

**ITEM NO** \_\_\_\_\_

**PORTFOLIO HOLDER:** Cllr E Woodburn, Leader of the Council  
**LEAD OFFICER:** Julie Crellin, Head of Finance and MIS  
**REPORT AUTHOR:** Julie Crellin, Head of Finance and MIS

## **REVENUE BUDGET PROPOSAL 2010/11 – 2012/13**

### **Summary:**

This report provides Members with the Council's Budget Proposal for 2010/11 and the provisional budget for 2011/12 and 2012/13. The budget proposal has been prepared by the Resources Planning Working Group and was considered by Executive at its special meeting on 16<sup>th</sup> February where the recommendations below were proposed for Council to consider and agree.

The proposal provides an update to the budget agreed in the Medium Term Financial Strategy (2008/09 – 2010/11) which was agreed by Council in February 2008.

It is recommended that Council agrees the proposed 2010/11 budget requirement and operating budget; the fees and charges schedules; the utilisation of reserves and the Council Tax requirement for the Borough.

### **Recommendations:**

It is recommended that the Council approves:-

- a. The budget requirement of £15.875 million for 2010/11, funded by £13.104 million of general government grants and Council Tax; £1.697 million of earmarked reserves (consistent with the existing MTFs), £0.696 million of expected carryforwards and existing approvals from 2009/10 and £0.378 million of general fund balances. This is summarised in Appendix A.
- b. The Budget and Council Tax resolution as shown in Appendix E (resolutions 1 – 6).
- c. That Council Tax be increased by 2.8% for 2010/11 and subsequent years. This would result in an additional rise of approximately 6.2 pence per week for a Band A property and 9.3 pence per week for Band D properties in 2010/11. It is important to remember that every 1% of Council Tax increase generates only £39,000 increase in total Council Tax revenue for the Council. Copeland's share of the total Council Tax demand for 2010/11 is 12%.

		APPENDIX A
<b>SUMMARY NET REVENUE BUDGET PROPOSAL 2010/11</b>		
	<b>£'000</b>	<b>£'000</b>
<b>Sources of Funding</b>		
<b>Central Government Grants</b>		
Revenue Support Grant	(7,222)	
Area Based Grant	(1,029)	
Safer & Stronger Communities Grant	0	
Public Finance Initiative	(837)	
		<b>(9,088)</b>
Council Tax Revenue (at 2.8% increase)	(4,008)	
Plus: Surplus on Council Tax Fund	(8)	
		<b>(4,016)</b>
<b>Total Funding - General Grants and CT Revenue</b>		<b>(13,104)</b>
	<b>£'000</b>	<b>£'000</b>
<b>Original Net Budget 2009/10</b>		<b>14,094</b>
Less : Items funded from Reserves		<b>(1,749)</b>
		12,345
Plus: In Year Adj re accounting treatment of PFI Grant		837
Less: Adj for 2009/10 pay rise (less than budgeted)		<b>(77)</b>
<b>Base Budget for Planning Purposes</b>		<b>13,105</b>
<b>Inflationary Increases :-</b>		
10/11 pay rise (1%)	104	
Contractual Inflationary Increases	88	
		192
<b>Net Contingency Budget 2010/11</b>		<b>13,297</b>
<b>Expenditure Changes</b>		
Growth and Pressures for 2010/11 (Appendix C)	943	
Expenditure funded from Reserves (MTFP) (Appendix J)	1,697	
Expenditure funded from agreed carry forwards and existing approvals (Appendix J)	696	
		3,336
<b>Savings:</b>		
Cash reductions (Appendix D)	(148)	
Efficiencies (Appendix D)	(353)	
		<b>(501)</b>
<b>Income:</b>		
Growth in Income Due to Price Related Increases (Appendix B)	(181)	
Growth in Income Due to Volume (Appendix B)	(76)	
		<b>(257)</b>
<b>Total Net Expenditure Budget Requirement 2010/11</b>		<b>15,875</b>
<b>Funding Gap after deducting General Grants and Council Tax</b>		<b>2,771</b>
<b>Funded By:-</b>		
Earmarked Reserves (as already agreed in MTFP) (Appendix J)	1,697	
Earmarked Reserves - Carry forwards from 2009/10 and existing approvals (Appendix J)	696	
Funding from General Fund Balances (to be earmarked) (Appendix J)	378	
		<b>2,771</b>
	<b>£'000</b>	<b>£'000</b>
<b>Net Budget Requirement 2010/11 - funded from Council Tax and Government Grant</b>		<b>13,104</b>
<b>Net Budget Requirement 2010/11 funded from Reserves</b>		
Earmarked Reserves	2,393	
General Fund Balances	378	2,771
<b>Net Operating Budget 2010/11</b>		<b>15,875</b>

- d. To maintaining Member Allowances at the current 2009/10 rates and to not apply an index linked increase for 2010/11.
- e. The proposed fees and charges schedules for Services as set out in Appendix F.
- f. Note the provisional budget figures of £14.513 million for 2011/12 and £14.738 million for 2012/13. This indicates a potential budget gap of £1.404 million and £2.578 million respectively for these two years, based upon assumptions of grant reductions in these two years. This is summarised in Appendix L.
- g. Note the utilisation of earmarked reserves to support the budget proposal of £2.393 million in 2010/11 (and £0.378 million from General Fund balances and £0.140 million contribution to sinking funds), and provisional utilisation of earmarked reserves of £0.617 million in 2011/12 and £0.279 million in 2012/13. Earmarked reserves are expected to be £1.872 million by 31<sup>st</sup> March 2013, Sinking Funds £1.914 million by 31<sup>st</sup> March 2013, and General Fund Balances are expected to be £2.092 million by 31<sup>st</sup> March 2013.
- h. Agree the Revenue Reserves Strategy set out in Appendix G which provides clarity and a framework to consider revenue reserves in the future.
- i. To note the Head of Finance and MIS consideration of the robustness of budget estimates to comply with the Local Government Act 2004 (Section 25) and the requirement to revise the Medium Term Financial Budget in the next two months in readiness for the impending Comprehensive Spending Review 2010 (para 8.1).
- j. To note that both the Revenue and Capital Budget Proposal will be posted on the Council's website to enable further comment and views to be sought before the Council meeting of 2<sup>nd</sup> March 2010.

## **1. INTRODUCTION**

- 1.1. The Resources Planning Working Group (RPWG), chaired by the Leader of the Council, is a cross-party group charged with developing the budget proposal for Executive to consider. The Group is attended by Corporate Management Team and has met on a monthly basis since June to review the budget requirement in the light of resources available to the Council.
- 1.2. RWPG has considered the capital and revenue budget framework and received presentations from the Heads of Service in November as it considered the robustness of budget estimates and options to prepare

a balanced budget for 2010/11. In the medium term, it has considered the extent of the budget gap the Council is likely to face as central government addresses the unprecedented public sector borrowing requirement in this new decade. Consequently, RPWG took the view at its July meeting, that the emphasis would be on providing a funded, balanced budget in 2010/11, continuing to use reserves, consistent with the assumptions of the current Medium Term Financial Strategy, however, accepting that 2011/12 would provide significant challenges and therefore, the messages of the 2010/11 budget is that the Medium Term Financial Strategy and assumptions underpinning it will be revised early in 2010/11.

- 1.3. Preparing a budget involves predicting the future, and given the current economic context, it is very difficult to predict for example, inflationary pressures and income receipts from Council Tax and fees and charges. Budgeting involves making judgements on the recessionary impact upon the local economy (although Copeland's economy has been more resilient than the national picture to date) and national finances. What is known, through the Chancellor's Budget Statement in December, is that public sector borrowing (£178 billion) is at an unprecedented level and there is a statutory commitment to reduce this to £90 billion by 31<sup>st</sup> March 2014.
- 1.4. 2010/11 is the final year of the current three-year Comprehensive Spending Review and certainty beyond that is not possible at this stage. It is also the final year of the Council's current three year Medium Term Financial Strategy, although the budget for 2009/10 and 2010/11 has been updated annually by Council.
- 1.5. The budget context facing the Council has been widely discussed. RPWG received a scenario forecast of the likely magnitude of grant reductions if (general) local government funding is reduced by 10% - 20% at its meeting of 29<sup>th</sup> October, which were consistent with the predictions of the local government financial press before the Chancellor's Budget Statement. All Members were invited to a presentation in December from the Head of Finance and MIS which set the context for budget planning for medium term. The slides from this presentation were distributed at the December Council meeting. At the parish meeting of 3<sup>rd</sup> December, this budgetary context facing Copeland was also explained and debated. The public's views in relation to specific (not global) budgetary options were sought in November using an established and structured door-step questionnaire ('SIMALTO').

- 1.6. The Overview and Scrutiny Management Committee received a presentation upon the budget process for 2010/11 at its meeting of 4<sup>th</sup> February, together with the draft Corporate Improvement Plan prior to its presentation to Executive at its meeting on 10<sup>th</sup> February.
- 1.7. Copeland's gross revenue budget is supported by approximately 75% government grant, and although it is not unique in this regard, reductions to government grant will directly impact on the Council. Local government as a sector is expected to contract in this coming decade, and the work of Choosing to Change to set the context of planning in the medium term, in readiness for the next Comprehensive Spending Review, expected after the national Elections, will be critical to the Council's planning during 2010/11.
- 1.8. Resources Planning Working Group at its meeting of 19<sup>th</sup> November discussed the methods and principles open to the Council to consider how to manage reduced budgetary resources. These were agreed in principle at the meeting these are set out in the bullet points over the page (in no order of priority):-
  - a. Choosing not to fund specific pressures and accepting any consequential risks (on balance) as a budget is a best forecast of resource requirements at a point in time.
  - b. Use of reserves, both risk-based and earmarked reserves to fund one-off extra-ordinary items or to mitigate risks and therefore, minimise need to allocate specific budget.
  - c. Income generation and price increases, for example, neighbouring councils have already taken steps to significantly raise prices and limit free-parking.
  - d. Reviewing central costs and reducing expenditure in these areas through a range of methods including e.g. shared services arrangements, strategic and joint procurement etc.
  - e. Passporting through of reductions in government grant support to services where applicable e.g. special grant for concessionary fares to consider.
  - f. Focusing the budget on statutory services and reviewing the balance between 'development' and maintaining 'core' statutory services.
  - g. Continue to seek and lobby for external funding for nuclear related pressures and other specific pressures impacting upon Copeland.
  - h. Review of existing commitments against grant related earmarked reserves such as working neighbourhood funds and LABGI, considering ways to support Council activity.

- 1.9. The Head of Finance and MIS has recommended to RPWG that its work programme from March onwards is prioritised accordingly, to enable to Medium Term Financial Strategy to be updated to take account of the emerging public sector spending framework and Council developments.
- 1.10. Executive recommends the Revenue Budget proposed in this report to Council for adoption at this meeting. The budget proposal for 2010/11 is summarised in Appendix A. The Medium Term Financial Budget for 2011/12 and 2012/13 has been updated (provisionally) as part of the budget process. This is set out in Appendix L and will help inform the updated Medium Term Financial Strategy and Corporate Planning Framework 2011/12 – 2013/14.

## **DETAIL**

### **2. SERVICE PLANNING AND BUDGET PLANNING**

- 2.1. A budget expresses in monetary terms the plan for the use of resources to deliver the organisation's activities. Budget planning runs alongside service planning and the budget proposal has been developed in tandem with the drafting of Service plans. The draft Corporate Improvement Plan was presented to Executive at its meeting of 10<sup>th</sup> February for consideration.
- 2.2. The resources required to achieve and protect key priorities which are set out in the Draft Corporate Improvement Plan are reflected in the budget proposals presented today and have been developed to ensure:-
  - Need to maintain the performance of our services.
  - Corporate Improvement Plan Targets reflecting the six customer priorities and the three strategic objectives of the Council.
  - Need to maintain the capacity to transform its services to modernise, focus and streamline to be able to deal with the challenges we face in the future.
  - Protection, where funding is available, of those services of highest priority.
- 2.3. The Council is also conscious of the need to play our part in supporting the local economy at this time and by using reserves and capital

receipts we can help finance activities that maintain our overall spend, helping the local economy, within our resource constraints.

### **3. BUDGET CONSULTATION**

- 3.1. As a result of the Local Government and Public Involvement in Health Act, the Council is under a statutory duty to involve the community in taking decisions, and the key annual decision on the budget is an important opportunity to fulfil the duty. The CAA/Use of Resources framework also anticipates that public sector bodies performing adequately will consult on budget proposals to allow the public to express views and take account of the feedback. Consultation provides a good way of involving local people in decision making and contributing to the sense of participation and influence in the locality.
- 3.2. As a result of a number of public consultation exercises, the 2010/11 budget can be established confident it is doing so against a robust set of public priorities. The Place Survey (conducted in the autumn of 2008, published in September 2009) demonstrated the public's perception of our services and those provided by other public sector bodies. The highest priorities in the area where this Council has a role are "activities for teenagers" and "job prospects" a role shared by a number of other service providers. The highest priority Copeland specific service being "clean streets". The Place Survey analysis pointed to the Council needing to communicate with the public more effectively; improve people's ability to influence decision taking (or be more transparent about how public opinion does affect decision taking) and demonstrate value for money.
- 3.3. The Corporate Implementation Plan has been informed by the six public priorities of:-
  - Providing quality, clean streets and open spaces,
  - Ensuring the area has good roads and public transport,
  - Creating enough jobs to suit all,
  - Making Copeland a safer place to be,
  - Improving skills and education and keeping people with skills in Copeland, and
  - Giving everyone good customer service
- 3.4. While the Council may not directly provide these services it is recognised, as a leader and place shaper, the Council has a key role in lobbying other providers to meet these expressed priorities of the

community. The six public priorities were originally established in 2007 and thus may be becoming outdated. However, in the autumn edition of Copeland Matters, published in October, opportunity was taken to consult the public again on the six priorities and on the Place Survey results. This survey was marked by the response rate being higher than the prize competition and also validating the place survey results and again, the six public priorities.

- 3.5. Members will also recall the SIMALTO budget modelling consultation was undertaken with the public in November 2009. This exercise was specifically designed to establish the public's preferences for services and to establish where reductions would be considered unacceptable. SIMALTO helps inform the Council where services could expand/contract to better meet public expectations. Although limited by the number of questions asked, (i.e. it is impossible to cover all services and the variations of choice), SIMALTO's results tended to reinforce the views of the public's six priorities and the Place Survey.
- 3.6. It is important to recognise the SIMALTO responses were in relation to the sixteen questions/scenarios posed, however, the particular outcome of this exercise established the following reductions, enhancements or unchanged service levels to optimise satisfaction with our budget setting :-

3.6.1. Reductions Causing Least Displeasure:

- Renovation – 10 fewer / year
- Council access – Less face to face, more electronic
- Shared services – With 2 other councils
- Arts, culture – No new projects

Renovation grants are funded from the capital programme and the draft programme sets out clearly the funding expectations for the next three years, however, this will be reviewed in the light of likely spending constraints and the need to support priorities. The Council budget assumes definite revenue savings from revenues and benefits shared services. The internal shared service proposal has been agreed by the Audit Committee to be recommended for approval by Executive at its meeting of 10<sup>th</sup> February. The draft Corporate Improvement Plan 2010/11 includes developments to improve the self-service of services 'on line' and the Pathways to Arts scheme remains supported externally.



