 95.62 | 733.08 | - | 11 | 1973.38 | 296.01 | 2269.89 | - |
| 12 | 643.76 | 96.56 | 740.32 | - | 12 | 2143.52 | 321.53 | 2465.05 | - |
| 13 | 649.19 | 97.38 | 746.57 | - | 13 | 2317.08 | 347.57 | 2664.65 | - |
| 14 | 655.51 | 98.33 | 753.84 | - | 14 | 2458.00 | 368.70 | 2826.70 | - |
| 15 | 660.92 | 99.14 | 760.06 | - | 15 | 2629.21 | 394.38 | 3023.59 | - |
| 16 | 667.24 | 100.09 | 767.33 | - | 16 | 2799.35 | 419.90 | 3219.25 | - |
| 17 | 672.66 | 100.90 | 773.56 | - | 17 | 2970.57 | 445.59 | 3416.16 | - |
| 18 | 678.98 | 101.85 | 780.83 | - | 18 | 3140.71 | 471.11 | 3611.82 | - |
| 19 | 684.39 | 102.66 | 787.05 | - | 9 | 3273.34 | 491.00 | 3764.34 | - |
| 20 | 690.72 | 103.61 | 794.33 | - | 20 | 3441.15 | 516.17 | 3957.32 | - |
| 21 | 701.55 | 105.23 | 806.78 | - | 21 | 3520.49 | 528.07 | 4048.56 | - |
| 22 | 713.30 | 107.00 | 820.30 | - | 22 | 3639.70 | 545.96 | 4185.66 | - |
| 23 | 725.03 | 108.75 | 833.78 | - | 23 | 3758.90 | 563.84 | 4322.74 | - |
| 24 | 736.76 | 110.51 | 847.27 | - | 24 | 3878.13 | 581.72 | 4459.85 | - |
| 25 | 748.51 | 112.28 | 860.79 | - | 25 | 3998.49 | 599.77 | 4598.26 | - |
| 26 | 760.24 | 114.04 | 874.28 | - | 26 | 4117.70 | 617.66 | 4735.36 | - |
| 27 | 771.97 | 115.80 | 887.77 | - | 27 | 4236.91 | 635.54 | 4872.45 | - |
| 28 | 783.72 | 117.56 | 901.28 | - | 28 | 4356.11 | 653.42 | 5009.53 | - |
| 29 | 795.45 | 119.32 | 914.77 | - | 29 | 4475.32 | 671.30 | 5146.62 | - |
| 30 | 807.20 | 121.08 | 928.28 | - | 30 | 4541.92 | 681.29 | 5223.21 | - |
| 31 & over | 818.93 | 122.84 | 941.77 | 5.85 + VAT | 31 & over | 4606.23 | 690.94 | 5297.17 | 87.69 + VAT |

* VAT is payable on the total Inspection Charge

Electrical works

Where an electrical installation is being carried out by a person not registered under the Government's 'Registered Domestic Installer Scheme', an additional charge of £85.00 plus VAT will apply.

Plan Charge

- The amount of the plan charge for small domestic buildings is that shown in column (2) of the table and is calculated in relation to the total number of dwelling types contained in a Full Plans Application.
- No plan charge shall be made in relation to dwellings which have previously been approved, for the same applicant, under the Principal Regulations, by Copeland Borough Council, subject to a minimum charge of one house type, unless the application is for a single dwelling, when a discount of 50% of the normal plan charge will apply.

SCHEDULE 2

CHARGES FOR CERTAIN SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS

| Type of work | PLAN CHARGE | | | INSPECTION CHARGE | | | BUILDING NOTICE | | |
|---|----------------------------|----------------|------------|----------------------------------|----------------|------------|---------------------------------------|----------------|------------|
| | Amount of Plan Charge £ | VAT (15%) £ | TOTAL £ | Amount of Inspection Charge £ | VAT (15%) £ | TOTAL £ | Amount of Building Notice Charge £ | VAT (15%) £ | TOTAL £ |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 Erection or extension of a detached or attached garage or carport or both, having a floor area not exceeding 40m ² in total and intended to be used in common with an existing building, and which is not an exempt building. | 126.40 | 18.96 | 145.36 | - | - | - | 126.40 | 18.96 | 145.36 |
| 2 Erection or extension of a detached or attached garage or carport or both, having a floor area exceeding 40m ² but does not exceed 60m ² in total and intended to be used in common with an existing building, and which is not an exempt building. | 126.40 | 18.96 | 145.36 | 127.53 | 19.13 | 146.66 | 253.94 | 38.09 | 292.03 |
| 3 Any extension of a dwelling the total floor area of which does not exceed 4m ² . | 126.40 | 18.96 | 145.36 | - | - | - | 126.40 | 18.96 | 145.36 |
| 4 Any extension of a dwelling the total floor area of which exceeds 4m ² , but does not exceed 10m ² . | 126.40 | 18.96 | 145.36 | 127.53 | 19.13 | 146.66 | 253.94 | 38.09 | 292.03 |
| 5 Any extension of a dwelling the total floor area of which exceeds 10m ² , but does not exceed 40m ² . | 126.40 | 18.96 | 145.36 | 245.40 | 36.81 | 282.21 | 371.80 | 55.65 | 426.65 |
| 6 Any extension of a dwelling the total floor area of which exceeds 40m ² , but does not exceed 60m ² . | 126.40 | 18.96 | 145.36 | 371.00 | 55.65 | 426.65 | 497.41 | 74.61 | 572.02 |

Electrical works

Where electrical installations/cabling to which Part P of the Building Regulations applies are being carried out by a person not registered under the Government's 'Registered Domestic Installer Scheme', an additional charge of £85.00 plus VAT will apply.

For charges for application relating to:

- applicable cavity wall insulation;
- applicable unvented hot water systems;
- any extension or alteration of a dwelling consisting of the provision of one or more rooms in a roof space, including means of access;
- any extensions with a total floor area in excess of 60m²; and
- the installation of oil or non-mains gas fuel storage systems.

Please refer to Schedule 3.

SCHEDULE 3 CHARGES FOR OTHER WORK

| Estimated Cost £ | PLAN CHARGE | | | INSPECTION CHARGE | | | BUILDING NOTICE CHARGE | | |
|-----------------------------|-------------------------------|-------------------|------------|-------------------------------|-------------------|------------|--|-------------------|------------|
| | Charge £ | VAT (15%) £ | Total £ | Charge £ | VAT (15%) £ | Total £ | Charge £ | VAT (15%) £ | Total £ |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 0 - 1000 | 60.49 | 9.07 | 69.56 | - | - | - | 60.49 | 9.07 | 69.56 |
| 1001 - 2000 | 120.09 | 18.01 | 138.10 | - | - | - | 120.09 | 18.01 | 138.10 |
| 2001 - 5000 | 180.58 | 27.09 | 207.67 | - | - | - | 180.58 | 27.09 | 207.67 |
| 5001 - 6000 | 47.85 | 7.18 | 55.03 | 143.26 | 21.49 | 161.75 | 190.10 | 28.51 | 218.61 |
| 6001 - 7000 | 50.56 | 7.58 | 58.14 | 149.31 | 22.40 | 171.71 | 199.87 | 29.98 | 229.85 |
| 7001 - 8000 | 53.27 | 7.99 | 61.26 | 156.38 | 23.48 | 179.84 | 209.66 | 31.45 | 241.11 |
| 8001 - 9000 | 55.08 | 8.26 | 63.34 | 164.53 | 24.68 | 189.21 | 219.62 | 32.94 | 252.56 |
| 9001 - 10000 | 57.78 | 8.67 | 66.45 | 171.62 | 25.74 | 197.36 | 229.41 | 34.41 | 263.89 |
| 10001 - 11000 | 60.49 | 9.07 | 69.56 | 178.69 | 26.80 | 205.49 | 239.19 | 35.88 | 275.07 |
| 11001 - 12000 | 62.29 | 9.34 | 71.63 | 186.83 | 28.02 | 214.85 | 249.13 | 37.37 | 286.50 |
| 12001 - 13000 | 65.01 | 9.75 | 74.76 | 193.92 | 29.09 | 223.01 | 258.93 | 38.84 | 297.77 |
| 13001 - 14000 | 67.71 | 10.16 | 77.87 | 201.00 | 30.15 | 231.15 | 268.73 | 40.31 | 309.04 |
| 14001 - 15000 | 70.42 | 10.56 | 80.98 | 208.08 | 31.21 | 239.29 | 278.51 | 41.78 | 320.29 |
| 15001 - 16000 | 72.23 | 10.83 | 83.06 | 216.23 | 32.43 | 248.66 | 288.47 | 43.27 | 331.74 |
| 16001 - 17000 | 74.94 | 11.24 | 86.18 | 223.30 | 33.50 | 256.80 | 298.25 | 44.74 | 342.99 |
| 17001 - 18000 | 77.65 | 11.65 | 89.30 | 230.40 | 34.56 | 264.96 | 308.04 | 46.21 | 354.25 |
| 18001 - 19000 | 80.36 | 12.05 | 92.41 | 237.49 | 35.62 | 273.11 | 317.85 | 47.68 | 365.53 |
| 19001 - 20000 | 82.16 | 12.32 | 94.48 | 245.62 | 36.84 | 282.46 | 327.79 | 49.17 | 376.96 |
| 20001 - 21000 | 84.87 | 12.73 | 97.60 | 251.56 | 37.73 | 289.29 | 336.43 | 50.46 | 386.89 |
| 21001 - 22000 | 86.67 | 13.00 | 99.67 | 258.56 | 38.78 | 297.34 | 345.24 | 51.79 | 397.03 |
| 22001 - 23000 | 89.39 | 13.41 | 102.80 | 264.50 | 39.68 | 304.18 | 353.90 | 53.08 | 406.98 |
| 23001 - 24000 | 91.20 | 13.68 | 104.88 | 271.51 | 40.73 | 312.24 | 362.70 | 54.40 | 417.10 |
| 24001 - 25000 | 93.00 | 13.95 | 106.95 | 278.51 | 41.78 | 320.29 | 371.51 | 55.73 | 427.24 |
| 25001 - 26000 | 95.71 | 14.36 | 110.07 | 284.44 | 42.67 | 327.11 | 380.15 | 57.02 | 437.17 |
| 26001 - 27000 | 97.52 | 14.68 | 112.15 | 291.45 | 43.72 | 335.17 | 388.97 | 58.34 | 447.31 |
| 27001 - 28000 | 100.22 | 15.03 | 115.25 | 297.39 | 44.61 | 342.00 | 397.61 | 59.64 | 457.25 |
| 28001 - 29000 | 102.03 | 15.30 | 117.33 | 304.40 | 45.66 | 350.06 | 406.42 | 60.96 | 467.38 |
| 29001 - 30000 | 103.83 | 15.57 | 119.40 | 311.40 | 46.71 | 358.11 | 415.22 | 62.28 | 477.50 |
| 30001-100000 | 25% of Building Notice charge | | | 75% of Building Notice charge | | | £415.22 + £8.74 (+VAT) for each £1,000 (or part) over £30,000 up to £100,000. | | |
| 100,001 - 1 Million | 25% of Building Notice charge | | | 75% of Building Notice charge | | | £1027.06 + £3.83 (+VAT) for each £1,000 (or part) over £100,000 up to £1million. | | |
| Over 1 Million - 10 Million | 25% of Building Notice charge | | | 75% of Building Notice charge | | | £4469.25 + £3.00 (+VAT) for each £1,000 (or part) over £1million up to £10million. | | |

Minimum charges

- Where an extension to a dwelling, the total floor area which exceeds 60m², including means of access and work in connection with that extension, the sum of the plan charge and the inspection charge or the building notice charge must not be less than £528.79 plus VAT.
- Where an extension or alteration to a dwelling consists of the provision of one or more rooms in a roof space, the sum of the plan charge and the inspection charge or the building notice must not be less than £258.93 plus VAT.
- Where replacement domestic windows and doors are to be installed outside of the FENSA scheme the installation will be subject to a charge per dwelling of £60.49 plus VAT. This is reduced to £32.51 plus VAT for a single replacement window or door.
- Where replacement windows or doors are to be installed in other buildings, the charge is based on 20% of the schedule 3 charge payable on the estimated cost of works, subject to a minimum charge of £60.49 plus VAT.
- Replacement roof coverings will be subject to a charge per dwelling of £60.49 plus VAT.
- Liquid Petroleum Gas Installations that are not undertaken by a Certified Body will be subject to a charge of £116.21 plus VAT.
- Oil installations that are not undertaken by a Certified Body will be subject to a charge of £116.21 plus VAT.
- Un-vented hot water systems that are not installed by a Certified Body will be subject to a charge of £60.49 plus VAT.
- Replacement Waste Treatment Installations for more than 1 dwelling will be subject to a charge of £229.41 plus VAT.
- Chimney Lining Installations will be subject to a charge of £32.51 plus VAT.
- The standard Building Notice charge for new dwellings in excess of 300m² floor areas, or greater than 3 storeys:- £799.52 plus VAT
- Where electrical works are to be carried out which are not part of the Domestic Installers Scheme the installation will be subject to the following charges:
Rewiring of a dwelling - £179.68 plus VAT; Installation of a new circuit - £116.21 plus VAT; Additional sockets/lights - £60.49 plus VAT

DEVELOPMENT CONTROL

2008/09 BASE BUDGET INCOME

248,720

PROPOSED 2009/10 BASE BUDGET INCOME

248,720

| PROPOSED FEES & CHARGES 2009/10 (STATUTORY SET FEES) | CURRENT FEES | BASE PROPOSAL |
|---|---------------------|----------------------|
| | 2008/09 | 2009/10 |
| | £ | £ |

HOMELESSNESS

2008/09 BASE BUDGET INCOME

4,163

PROPOSED 2009/10 BASE BUDGET INCOME

4,287

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---------------------------------|--------------|---------------|
| | 2008/09 | 2009/10 |
| Homelessness | £ | £ |
| All Room Sizes (per night) | 12.00 | 12.60 |