3.6.2. Enhancements which would result in most satisfaction:

- Young activities – more projects
- Recycling – extend schemes to all areas
- Street cleaning – more service

The draft Corporate Improvement Plan 2010/11 includes a dedicated section for activities for young people (e.g. play areas, sports education programme etc) and external funding has been secured to maximise our outcomes in this area. Current plans to extend the Council's recycling scheme reinforce and support this priority. Furthermore, during 2009/10 the Council street cleaning operation was overhauled leading to a significant improvement in performance. The budget for 2010/11 sustains this.

3.6.3. Services which the public preferred to maintain, at least current provision:

- Festivals support
- Street cleaning
- Car parking charges
- Support for CCTV activities
- Support to CAB and advice groups

The budget proposal maintains service provision for these services 2010/11. SIMALTO looked at the impact on public satisfaction with increased income generation from car parking. This showed high resistance to increases at the 40p level with 55% of respondents saying this would be unacceptable. However, at the 20p level the 55% dropped to only 5% saying such a rise would be unacceptable.

3.7. OSC Management Committee received a budget report and presentation from the Head of Finance and MIS at its meeting of 4<sup>th</sup> February. The Committee reviewed the Budget process and discussed the funding of local government in the medium term. The potential impact upon Council's funding in the light of government commitments to reduce the public sector borrowing requirement was fully appreciated by the Committee. The Committee expressed a view that it would like to be involved in the earlier stages of the budget cycle, but there were no issues raised in terms of the approach taken in preparing the budget proposal.

- 3.8. In proposing the budget, therefore, cognisance has been made of the public's feedback by these consultation exercises, and whilst the Council is facing some significant financial challenges, efforts have been made to protect those services considered most important by the public and pursue savings where more acceptable to our residents. The budget proposal agreed by Executive was posted on the Council's website and the public were asked for their views.

#### **4. EXPENDITURE**

- 4.1. The availability of funding determines the capacity to spend, Section 5 sets out the funding of the Council's budget for next year and provides an assessment of the likely funding position for the following two years, although in the absence of government pronouncement, much of it represents judgement and estimate. Appendix A summarises the net budget proposal for 2010/11. Appendix B shows this draft budget by Department and principal Service.
- 4.2. The starting point for budget planning purposes is the 'adjusted base' budget for 2009/10 (adjusted for the use of earmarked reserves and the adjustment for the pay rise which for 2009/10 at 1% was less than assumed in the original budget 2009/10). The starting point for the Revenue Budget for 2010/11 is £13.105 million.
- 4.3. Inflation was allowed for contractually committed items only, (rather than across all budget lines) at 2% and pay rise inflation of 1% (the Chancellor announced in December the intention to limit public sector pay rises for the next two years to 1%) was added to this adjusted base to provide a 'contingency' budget of £13.297 million.
- 4.4. Members are reminded that the budget proposal assumes that Member Allowances are not subject to an inflationary increase and are maintained at their 2009/10 rates. The Independent Remuneration Panel on Members Allowances in its last report in 2007 recommended index linking allowances for 2008/09 – 2010/11 and this was accepted by Council. If Members wish to freeze allowances for 2010/11, a formal decision is required by Council and this is reflected in recommendation (d).
- 4.5. Budget pressures and options for savings and efficiencies were presented to RPWG. Not all proposals were accepted by RPWG. The items included in the budget proposal are included following review and careful consideration by RPWG. Appendix C sets out the total budget

pressures of £963,000, £20,000 to be funded from agreed carry forwards in 2009/10 and £378,000 of these items are assumed to be funded from general fund balances, representing the nature of these items, e.g. nuclear planning related activities, Treasury Management and potential redundancies related to the Revenues and Benefits shared service.

- 4.6. It is important to remember that this search for savings and efficiencies is set against a backdrop of the current budget for 2009/10 where £1.914 million pressures were identified (of which £786,000 related to Treasury Management) and savings of £1.635million were found by Services. The budget build exercise demonstrates we are at a point where the search for savings whilst at the same time minimising any impact on services, is becoming difficult to achieve. Priority led budgeting which will provide a mechanism to do this better in the medium term.
  
- 4.7. As part of CSR 2007, the Government confirmed that funding assumptions included the requirement to secure efficiency savings of 3% per annum. The Chancellors' Budget Statement in December increased this assumption to 4%. Local Authorities can decide how the resources released from the efficiency savings are used i.e. in broad terms, to minimise Council Tax or to support budget priorities elsewhere. The Council's programme of efficiencies to be achieved between April 2008 and March 2011 is on-track to overachieve. The target for each year was 3%, now 4%, of the budget on 2008/9 (£0.370million in year 1). In fact in year 1 the Council found £0.857million. We are anticipating realising £1.450million in 2009/10 and in total the three year programme should amount to £3.677million. The efficiencies have arisen from changes in service delivery, improved procurement, vacancy management, improved technology and a contribution from over achievement of the Gershon efficiency gains, which we were permitted to carry forward. The budget proposal sets out in Appendix D, efficiencies for 2010/11 of £353,000 and cash reductions (savings) of £148,000 i.e. £0.5 million efficiencies and reductions in total.

## **5. FUNDING OF THE COUNCIL'S BUDGET**

### **5.1. Government Grants**

- 5.1.1. 2010/11 is the final year of the current three year Comprehensive Spending Review and the Provisional Grant Settlement announced in December 2007. The actual grant settlement for 2010/11 has been announced and it is consistent with the provisional figures released this time last year. There are no indications for the following two years.
- 5.1.2. The Revenue Support Grant for 2010/11 is £7,222,549. This is a 0.5% increase on the 2010/11 grant. The provisional budget for 2011/12 assumes a reduction in revenue support grant funding next year of 10% (in line with predictions in the local government press) and this would equate to £722,000 reduction. The provisional budget for 2012/13 assumes a further reduction of 10%. It must be stressed that these figures are speculative – but provide a reasonable context for the development of the next three year Medium Term Financial Strategy and Budget, and the Corporate Planning Framework. This is summarised in Appendix L.
- 5.1.3. In addition, the Council will receive funding from the Area Based Grant of £1,029,000. This funding is not ring fenced however, the provisional settlement indicated £22,500 for climate change, £1,000,000 for Working Neighbourhoods and £6,000 for economic development and £319 was received for environmental works. There are no indications for the following two years. However, given it amounts for over £4 billion of total grant nationally, it is assumed that it will remain. At this stage, the budget proposal assumes that Area Based Grant will continue, however, if it were not to, the funding impact of a reduction of £1 million would be significant.
- 5.1.4. The DfT announced on 28<sup>th</sup> January that following a consultation exercise, the special grant for Concessionary Fares would be reduced by £130,000 (the 2009/10 award is £210,000). This late confirmation has been factored into the budget proposal. Copeland, along with other Cumbrian Councils, responded to the consultation issued in November which indicated a reduction of £110,000 to express its dissatisfaction at the proposal. The budget assumes for next year 2010/11, other service specific grants, for example Housing Benefit Subsidy and Housing and Planning Delivery Grant are consistent with estimates for 2010/11 and 2009/10 awards. A 10% reduction has been assumed for 2011/12 and 2012/13.

## **5.2. Council Tax**

- 5.2.1 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 general 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).
- 5.2.2 The Council Tax base calculated in December and reported to Government in the statutory return is included for approval in this report. The budget resolution to Council reflects the delegation of the final approval of the Council Tax Base to s151 Officer (Head of Finance and MIS) and the Portfolio Holder (the Leader of the Council) agreed last year. 22,236.57 Band D equivalent properties have been used to determine the Council Tax. This compares to the 2009/10 Council Tax base of 22,236.20 (note 2 Appendix E).
- 5.2.3 In determining this Council Tax base, a collection rate of 98.5% has been assumed and this is consistent with the collection performance for the year to date. The actual collection rate to 31<sup>st</sup> December is in line with the target at 85.68%, with a year end projection of 98.47%.
- 5.2.4 The Budget and Council Tax resolutions for Council to approve are set out in Appendix E. This includes out the precept demands received from the Parishes for 2010/11 and shows a comparison with 2009/10 (note 4 Appendix E). The precept demands from the other major precepting bodies of the Police Authority and Cumbria County Council are also included.
- 5.2.5 In recent years, Central government has used its powers to cap or limit the increase in Council Tax. This year, the Minister for Local Government wrote to all Local Authorities in December reminding them that she expected to see Council Tax increases less than 2009/10 and in line with inflation. The interpretation is, therefore, no greater than 3%. The Council Tax resolution is consistent with this expectation.
- 5.2.6 RPWG discussed the Council Tax levy and after some discussion, proposed an increase in Council Tax of 2.8% met by Council Taxpayers. It is important to remember for Copeland, where Council Tax accounts for no more than 10% of total revenue income, approximately every 1% increase in Council Tax equates to £39,000 increase in total tax levied across all households.

5.2.7 Table 1 compares the 2009/10 Band D and Band A Council Tax for the Borough in comparison with the previous year. It would generate a total tax requirement of £4,008,000.

**Table 1 - Council Tax Requirement of £4,008,000**

	CBC Levy 2009/10	CBC Levy 2010/11	Increase on previous year	% increase	Increase per week
Band A	£116.94	£120.18	£3.24	2.8%	6.2 pence
Band D	£175.41	£180.27	£4.86	2.8%	9.3 pence

5.2.8 The Budget proposal to Council 2010/11 – 2012/13 assumes an increase of 2.8% for this three year period. If inflation does accelerate, then this may prove too cautious, but it is a reasonable base for planning going forward. The Consumer Price Inflationary index for December indicated a 2.9% increase year on year. This was not expected and is being explained as a 'blip' related to increased consumer spending before the VAT rate adjustment, however, as the national economy recovers from recession, inflationary pressures are expected. The Bank of England monetary supply policy will impact directly upon the control of inflation.

5.2.9 Resources Planning Working Group at its meeting of 7<sup>th</sup> January considered the issue of Special Expenses. The provisions of the Local Government Finance Act 1992 were considered and the administrative requirements for operating a Special Expenses scheme were reviewed. Special expenses are a special item which relate to a part only of a billing authority's area, which is removed from the basic overall amount of tax for the District in general and are added to the area concerned. A parish precept is another special item, but not levied by the District Council. Parishing and special expenses are related but different. Special Expenses are part of the Council Tax requirement of the District Council (i.e. they are included in the total expenditure of the Council in setting its Council Tax requirement and is subject to capping restrictions) parish precepts are not subject to capping restrictions.

5.2.10 Under the Local Government Act 1992, (section 35) special expenses can only be levied when two tests are clearly met - when service provision is demonstrably local (i.e. it cannot apply to services where provision is made throughout the District) so geographically widespread, or sited in one location but for the benefit of the District cannot be special expenses. Those services which are local in nature but where the District and Parish Council incurs expenditure only in the same area(s) cannot be special expenses There is no discretion to make selective application to some parts of the District – they must be applied consistently throughout the District. There are requirements

attached to the financial reporting of budget and actual expenditure incurred for special expenses and this would be subject to External Audit. The complicated administrative requirements of the scheme drawing on experience elsewhere was discussed. RPWG concluded to not recommend the preparation of a Special Expenses Scheme to Council as part of the budget proposal for 2010/11.

### **5.3 Income**

- 5.3.1 The budget proposal assumes £181,000 additional income from price changes and £76,000 from volume changes. Income from Fees and Charges is a subset of total income and Executive recommends Council approve the Fees and Charges schedule set out at Appendix F. Many of the schedules do not propose increasing fees and charges rates, given inflationary assumptions when the budget preparation exercise commenced. However, there are increases due to volume or increases in relation to fees determined by statute (where notified). The Building Control fees schedule has been developed in agreement with other District Councils. This is set out in Annex A and B to Appendix F. There are some small increases to car parking charges (either 5p or 10p to simplify cash handling) and £10 increases on the large volume items of cemeteries and crematoria.
- 5.3.2 Income is also generated from e.g. the successful award of contracts in areas such as parks and open spaces, and the increase in income charged on property rentals for example represents the securing of property rentals not assumed in the current base budget e.g. Moresby parks depot, meanwhile, waste management charges pass on the increases in landfill tax to commercial operators, but there is an expectation of decreases in volume to reflect these increased charges.
- 5.3.3 Resources Planning Working Group, at its meeting of 7<sup>th</sup> January, received a presentation from WLP Ltd who had been commissioned by the Council to undertake a benchmarking review of Copeland's total income against other Councils i.e. family group of District Councils and then the best performing Councils and provided an analysis of our performance. This links to the need to explore options in 2011/12+ in terms of potential income generation opportunities (re para 1.8).
- 5.3.4 The benchmarking indicated areas where we were performing well (building control, planning, waste) and where our income generation was below benchmark (income from assets, crematoria and cemeteries and car parking). Our fees and charges in relation to these areas were determined to be significantly below comparator authorities.

- 5.3.5 The presentation received much debate at the meeting. The review indicated areas where, from a cost/benefit perspective, more work and investigation to determine could generate opportunities for increasing income from fees and charges. Fees and charge setting is not undertaken lightly, however, as Council Tax generates a small increase in total revenues for Copeland, set against an expectation of reduced grant income, appropriate consideration of fees and charges is important.
- 5.3.6 The SIMALTO budget consultation with the public indicated an acceptance to increase Council Tax increases, but unfortunately, or perversely, at a rate which is beyond a level 'acceptable' to central government. Set against an acceptable of increased Council Tax rates, however, the option of highest level of increase in car parking charges (by 40p an hour), was opposed, but the opposition to the lesser increase of 20p per hour was significantly less.
- 5.3.7 RPWG considered carefully the funding schedules at their meeting of 29<sup>th</sup> January and Executive recommends Council approve the proposed fees and charges set out in Appendix F.

#### **5.4 Use of Reserves – Reserve Strategy**

- 5.4.1 Revenue reserves play a key role in the management of a Council's budget. They are used as a contingency for risks, to smooth variable budgets, to fund new policy initiatives, and to provide continuity of funding between years. Put simply, reserves are like a savings account: they can be used to top up everyday spending but they can only be used once. Revenue reserves fall into two categories, general balances (an accumulation of surplus/deficits on total revenue balances over the years) and earmarked balances (reserves set aside for specific purposes). In total, balances on earmarked reserves are forecast to be £5,160,283 and £2,469,651 on General Fund Balances at 31/03/10 (after allowing for requests for earmarking as set out in Quarter 3 monitoring report to Executive).
- 5.4.2 Several trends emphasise the importance of having a codified strategic approach to the management of reserves. These include the requirement through CIPFA's Prudential Code to demonstrate affordability of the capital programme, the development of medium term financial plans, and anticipated reductions in government funding in the next spending review. CIPFA's Local Authority Accounting Panel Bulletin 77 sets out best practice for the management of reserves. A recommended strategy based on this was accepted by RPWG on 29<sup>th</sup> January. The Reserve Strategy is set out in Appendix G.



- 5.4.3 Appendix H explains the basis of the recommended risk-based element of General Balance of £1,616,154. This was considered carefully by RPWG at its meeting of 29<sup>th</sup> January. Relative to 2009-10, variances in pay and inflation are assessed as low risk, reflecting announcements on future public sector pay made by the government. The current low base rate reduces risks on investment income returns. Risks associated with Housing Benefit overpayments are also judged to be lower, as there have been no backlogs since 2006-07 and there are earmarked reserves to manage the transition to shared service. However, additional amounts are included to recognise the risk that the Council might not be able to respond in full to potential reductions in government funding from 2011-12. It is stressed that this is not a forecast of the potential loss of grant. In total, the review of the risk based element releases £118,598 to Unallocated General Balances. Calculating a risk based reserve demonstrates consideration by the Council of those items which may have an impact upon the revenue budget with an assessment of likelihood and impact. It is not an exact science, but it requires and demonstrates measured and reasonable consideration.
- 5.4.4 Amounts held in earmarked reserves have been reviewed with the involvement of budget managers by RPWG on 29<sup>th</sup> January. Following this, £496,994 can now be released to the unallocated portion of General Fund Balances. Details are listed in Appendix I. This release is assumed in the budget proposal.
- 5.4.5 Use of reserves continues to be a significant strand of the Council's budget. Appendix J gives details of uses of reserves recommended to support the Medium Term Financial Plan. These uses are for purposes all judged to be non-recurring or short term in nature.
- 5.4.6 In addition, there will be expenditure in 2010-11 funded from carry forwards and other calls on earmarked reserves that have already received formal approval. Details of these are given in Appendix K based on the 2009-10 Quarter 3 Revenue Budget Monitoring report and best current estimates of the phasing of expenditure in future. The phasing is likely to change between now and the start of 2010-11 and further adjustments will be made as part of the 2009-10 outturn.
- 5.4.7 The overall forecast position on General Fund Balances, Earmarked Reserves and Sinking Funds as far as 2012-13 is shown in Appendix K. Most balances on Earmarked Reserves are in fact committed but their use is not reflected in these projections because of the timing of expenditure is unpredictable. Further work will be undertaken for the 2009-10 outturn to identify any further sums that could be made

available and returned to Unallocated General Balances. At this stage, £133,000 is being reviewed.

## **6. RISK MANAGEMENT**

6.1 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 2010/11 are as follows:-

- a. 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 but prices remain potentially volatile.
- b. Concessionary travel expenditure - patronage in 2010/11 may be significantly different to that assumed in the budget proposals.
- c. Income from fees and charges – income generated in 2010/11 could be much less than forecast if the economic downturn becomes more acute locally, and these effects are difficult to quantify with certainty.
- d. Achievement of efficiencies – the 2010/11 budget includes target efficiencies of £352,670. Some are already contractually secured, but achievement of other savings will need to be monitored during the year.
- e. Civil emergencies – whilst the impact of recent flood events was less severe than in other parts Cumbria they highlight that there remains a risk of having to respond to civil emergencies. Whilst the Bellwin Scheme could contribute to any emergency, the first £22,000 of any costs would fall to the Council and the standard rate of grant on expenditure beyond this is only 85%.

6.2 In addition to these uncertainties and risks in next year's budget proposals, looking further, for 2011/12 onwards, the following items may need further consideration as the 2011/12 budget is prepared:-

- a) 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.
- b) RSG 2011/12 – it seems likely in the face of economic recession and the size of the national budget deficit that funding to Local

Authorities will be reduced in the next CSR 2010. Pledges by the main political parties to protect spend in areas such as health and education suggest that savings are likely to impact proportionately harder on services provided by district councils.

- c) 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.
- d) Employers' superannuation contributions – the next triennial review will be undertaken during 2010 and new rates will be set from April 2011. Whilst performance of the FTSE share index of leading companies has generally improved since 2008 recent losses (4<sup>th</sup> Feb) highlight that considerable uncertainty is attached to investment returns and if the gains during 2009 are lost, it will lead to significantly increased contributions from employers. The size of nationally reported deficits also places pressure on contributions, although government indicated it would seek to limit the increase falling on employers.

6.3 The items set out above have been considered in determining the risk based reserve to mitigate these foreseeable business risks. The budget proposal has calculated that £1,616,154 required in risk based reserves for the period covered by 2010/11 – 2012/13.

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

7.1 Resources will need to be allocated in line with the Budget proposal and agreed Council Plan. Key risks associated with the budget proposal are set out in section 6. The appropriateness of the budget is considered in more detail in section 8, the report of the Chief Finance Officer.

## **8. REPORT OF THE CHIEF FINANCE OFFICER**

8.1. In setting its 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 MIS) on the robustness of estimates included in the budget and the adequacy of reserves. My consideration is that :-

- a) The budget proposal for 2010/11 is robust and has been prepared by Service Managers, assisted by Accountancy and has been reviewed and challenged by Elected Members and the Head of Finance and MIS. It has been developed in tandem with the update to the Corporate Improvement Plan and Service Plans.
- b) The Council's budget monitoring and risk management framework has improved during 2008/09 and continues to improve (as evidenced in the Use of Resources assessment 2008/09) and this should enable early identification of issues which may impact upon the integrity of the budget and the budget plan. Quarterly monitoring to Executive of performance and budget should enable action to be taken where required.
- c) A comprehensive revenue reserve strategy is included at Appendix G and Appendix K outlines the projected balances on General Fund and Earmarked Reserves for the period 20/0910 through to 2012/13.
- d) The revenue reserve strategy is robust and has been prepared carefully with regard to the assumptions we can make at this stage, but it will require at least annual review. The provision of a risk based reserve is good practice and provides some 'comfort' in the face of uncertainties. Budget planning involves risks and making estimates at a point in time.
- e) The Council is however, continuing to use revenue reserves. This was an explicit and considered decision in the original Medium Term Financial Strategy agreed by Council in February 2008. The MTFS budget will need to be revised during the spring to enable Council to prepare its 2011/12 – 2013/14 budget. The Corporate Planning framework can then be revised to enable the preparation of sustainable service plans and annual budget for 2011/12 in the autumn, set within the context of a Council Plan for 2011/12 to 2013/14, which should co-incide with the next Comprehensive Spending Review cycle.
- f) The Council understands the need to deliver a programme to reduce total spending, within a managed framework of service delivery and planning, given the expectation of reduced government grant in the next three year comprehensive spending review. The principles of how to manage downwards, discussed at RPWG and set out in para (1.8) in the context of priority led budgeting will need to be developed in the light of the next Comprehensive Spending Review.

8.2 The Audit Committee has been kept informed of the requirements in relation to the implementation of International Financial Reporting Standards (IFRS) by Local Government. 2009/10 is a year of transition, but from 1<sup>st</sup> April 2010, the Council's Financial Statements will need to be IFRS compliant. This is a major development and some of the changes to accounting practices would have potentially significant budgetary impacts if their effects were not mitigated by Government. The primary impact of IFRS relates to the accounting treatment of employee benefits, leases, and Private Finance Initiative and Public Private Partnership schemes. The Department for Communities and Local Government has published a consultation document on draft regulations and statutory guidance setting out the proposed measures to mitigate the impact of IFRS on budgets. Although these regulations are currently in draft, it is anticipated the final regulations will be sufficient to ensure that the budgetary impacts of IFRS will be offset by mitigation. Consistent with other Local Authorities, this is the assumption upon which the Budget proposal has been prepared. There will be a need to consider leases entered into after the consultation period date to ensure appropriate treatment and this is part of the on-going work during the IFRS implementation phase.

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

9.1. The budget and monitoring process is fully integrated into the planning process of the Council, embracing the Corporate objectives. Budget planning runs alongside service planning. Service plans are being finalised and have been reflected in the Draft Corporate Plan presented to OSC Management Committee at its meeting of 4<sup>th</sup> February and Executive at its meeting on 10<sup>th</sup> February. Resources required to achieve Corporate priorities are reflected in the budget proposals.

**Julie Crellin**  
**21<sup>st</sup> February 2010**

### **Appendices:**

Appendix A	Summary Net Revenue Budget Proposal 2010/11
Appendix B	Summary Net Revenue Budget Proposal 2010/11 – by Directorate
Appendix C	Proposed Budget Pressures 2010/11
Appendix D	Proposed Budget Savings and Efficiencies 2010/11
Appendix E	Budget and Council Tax Resolution 2010/11
Appendix F	Proposed Fees and Charges 2010/11
Appendix F	Annex A – Building Control Fee Schedule 2010/11
Appendix F	Annex B – Building Control Fee Schedule 2010/11
	Explanatory Note

Appendix G	Revenue Reserves Strategy
Appendix H	Risk Based General Balances
Appendix I	Amounts to Return to General Balances
Appendix J	Use of Reserves to Support MTFP and Existing Approved Commitments and Carry Forwards
Appendix K	Projected General Fund Balances and Earmarked Reserves
Appendix L	Updated Medium Term Revenue Budget Projections 2010/11 - 2012/13

### **List of Background Documents:**

Council Report 'Original Medium Term Financial Strategy – 26<sup>th</sup> February 2008  
 Council Budget Reports - 24<sup>th</sup> February 2009  
 OSC Management Committee Report (Preparation of the Council's Budget 2010/11+) – 4<sup>th</sup> February 2010  
 Executive Budget Report - 16<sup>th</sup> February 2010  
 Reports of Resources Planning Working Group for the meeting of :-  
 3<sup>rd</sup> July 2009, July 30<sup>th</sup>, 10<sup>th</sup> September, 1<sup>st</sup> October, 29<sup>th</sup> October, November 19<sup>th</sup>, December 10<sup>th</sup>, January 7<sup>th</sup> and 29<sup>th</sup> January

### **Consultees:**

Resource Planning Working Group (reports during budget preparation stage)  
 Corporate Team and Budget Holders (budget build information and presentations to RPWG)

### **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	Resources to support the Community Safety partnership officer in 2010/11 are set out in the report.
Impact on Sustainability	Provision for climate change to reflect ABG allocation is included in the proposal.
Impact on Rural Proofing	The budget proposal covers services delivered to all areas of the Council.
Health and Safety Implications	There is budget provision included to fund the H&S officer. Training on H&S issues is included in the training budget.
Impact on Equality and Diversity Issues	None directly attributable – but Equality and Diversity are embedded within many core aspects of services supported by the budget proposal.
Children and Young Persons Implications	The budget proposal supports some services which directly support children's activities and well-being, including drawing down of external funding.
Human Rights Act Implications	None directly attributable
Section 151 Officer Comments	Report author – but see section 8 setting out commentary of the S151 Officer.
Monitoring Officer Comments	All relevant legal issues have been included in the report.