CREMATORIUM

2008/09 BASE BUDGET INCOME

346,840

PROPOSED 2009/10 BASE BUDGET INCOME

395,502

426,502

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES 2008/09 | BASE PROPOSAL 2009/10 | ADDITIONAL INCREASE PROPOSALS 2009/10 |
|--|-------------------------|--------------------------|--|
| | £ | £ | £ |
| PART 1: CREMATION FEES | | | |
| Stillborn or Child up to 1-month | 0.00 | 0.00 | 0.00 |
| Child 1-month to 12 Years | 138.00 | 150.00 | 150.00 |
| Person over 12 Years: Resident | 460.00 | 486.00 | 516.00 |
| Person over 12 Years: Non Resident | 523.00 | 551.00 | 616.00 |
| Medical Referee's Fees Mon-Fri | 22.00 | 25.00 | 25.00 |
| Sat, Sun & Public Hols | 22.00 | 25.00 | 25.00 |
| Cameo Tax | 35.00 | 40.00 | 40.00 |
| PART 2: OPTIONAL CHARGES | | | |
| Certificate of Cremation | 21.00 | 25.00 | 25.00 |
| Postage of Remains (UK Only) | 37.00 | 40.00 | 40.00 |
| Strewing of Remains (From Other Crematoria) | 35.00 | 40.00 | 40.00 |
| Strewing of Remains (From those returned) | 15.00 | 20.00 | 20.00 |
| Use of Chapel of Rest (24hrs or part) | 37.00 | 42.00 | 42.00 |
| URNS & CASKETS | | | |
| Metal Urn | 20.00 | 23.00 | 23.00 |
| Wooden Casket | 31.00 | 35.00 | 35.00 |
| Plastic Urn | 8.00 | 9.00 | 9.00 |
| Bio-Degradable Urns | 8.00 | 9.00 | 9.00 |
| BOOK OF REMEMBRANCE INSCRIPTION CHARGES (Incl. VAT) | | | |
| <i>Book of Remembrance:</i> | | | |
| 2-Line Entry | 49.00 | 53.00 | 53.00 |
| 5-Line Entry | 74.00 | 77.00 | 77.00 |
| 8-Line Entry | 95.00 | 110.00 | 110.00 |
| <i>Miniature Books:</i> | | | |
| 2-Line Entry | 53.00 | 57.00 | 57.00 |
| 5-Line Entry | 60.00 | 65.00 | 65.00 |
| 8-Line Entry | 70.00 | 77.00 | 77.00 |
| <i>Memorial Cards:</i> | | | |
| <i>Coloured:</i> | | | |
| 2-Line Entry | 25.00 | 27.00 | 27.00 |
| 5-Line Entry | 32.00 | 35.00 | 35.00 |
| 8-Line Entry | 42.00 | 47.00 | 47.00 |
| <i>White:</i> | | | |
| 2-Line Entry | 22.00 | 25.00 | 25.00 |
| 5-Line Entry | 26.00 | 29.00 | 29.00 |
| 8-Line Entry | 38.00 | 41.00 | 41.00 |
| Floral Emblem, Badge or Motif | 48.00 | 55.00 | 55.00 |
| Coat of Arms | 75.00 | 85.00 | 85.00 |

CEMETERY

2008/09 BASE BUDGET INCOME

74,838

PROPOSED 2009/10 BASE BUDGET INCOME

77,083

79,583

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES 2008/09 | BASE PROPOSAL 2009/10 | ADDITIONAL INCREASE PROPOSALS 2009/10 |
|---|-------------------------|--------------------------|--|
| PART 1: INTERMENT FEES | | | |
| Stillborn or Child up to 1-month | 0.00 | 0.00 | 0.00 |
| Child 1-Month up to 16 Years | 159.00 | 170.00 | 170.00 |
| Person 17 Years and over | 446.00 | 465.00 | 491.00 |
| Internment in a Vault | 521.00 | 550.00 | 550.00 |
| Cremated Remains | 120.00 | 135.00 | 135.00 |
| Strewing of Cremated Remains | 35.00 | 40.00 | 40.00 |
| Additional charge for non-resident of Copeland Borough (Applicable to [3] & [4] above) | 240.00 | 255.00 | 255.00 |
| PART 2: EXCLUSIVE RIGHTS OF BURIAL | | | |
| In a grave adjoining main paths (all areas of Copeland) | 340.00 | 355.00 | 355.00 |
| Other Graves | 410.00 | 425.00 | 425.00 |
| Cremated Remains | 120.00 | 125.00 | 125.00 |
| PART 3: MEMORIALS & INSCRIPTIONS | | | |
| Flat Stone not exceeding 600mm x 600mm | 37.00 | 40.00 | 40.00 |
| Flat Stone between 600mm x 600mm and 1000mmx1000mm | 45.00 | 49.00 | 49.00 |
| Flat Stone exceeding 1000mm x 1000mm | 73.00 | 77.00 | 77.00 |
| Head Stone not exceeding 1.5m in height | 85.00 | 89.00 | 89.00 |
| Vase not exceeding 600mm in height | 21.00 | 23.00 | 23.00 |
| Additional Inscription | 26.00 | 29.00 | 29.00 |
| PART 4: MISCELLANEOUS FEES | | | |
| Exhumation (Not including Labour) | 880.00 | 950.00 | 950.00 |
| Transfer of Exclusive Rights | 37.00 | 45.00 | 45.00 |
| Certified copy of Register Entry | 37.00 | 45.00 | 45.00 |
| Family Tree search Fee | 64.00 | 85.00 | 85.00 |

TRINITY GARDENS

2008/09 BASE BUDGET INCOME

2000

PROPOSED 2009/10 BASE BUDGET INCOME

2000

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---------------------------------|--------------|---------------|
| | 2008/09 | 2009/10 |
| Strewing | 35.00 | 40.00 |
| Charge per Plaque | 35.00 | 40.00 |
| Inscription per Letter/Number | 4.90 | 5.50 |
| Garden Grave (Platinum Service) | 270.00 | 300.00 |
| Garden Grave (Diamond Service) | 225.00 | 250.00 |

MARKETS

2008/09 BASE BUDGET INCOME

73,000

PROPOSED 2009/10 BASE BUDGET INCOME

55,190

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---|--------------|---------------|
| | 2008/09 | 2009/10 |
| WHITEHAVEN | | |
| <i>Summer:</i> | | |
| Regular | 18.00 | 15.00 |
| Casual | 25.00 | 22.50 |
| <i>Winter:</i> | | |
| Regular | 18.00 | 15.00 |
| Casual | 24.00 | 22.50 |
| EGREMONT | | |
| <i>Summer:</i> | | |
| Regular | 17.00 | 15.00 |
| Casual | 20.00 | 22.50 |
| <i>Winter:</i> | | |
| Regular | 16.00 | 15.00 |
| Casual | 20.00 | 22.50 |
| CLEATOR MOOR (Subject to ongoing review) | | |
| <i>Summer:</i> | | |
| Regular | 9.00 | 9.00 |
| Casual | 10.00 | 10.00 |
| <i>Winter:</i> | | |
| Regular | 9.00 | 9.00 |
| Casual | 10.00 | 10.00 |