**Is this a Key Decision – YES**

SUMMARY NET REVENUE BUDGET PROPOSAL 2010-11 BY DIRECTORATE

	Current Approved Budget 09/10	Adj. for one-off Virements 09/10	Accy Adj. £	Subtotal £	Salary Adj's 09/10	Subtotal £	Non-salary budget corrections	Subtotal Base Bud. for Planning Purposes	2009/10 JE virement (figs excl pay protection £33k funded from £60k)	Salary 2010/11 Pay rise - 1%	Increments	Contractual Incr. £	Growth / Pressures	Exp. Savings (Cash Reductions) £	Exp. Savings (Efficiencies) £	Total Income - Price Changes	Total Income - Volume Changes	Draft 2010/2011 Budget	Reserve Funded Exp. £	Pressures funded from General Fund Balances	Carry Forwards & Existing Apprv.	2010/2011 Budget Requirement
<b>Chief Executives</b>	719,657	(230,000)	0	489,657	(339,820)	149,837	0	149,837	0	3,263	4,276	3,415	11,302	(50,000)	0	0	(5,000)	117,093	130,000	0	80,000	327,093
<b>Customer Services</b>	549,445	0	0	549,445	15,441	564,886	0	564,886	24,141	4,561	12,628	0	28,866	(1,000)	(28,500)	0	0	605,583	0	119,000	374	605,957
Revenues & Benefits	16,772	(84,700)	0	(67,928)	39,435	(28,493)	(1)	(28,494)	(11,796)	9,421	17,934	5,000	1,500	0	(75,000)	0	0	(81,435)	35,000	119,000	94,380	166,945
<b>Total - Customer Services</b>	<b>566,217</b>	<b>(84,700)</b>	<b>0</b>	<b>481,517</b>	<b>54,876</b>	<b>536,393</b>	<b>(1)</b>	<b>536,392</b>	<b>12,345</b>	<b>13,982</b>	<b>30,562</b>	<b>5,000</b>	<b>30,366</b>	<b>(1,000)</b>	<b>(103,500)</b>	<b>0</b>	<b>0</b>	<b>524,147</b>	<b>35,000</b>	<b>119,000</b>	<b>94,754</b>	<b>772,901</b>
<b>Finance and Management Information Systems</b>	572,349	(60,000)	(10,000)	502,349	19,447	521,796	0	521,796	(4,412)	4,773	2,787	0	0	(100)	0	0	0	524,844	0	0	32,386	557,230
Accountancy Services	802,001	(81,500)	10,000	730,501	0	730,501	0	730,501	0	0	0	2,479	193,917	0	(140,000)	0	0	786,897	81,500	59,023	0	927,420
Concessionary Fares, Insurance & Treasury Management	1,374,350	(141,500)	0	1,232,850	19,447	1,252,297	0	1,252,297	(4,412)	4,773	2,787	2,479	193,917	(100)	(140,000)	0	0	1,311,741	81,500	59,023	32,386	1,484,650
<b>Total - Accountancy Services</b>	<b>1,374,350</b>	<b>(141,500)</b>	<b>0</b>	<b>1,232,850</b>	<b>19,447</b>	<b>1,252,297</b>	<b>0</b>	<b>1,252,297</b>	<b>(4,412)</b>	<b>4,773</b>	<b>2,787</b>	<b>2,479</b>	<b>193,917</b>	<b>(100)</b>	<b>(140,000)</b>	<b>0</b>	<b>0</b>	<b>1,311,741</b>	<b>81,500</b>	<b>59,023</b>	<b>32,386</b>	<b>1,484,650</b>
Audit & Fraud Prevention	216,271	(15,000)	0	201,271	7,920	209,191	0	209,191	3,744	2,237	3,446	0	0	0	0	0	0	218,618	0	0	728	219,346
Management Information Systems	561,065	0	0	561,065	10,403	571,468	0	571,468	0	2,518	3,519	0	18,000	0	(24,000)	0	0	571,505	0	0	0	571,505
<b>Total - Finance and MIS</b>	<b>2,151,686</b>	<b>(156,500)</b>	<b>0</b>	<b>1,995,186</b>	<b>37,770</b>	<b>2,032,956</b>	<b>0</b>	<b>2,032,956</b>	<b>(668)</b>	<b>9,528</b>	<b>9,752</b>	<b>2,479</b>	<b>211,917</b>	<b>(100)</b>	<b>(164,000)</b>	<b>0</b>	<b>0</b>	<b>2,101,864</b>	<b>81,500</b>	<b>59,023</b>	<b>33,114</b>	<b>2,275,501</b>
<b>Legal &amp; Democratic Services</b>	361,623	0	0	361,623	0	361,623	0	361,623	0	0	0	0	3,000	(10,000)	0	0	0	354,623	0	0	0	354,623
Democratic Services	84,260	(22,453)	0	61,807	0	61,807	0	61,807	0	165	0	0	0	0	0	0	0	61,972	(10,000)	0	0	51,972
Elections	20,114	0	0	20,114	0	20,114	0	20,114	0	0	0	0	0	0	0	0	0	20,114	0	0	0	20,114
Emergency Planning	(57,619)	0	0	(57,619)	0	(57,619)	0	(57,619)	0	0	0	0	0	0	0	0	0	(57,619)	0	0	0	(57,619)
Land Charges	644,172	(5,042)	0	639,130	17,044	656,174	0	656,174	(4,985)	5,921	9,644	0	2,026	0	(30,313)	0	0	638,467	0	0	6,670	645,137
Legal Services	(109,066)	0	0	(109,066)	0	(109,066)	0	(109,066)	0	0	0	0	0	0	0	0	0	(109,066)	0	0	0	(109,066)
Licensing	943,484	(27,495)	0	915,989	17,044	933,033	0	933,033	(4,985)	6,086	9,644	0	5,026	(10,000)	(30,313)	0	0	908,492	(10,000)	0	6,670	905,162
<b>Total - Legal</b>	<b>943,484</b>	<b>(27,495)</b>	<b>0</b>	<b>915,989</b>	<b>17,044</b>	<b>933,033</b>	<b>0</b>	<b>933,033</b>	<b>(4,985)</b>	<b>6,086</b>	<b>9,644</b>	<b>0</b>	<b>5,026</b>	<b>(10,000)</b>	<b>(30,313)</b>	<b>0</b>	<b>0</b>	<b>908,492</b>	<b>(10,000)</b>	<b>0</b>	<b>6,670</b>	<b>905,162</b>
<b>Policy &amp; Performance</b>	95,102	0	0	95,102	2,544	97,646	0	97,646	3,270	871	3,149	0	0	0	0	0	0	104,936	0	0	0	104,936
Communications	1,109,190	(185,000)	0	924,190	1,798	925,988	0	925,988	(274,561)	2,087	(171,334)	0	3,155	0	0	0	0	485,335	0	0	135,374	620,709
Human Resources	143,331	0	0	143,331	3,452	146,783	9,500	156,283	95	1,087	1,130	1,794	300	(300)	0	0	0	160,389	0	0	0	160,389
Policy & Performance	226,314	(8,865)	0	217,449	7,133	224,582	0	224,582	0	1,851	1,454	0	0	0	0	0	0	227,887	0	0	8,250	236,137
Performance Improvement Team	1,573,937	(193,865)	0	1,380,072	14,927	1,394,999	9,500	1,404,499	(271,196)	5,896	(165,601)	1,794	3,455	(300)	0	0	0	978,548	0	0	143,624	1,122,172
<b>Total - Policy &amp; Performance</b>	<b>1,573,937</b>	<b>(193,865)</b>	<b>0</b>	<b>1,380,072</b>	<b>14,927</b>	<b>1,394,999</b>	<b>9,500</b>	<b>1,404,499</b>	<b>(271,196)</b>	<b>5,896</b>	<b>(165,601)</b>	<b>1,794</b>	<b>3,455</b>	<b>(300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>978,548</b>	<b>0</b>	<b>0</b>	<b>143,624</b>	<b>1,122,172</b>
<b>Development Strategy</b>	308,942	(20,000)	0	288,942	8,501	297,443	0	297,443	5,538	2,592	5,542	0	0	0	0	(17,400)	0	293,716	0	0	42,214	335,930
Housing	277,248	0	0	277,248	8,472	285,720	0	285,720	(4,985)	2,453	3,120	0	6,000	(16,000)	0	0	0	276,309	0	0	2,696	279,005
Economic Development	433,497	(320,000)	0	113,497	5,724	119,221	0	119,221	2,515	1,704	3,906	0	0	0	(626)	0	0	126,720	320,000	0	88,500	535,220
Planning Policy	1,230,126	(894,965)	0	335,161	8,985	344,146	(4,750)	339,396	9,324	4,479	6,544	0	109,403	(13,500)	(4,200)	0	0	451,446	1,140,277	200,000	201,550	1,993,273
Development Strategy - Incl. Regeneration Delivery Plan	100,964	0	0	100,964	1,112	102,076	0	102,076	0	995	619	0	0	0	0	0	0	103,690	0	0	0	103,690
Corporate Director Economic Prosperity & Sustainability	2,350,777	(1,234,965)	0	1,115,812	32,794	1,148,606	(4,750)	1,143,856	12,393	12,224	19,731	0	115,403	(29,500)	(4,826)	(17,400)	0	1,251,880	1,460,277	200,000	334,960	3,247,117
<b>Total - Development Strategy</b>	<b>2,350,777</b>	<b>(1,234,965)</b>	<b>0</b>	<b>1,115,812</b>	<b>32,794</b>	<b>1,148,606</b>	<b>(4,750)</b>	<b>1,143,856</b>	<b>12,393</b>	<b>12,224</b>	<b>19,731</b>	<b>0</b>	<b>115,403</b>	<b>(29,500)</b>	<b>(4,826)</b>	<b>(17,400)</b>	<b>0</b>	<b>1,251,880</b>	<b>1,460,277</b>	<b>200,000</b>	<b>334,960</b>	<b>3,247,117</b>
<b>Development Operations</b>	77,726	0	0	77,726	2,055	79,781	0	79,781	0	665	0	0	0	0	0	0	0	80,446	0	0	0	80,446
Development Operations	348,622	(6,000)	836,828	1,179,450	0	1,179,450	0	1,179,450	0	0	9,221	0	(18,989)	(8,233)	(79,874)	0	0	1,081,575	0	0	0	1,081,575
Admin Buildings	413,556	(40,069)	0	373,487	12,928	386,415	0	386,415	37,194	3,188	8,125	8,800	11,000	(7,177)	(10,000)	0	0	437,545	0	0	0	437,545
Beacon & TIC	113,958	(9,150)	0	104,808	6,317	111,125	0	111,125	0	2,910	1,463	0	0	(6,000)	(4,459)	(2,150)	0	102,889	0	0	0	102,889
Building Control	175,269	(38,050)	0	137,219	12,356	149,575	(4,750)	144,825	3,928	3,605	6,299	0	26,478	0	(8,404)	0	0	176,731	0	0	0	176,731
Planning	255,186	(26,005)	0	229,181	4,178	233,359	0	233,359	1,245	1,244	3,602	3,154	0	0	0	0	0	242,604	0	0	0	242,604
Property	308,265	(31,000)	0	277,265	0	277,265	0	277,265	0	0	0	9,851	0	0	0	0	0	287,116	0	0	0	287,116
Public Buildings	28,291	0	0	28,291	822	29,113	0	29,113	1,532	258	826	0	9,800	0	0	0	0	41,529	0	0	0	41,529
Procurement	1,720,873	(150,274)	836,828	2,407,427	38,656	2,446,083	(4,750)	2,441,333	43,899	11,870	20,315	31,026	47,278	(32,166)	(31,096)	(82,024)	0	2,450,435	0	0	0	2,450,435
<b>Total - Development Operations</b>	<b>1,720,873</b>	<b>(150,274)</b>	<b>836,828</b>	<b>2,407,427</b>	<b>38,656</b>	<b>2,446,083</b>	<b>(4,750)</b>	<b>2,441,333</b>	<b>43,899</b>	<b>11,870</b>	<b>20,315</b>	<b>31,026</b>	<b>47,278</b>	<b>(32,166)</b>	<b>(31,096)</b>	<b>(82,024)</b>	<b>0</b>	<b>2,450,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,450,435</b>
<b>Leisure &amp; Environmental Services</b>	1,029,651	(88,358)	0	941,293	7,517	948,810	0	948,810	5,800	2,131	5,890	5,709	0	0	0	(295)	0	968,045	0	0	0	968,045
Cultural Services	(109,592)	0	0	(109,592)	2,775	(106,817)	0	(106,817)	29,417	2,618	5,718	5,000	0	0	(3,000)	(15,000)	10,160	(71,904)	0	0	0	(71,904)
Enforcement	654,776	0	0	654,776	35,389	690,165	0	690,165	7,866	5,320	8,531	0	0	0	0	0	2,500	714,382	0	0	0	714,382
Environmental Health	330,275	0	0	330,275	8,871	339,146	0	339,146	13,433	3,407	4,608	0	0	0	0	0	0	360,594	0	0	0	360,594
Leisure & Environmental	882,608	(11,445)	0	871,163	20,399	891,562	0	891,562	51,427	8,908												

Pressure Proposals for 10/11 Budget Build								
Service	Department	10/11 Amount	Met from carry forward	Met from General Balances	Total	11/12 Amount	12/13 Amount	10/11 Description
		£	£	£	£			
1	Chief Exec	11,302			11,302	11,302	11,302	Audit Commission Fees - including increase arising from additional audit work arising from the introduction of IFRS.
	Chief Exec	11,302	-	-	11,302	11,302	11,302	-
<b>Customer Services</b>								
2	Revenues & Benefits - Shared Service	119,000		(119,000)	-			Revenues & Benefits shared service - possible redundancies. Estimated contingency figure until the recruitment to new structure takes place - when figures will be confirmed. <i>Linked to Efficiency (4) &amp; capital bid for ICT elements relating to the shared service.</i>
3	Cash Receipting - Card payments	28,866			28,866	28,866	28,866	Updating of card payments methods to ensure compliance with current PCI standards and 'future proofing' in advance of anticipated industry wide changes in the coming months. <i>Linked to Efficiency (2).</i>
4	NNDR - supplies & Services	1,500			1,500	1,500	1,500	Postages
	<b>Customer Services</b>	149,366	-	(119,000)	30,366	30,366	30,366	-
<b>Finance &amp; MIS</b>								
5	Concessionary Travel - Julie Crellin	115,000			115,000	125,000	125,000	Pressure arising from decrease in 2010/11 in Special Grant from Government supporting Concessionary Travel (final confirmation of £130k reduction received on 28th Jan 2010) combined with an expected increase in service costs due to the withdrawal of a software service provider from its contract. The pressure has been reduced by £30k to reflect the saving arising from termination of the peak bus travel discretion as discussed and confirmed at 3rd Dec meeting of the OSC Children, Young People & Healthy Communities.
6	Treasury Management - Julie Crellin	137,939		(59,022)	78,917			Pressure arising from the impact of the forecast continuation of the current low bank base on the Council's receipt of interest on long term loans and day to day cash balances. N.B. It is important to remember that the timing of the capital programme spend and grant income receipts can, and would, affect any predictions.
7	MIS - Julie Crellin	18,000			18,000	18,000	18,000	Pressure relates to 2 elements: (A) £14k = Additional running costs of maintaining GCSX connection which enables a secure connection with DWP - this is directly linked to the Network Security capital bid. (B) £4k = additional running costs resulting from the transfer of Cleator Moor service to the library, <i>N.B. this additional cost could be absorbed by the IT efficiency saving (7) of £10k resulting from the Cleator Moor ISDN line.</i>
	<b>Finance &amp; MIS</b>	270,939	-	(59,022)	211,917	143,000	143,000	-
<b>Legal &amp; Democratic</b>								
8	Scrutiny post	3,000			3,000	3,000	3,000	The continuation of funding, on a pro rata basis with the County and District Councils in Cumbria, of the Joint Scrutiny Manager post which reports to and is responsible for the Cumbria Joint Overview and Scrutiny Committee.
9	Equality & Diversity - Marin Jepson	2,026			2,026	6,000	6,000	To finance ongoing Service level agreements with AWAZ, Outreach Cumbria and the Cumbria Disability Network to provide Equalities advice, consultation feedback and commentary on draft Equality Impact Assessments (all other Cumbrian Councils have similar SLAs and each of the 6 districts are working together to improve their rating under the Equality Framework). The cost of this is £6k, however £4k of this will, in 10/11, be funded from reserves.
	<b>Legal &amp; Democratic</b>	5,026	-	-	5,026	9,000	9,000	-
<b>Policy &amp; Performance</b>								
10	Human Resources - Hilary Mitchell	2,155			2,155	2,155	2,155	Adjustment to reflect actual level of subscription required (key subscriptions being: North West Employers (Corporate Sub), XpertHR on-line employment law sub (Cumbria Authorities' collaborative procurement), YourCumbriaJobs/Sector 1 on-line recruitment portals).
11	Human Resources - Hilary Mitchell	1,000			1,000	1,000	1,000	Long service award and Counselling budget pressures.
12	Head of Policy & Performance	300			300	300	300	Sundry small budget pressures.
	<b>Policy &amp; Performance</b>	3,455	-	-	3,455	3,455	3,455	-
<b>Development Strategy</b>								
13	Community Safety Coordinator - Julie Betteridge	22,801	(20,000)		2,801			The Community Safety Coordinator post is currently shared with Allerdale however Allerdale will cease their funding in 10/11. This is a statutory duty and a key activity in our commitment to the Crime and Disorder Reduction Partnership (CDRP) in West Cumbria. The majority of funding of this post will be from Earmarked Reserves - as it is for one year only of £20,000 (Exec Jan 2010)
14	Development Strategy - Julie Betteridge	16,800			16,800	16,800	16,800	Correction of budget - the existing base budget erroneously incorporated income against this cost centre.
15	Economic Development	6,000			6,000	6,000	6,000	Expenditure on economic development activities to reflect Area Based Grant award confirmed for 2010/11
15	Sustainability	22,500			22,500	22,500	22,500	Expenditure on climate change activities to reflect Area Based Grant award confirmed for 2010/11
16	Nuclear - Julie Betteridge	67,302			67,302	67,302	67,302	This pressure has arisen due to the cessation of external funding for the Nuclear Adviser and the requirement for the Council to increase its capacity to deliver its statutory planning function in support of the emerging IPC process. There may be further costs arising from this work although additional external funding is being sought.
17	Nuclear New Build - P.Graham, J.Betteridge & F.McMorrow	200,000		(200,000)	-	200,000	200,000	To support our statutory role in delivering nuclear new build through the IPC process. Prudent inclusion of £200k for following two years - but this is speculative at this stage.
	<b>Development Strategy</b>	335,403	(20,000)	(200,000)	115,403	312,602	312,602	-
<b>Development Operations</b>								
18	Beacon & Tourism Services - Pat Graham	10,000			10,000	12,000	12,000	As part of the Corporate Plan, the Beacon is required to expand its lifelong learning services to reach over 4000 school pupils and deliver over 70 outreach talks to adult groups. This was previously externally funded however this will cease from March 2010. <i>N.B. this additional cost could be absorbed by the Beacon efficiency saving (23) of £10k.</i>
19	Beacon & Tourism Services - Pat Graham	1,000			1,000	1,000	1,000	Increases in Metered water charges.