PEST CONTROL**2008/09 BASE BUDGET INCOME****26,920****PROPOSED 2009/10 BASE BUDGET INCOME****22,728**

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|--|---------------------|----------------------|
| | 2008/09 | 2009/10 |
| Wasps (Domestic Full Rate) | 50.00 | 35.00 |
| Wasps (Domestic Concessionary) | 40.00 | 20.00 |
| Wasps (Commercial Contract) | 65.00 | 60.00 |
| Wasps (Commercial One-off) | 75.00 | 70.00 |
| Rats (Domestic Full Rate) | 0.00 | 0.00 |
| Rats (Domestic Concessionary) | 0.00 | 0.00 |
| Rats (Commercial Contract) | 65.00 | 60.00 |
| Rats (Commercial One-off) | 75.00 | 70.00 |
| Mice (Domestic Full Rate) | 50.00 | 35.00 |
| Mice (Domestic Concessionary) | 0.00 | 0.00 |
| Mice (Commercial Contract) | 65.00 | 60.00 |
| Mice (Commercial One-off) | 75.00 | 70.00 |
| Bedbugs (Domestic Full Rate) | 50.00 | 35.00 |
| Bedbugs (Domestic Concessionary) | 0.00 | 0.00 |
| Bedbugs (Commercial Contract) | 65.00 | 60.00 |
| Bedbugs (Commercial One-off) | 75.00 | 70.00 |
| Cockroaches (Domestic Full Rate) | 50.00 | 35.00 |
| Cockroaches (Domestic Concessionary) | 0.00 | 0.00 |
| Cockroaches (Commercial Contract) | 65.00 | 60.00 |
| Cockroaches (Commercial One-off) | 75.00 | 70.00 |
| Fleas (Domestic Full Rate) | 50.00 | 35.00 |
| Fleas (Domestic Concessionary) | 40.00 | 25.00 |
| Fleas (Commercial Contract) | 65.00 | 60.00 |
| Fleas (Commercial One-off) | 75.00 | 70.00 |
| Ants (Domestic Full Rate) | 50.00 | 35.00 |
| Ants (Domestic Concessionary) | 35.00 | 25.00 |
| Ants (Commercial Contract) | 65.00 | 60.00 |
| Ants (Commercial One-off) | 75.00 | 70.00 |

Note that 2009/10 proposals show a reduction in current prices. These are strategically priced to those of the private sector within the market, and will ensure that the service remains competitive, whilst maximising income.

OUTDOOR FACILITIES

2008/09 BASE BUDGET INCOME

4,617

PROPOSED 2009/10 BASE BUDGET INCOME

4,756

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---------------------------------|--------------|---------------|
| | 2008/09 | 2009/10 |
| PLAYING PITCHES | | |
| Per Season | 390.00 | 405.00 |
| Per Match | 45.00 | 50.00 |
| MILLOM PARK | | |
| <i>Bowling Green:</i> | | |
| Season Ticket Snr | 0.00 | 0.00 |
| Season Ticket Jnr/OAP | 0.00 | 0.00 |
| Green Fees Snr | 0.00 | 0.00 |
| Green Fees Jnr/OAP | 0.00 | 0.00 |
| <i>Millom Tennis</i> | | |
| Season Ticket Snr | 0.00 | 0.00 |
| Season Ticket Jnr/OAP | 0.00 | 0.00 |
| Court 45 Mins) Snr | 0.00 | 0.00 |
| Court 45 Mins) Jnr/OAP | 0.00 | 0.00 |
| Hire of Racket | 0.00 | 0.00 |
| Hire of Balls | 0.00 | 0.00 |
| <i>Millom Tennis</i> | | |
| Seniors | 0.00 | 0.00 |
| Juniors/OAP | 0.00 | 0.00 |

CAR PARKS

2008/09 BASE BUDGET INCOME

295,845

PROPOSED 2009/10 BASE BUDGET INCOME

299,000

299,000

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|--|--------------|---------------|
| | 2008/09 | 2009/10 |
| CHAPEL STREET EGREMONT | | |
| Up to 1 hr | | 0.50 |
| Up to 2 hrs | 0.40 | 0.75 |
| Up to 3 hrs | 0.65 | 0.95 |
| Up to 4 hrs | 0.85 | 1.25 |
| Over 4 hrs | 1.15 | 2.05 |
| Monthly Car Passes (25 bays only) | 1.95 | 33.00 |
| | 29.00 | |
| SCHOOLHOUSE LANE WHITEHAVEN | | |
| Up to 1 hr | | 1.05 |
| Up to 2 hrs | 0.90 | 1.45 |
| Up to 3 hrs | 1.35 | 1.90 |
| Up to 4 hrs | 1.80 | |
| Over 4 hrs | 0.00 | |
| Overnight parking (maximum stay 3hrs) | 0.00 | |
| | 3.20 | 3.35 |
| SENHOUSE STREET WHITEHAVEN | | |
| Up to 1 hr | | 1.05 |
| Up to 2 hrs | 0.90 | 1.40 |
| Up to 3 hrs | 1.30 | 2.05 |
| Up to 4 hrs | 1.90 | 2.60 |
| Overnight parking (maximum stay 4hrs) | 2.50 | 3.35 |
| | 3.20 | |
| ST BEES FORESHORE | | |
| Up to 1 hr | | 0.80 |
| Up to 2 hrs | 0.80 | 1.20 |
| Up to 3 hrs | 1.20 | 1.70 |
| Up to 4 hrs | 1.70 | 2.30 |
| Up to 5 hrs | 2.30 | 2.90 |
| Over 5 hrs | 2.90 | 3.30 |
| 7 Day Permit | 3.30 | 7.55 |
| | 7.55 | |
| THE COPELAND CENTRE WHITEHAVEN | | |
| Up to 1 hr | | 1.05 |
| Up to 2 hrs | 0.90 | 1.45 |
| Up to 3 hrs | 1.35 | 2.05 |
| Up to 4 hrs | 1.90 | 2.50 |
| Over 4 hours | 2.40 | 3.35 |
| Overnight parking (Charges apply Saturday and Sunday only) | 3.20 | |
| | 0.00 | |

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---|--------------|---------------|
| | 2008/09 | 2009/10 |
| SPORTS CENTRE WHITEHAVEN | | |
| Up to 1 hr | 0.90 | 1.05 |
| Up to 2 hrs | 1.35 | 1.45 |
| Up to 3 hrs | 1.80 | 1.95 |
| Up to 4 hrs | 2.40 | 2.50 |
| Over 4 hrs | 3.30 | 3.40 |
| Overnight parking | 3.20 | 3.35 |
| Season Tickets per month (59bays only) | 50.00 | 55.00 |
| BECK GREEN EGREMONT | | |
| Up to 1 hr | 0.40 | 0.50 |
| Up to 2 hrs | 0.65 | 0.75 |
| Up to 4 hrs / 3 hrs | 0.85 | 0.95 |
| Upto 6 hrs / 4 hrs | 1.15 | 1.25 |
| Over 6 hrs / 4 hrs | 1.95 | 2.05 |
| BEACON WHITEHAVEN | | |
| Up to 1 hour | 0.90 | 1.05 |
| Up to 2 hrs | 1.20 | 1.30 |
| Up to 3 hrs | 1.80 | 1.95 |
| Up to 4 hrs | 2.40 | 2.50 |
| Over 4 hrs | 3.20 | 3.35 |
| Overnight parking | 3.20 | 3.35 |
| NORTH SHORE, WHITEHAVEN | | |
| Up to 1 hour | 0.90 | 1.05 |
| Up to 2 hrs | 1.20 | 1.30 |
| Up to 3 hrs | 1.80 | 1.95 |
| Up to 4 hrs | 2.40 | 2.50 |
| Over 4 hrs | 3.20 | 3.35 |
| Overnight parking | 3.20 | 3.35 |
| Monthly car park pass (10 bays only) | | |
| SOUTH SHORE, WHITEHAVEN (CAR PARK) | | |
| Up to 1 hour | 0.90 | 1.05 |
| Up to 2 hrs | 1.35 | 1.45 |
| Up to 3 hrs | 1.80 | 1.95 |
| Up to 4 hrs | 2.40 | 2.50 |
| Over 4 hours | 3.20 | 3.35 |
| Overnight parking | 3.10 | 3.35 |
| Monthly car park pass(5 bays only) | 50.00 | 55.00 |
| SOUTH SHORE, WHITEHAVEN (BUS BAYS) | | |
| Up to 4 hrs | 4.50 | 50.00 |
| Over 4 hrs | 11.00 | 15.00 |
| Overnight parking | 3.10 | 3.35 |