Pressure Proposals for 10/11 Budget Build								
Service	Department	10/11 Amount	Met from carry forward	Met from General Balances	Total	11/12 Amount	12/13 Amount	10/11 Description
		£	£	£	£			
20	Development Control	24,478			24,478	24,478	24,478	Other planning income from the sale of documents; site location plans; etc has and will continue to significantly decline now that such info can increasingly be downloaded from the internet free of charge.
21	Development Control	2,000			2,000	2,000	2,000	Sundry small budget pressures.
22	Procurement - Pat Graham	9,800			9,800	9,800	9,800	1 year cost for Idea Market Place (this is under review so request is for one year only) and The Chest.
<b>Development Operations</b>		<b>47,278</b>	<b>-</b>	<b>-</b>	<b>47,278</b>	<b>49,278</b>	<b>49,278</b>	<b>-</b>
<b>Leisure &amp; Environmental Services</b>								
23	Pest Control - Cath Coombs	5,000			5,000	5,000	5,000	Correction to the materials budget which was omitted in error in the 09/10 budget build.
24	Waste (refuse commercial) - Cath Coombs	20,220			20,220	20,220	20,220	Pressure arising from expected increase in costs of waste disposal (both gate fee and landfill tax). Under the EPA the Council has a duty to arrange waste collections for businesses and is allowed to levy a 'reasonable' charge for this. We are therefore under a duty to collect trade waste for which we pay disposal costs. Normal practice is to cover the cost of collection and disposal by charging customers and this will continue. <i>This pressure has therefore been addressed through an increase in commercial collection fees &amp; charges so the pressure is effectively netted off.</i>
25	Refuse Bulk Collection - Cath Coombs	17,997			17,997	17,997	17,997	Shortfall in income resulting from reduced demand for service - pressure figure is based on actual service demand April - Sept 09.
26	Refuse Collection - Cath Coombs	6,953			6,953	6,953	6,953	Correction to reflect shortfall in income arising from historic assumption re fees and charges which did not materialise.
27	Street Scene - Cath Coombs	1,000			1,000	1,000	1,000	Employee car allowances (09/10 no budget for this)
28	Open Spaces	700			700	700	700	Mobile Phones - current budget is not consistent with usage levels .
29	Parishes & Small works	4,000			4,000	4,000	4,000	Pressure relating to direct materials.
30	Kerbside Recycling	84,460			84,460	84,460	84,460	Adjustment to recycling Grant - this was one off income in 08/09.
<b>Leisure &amp; Environmental Services</b>		<b>140,330</b>	<b>-</b>	<b>-</b>	<b>140,330</b>	<b>140,330</b>	<b>140,330</b>	<b>0</b>
<b>Public Service Delivery</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Total - Pressures</b>		<b>963,099</b>	<b>(20,000)</b>	<b>(378,022)</b>	<b>565,077</b>	<b>699,333</b>	<b>699,333</b>	

Efficiency/Savings Proposals for 10/11 Budget Build				Definitions:
				(*1) Cash reductions: these are cash savings realised from not doing something, because this is no longer a Council priority i.e. reduction in service, or, due to budget incorrectly overstated in terms of what is actually happening and what is expected to happen.
				(*2) Efficiencies (cash savings): these can be defined as carrying out the same level of service at reduced cost, and/or, increasing the service delivery base at the same cost level as previous.
Service	Department	Exp. Savings (Cash Reductions) (*1) £	Exp. Savings (Efficiencies (*2) £	10/11 Description
Chief Exec	Vacancy Management - Corporate Wide	(50,000)	-	Increase in corporate wide target to encourage more pro-active search for reductions in staffing costs
<b>Customer Services</b>				
1	Customer Services - Jane Salt	(1,000)		Security Service reduction in collections from 3 times per week to 2.
2	Cash Receipting - Jane Salt		(23,500)	By purchasing "hosted" service for dealing with card payments in order to comply with PCI standards, the Council is able to cease paying the existing licence, support and maintenance costs to Civica as these will be included with the new hosted service costs. <i>Linked to Pressure (3) Cash Receipting - Card payments.</i>
3	Customer Services - Jane Salt		(5,000)	Efficiency relating to Allpay running costs.
4	RBS - Jane Salt		(75,000)	RBS Shared services -If the RBS Shared Service business case is approved there is an anticipated saving of £159,000 pa (full year). The savings assume part year effect in 2010/11 and full year thereafter. <i>But there is also a need for capital investment currently estimated to be £188k, plus a possible non-recurring cost of redundancies and protection estimated at £119k - see later budget pressure (2) Revenues &amp; Benefits - Shared Service .</i>
<b>Customer Services</b>		(1,000)	(103,500)	
<b>Finance &amp; MIS</b>				
5	Finance & MIS - Julie Crellin		(130,000)	Renegotiation of the corporate insurance contract during 2009/10 has resulted in a full year saving compared to existing insurance budget of £401,638 of £130,000. The contract price does vary every year, as the principal driver is employee costs (as a proxy for the extent of the Council's business) and employee costs will change at least for inflationary pressures – as the paybill increases re pay rises, the insurance contract reflects this. There should be no impact on performance from this saving.
6	Finance & MIS - Julie Crellin		(10,000)	Renegotiation of the Treasury Management and Banking contracts resulting in savings in contractual prices.
7	Finance & MIS - Julie Crellin	(100)		Other miscellaneous expenses budget - no longer required.
8	MIS - Julie Crellin		(24,000)	Saving relates to 3 elements: (A) £12k = replacing physical servers with virtual servers reduces the need to purchase Microsoft licences ( <i>this is directly linked to the Virtualisation of Servers capital bid</i> ), (B) £10k = ISDN line Cleator Moor ( <i>this is directly linked to the Cleator Moor transfer of Service pressure (7)</i> ), (C) £2k - ISDN Moresby surplus data line.
<b>Finance &amp; MIS</b>		(100)	(164,000)	
<b>Legal &amp; Democratic</b>				
9	Members Allowances - M Jepson	(10,000)		Member Allowances - actual and forecast spend indicates this budget is overstated, hence saving offered up.
10	Legal - M Jepson		(10,000)	Printing and stationary savings and other administrative savings from review of ways of working
11	Legal - M Jepson		(17,159)	Due to restructure of staffing, savings have been offered up on salaries. It is anticipated that the public's satisfaction with the Election and Mayoral Units' performance will not be impacted upon.
12	Legal - M Jepson		(1,962)	Linked to the above - this relates to the saving on superannuation
13	Legal - M Jepson		(1,192)	Linked to the above - this relates to the saving on NI
<b>Legal &amp; Democratic</b>		(10,000)	(30,313)	
<b>Policy &amp; Performance</b>				
12	Head of Policy & Performance	(300)		Car allowances budget not required.
<b>Policy &amp; Performance</b>		(300)	-	
<b>Development Strategy</b>				
13	Ec Development - Julie Betteridge	(12,500)		Saving offered in relation to reduction in discretionary grants - funding from elsewhere
14	Economic Development - Julie Betteridge	(3,500)		Grant reduction - Phoenix Court Grant
15	Planning Policy - Julie Betteridge		(626)	Services no longer required
16	Dev Strat (telephones) - Julie Betteridge	(3,500)		Telephone budget not required
17	Regeneration - Julie Betteridge		(4,200)	Microfilm equipment no longer required.
18	Dev Strategy (conservation)	(10,000)		Budget no longer required
<b>Development Strategy</b>		(29,500)	(4,826)	

Efficiency/Savings Proposals for 10/11 Budget Build				Definitions:
				(*1) Cash reductions: these are cash savings realised from not doing something, because this is no longer a Council priority i.e. reduction in service, or, due to budget incorrectly overstated in terms of what is actually happening and what is expected to happen.
				(*2) Efficiencies (cash savings): these can be defined as carrying out the same level of service at reduced cost, and/or, increasing the service delivery base at the same cost level as previous.
Service	Department	Exp. Savings (Cash Reductions) (*1)	Exp. Savings (Efficiencies (*2)	10/11 Description
		£	£	
<b>Development Operations</b>				
18	Admin Buildings - Pat Graham	(14,119)		Saving relates to current inflationary assumptions relating to the Unitary charge which indicate the budget is overstated. This will have no effect on retaining a small surplus at end of term.
19	Admin Buildings - Pat Graham	(4,870)		Saving relates to reduction in budget required re sinking fund.
20	Admin Buildings - Pat Graham		(8,233)	Effect of energy saving measures at Moresby Parks
21	Admin Buildings - Pat Graham		-	
22	Beacon - Pat Graham	(7,177)		Projects & Activities
23	Beacon - Pat Graham		(10,000)	Possible savings arising from natural wastage in staffing; savings would be possible by increasing staff hours elsewhere rather than employing additional people. N.B. The estimated savings achievable of £10k is dependent on a number of variables.
24	Building Control - Pat Graham		(3,540)	Saving resulting from change of online information service - this change should improve performance.
25	Building Control - Pat Graham	(5,000)		Software Maintenance budget not required.
26	Building Control - Pat Graham	(1,000)		Reduction in marketing budget - the 'brand' & customer folders/packs have been commenced. The remaining budget will allow the section to continue this good work.
27	Building Control - Pat Graham		(919)	Operational Equipment budget no longer required.
28	Development Control - Pat Graham		(7,784)	Anticipated departure of Planning Administration Assistant due to relocation affords opportunity to review administrative staffing requirements for the Development Service as a whole.
29	Development Control - Pat Graham		(620)	Efficiencies relating to printing.
30	New Council Centre Sinking Fund		?	
<b>Development Operations</b>		(32,166)	(31,096)	
<b>Leisure &amp; Environmental Services</b>				
31	Enforcement - Cath Coombs		(3,000)	Increased dog chipping enabling dogs to be identified more rapidly thereby resulting in a reduction in kennel costs.
32	Open Spaces - Toni Magean	(206)	(4,205)	£206 cash reduction relates to car allowance budget not required. The £4,205 efficiency saving relates to savings arising from efficiency measures in refuse collection.
33	Refuse Collections - Cath Coombs		(6,000)	This proposal would see the Area Based Cleansing teams taking responsibility for clearing up after the markets in Whitehaven, Cleator Moor and Egremont. This clearance has been carried out in recent years by refuse collection staff working overtime. No impact on performance is anticipated unless a dramatic upturn in the markets is experienced.
34	Christmas lights - Toni Magean		(5,730)	Replacing existing Christmas lighting with new low voltage lights ( <i>this is directly linked with a 10/11 capital bid</i> ) the will reduce: Need to purchase new bulbs each year, Need to refurbish rope lights annually, Need to refurbish non rope lights annually, Energy costs.
35	Open Spaces - Toni Magean	(24,698)		Correction to Operatives budget - budget incorrectly overstated in terms of what is actually happening and what is expected to happen.
<b>Leisure &amp; Environmental Services</b>		(24,904)	(18,935)	
<b>Public Service Delivery</b>				
		-	-	
<b>Total - Savings</b>		<b>(147,970)</b>	<b>(352,670)</b>	

## COPELAND BOROUGH COUNCIL

2010/11

**BUDGET AND COUNCIL TAX RESOLUTION****1. Introduction**

Section 30(1) of the Local Government Finance Act 1992 requires the Council to set an amount of Council Tax each financial year for each category of dwelling in its area. These amounts are based on the Council's own budget, plus precepts from parish councils where applicable, plus shares of the budget for Cumbria County Council and Cumbria Police Authority, all divided by the taxbase. For the purpose of calculating council tax, dwellings are allocated to valuation bands and the amount of Council Tax paid for dwellings in each band is calculated using nationally set weightings for each band.

The Act specifies the calculations required, and this resolution is structured to meet those requirements. The resolution is divided into the following sections:

- (a). Budget Requirement (Resolution 1)
- (b). Council Tax Base (Resolution 2)
- (c). Basic Amount of Tax (Resolution 3)
- (d). Calculation of Tax for different Valuation Bands (Resolution 4)
- (e). Precepts of Major Precepting Authorities (Resolution 5)
- (f). Setting of Council Tax (Resolution 6)

Cross references refer to the supporting explanatory notes in the Annex to this resolution.

**2. Budget Requirement**

This resolution sets the total budget for the purpose of setting the Council Tax. It includes the budget for the Council's own activities plus precepts from parish councils. Following approval of items elsewhere on this agenda, the Council is asked to resolve formally:-

**Resolution 1**

- a) That the 2010/11 Net Revenue Budget Requirement in respect of the Council's own budget be approved at £11.238 million, together with parish precepts of £0.400 million, giving a total Budget Requirement of £11.638 million **(Note 1)**.
- b) That a total Capital Budget of £6.144 million (excluding commitments carried forward from 2009/10) be approved for 2010/11.

**3. Council Tax Base****Resolution 2**

That it be noted that at its meeting of the 24<sup>th</sup> February 2009, Council delegated the final approval of the Council Tax Base to the Head of Finance & Management Information Systems and the Portfolio Holder (The Leader). For the financial year 2010/11, the final amount is calculated as:

- a) 22236.57 for the whole of the Council's area, 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 (**Note 2**).
- b) For each part of the Council's area the band D equivalents are as follows:

<b>PARISH</b>	<b>COUNCIL TAX BASE (Band D equivalents)</b>
Arlecdon & Frizington	1168.17
St Bridget's Beckermest	168.79
Bootle	269.79
St Bees	697.01
Cleator Moor	2065.42
Distington	685.01
Drigg & Carleton	180.22
Egremont	2425.11
Eskdale	152.48
Ennerdale & Kinniside	160.98
Gosforth	520.17
Haile & Wilton	118.89
Irtton with Santon	152.67
St John's	619.83
Lowside Quarter	230.75
Laplugh	289.62
Lowca	232.34
Millom	2182.09
Moresby	598.83
Muncaster	135.36
Millom Without	337.72
Ponsonby	36.14
Parton	259.01
Seascale	609.63
Ulpha	77.34
Waberthwaite	100.65
Wasdale	73.22
Whicham	184.27
Weddicar	165.55
All other parts of the Council Area	7339.53
<b>TOTAL</b>	<b>22236.57</b>

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.

#### **4. Basic Amount of Council Tax**

This resolution sets the Basic Amount of Council Tax for each part of the Council's area. These amounts are based on precepts from parish councils in addition to the budget for the Council's own activities and hence the Basic Amount of Council Tax differs between parts of the Council's area.

**Resolution 3**

That the following amounts be now calculated by the Council for the year 2010/11 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended):

- a) £46.373 million 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) £34.735 million being the aggregate of the amounts which the Council estimates set out in Section 32(3)(a) to (c) of the Act.
- c) £11.638 million 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) £7.230 million being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic rates, Revenue Support Grant and increased by £7,765 being the sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund Regulations (Council Tax Surplus)
- e) £198.24 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) £399,593 being the aggregate amount of all special items Parish and Town Council Precepts referred to in Section 34(1) of the Act
- g) £180.27 being the amount at 4 e) above less the result given by dividing the amount at 4 f) above by the amount at 3 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 basic amount of tax for each part of the Council's area, being the amount of the special item or items in 4 f) relating to dwellings in those parts of the Council's area, divided by the amount at 3 b) above in respect of that area, and added to the amount in 4 g) above. (Details of parish precepts are given in **Note 3**, and changes in parish precepts compared to 2009/10 in **Note 4**).

PARISH	BASIC AMOUNT
--------	--------------

	£
Arlecdon and Frizington	210.23
St Bridgets	206.93
Bootle	207.14
St Bees	205.81
Cleator Moor	199.64
Distington	197.79
Drigg and Carleton	198.30
Egremont	218.82
Eskdale	186.83
Ennerdale and Kinniside	199.47
Gosforth	216.63
Haile and Wilton	198.77
Irton with Santon	180.27
St Johns	199.63
Lowside Quarter	195.44
Lamplugh	216.96
Lowca	195.33
Millom	213.27
Moresby	202.81
Muncaster	207.70
Millom Without	195.08
Ponsonby	180.27
Parton	218.88
Seascale	207.34
Ulpha	180.92
Waberthwaite	185.24
Wasdale	193.25
Whicham	210.12
Weddicar	202.92
Whitehaven (Unparished)	180.27

## 5. Calculation of Tax for Different Valuation Bands

The Council Tax for each category of dwelling is based on the amount for a property in Band D, scaled up or down depending on the valuation band of a dwelling using proportions specified in legislation. This resolution calculates the amount of Council Tax in each band in respect of the basic amount of council tax for each part of the Council's area.

### **Resolution 4**

The following are calculated by multiplying the amounts at 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.

Parish	Disb A £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Arlecdon and Frizington	116.79	140.15	163.51	186.87	210.23	256.95	303.67	350.38	420.46
St Bridgets	114.96	137.95	160.95	183.94	206.93	252.91	298.90	344.88	413.86
Bootle	115.08	138.09	161.11	184.12	207.14	253.17	299.20	345.23	414.28
St Bees	114.34	137.21	160.07	182.94	205.81	251.55	297.28	343.02	411.62
Cleator Moor	110.91	133.09	155.28	177.46	199.64	244.00	288.37	332.73	399.28
Distington	109.88	131.86	153.84	175.81	197.79	241.74	285.70	329.65	395.58
Drigg and Carleton	110.17	132.20	154.23	176.27	198.30	242.37	286.43	330.50	396.60
Egremont	121.57	145.88	170.19	194.51	218.82	267.45	316.07	364.70	437.64
Eskdale	103.79	124.55	145.31	166.07	186.83	228.35	269.87	311.38	373.66
Ennerdale and Kinniside	110.82	132.98	155.14	177.31	199.47	243.80	288.12	332.45	398.94
Gosforth	120.35	144.42	168.49	192.56	216.63	264.77	312.91	361.05	433.26
Haile and Wilton	110.43	132.51	154.60	176.68	198.77	242.94	287.11	331.28	397.54
Irton with Santon	100.15	120.18	140.21	160.24	180.27	220.33	260.39	300.45	360.54
St Johns	110.91	133.09	155.27	177.45	199.63	243.99	288.35	332.72	399.26
Lowside Quarter	108.58	130.29	152.01	173.72	195.44	238.87	282.30	325.73	390.88
Lamplugh	120.53	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Lowca	108.52	130.22	151.92	173.63	195.33	238.74	282.14	325.55	390.66
Millom	118.48	142.18	165.88	189.57	213.27	260.66	308.06	355.45	426.54
Moresby	112.67	135.21	157.74	180.28	202.81	247.88	292.95	338.02	405.62
Muncaster	115.39	138.47	161.54	184.62	207.70	253.86	300.01	346.17	415.40
Millom Without	108.38	130.05	151.73	173.40	195.08	238.43	281.78	325.13	390.16
Ponsonby	100.15	120.18	140.21	160.24	180.27	220.33	260.39	300.45	360.54
Parton	121.60	145.92	170.24	194.56	218.88	267.52	316.16	364.80	437.76
Seascale	115.19	138.23	161.26	184.30	207.34	253.42	299.49	345.57	414.68
Ulpha	100.51	120.61	140.72	160.82	180.92	221.12	261.33	301.53	361.84
Waberthwaite	102.91	123.49	144.08	164.66	185.24	226.40	267.57	308.73	370.48
Wasdale	107.36	128.83	150.31	171.78	193.25	236.19	279.14	322.08	386.50
Whicham	116.73	140.08	163.43	186.77	210.12	256.81	303.51	350.20	420.24
Weddicar	112.73	135.28	157.83	180.37	202.92	248.01	293.11	338.20	405.84
Whitehaven (unparished)	100.15	120.18	140.21	160.24	180.27	220.33	260.39	300.45	360.54

## 6. Precepts of Major Precepting Authorities

As a billing authority, the Council also collects Council Tax in its area on behalf of Cumbria County Council and Cumbria Police Authority. The amount that they precept is based on their Budget Requirement, divided between Cumbrian districts in proportion to the number of Band D equivalent dwellings in each district's area.

### Resolution 5

That it be noted that for the year 2010/11 Cumbria County Council and the Cumbria Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in the following table:

	Precept	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
--	---------	--------	--------	--------	--------	--------	--------	--------	--------



	£	£	£	£	£	£	£	£	£
Cumbria County Council	25,827,758	774.33	903.39	1,032.44	1,161.50	1,419.61	1,677.72	1,935.83	2,323.00
Cumbria Police Authority	4,311,449	129.26	150.80	172.35	193.89	236.98	280.06	323.15	387.78

## 7. Setting of Council Tax

This resolution sets out the total amount of council tax payable for each category of dwelling and for each part of the Council's area, including the basic amount for each part of the Council's area plus the amounts precepted by Cumbria County Council and the Cumbria Police Authority.

### Resolution 6

That, having calculated the aggregate in each case of the amounts at 3(l) and 4 above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2010/11 for each of the categories of dwellings shown below,

Parish	Disb A £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Arlecdon and Frizington	869.79	1043.74	1217.70	1391.66	1565.62	1913.54	2261.45	2609.36	3131.24
St Bridgets	867.96	1041.54	1215.14	1388.73	1562.32	1909.50	2256.68	2603.86	3124.64
Bootle	868.08	1041.68	1215.30	1388.91	1562.53	1909.76	2256.98	2604.21	3125.06
St Bees	867.34	1040.80	1214.26	1387.73	1561.20	1908.14	2255.06	2602.00	3122.40
Cleator Moor	863.91	1036.68	1209.47	1382.25	1555.03	1900.59	2246.15	2591.71	3110.06
Distington	862.88	1035.45	1208.03	1380.60	1553.18	1898.33	2243.48	2588.63	3106.36
Drigg and Carleton	863.17	1035.79	1208.42	1381.06	1553.69	1898.96	2244.21	2589.48	3107.38
Egremont	874.57	1049.47	1224.38	1399.30	1574.21	1924.04	2273.85	2623.68	3148.42
Eskdale	856.79	1028.14	1199.50	1370.86	1542.22	1884.94	2227.65	2570.36	3084.44
Ennerdale and Kinniside	863.82	1036.57	1209.33	1382.10	1554.86	1900.39	2245.90	2591.43	3109.72
Gosforth	873.35	1048.01	1222.68	1397.35	1572.02	1921.36	2270.69	2620.03	3144.04
Haile and Wilton	863.43	1036.10	1208.79	1381.47	1554.16	1899.53	2244.89	2590.26	3108.32
Irtton with Santon	853.15	1023.77	1194.40	1365.03	1535.66	1876.92	2218.17	2559.43	3071.32
St Johns	863.91	1036.68	1209.46	1382.24	1555.02	1900.58	2246.13	2591.70	3110.04
Lowside Quarter	861.58	1033.88	1206.20	1378.51	1550.83	1895.46	2240.08	2584.71	3101.66
Lamplugh	873.53	1048.23	1222.94	1397.64	1572.35	1921.76	2271.17	2620.58	3144.70
Lowca	861.52	1033.81	1206.11	1378.42	1550.72	1895.33	2239.92	2584.53	3101.44
Millom	871.48	1045.77	1220.07	1394.36	1568.66	1917.25	2265.84	2614.43	3137.32
Moresby	865.67	1038.80	1211.93	1385.07	1558.20	1904.47	2250.73	2597.00	3116.40
Muncaster	868.39	1042.06	1215.73	1389.41	1563.09	1910.45	2257.79	2605.15	3126.18
Millom Without	861.38	1033.64	1205.92	1378.19	1550.47	1895.02	2239.56	2584.11	3100.94
Ponsonby	853.15	1023.77	1194.40	1365.03	1535.66	1876.92	2218.17	2559.43	3071.32
Parton	874.60	1049.51	1224.43	1399.35	1574.27	1924.11	2273.94	2623.78	3148.54
Seascale	868.19	1041.82	1215.45	1389.09	1562.73	1910.01	2257.27	2604.55	3125.46
Ulpha	853.51	1024.20	1194.91	1365.61	1536.31	1877.71	2219.11	2560.51	3072.62
Waberthwaite	855.91	1027.08	1198.27	1369.45	1540.63	1882.99	2225.35	2567.71	3081.26
Wasdale	860.36	1032.42	1204.50	1376.57	1548.64	1892.78	2236.92	2581.06	3097.28
<b>Parish</b>	<b>Disb A</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>

	£	£	£	£	£	£	£	£	£
Whicham	869.73	1043.67	1217.62	1391.56	1565.51	1913.40	2261.29	2609.18	3131.02
Weddicar	865.73	1038.87	1212.02	1385.16	1558.31	1904.60	2250.89	2597.18	3116.62
Whitehaven (unparished)	853.15	1023.77	1194.40	1365.03	1535.66	1876.92	2218.17	2559.43	3071.32

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**SUPPORTING EXPLANATORY NOTES****Note 1 – Budget Requirement**

The Budget Requirement is defined in Section 32(4) of the 1992 Local Government Finance Act as equal to the sum of redistributed Non-Domestic rates, Revenue Support Grant and income from Council Tax (including sums transferred to or from the Collection Fund). This definition therefore excludes income from PFI Grant and Area Based Grant and the Budget Requirement as calculated for this resolution therefore differs from the Net Budget Requirement in Annex A. The definition also includes parish precepts. A reconciliation of the figures is shown in the table below.

	£m
Requirement 2010/11 - from Council Tax and Government Grant (Appendix A)	13.104
Less PFI Grant	-0.837
Less Area Based Grant	-1.029
Add precepts from Parish Councils	0.400
<b>BUDGET REQUIREMENT - Resolution 1 a) and 3 c)</b>	<b>11.638</b>

**Note 2 – Calculation of Taxbase**

	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		19,214	4,363	3,981	2,962	1,729	431	88	17
ADD ESTIMATED NO. OF ADDITIONAL PROPERTIES (Apportioned)		47	13	23	3	0	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		654	104	97	54	21	4	3	1
ADJUSTMENT FOR NO. OF PROPERTIES WHICH WILL FALL INTO LOWER BAND DUE TO DISABLED PERSONS	80	-53	18	-19	-1	-17	-3	0	-5
DEDUCT SINGLE PERSON DISCOUNTS AT 25%	17	7,912	1,313	949	550	254	46	10	0
DEDUCT DISCOUNTS AT 50% ON EMPTY & DISREGARDED PROPERTIES	0	988	198	184	119	61	34	11	8
MOD PROPERTIES IN LIEU	0	0	0	0	0	0	0	0	0
TOTAL NET OF DISCOUNTS EXEMPTIONS ETC.	75.75	16,082.0 0	3,862.75	3,558.75	2,713.0 0	1,597.00	395.50	77.00	7.00
BAND D EQUIVALENT	42.08	10,721.3 3	3,004.36	3,163.33	2,713.0 0	1,951.89	571.28	128.33	14.00

TOTAL RELEVANT AMOUNT (A)  
ESTIMATED COUNCIL TAX BASE  
2ND HOMES  
2ND HOMES @ 98.5%  
TOTAL ESTIMATED COUNCIL  
TAX BASE

22,309.61
21,974.97
265.59
261.61
22,236.57

A x Collection Rate @ 98.5%



### **Note 3 – Parish Precepts**

Amounts of individual parish precepts and the amount of Council Tax (based on a Band D property) in respect of these precepts are included in the following table. The calculation of this component of Council Tax is based on the taxbase for each part of the Council's area listed in 3b). This is included in the Basic Amount of Council Tax in Resolution 3 h).

<b>PARISH</b>	<b>PRECEPT £</b>	<b>Band D £</b>
Arlecdon and Frizington	35,000	29.96
St Bridgets	4,500	26.66
Bootle	7,250	26.87
St Bees	17,800	25.54
Cleator Moor	40,000	19.37
Distington	12,000	17.52
Drigg and Carleton	3,250	18.03
Egremont	93,500	38.55
Eskdale	1,000	6.56
Ennerdale and Kinniside	3,090	19.20
Gosforth	18,915	36.36
Haile and Wilton	2,200	18.50
Irton with Santon	0	0.00
St Johns	12,000	19.36
Lowside Quarter	3,500	15.17
Lamplugh	10,625	36.69
Lowca	3,500	15.06
Millom	72,000	33.00
Moresby	13,500	22.54
Muncaster	3,713	27.43
Millom Without	5,000	14.81
Ponsonby	0	0.00
Parton	10,000	38.61
Seascale	16,500	27.07
Ulpha	50	0.65
Waberthwaite	500	4.97
Wasdale	950	12.98
Whicham	5,500	29.85
Weddicar	3,750	22.65
<b>TOTAL</b>	<b>399,593</b>	

**Note 4 – Comparison of Parish Precepts for 2010/11 to Precepts for 2009/10**

A comparison of Parish Precepts for 2010/11 to precepts for 2009/10 is given in the following table.

<b>PARISH COUNCIL PRECEPTS INCREASE/DECREASE 2009/10 TO 2010/11</b>				
	2009/2010 £	2010/2011 £	Difference £	% Change
Arlecdon and Frizington	34000.00	35000.00	1000.00	2.94
St Bridgets	4500.00	4500.00	0.00	0.00
Bootle	7250.00	7250.00	0.00	0.00
St Bees	16935.00	17800.00	865.00	5.11
Cleator Moor	37500.00	40000.00	2500.00	6.67
Distington	12000.00	12000.00	0.00	0.00
Drigg and Carleton	3250.00	3250.00	0.00	0.00
Egremont	87500.00	93500.00	6000.00	6.86
Eskdale	1000.00	1000.00	0.00	0.00
Ennerdale and Kinniside	3000.00	3090.00	90.00	3.00
Gosforth	18635.00	18915.00	280.00	1.50
Haile and Wilton	2000.00	2200.00	200.00	10.00
Irton with Santon	0.00	0.00	0.00	0.00
St Johns	12000.00	12000.00	0.00	0.00
Lowside Quarter	3500.00	3500.00	0.00	0.00
Laplugh	12500.00	10625.00	-1875.00	-15.00
Lowca	2730.00	3500.00	770.00	28.21
Millom	68600.00	72000.00	3400.00	4.96
Moresby	13500.00	13500.00	0.00	0.00
Muncaster	3713.00	3713.00	0.00	0.00
Millom Without	5000.00	5000.00	0.00	0.00
Ponsonby	0.00	0.00	0.00	0.00
Parton	10000.00	10000.00	0.00	0.00
Seascale	16500.00	16500.00	0.00	0.00
Ulpha	50.00	50.00	0.00	0.00
Waberthwaite	1000.00	500.00	-500.00	-50.00
Wasdale	670.00	950.00	280.00	41.79
Whicham	3500.00	5500.00	2000.00	57.14
Weddicar	3750.00	3750.00	0.00	0.00
<b>TOTAL</b>	<b>384583.00</b>	<b>399593.00</b>		

# **PROPOSED FEES AND CHARGES 2010/11**

**Council  
2nd March 2010**

**Appendix F**

February 2010



**APPENDIX F - PROPOSED FEES AND CHARGES 2010/11**

Page No.	Service	2009/10 Approved Current Base Budget (Income from Fees and Charges only) £	2010/11 Base Proposal (Income from Fees and Charges only) £	Change (increase / Decrease (-)) £	Volume Change	Price change
2	Beacon & TIC	53,214	53,214	0	<input type="checkbox"/>	<input type="checkbox"/>
3	Plan Printing	29,478	5,000	-24,478	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	Building Control	215,000	217,150	2,150	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5	Development Control	256,220	256,220	0	<input type="checkbox"/>	<input type="checkbox"/>
6	Homelessness	4,288	4,288	0	<input type="checkbox"/>	<input type="checkbox"/>
		<b>558,200</b>	<b>535,872</b>	<b>-22,328</b>		
7	Crematorium	409,501	433,001	23,500	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8	Cemeteries	79,583	82,363	2,780	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9	Trinity Gardens	2,000	2,000	0	<input type="checkbox"/>	<input type="checkbox"/>
10	Markets	55,190	25,030	-30,160	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11	Pest Control	27,728	26,228	-1,500	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12	Outdoor Facilities	4,756	2,756	-2,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 & 14	Car Parks	299,000	344,000	45,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
15	Food Safety and Private Water Sampling	9,949	7,449	-2,500	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16	Health and Safety	545	545	0	<input type="checkbox"/>	<input type="checkbox"/>
17	Environmental Protection	17,565	17,565	0	<input type="checkbox"/>	<input type="checkbox"/>
18	Waste	411,950	417,000	5,050	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		<b>1,317,767</b>	<b>1,357,937</b>	<b>40,170</b>		
19 & 20	Land Charges	90,431	90,431	0	<input type="checkbox"/>	<input type="checkbox"/>
21	Licences	125,442	125,442	0	<input type="checkbox"/>	<input type="checkbox"/>
		<b>215,873</b>	<b>215,873</b>	<b>0</b>		
22	Court Costs	163,226	163,226	0	<input type="checkbox"/>	<input type="checkbox"/>
		<b>2,255,066</b>	<b>2,272,908</b>	<b>17,842</b>		