FOOD HYGIENE

2008/09 BASE BUDGET INCOME

9,659

PROPOSED 2009/10 BASE BUDGET INCOME

9,949

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|--|---|---|
| | 2008/09 | 2009/10 |
| EXPORT CERTIFICATES | 0 | 30.00 |
| FOOD HYGIENE COURSE Foundation | 0 | 37.00 |
| Sampling Costs (Administration & Travelling) (Per Supply) (STATUTORY) | No change - rate set in Private Water Supplies Regulations 1991. Note - Private Water Regulations are due for amendment no details are available to date (5.12.07) | No change - rate set in Private Water Supplies Regulations 1991. Note - Private Water Regulations are due for amendment no details are available to date (29.1.09) |

HEALTH & SAFETY

2008/09 BASE BUDGET INCOME

545

PROPOSED 2009/10 BASE BUDGET INCOME

515

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---|--------------|---------------|
| | 2008/09 | 2009/10 |
| Training Course (Basic H&S) | 37.00 | 37.00 |
| Skin Piercing Registration | 88.00 | 88.00 |
| Transfer of Registration (For Premises or Individual) | 88.00 | 88.00 |

ENVIRONMENTAL PROTECTION

2008/09 BASE BUDGET INCOME

17,053

PROPOSED 2009/10 BASE BUDGET INCOME

17,565

| PROPOSED FEES & CHARGES 2009/10 (STATUTORY SET FEES - Announced by DEFRA) | CURRENT FEES | BASE PROPOSAL |
|--|--------------|--|
| | 2008/09 | 2009/10 |
| Application for authorisation in accordance with the Environmental Protection Act 1990, Part I, Part B processes | Statutory | Statutory - fees for 09/10 not confirmed (28.1.09) |
| Except for small waste oil burners <0.4 MWTh | Statutory | Statutory - as above |
| Unloading of petrol into storage tanks at a service station | Statutory | Statutory - as above |
| Substantial changes to an Authorisation | Statutory | Statutory - as above |
| Except for small waste oil burners <0.4MWTh | Statutory | Statutory - as above |
| Unloading of Petrol into storage tanks at a service station | Statutory | Statutory - as above |
| Change to implement an upgrading plan | Statutory | Statutory - as above |
| Annual subsistence Charge | Statutory | Statutory - as above |
| Standard Charge where paid quarterly | Statutory | Statutory - as above |
| Except for Small Waste oil burners <0.4MWTh | Statutory | Statutory - as above |
| Unloading of Petrol into storage tanks at a service station | Statutory | Statutory - as above |
| Odourising of Natural Gas | Statutory | Statutory - as above |
| Pet Shops | 66.00 | 66.00 |
| Dangerous Wild Animals | 0.00 | 153.00 |
| Riding Establishments | 168.00 | 168.00 |
| Animal Boarding Establishments | 122.00 | 122.00 |
| Dog Breeding | 58.00 | 58.00 |
| Zoo Licence (Exclusive of Veterinary Fees the Full cost of which is added) | 153.00 | 153.00 |

WASTE MANAGEMENT

2008/09 BASE BUDGET INCOME

280,915

PROPOSED 2009/10 BASE BUDGET INCOME

359,949

404,949

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES 2008/09 | BASE PROPOSAL 2009/10 | ALTERNATIVE PROPOSED FEES 2009/10 |
|---|---------------------------------------|--------------------------|---|
| | £ | £ | £ |
| Commercial Collections | | | |
| 240 Litre Container | 3.20 | 5.00 | 5.00 |
| 360 Litre Container | 4.76 | 6.50 | 6.50 |
| 660 Litre Container | 8.72 | 11.00 | 11.00 |
| 1100 Litre Container | 14.54 | 17.00 | 17.00 |
| Trade Sacks (Per 50) | 57.50 | 130.00 | 130.00 |
| Annual Waste Transfer Note | 10.00 | 15.00 | 15.00 |
| OTHER CHARGEABLE COLLECTIONS | | | |
| Household waste for which a charge for collection can be made | | | |
| 240 Litre Container | 2.00 | 3.00 | 3.00 |
| 360 Litre Container | 2.15 | 4.00 | 4.00 |
| 660 Litre Container | 3.94 | 6.00 | 6.00 |
| 1100 Litre Container | 6.57 | 9.00 | 9.00 |
| Orange sacks | 0.70 | | |
| Bulk Collections | 0.00 | 0.00 | 15.00 |
| Domestic Bins | n/a | n/a | n/a |
| Domestic Wheeled Bins (240L) | n/a | 30.00 | 30.00 |
| Collection Rate per hour for larger jobs to be based on time taken to collect (minimum charge) | | | |
| First Hour Rate | | 70.00 | 70.00 |
| Second & Subsequent Hours | | 60.00 | 60.00 |
| Half Hour Rate | yet to be determined | 35.00 | 35.00 |
| Building Cleaning Hourly Rate (Std Mon-Fri) | following decisions on service review | 12.50 | 12.50 |

LAND CHARGES

2008/09 BASE BUDGET INCOME

181,021

PROPOSED 2009/10 BASE BUDGET INCOME

90,431

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---------------------------------|--------------|---------------|
| | 2008/09 | 2009/10 |
| Search Fees | 111.00 | 111.00 |
| Personal Search (Statutory) | 11.00 | Actual cost |

LICENSING

2008/09 BASE BUDGET INCOME

125,000

PROPOSED 2009/10 BASE BUDGET INCOME

125,442

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL |
|---------------------------------|--------------|---------------|
| | 2008/09 | 2009/10 |
| Hackney Carriage Vehicle | 104.96 | 104.96 |
| Hackney Carriage Driver | 62.00 | 62.00 |
| Private Hire Vehicle | 102.61 | 102.61 |
| Private Hire Driver | 62.00 | 62.00 |
| Private Hire Operator | 120.00 | 120.00 |

HOUSING BENEFITS

2008/09 BASE BUDGET INCOME

134,200

PROPOSED 2009/10 BASE BUDGET INCOME

150,226

160,226

| PROPOSED FEES & CHARGES 2009/10 | CURRENT FEES | BASE PROPOSAL | ADDITIONAL INCREASE PROPOSALS |
|---------------------------------|--------------|---------------|-------------------------------|
| | 2008/09 | 2009/10 | 2009/10 |
| | £ | £ | £ |
| COURT COSTS | | | |
| Summons costs | 55.00 | 55.00 | 57.00 |

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

| | GERSHON TARGET SAVINGS | | | OPTIONS | | Fees and Charges Related £ |
|---|---|--------------------|--------------------------|-----------------|--|----------------------------|
| | Cash Savings | Efficiency Savings | Total Efficiency Savings | Further Options | | |
| | £ | £ | £ | £ | | |
| Policy and Performance | | | | | | |
| Human Resources | | | | | | |
| Salaries | 38,045 | 235 | 38,280 | 0 | | |
| Training | 0 | 0 | 0 | 70,000 | | |
| Head of Policy & Performance Communications | 0 | 0 | 0 | 12,000 | | |
| GIS Running costs | 0 | 0 | 0 | 11,500 | | |
| Reduction in Establishment | 0 | 0 | 0 | | | |
| Total Policy and Performance | 38,045 | 235 | 38,280 | 93,500 | | |
| Customer Services | | | | | | |
| Head of Customer Services | | | | | | |
| Cash Collection | 2,000 | 0 | 2,000 | | | |
| Supplies | 45,000 | 824 | 45,824 | | | |
| Salaries | | | | | | |
| Council Tax Benefits | 32,000 | 0 | 32,000 | | | |
| Subsidy | | | | | | |
| Housing Benefits | 77,000 | 0 | 77,000 | | | |
| Subsidy | | | | | | |
| Housing Benefits | 0 | 0 | 0 | 10,000 | | |
| Additional Income | | | | | | |
| NNDR | | | | | | |
| Total Customer Services | 162,000 | 824 | 162,824 | 10,000 | | |
| Legal and Democratic Services | | | | | | |
| Democratic Services | | | | | | |
| Members Allowances | 18,750 | 0 | 18,750 | 0 | | |
| Democratic Services | 0 | 0 | 0 | 8,000 | | |
| Members Allowances | | | | | | |
| Surgeries | 0 | 0 | 0 | | | |
| Local Land Charges | 7,000 | 0 | 7,000 | 0 | | |
| Democratic Services | 0 | 0 | 0 | 0 | | |
| Local Land Charges | | | | | | |
| Member Computing - Limit Upgrades | 0 | 0 | 0 | 7,000 | | |
| Legal Supplies | 0 | 0 | 0 | 0 | | |
| Legal | 670 | 0 | 670 | 10,000 | | |
| Car Allowances - Employees | 0 | 0 | 0 | 0 | | |
| Total | 172,824 | 824 | 172,824 | 10,000 | | |
| Details | | | | | | |
| Total Savings Proposals | | | | | | |
| £ | | | | | | |
| 38,280 | Reduction in salaries establishment hours and use of external resources | | | | | |
| 70,000 | Reduction in training budget from £250k to £180k. Total commitment to date for 08/09 is £147k. Reducing the budget to £180k would require re-prioritisation of needs, but is sustainable over the medium term. Further reductions would impact upon Workforce planning and impact upon employee morale. | | | | | |
| 12,000 | Reduction in running costs based on current and future needs | | | | | |
| 11,500 | Reduction of establishment by 0.4 full time equivalent. Workload priorities to be re-assessed | | | | | |
| 131,780 | | | | | | |
| 2,000 | Cash limited to 2008/09 budget | | | | | |
| 45,824 | Realisation of reduction in establishment and other costs due to implementation of alternative pay arrangements of 'ALL PAY' | | | | | |
| 32,000 | Net saving as a result of change in anticipated demand for Council Tax benefit claims (based on 07/08 actuals and 08/09 estimate) | | | | | |
| 77,000 | Net saving as a result of change in anticipated demand for Housing Benefits Subsidy claims (based on 07/08 actuals and 08/09 estimate) | | | | | |
| 10,000 | Income from court costs - summons costs re increasing by £5 from 1st April 2009, which at current levels of issue could generate between £10k-£20k. This is 'demand led' and could be affected by recession - so assume lesser figure. | | | | | |
| 6,000 | Reduction in discretionary rate relief given to local organisations - consistent with policies | | | | | |
| 172,824 | | | | | | |
| 18,750 | Based on 08/09 expenditure to 31st October and the forecast at that stage, the reduction can be offered. | | | | | |
| 8,000 | Based on 08/09 expenditure to date where the forecast is for an underspend of £30k, a further £8,000 saving is offered. This matches the inflationary increase which is built into the budget for 2009/10. | | | | | |
| 0 | | | | | | |
| 7,000 | Provide service internally rather than use external supplier to provide service | | | | | |
| 7,000 | Provide service internally rather than use external supplier to provide service (further review of costs from above) | | | | | |
| 10,000 | Limit demand for upgrades to Members computers | | | | | |
| 670 | Saving in legal based supplies for stationery and administration | | | | | |
| 500 | Saving based on current usage in 08/09 to date | | | | | |

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

| | GERSHON TARGET SAVINGS | | | | OPTIONS Further Options £ | Total Savings Proposals £ | Details | Fees and Charges Related £ |
|--|------------------------|----------------------------|-------------------------------------|-----------------------|---------------------------------|---------------------------------|--|-------------------------------------|
| | Cash Savings £ | Efficiency Savings £ | Total Efficiency Savings £ | Total Savings £ | | | | |
| Legal | 0 | 0 | 0 | 0 | 500 | 500 | Saving based on current usage in 08/09 to date | |
| <i>Total Legal and Democratic Services</i> | <i>26,420</i> | <i>0</i> | <i>0</i> | <i>26,420</i> | <i>26,000</i> | <i>52,420</i> | | |
| Development Operations Public Buildings | 0 | 0 | 0 | 0 | 20,000 | 20,000 | Ability to capitalise an element of planned work following review of the works scheduled for 2009/10 | |
| Development Control | 0 | 0 | 0 | 0 | 20,000 | 20,000 | | |
| | 0 | 26,273 | 26,273 | 26,273 | 0 | 26,273 | Deletion of vacant establishment post with workload absorbed by existing staff | |
| | 0 | 0 | 0 | 0 | 23,000 | 23,000 | As a result of introduction of new management system, no longer a requirement to pay for the old system mainframe software licence | |
| TIC & Beacon | 0 | 26,273 | 26,273 | 26,273 | 23,000 | 49,273 | | |
| | 3,001 | 0 | 0 | 3,001 | 0 | 3,001 | Budget reduction is based on current usage savings in supplies relating to stationery, administration, and equipment | |
| | 22,670 | 0 | 0 | 22,670 | 0 | 22,670 | Deletion of post following end of external funding source. | |
| | 0 | 0 | 0 | 0 | 2,000 | 2,000 | Based on latest review of TIC activity, income level anticipated to increase during 2009/10 | |
| | 0 | 0 | 0 | 0 | 4,000 | 4,000 | Grant reduction | |
| | 0 | 0 | 0 | 0 | 2,000 | 2,000 | Grant reduction | |
| | 25,671 | 0 | 0 | 25,671 | 8,000 | 33,671 | | 2,000 |
| Building Control | 7,770 | 0 | 0 | 7,770 | 0 | 7,770 | Deletion of Assistant Building Control Surveyor post (slightly offset by regrading of Building Control Surveyor). This post may be required in the future, when economic circumstances improve, but if so, the post should be able to be funded from additional income | |
| | 28,801 | 0 | 0 | 28,801 | 0 | 28,801 | | |
| | 36,571 | 0 | 0 | 36,571 | 0 | 36,571 | | |
| Admin Buildings | 575 | 0 | 0 | 575 | 0 | 575 | Review of cost base in 2008/09 - and rates can be reduced | |
| | 5,764 | 0 | 0 | 5,764 | 0 | 5,764 | Review of water consumption and billing in 08/09 - capacity to reduce this budget | |
| | 8,355 | 0 | 0 | 8,355 | 0 | 8,355 | Reduction in contract cleaning | |
| | 3,865 | 0 | 0 | 3,865 | 0 | 3,865 | £2.3k reduction in general repairs, £1.5k reduction in fixtures and fittings | |
| | 18,559 | 0 | 0 | 18,559 | 10,000 | 28,559 | 12 months additional income from commercial rent | |
| | 0 | 0 | 0 | 0 | 10,000 | 10,000 | | |
| Public Buildings | 0 | 0 | 0 | 0 | 18,000 | 18,000 | Further reduction to the public buildings maintenance budget, reducing the budget to £30k. | |