**BEACON & TIC (Sue Palmer)**

2009/10 BASE BUDGET INCOME

53,214

PROPOSED 2010/11 BASE BUDGET INCOME

53,214

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
<b>TICKETS</b>		
Adult	5.00	5.00
Child	0.00	0.00
Student	4.00	4.00
Senior	4.00	4.00
Educational Group	0.00	0.00
Adult Group (10+)	3.60	3.60
Child Group (10+)	0.00	0.00
<b>PASSPORTS (Membership)</b>		
Adult	8.00	8.00
Senior	8.00	8.00
Child	0.00	0.00
<b>ROOM HIRE</b>		
Conference Centre (Free for Visiting Schools)	0.00	0.00
Per Hour	16.00	16.90
Per Half Day	50.00	55.00
Full Day	90.00	100.00
<b>LIBRARY (Free for Research)</b>		
Hourly	11.00	13.00
<b>DARKROOM</b>	12.00	13.00
<b>HARBOUR GALLERY (Per Hour - Subject to Availability)</b>	40.00	40.00

**PLAN PRINTING (Tony Pomfret)**

**2009/10 BASE BUDGET INCOME**

**29,478**

**PROPOSED 2010/11 BASE BUDGET INCOME**

**5,000**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2010/11</b>
	£	£
<b>Copy OS Sheet extracts (x8)</b>	25.00	25.00
<b>Detailed file histories, planning, blg regs., env. Health (domestic)</b>	50.00	50.00
<b>Detailed file histories, planning, blg regs., env. Health (business)</b>	100.00	100.00
<b>Copy approval notices, completion notices, and statutory notices</b>	10.00	10.00
<b>Copy planning applications - to interested parties not directly consulted</b>	0.00	0.00

Reduction in income reflected in pressures reported for service. Ordnance survey information can be downloaded by the public via the internet directly

**BUILDING CONTROL (Mark Key)**

2009/10 BASE BUDGET INCOME

215,000

PROPOSED 2010/11 BASE BUDGET INCOME

217,150

PROPOSED FEES & CHARGES 2010/11 (STATUTORY SET FEES)	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
please see attached Appendix	£	£

Prudent estimated income levels broadly maintained - See Annex A and Annex B

**DEVELOPMENT CONTROL**

**2009/10 BASE BUDGET INCOME**

**256,220**

**PROPOSED 2010/11 BASE BUDGET INCOME**

**256,220**

<b>PROPOSED FEES &amp; CHARGES 2010/11 (STATUTORY SET FEES)</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2010/11</b>
	£	£
Discharge of Planning Conditions: Residential domestic Properties	25.00	25.00
Discharge of Planning Conditions: All Other Properties	85.00	85.00
Schedule of Fees for Planning Applications - from 6th April 2008	see attached	see attached

No change to statutory set fees or estimated volume

**HOMELESSNESS (Laurie Priebe)**

**2009/10 BASE BUDGET INCOME**

**4,288**

**PROPOSED 2010/11 BASE BUDGET INCOME**

**4,288**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2010/11</b>
<b>Homelessness</b>	£	£
Emergency accommodation - All Room Sizes (per night)	12.60	12.60

No change to price and estimated demand for emergency accommodation

**CREMATORIUM (Toni Magean)**

2009/10 BASE BUDGET INCOME

409,501

PROPOSED 2010/11 BASE BUDGET INCOME

433,001

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
<b>PART 1: CREMATION FEES</b>		
Stillborn or Child up to 1-month	0.00	0.00
Child 1-month to 12 Years	150.00	150.00
Person over 12 Years: Resident	486.00	496.00
Person over 12 Years: Non Resident	551.00	561.00
Medical Referee's Fees Mon-Fri	25.00	25.00
Sat, Sun & Public Hols	25.00	25.00
Cameo Tax	40.00	40.00
<b>PART 2: OPTIONAL CHARGES</b>		
Certificate of Cremation	25.00	25.00
Postage of Remains (UK Only)	40.00	40.00
Strewing of Remains (From Other Crematoria)	40.00	40.00
Strewing of Remains (From those returned)	20.00	20.00
Use of Chapel of Rest (24hrs or part)	42.00	42.00
<b>URNS &amp; CASKETS</b>		
Metal Urn	23.00	23.00
Wooden Casket	35.00	35.00
Plastic Urn	9.00	9.00
Bio-Degradable Urns	9.00	9.00
<b>BOOK OF REMEMBRANCE INSCRIPTION CHARGES (Incl. VAT)</b>		
<i><b>Book of Remembrance:</b></i>		
2-Line Entry	53.00	53.00
5-Line Entry	77.00	77.00
8-Line Entry	110.00	110.00
<i><b>Miniature Books:</b></i>		
2-Line Entry	57.00	57.00
5-Line Entry	65.00	65.00
8-Line Entry	77.00	77.00
<i><b>Memorial Cards:</b></i>		
<i><b>Coloured:</b></i>		
2-Line Entry	27.00	27.00
5-Line Entry	35.00	35.00
8-Line Entry	47.00	47.00
<i><b>White:</b></i>		
2-Line Entry	25.00	25.00
5-Line Entry	29.00	29.00
8-Line Entry	41.00	41.00
<b>Floral Emblem, Badge or Motif</b>	55.00	55.00
<b>Coat of Arms</b>	85.00	85.00

**CEMETERY (Toni Magean)****2009/10 BASE BUDGET INCOME****79,583****PROPOSED 2010/11 BASE BUDGET INCOME****82,363**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2010/11</b>
	£	£
<b>PART 1: INTERNMENT FEES</b>		
Stillborn or Child up to 1-month	0.00	0.00
Child 1-Month up to 16 Years	170.00	170.00
Person 17 Years and over	465.00	475.00
Internment in a Vault	550.00	550.00
Cremated Remains	135.00	135.00
Strewing of Cremated Remains	40.00	40.00
Additional charge for non-resident of Copeland Borough (Applicable to [3] & [4] above)	255.00	265.00
<b>PART 2: EXCLUSIVE RIGHTS OF BURIAL</b>		
In a grave adjoining main paths (all areas of Copeland)	355.00	365.00
Other Graves	425.00	435.00
Cremated Remains	125.00	135.00
<b>PART 3: MEMORIALS &amp; INSCRIPTIONS</b>		
Flat Stone not exceeding 600mm x 600mm	40.00	40.00
Flat Stone between 600mm x 600mm and 1000mmx1000mm	49.00	49.00
Flat Stone exceeding 1000mm x 1000mm	77.00	77.00
Head Stone not exceeding 1.5m in height	89.00	89.00
Vase not exceeding 600mm in height	23.00	23.00
Additional Inscription	29.00	29.00
<b>PART 4: MISCELLANEOUS FEES</b>		
Exhumation (Not including Labour)	950.00	950.00
Transfer of Exclusive Rights	45.00	45.00
Certified copy of Register Entry	45.00	45.00
Family Tree search Fee	85.00	85.00



**TRINITY GARDENS (Toni Magean)**

2009/10 BASE BUDGET INCOME

2,000

PROPOSED 2010/11 BASE BUDGET INCOME

2,000

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
Strewing	40.00	40.00
Charge per Plaque	40.00	40.00
Inscription per Letter/Number	5.50	5.50
Garden Grave (Platinum Service)	300.00	300.00
Garden Grave (Diamond Service)	250.00	250.00

No change to price and estimated demand

**MARKETS (Toni Magean)**

2009/10 BASE BUDGET INCOME

55,190

PROPOSED 2010/11 BASE BUDGET INCOME

25,030

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
<b>WHITEHAVEN</b>		
<i>Summer:</i>		
Regular	15.00	15.00
Casual	22.50	22.50
<i>Winter:</i>		
Regular	15.00	15.00
Casual	22.50	22.50
<b>EGREMONT</b>		
<i>Summer:</i>		
Regular	15.00	15.00
Casual	22.50	22.50
<i>Winter:</i>		
Regular	15.00	15.00
Casual	22.50	22.50
<b>CLEATOR MOOR (Subject to ongoing review)</b>		
<i>Summer:</i>		
Regular	9.00	9.00
Casual	10.00	10.00
<i>Winter:</i>		
Regular	9.00	9.00
Casual	10.00	10.00

Decrease in income due to decreased volume experience in 2009/10

**PEST CONTROL (Toni Magean)****2009/10 BASE BUDGET INCOME****27,728****PROPOSED 2010/11 BASE BUDGET INCOME****26,228**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2009/10</b>
	£	£
Wasps (Domestic Full Rate)	35.00	35.00
Wasps (Domestic Concessionary)	20.00	20.00
Wasps (Commercial Contract)	60.00	60.00
Wasps (Commercial One-off)	70.00	70.00
Rats (Domestic Full Rate)	0.00	0.00
Rats (Domestic Concessionary)	0.00	0.00
Rats (Commercial Contract)	60.00	60.00
Rats (Commercial One-off)	70.00	70.00
Mice (Domestic Full Rate)	35.00	35.00
Mice (Domestic Concessionary)	0.00	0.00
Mice (Commercial Contract)	60.00	60.00
Mice (Commercial One-off)	70.00	70.00
Bedbugs (Domestic Full Rate)	35.00	35.00
Bedbugs (Domestic Concessionary)	0.00	0.00
Bedbugs (Commercial Contract)	60.00	60.00
Bedbugs (Commercial One-off)	70.00	70.00
Cockroaches (Domestic Full Rate)	35.00	35.00
Cockroaches (Domestic Concessionary)	0.00	0.00
Cockroaches (Commercial Contract)	60.00	60.00
Cockroaches (Commercial One-off)	70.00	70.00
Fleas (Domestic Full Rate)	35.00	35.00
Fleas (Domestic Concessionary)	25.00	25.00
Fleas (Commercial Contract)	60.00	60.00
Fleas (Commercial One-off)	70.00	70.00
Ants (Domestic Full Rate)	35.00	35.00
Ants (Domestic Concessionary)	25.00	25.00
Ants (Commercial Contract)	60.00	60.00
Ants (Commercial One-off)	70.00	70.00

**OUTDOOR FACILITIES (Toni Magean)**

**2009/10 BASE BUDGET INCOME**

**4,756**

**PROPOSED 2010/11 BASE BUDGET INCOME**

**2,756**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2010/11</b>
	£	£
<b>PLAYING PITCHES</b>		
Per Season	405.00	405.00
Per Match	50.00	50.00

Decreased income due to fall in demand experienced in 2009/10

**CAR PARKS (Toni Magean)****2009/10 BASE BUDGET INCOME****299,000****PROPOSED 2010/11 BASE BUDGET INCOME****344,000**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES 2009/10</b>
	£
<b>CHAPEL STREET EGREMONT</b>	
Up to 1 hr	0.50
Up to 2 hrs	0.75
Up to 3 hrs	0.95
Up to 4 hrs	1.25
Over 4 hrs	2.05
Monthly Car Passes (25 bays only)	33.00
<b>SCHOOLHOUSE LANE WHITEHAVEN</b>	
Up to 1 hr	1.05
Up to 2 hrs	1.45
Up to 3 hrs	1.90
Up to 4 hrs	
Over 4 hrs	
Overnight parking (maximum stay 3hrs)	3.35
<b>SENHOUSE STREET WHITEHAVEN</b>	
Up to 1 hr	1.05
Up to 2 hrs	1.40
Up to 3 hrs	2.05
Up to 4 hrs	2.60
Overnight parking (maximum stay 4hrs)	3.35
<b>ST BEES FORESHORE</b>	
Up to 1 hr	0.80
Up to 2 hrs	1.20
Up to 3 hrs	1.70
Up to 4 hrs	2.30
Up to 5 hrs	2.90
Over 5 hrs	3.30
7 Day Permit	7.55
<b>THE COPELAND CENTRE WHITEHAVEN</b>	
Up to 1 hr	1.05
Up to 2 hrs	1.45
Up to 3 hrs	2.05
Up to 4 hrs	2.50
Over 4 hours	3.35
Overnight parking (Charges apply Saturday and Sunday only)	

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>
	<b>2009/10</b>
<b>SPORTS CENTRE WHITEHAVEN</b>	
Up to 1 hr	1.05
Up to 2 hrs	1.45
Up to 3 hrs	1.95
Up to 4 hrs	2.50
Over 4 hrs	3.40
Overnight parking	3.35
Season Tickets per month (59bays only)	55.00
<b>BECK GREEN EGREMONT</b>	
Up to 1 hr	0.50
Up to 2 hrs	0.75
Up to 4 hrs / 3 hrs	0.95
Upto 6 hrs / 4 hrs	1.25
Over 6 hrs / 4 hrs	2.05
<b>BEACON WHITEHAVEN</b>	
Up to 1 hour	1.05
Up to 2 hrs	1.30
Up to 3 hrs	1.95
Up to 4 hrs	2.50
Over 4 hrs	3.35
Overnight parking	3.35
<b>NORTH SHORE, WHITEHAVEN</b>	
Up to 1 hour	1.05
Up to 2 hrs	1.30
Up to 3 hrs	1.95
Up to 4 hrs	2.50
Over 4 hrs	3.35
Overnight parking	3.35
Monthly car park pass (10 bays only)	
<b>SOUTH SHORE, WHITEHAVEN (CAR PARK)</b>	
Up to 1 hour	1.05
Up to 2 hrs	1.45
Up to 3 hrs	1.95
Up to 4 hrs	2.50
Over 4 hours	3.35
Overnight parking	3.35
Monthly car park pass(5 bays only)	55.00
<b>SOUTH SHORE, WHITEHAVEN (BUS BAYS)</b>	
Up to 4 hrs	5.00
Over 4 hrs	15.00
Overnight parking	15.00

<b>BASE PROPOSAL</b>	
<b>2010/11</b>	
£	
	0.60
	0.80
	1.00
	1.30
	2.10
	33.00
	1.10
	1.50
	2.00
	3.40
	1.10
	1.50
	2.10
	2.70
	3.40
	0.90
	1.30
	1.80
	2.40
	3.00
	3.40
	7.60
	1.10
	1.50
	2.10
	2.60
	3.40

**BASE PROPOSAL**

**2010/11**

1.10  
1.50  
2.00  
2.60  
3.50  
3.40  
55.00

0.60  
0.80  
1.00  
1.30  
2.10

1.10  
1.40  
2.00  
2.60  
3.40  
3.40

1.10  
1.40  
2.00  
2.60  
3.40  
3.40

1.10  
1.50  
2.00  
2.60  
3.40  
3.40  
55.00

5.00  
15.00  
15.00



**FOOD SAFETY AND PRIVATE WATER SAMPLING (Jackie O'Reilly)**

**2009/10 BASE BUDGET INCOME**

**9,949**

**PROPOSED 2010/11 BASE BUDGET INCOME**

**7,449**

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
<b>EXPORT CERTIFICATES</b>	30.00	35.00
<b>FOOD SAFETY COURSE</b> Foundation	37.00	37.00
<b>Private Water Sampling Costs (Administration &amp; Travelling) (Per Supply) (STATUTORY)</b>	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)	Fees set in Private water Supplies Regulations 2009 and dependant on source classification and sampling criteria

Slight decrease in income due to increased volume and activity experience in 2009/10

**HEALTH & SAFETY (Jackie O'Reilly)**

**2009/10 BASE BUDGET INCOME**

**545**

**PROPOSED 2010/11 BASE BUDGET INCOME**

**545**

<b>PROPOSED FEES &amp; CHARGES 2010/11</b>	<b>CURRENT FEES</b>	<b>BASE PROPOSAL</b>
	<b>2009/10</b>	<b>2010/11</b>
	<b>£</b>	<b>£</b>
<b>Training Course (Basic H&amp;S)</b>	37.00	37.00
<b>Skin Piercing Registration</b>	88.00	88.00
<b>Transfer of Registration (For Premises or Individual)</b>	88.00	88.00