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

| | GERSHOW TARGET SAVINGS | | | | OPTIONS Further Options £ | Total Savings Proposals £ | Details | Fees and Charges Related £ |
|---|------------------------|----------------------------|-------------------------------------|-----------------------|---------------------------------|---------------------------------|---|-------------------------------------|
| | Cash Savings £ | Efficiency Savings £ | Total Efficiency Savings £ | Total Savings £ | | | | |
| Total Development Operations | 80,801 | 26,273 | 107,074 | | 79,000 | 186,074 | | |
| Development Strategy | | | | | | | | |
| Housing Strategy | | | | | | | | |
| Homelessness | 0 | 20,000 | 20,000 | | 0 | 20,000 | Reduced requirement for bed and breakfast emergency accommodation as a result of service improvements | |
| Housing Strategy Document | 5,000 | 0 | 5,000 | | 0 | 5,000 | Strategy document now complete and therefore this budget is not required | |
| Grants | 0 | 0 | 0 | | 7,500 | 7,500 | £11,500 grants allocation in 08/09 base budget - only £3,000 is committed in 2009/10 | |
| Housing Policy | 50,000 | | 50,000 | | 0 | 50,000 | Base budget in 08/09 for professional services was to provide consultant support whilst the Housing team was established. This budget is intended to be used for staffing support in the long term. This budget is forecasting an underspend of £80k in 08/09. The staffing budget build for 09/10 has indicated that £130k of the £180k will be required for the Housing Team. Consideration has been given to offering the difference as a budget saving, in the light of pressures elsewhere. £80k underspend is forecast on this budget in 08/09. | |
| Nuclear and Sustainability | 55,000 | 20,000 | 75,000 | | 7,500 | 82,500 | | |
| Reduction in project budgets | 0 | 0 | 0 | | 30,000 | 30,000 | This budget was funded in 2008/09 from reserves and is a one-off activity. This is a reduction to the base budget to reflect the one-off nature of the activity. This returns the base budget to 07/08 level (£20k) | |
| Economic Development | | | | | | | | |
| Grant Reduction - WLR | 0 | 0 | 0 | | 25,000 | 25,000 | Reflection of changing delivery structures - the existing agreement commenced in 2002 and it ran for 4 years. We are not contractually committed to making this payment | |
| Grant Reduction - Events Budget | 0 | 0 | 0 | | 12,500 | 12,500 | Review of commitments suggests that this budget could be reduced by £12,500. | |
| Planning Policy | 36,399 | 0 | 36,399 | | 0 | 36,399 | The savings can be found largely as a result of publishing the strategy documents on line rather than on paper. The bulk of the saving relates to printing. £34.2k other printing, £0.2k other services, £2.0k advertising | |
| Total Development Strategy | 36,399 | 0 | 36,399 | | 37,500 | 73,899 | | |
| Leisure and Environmental Services | 91,399 | 20,000 | 111,399 | | 75,000 | 186,399 | | |
| Waste Management | | | | | | | | |
| Building Cleaning | 3,500 | 0 | 3,500 | | 0 | 3,500 | £1.0k window cleaning, £0.5k operational equipment, £2.0k direct materials | |
| Refuse Bulk | 1,750 | 0 | 1,750 | | 0 | 1,750 | reduction in overall contract hire costs for bulk collection | |
| Refuse Bulk | 0 | 0 | 0 | | 45,000 | 45,000 | Introduce charges at £15 per bulky waste collection. £15 per collection is in line with other Cumbrian Districts. | 45,000 |

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APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

| | GERSHON TARGET SAVINGS | | | OPTIONS | | Details | Fees and Charges Related £ |
|---|------------------------|-------------------------|-------------------------------|----------------------|------------------------------|---|----------------------------|
| | Cash Savings £ | Efficiency Savings £ | Total Efficiency Savings £ | Further Options £ | Total Savings Proposals £ | | |
| Total Leisure and Environmental Services | 79,633 | 3,120 | 82,753 | 166,790 | 249,543 | | |
| Finance and Management Information Services | | | | | | | |
| Management Information Services | 21,740 | -3,000 | 18,740 | 0 | 18,740 | Reduction of one full time equivalent post and a reduction in use of supplies and services following a review of licenses held by IT department | |
| Finance Miscellaneous | 35,000 | 0 | 35,000 | 0 | 35,000 | | |
| | 16,900 | 0 | 16,900 | 0 | 16,900 | Misc. savings based on 2008/09 actuals to date in relation to supplies in accountancy and head of finance, insurances and subscriptions | |
| Concessionary Fares | 0 | 0 | 0 | 0 | 0 | | |
| Maintain Budget at 2008/09 Level | 0 | 0 | 0 | 20,000 | 20,000 | Cash limit budget to 2008/09 and do not apply inflation | |
| Reduction in line with 08/09 actuals | 0 | 0 | 0 | 150,000 | 150,000 | Currently showing an underspend of £190k in 08/09 - reflect the risk of this budget reduction in the risk based reserves. | |
| Total Finance and MIS | 73,640 | -3,000 | 70,640 | 170,000 | 240,640 | | |
| Sub-Total Service Specific Savings and Reductions | 551,938 | 47,451 | 599,389 | 620,290 | 1,172,679 | | |
| Authority Wide | | | | | | | |
| Human Resource considerations - Vacancy savings | 0 | 0 | 0 | 200,000 | 200,000 | Vacancies are being managed in the authority. This continues the process and requires constant appraisal of staffing requirements. | |
| Estimate of income from County Council 2nd Homes Levy | 0 | 0 | 0 | 100,000 | 100,000 | Subject to formal agreement of arrangement with the County Council. New Income sharing agreement for 10 years (1/3rd to the Districts) - is agreed in principle. Current MTFS does not assume any income from this source. | |
| Introduce Procurement Target across the Authority | 0 | 0 | 0 | 30,000 | 30,000 | Disaggregate the target during the year as it is achieved, through the implementation of improved procurement activities | |
| Cash Freeze supplies and services for printing, stationary and general office expenditure | 0 | 0 | 0 | 50,000 | 50,000 | Inflationary allowances for general equipment, printing, paper, stationary and office purchases across the authority to be zero. Managing within the envelope will require tighter management and working with procurement. | |
| Director of Public Service Delivery | 0 | 0 | 0 | 35,000 | 35,000 | Do not fund additional pressure of shortfall - require the activity to operate within the resources available to it. | |
| Further Authority Wide Options | 0 | 0 | 0 | 415,000 | 415,000 | | |
| TOTAL PROPOSED SAVINGS AND REDUCTIONS | 551,938 | 47,451 | 599,389 | 1,035,290 | 1,634,679 | | |
| All Service + Authority wide | 551,938 | 47,451 | 599,389 | 1,035,290 | 1,634,679 | | |

APPENDIX G - PROPOSED SAVINGS AND INCOME GENERATION AND USE OF RESERVES 2009/10

| | GERSHON TARGET SAVINGS | | | Total Savings Proposals £ | Details | Fees and Charges Related £ |
|--|------------------------|-------------------------|-------------------------------|------------------------------|--|-------------------------------|
| | Cash Savings £ | Efficiency Savings £ | Total Efficiency Savings £ | | | |
| Activities Funded From Earmarked Reserves Policy and Performance | | | | | | |
| Job Evaluation | 0 | 0 | 0 | 60,000 | This is included in the base budget for 2008/09 (funded from reserves) but it is unlikely to be spend in 08/09. The purpose of this was to fund the in-year implications of the introduction of JE (i.e. Pay protection for Year 1). If JE is implemented in 09/10 with pay protection commencing, then the reserve can be rolled forward to fund this. | |
| Legal and Democratic Services | | | | | | |
| Special Elections | 0 | 0 | 0 | 22,453 | This is included in the base budget for 2008/09 (funded from reserves) but it is unlikely to be spend in 08/09. The purpose of the reserve (which was originally funded from specific government grant received in prior years) is to provide electronic signature matching. The project is currently delayed due to contract negotiations with the provider, and is unlikely to be resolved in 08/09. The activity and the funding is required for 09/10. | |
| Development Strategy | | | | | | |
| Part fund Local Development Framework from Planning Delivery Grant Earmarked Reserve | 0 | 0 | 0 | 180,000 | Use of planning delivery grant to partially fund the Local Delivery Framework | |
| Development Strategy | | | | | | |
| LDF Framework - fund £40k from earmarked reserve | 0 | 0 | 0 | 40,000 | Analysis of earmarked reserves has indicated that £40k could be used (one off) to fund pressures in 2009/10 | |
| Development Strategy | | | | | | |
| Delivery and Regeneration Plan budget applying Area Based Grant | 0 | 0 | 0 | 330,000 | The Executive received a report on 12 August 2008 which set out the application of the WNF (ABG) allocation to the Dev & Regen Delivery Plan. In the report it set out a spending profile of £740k in 08/09, £1,100k in 09/10 and £850k in 10/11, totalling £2,690k. This is all funded from reserves. This pressure is to increase the base budget 08/09 of £770k up to the £1,100k forecast for 09/10. | |
| Finance and MIS | | | | | | |
| Part-fund Treasury Management Pressure from reserves | 0 | 0 | 0 | 81,500 | Reserves in the past have benefited from over achievement of TM Income. The forecast for 2008/09 is for an overachievement of £135k. The proposal is to use £163k reserves over two year period to address this extra-ordinary rapid decline in Bank of England Base Rates | |
| Customer Services | | | | | | |
| Funding of Welfare Benefits Officer from reserves | 0 | 0 | 0 | 35,000 | Use of reserves to fund a post for two years. In periods of recession, demand on this service increases and nationally, the LGA is forecasting a significant increase in demand for this service in 09/10. Not all grant received in 07/08 was required to fund the service, and the balance (£77k) was incorrectly recorded in the ledger. Preparation of Accounts 07/08 has resulted in this income being added to reserves - and this could be used to support this service in 09/10 and 10/11. | |
| Use of Earmarked Reserves | 0 | 0 | 0 | 748,953 | | |
| TOTAL PROPOSED OPTIONS TO BALANCE THE BUDGET INCLUDING USE OF RESERVES | 551,938 | 47,451 | 599,389 | 2,383,632 | | 90,500 |

APPENDIX H

REVISED MEDIUM TERM FINANCIAL STRATEGY REVENUE BUDGET 2008/09 - 2011/12

| | 2008/09 £'000 | 2009/10 £'000 | Provisional | |
|---|------------------|------------------|------------------|------------------|
| | | | 2010/11 £'000 | 2011/12 £'000 |
| Net Base Budget | | | | |
| 3% savings target | 10,606 | 12,688 | 12,345 | 12,304 |
| Additional Grant income expected | -305 | -376 | -370 | -369 |
| Additional Savings, Reductions and Efficiencies required | | -107 | -107 | -107 |
| Other Growth in Income | -151 | -1,259 | | -1,029 |
| | | -327 | -334 | -340 |
| Expenditure Pressures and Growth (excluding those funded from reserves) | | | | |
| Inflation including increments | 1,772 | 1,166 | 154 | 355 |
| | 387 | 560 | 616 | 674 |
| Net Budget Requirement | 12,309 | 12,345 | 12,304 | 11,487 |
| Expenditure Funded From Reserves to support the Budget | 1,665 | 1,749 | 1,717 | 40 |
| Total Net Operating Budget | 13,974 | 14,094 | 14,021 | 11,527 |
| Funded From | | | | |
| Central Government Grants | | | | |
| Revenue Support Grant | 7,105 | 7,186 | 7,222 | 7,222 |
| Area Based Grant - WNF | 1,000 | 1,000 | 1,000 | |
| Safer and Stronger Communities Grant | 459 | 259 | | |
| | 8,564 | 8,445 | 8,222 | 7,222 |
| District Council Tax Requirement (4.5% increase) | 3,738 | 3,906 | 4,082 | 4,265 |
| Collection Fund Surplus | 7 | | | |
| Collection Fund Deficit | | -6 | | |
| Total Government Support & Council Tax | 12,309 | 12,345 | 12,304 | 11,487 |

RESERVE STRATEGY SUMMARY

| | | | | |
|---|--------------|--------------|--------------|--------------|
| General Reserves - Opening Balance | 3,103 | 2,748 | 2,368 | 2,358 |
| Transfer to Earmarked Reserves | -1,795 | -380 | -10 | 0 |
| Additions to General Reserves | 1,440 | | | |
| General Reserves - Closing Balance | 2,748 | 2,368 | 2,358 | 2,358 |
| Earmarked Reserves - Opening Balance | 5,443 | 5,723 | 4,147 | 2,441 |
| Budget Contribution to Earmarked Reserves | 0 | -1,749 | -1,717 | -40 |
| Utilisation of Reserves | -1,215 | -207 | | |
| Additions to Reserves | 1,495 | 380 | 11 | |
| Earmarked Reserves - Closing Balance | 5,723 | 4,147 | 2,441 | 2,401 |
| Total Reserves (General and Earmarked) | 8,471 | 6,515 | 4,799 | 4,759 |

Analysis of Closing Balances - Reserves and Provisions

| | | | | |
|--|---------------|--------------|--------------|--------------|
| 1 General Reserves | | | | |
| Risk Based Reserve | 1,735 | 1,735 | 1,735 | 1,735 |
| Unallocated Reserves | 1,013 | 633 | 623 | 623 |
| | 2,748 | 2,368 | 2,358 | 2,358 |
| 2 Earmarked Reserves | 5,723 | 4,147 | 2,441 | 2,401 |
| Total Reserves - General and Earmarked | 8,471 | 6,515 | 4,799 | 4,759 |
| 3 Sinking Funds (incl PFI and Bin Replacement Fund) | 1,273 | 1,366 | 1,318 | 1,387 |
| 4 Provisions (Insurance) | 281 | 281 | 281 | 281 |
| | 1,554 | 1,647 | 1,599 | 1,668 |
| Total Reserves, Provisions and Sinking Funds | 10,025 | 8,162 | 6,398 | 6,427 |