No change to price and estimated volume

**ENVIRONMENTAL PROTECTION (Jackie O'Reilly)**

2009/10 BASE BUDGET INCOME

17,565

PROPOSED 2010/11 BASE BUDGET INCOME

17,565

PROPOSED FEES & CHARGES 2010/11 (STATUTORY SET FEES - Announced by DEFRA)	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
Application for authorisation in accordance with the Environmental Protection Act 1990, Part I, Part B processes	Statutory - fees for 09/10 not confirmed (28.1.09)	available to date (15.1.10). Consultation period closed on
Except for small waste oil burners <0.4 MWth	Statutory - as above	Statutory - as above
Unloading of petrol into storage tanks at a service station	Statutory - as above	Statutory - as above
Substantial changes to an Authorisation	Statutory - as above	Statutory - as above
Except for small waste oil burners <0.4MWth	Statutory - as above	Statutory - as above
Unloading of Petrol into storage tanks at a service station	Statutory - as above	Statutory - as above
Change to implement an upgrading plan	Statutory - as above	Statutory - as above
Annual subsistence Charge	Statutory - as above	Statutory - as above
Standard Charge where paid quarterly	Statutory - as above	Statutory - as above
Except for Small Waste oil burners <0.4MWth	Statutory - as above	Statutory - as above
Unloading of Petrol into storage tanks at a service station	Statutory - as above	Statutory - as above
Odourising of Natural Gas	Statutory - as above	Statutory - as above
Pet Shops	66.00	66.00
Dangerous Wild Animals	153.00	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

No change to statutory set fees, prices, and estimated volume

**WASTE MANAGEMENT (Janic Carroll)**

2009/10 BASE BUDGET INCOME

411,950

PROPOSED 2010/11 BASE BUDGET INCOME

417,000

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
<b>Commercial Collections</b>		
240 Litre Container	5.00	5.30
360 Litre Container	6.50	7.25
660 Litre Container	11.00	13.40
1100 Litre Container	17.00	20.50
<b>Trade Sacks (Per 50)</b>	130.00	135.00
<b>Annual Waste Transfer Note</b>	15.00	20.00
<b>OTHER CHARGEABLE COLLECTIONS</b>		
<b>Household waste for which a charge for collection can be made</b>		
240 Litre Container	3.00	3.25
360 Litre Container	4.00	4.15
660 Litre Container	6.00	7.70
1100 Litre Container	9.00	11.00
<b>Orange sacks</b>	83.63	83.50
<b>Domestic Wheeled Bins (240L)</b>	30.00	30.00
<b>Collection Rate per hour for larger jobs to be based on time taken to collect (minimum charge)</b>		
First Hour Rate	70.00	70.00
Second & Subsequent Hours	60.00	60.00
Half Hour Rate	35.00	35.00
<b>Building Cleaning Hourly Rate (Std Mon-Fri)</b>	12.50	12.50

Increase in income based on price and estimated volume changes for Commercial Collection. This is partially offset by a reduction in income reflected in pressures for bulk collection and refuse collection

Notes to reconcile to  
**Fees and Charges**

**Waste Management**

**Fees and Charges (det 2101)**

	2009/10 Budget	Pressures	Price	Volume	2010/11 Budget
	£	£	£	£	£
Refuse Collection	-6,953	6,953			0
Bulk Collection	-77,997	17,997			-60,000
Commercial Collection	-320,000		-55,000	25,000	-350,000
Building Cleaning	-7,000				-7,000
	<b>-411,950</b>	<b>24,950</b>	<b>-55,000</b>	<b>25,000</b>	<b>-417,000</b>

**LAND CHARGES (Clinton Boyce)**

2009/10 BASE BUDGET INCOME

90,431

PROPOSED 2010/11 BASE BUDGET INCOME

90,431

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
	£	£
Property Search Fees		
LLC1 only (compiled information)	17.00	25.00
LLC1 additional parcel of land (compiled information)	5.00	5.00
LLC1 only (personal search) (statutory fee)	11.00	22.00
LLC1 additional parcel of land (personal search) (statutory fee)	£1.00 up to a maximum of £16.00	£1.00 up to a maximum of £16.00
Standard search fee (LLC1 and CON29R enquiries including highway authority questions) (statutory fee)	95.00	95.00
CON29R search fee (CON29R enquiries including highway authority questions but not LLC1)	78.00	78.00
CON29R additional parcel of land	10.00	10.00
CON29R and LLC1 additional parcel of land	15.00	15.00
CON29O	£10 each (Questions 5)	£10 each (Questions 5)
CON29O	£5 each (Questions 4 and 6 to 21)	£5 each (Questions 4 and 6 to 21)
CON29O	£17 (Question 22)	£17 (Question 22)
Extra written enquiries (not including highways questions-refer to Cumbria County Council)	£20 each	£20 each
Retrieval and photocopy of previous search	£10 each	£10 each
Copies of other documents referred to in any reply	£10 each	£10 each
Registration of a light obstruction notice	30.00	30.00
Filing a Lands Tribunal light obstruction certificate	15.00	15.00
Variation or cancellation of a light obstruction notice	15.00	15.00
Inspection of documents relating to a light obstruction notice	10.00	10.00

Prudent estimate in income levels maintained

## 2010/11 Detailed Costs for Access to CON29R Enquiries

	Personal requests	Compiled information
1.1 (a) to (e) Planning decisions and pending applications	Free of charge	£6.00
1.1 (f) to (h) Building regulations decisions	Not available in unrefined form (f) £2.00 (g) £2.00 (h) £2.00	(f) £2.00 (g) £2.00 (h) £2.00
1.2 Planning designations and proposals	Free of charge	£3.00
2 (a) Publicly maintained highways	Not available – request should be made direct to Cumbria County Council	Reimbursement of charge made by Cumbria County Council*
2 (b) to (d) Adopted highways	Not available – request should be made direct to Cumbria County Council	Reimbursement of charge made by Cumbria County Council*
3.1 Land required for public purposes	Free of charge	£3.00
3.2 Land to be acquired for road works	Not available – request should be made direct to Cumbria County Council	Reimbursement of charge made by Cumbria County Council*
3.3 Drainage agreements and consents	Not available- request should be made direct to United Utilities	Not available- request should be made direct to United Utilities
3.4 Nearby road schemes	Not available – request should be made direct to Cumbria County Council	Reimbursement of charge made by Cumbria County Council*
3.5 Nearby railway schemes	Free of charge	£3.00
3.6 Traffic schemes	Not available – request should be made direct to Cumbria County Council	Reimbursement of charge made by Cumbria County Council*
3.7 Outstanding statutory notices (a) building works (b) environment (c) health and safety (d) housing (e) not available (f) public health	Not available in unrefined form (a) £2.00 (b) £2.00 (c) £2.00 (d) £2.00 (e) not available (f) £2.00	(a) £2.00 (b) £2.00 (c) £2.00 (d) £2.00 (e) not available (f) £2.00
3.8 Contravention of building regulations	Not available in unrefined form/ £3.00	£3.00
3.9 (a) to (n) Notices orders directions and proceedings under Planning Acts – enforcement, stop and breach of conditions notices	Free of charge	£15.00 (a) to (n)
3.10 Conservation area	Free of charge	£3.00
3.11 Compulsory purchase orders or decisions	Not available in unrefined form/£2.00	£2.00
3.12 Contaminated land	Free of charge	£3.00
3.13 Radon gas	Free of charge	£2.00
<b>Total</b>		<b>£21.00</b>
		<b>£59.00</b>

**LICENSING (Clinton Boyce)**

2009/10 BASE BUDGET INCOME

125,442

PROPOSED 2010/11 BASE BUDGET INCOME

125,442

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
Hackney Carriage Vehicle Licence: issue fee	101.00	101.00
Hackney Carriage Vehicle Licence: plate fee	8.00	8.00
Hackney Carriage Vehicle Licence: stripes	11.00 for full set or £2.75 for one	11.00 for full set or £2.75 for one
Private Hire Licence Fee: issue fee	95.00	95.00
Private Hire Licence Fee: plate fee	8.00	8.00
Vehicle Test Fee (per test)	30.00	30.00
Trailer Test Fee	23.00	23.00
Trailer Re-test Fee	11.50	11.50
Trailer Plate Fee	8.00	8.00
Administrative Fee for processing refund or transfer	15.00	15.00
Hackney Carriage Driver Licenc: issue fee	62.00	62.00
Private Hire Carriage Driver Licenc: issue fee	62.00	62.00
Criminal Records Bureau chack fee	36.00	36.00
Driver Licence: replacement badge	3.00	3.00
Private hire Operator: issue fee	120.00	120.00
Licensing Act 2003 fees	Statutory	Statutory
Gambling Act 2005 fees	As attached	As attached

No change to price or estimated volume in service

**BENEFITS (Jane Salt)**

2009/10 BASE BUDGET INCOME

163,226

PROPOSED 2010/11 BASE BUDGET INCOME

163,226

PROPOSED FEES & CHARGES 2010/11	CURRENT FEES	BASE PROPOSAL
	2009/10	2010/11
<b>COUNCIL TAX AND NNDR COURT COSTS</b> Summons costs	£ 55.00	£ 55.00

No change in price or estimated volume for service





Appendix F (Council 2<sup>nd</sup>  
March 2010) – Annex A

## Copeland Borough Council

The Copeland Centre  
Catherine Street  
Whitehaven  
Cumbria  
CA28 7SJ

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



## Building Control Charges

### The Building (Local Authority Charges) Regulations 1998

Guidance notes applicable from 1 April 2010.

#### 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 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 to which the Regulatory Reform (Fire Safety) Order 2005 applies, or which will apply after the completion of the building work.
- 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 the work comprises or includes the erection of more than one extension to a single private dwelling, the total floor areas of all such extensions are to be aggregated in determining the charge payable in accordance with Table 2, and where the aggregated floor area exceeds 60m<sup>2</sup> the charge payable will be in accordance with Table 3 of Schedule 3.
- 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 the 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 17.5%.
- 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				
Number of dwelling types	Charge £	VAT £	Total £	Additional charge for each dwelling over 31
(1)	(2)	(3)	(4)	(5)
1	195.56	34.22	229.78	-
2	266.75	46.68	313.43	-
3	350.99	61.42	412.41	-
4	435.23	76.17	511.40	-
5	526.49	92.14	618.63	-
6	617.75	108.11	725.86	-
7	633.42	110.85	744.27	-
8	668.90	117.06	785.96	-
9	694.96	121.62	816.58	-
10	701.99	122.85	824.84	-
11	708.00	123.90	831.90	-
12	715.01	125.13	840.14	-
13	721.03	126.18	847.21	-
14	728.06	127.41	855.47	-
15	734.07	128.46	862.53	-
16	741.09	129.69	870.78	-
17	747.13	130.75	877.88	-
18	754.12	131.97	886.09	-
19	760.14	133.02	893.16	-
20	767.18	134.26	901.44	-
21	779.20	136.36	915.56	-
22	792.25	138.64	930.89	-
23	805.28	140.92	946.20	-
24	818.31	143.20	961.51	-
25	831.36	145.49	976.85	-
26	844.39	147.77	992.16	-
27	857.42	150.05	1007.47	-
28	870.46	152.33	1022.79	-
29	883.49	154.61	1038.10	-
30	896.54	156.89	1053.43	-
31 & over	909.57	159.17	1068.74	6.49 + VAT

INSPECTION CHARGES				
Number of dwellings	Charge £	VAT £	Total £	Additional charge for each dwelling over 31
(6)	(7)	(8)	(9)	(10)
1	414.52	72.54	487.06	-
2	528.12	92.42	620.54	-
3	738.18	129.18	867.36	-
4	854.60	149.56	1004.16	-
5	1,050.29	183.80	1234.09	-
6	1,180.34	206.56	1386.90	-
7	1,260.84	220.65	1481.49	-
8	1,470.15	257.28	1727.43	-
9	1,679.48	293.91	1973.39	-
10	1,908.60	334.01	2242.61	-
11	2,090.67	365.87	2456.54	-
12	2,271.50	397.51	2669.01	-
13	2,454.81	429.59	2884.40	-
14	2,604.66	455.82	3060.48	-
15	2,785.49	487.46	3272.95	-
16	2,966.32	519.11	3485.43	-
17	3,147.14	550.75	3697.89	-
18	3,327.97	582.39	3910.36	-
19	3,467.93	606.89	4074.82	-
20	3,646.27	638.10	4284.37	-
21	3,729.26	652.62	4381.88	-
22	3,885.60	679.98	4565.58	-
23	3,981.92	696.84	4678.76	-
24	4,108.26	718.95	4827.21	-
25	4,235.83	741.27	4977.10	-
26	4,362.17	763.38	5125.55	-
27	4,448.48	778.48	5226.96	-
28	4,614.83	807.60	5422.43	-
29	4,741.16	829.70	5570.86	-
30	4,811.76	842.06	5653.82	-
31 & over	4,879.88	853.98	5733.86	94.57 + VAT

\* VAT is payable on the total Inspection Charge

### 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 £	TOTAL £	Amount of Inspection Charge £	VAT £	TOTAL £	Amount of Building Notice Charge £	VAT £	TOTAL £
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 Erection or extension of a detached or attached garage or carport or both, having a floor area not exceeding 40m <sup>2</sup> in total and intended to be used in common with an existing building, and which is not an exempt building.	137.05	23.98	161.03	-	-	-	137.05	23.98	161.03
2 Erection or extension of a detached or attached garage or carport or both, having a floor area exceeding 40m <sup>2</sup> but does not exceed 60m <sup>2</sup> in total and intended to be used in common with an existing building, and which is not an exempt building.	137.05	23.98	161.03	140.19	24.53	164.72	277.24	48.52	325.76
3 Any extension of a dwelling the total floor area of which does not exceed 4m <sup>2</sup> .	137.05	23.98	161.03	-	-	-	137.05	23.98	161.03
4 Any extension of a dwelling the total floor area of which exceeds 4m <sup>2</sup> , but does not exceed 10m <sup>2</sup> .	137.05	23.98	161.03	140.19	24.53	164.72	277.24	48.52	325.76
5 Any extension of a dwelling the total floor area of which exceeds 10m <sup>2</sup> , but does not exceed 40m <sup>2</sup> .	137.05	23.98	161.03	268.79	47.04	315.83	405.84	71.02	476.86
6 Any extension of a dwelling the total floor area of which exceeds 40m <sup>2</sup> , but does not exceed 60m <sup>2</sup> .	137.05	23.98	161.03	405.83	71.02	476.85	542.88	95.00	637.88

**For charges for application relating to:**

- applicable cavity wall insulation;
- applicable unvented hot water systems;
- any extension or alteration of a dwelling consisting of the provision of one or more rooms in a roof space, including means of access;
- any extensions with a total floor area in excess of 60m<sup>2</sup>; and
- the installation of oil or non-mains gas fuel storage systems.

Please refer to Schedule 3.

## SCHEDULE 3 CHARGES FOR OTHER WORK

Estimated Cost £	PLAN CHARGE		
	Charge £	VAT £	Total £
(1)	(2)	(3)	(4)
0 – 1,000	£ 63.67	£ 11.14	£ 74.81
1,001 – 2,000	£ 127.33	£ 22.28	£ 149.61
2,001 – 5,000	£ 191.00	£ 33.43	£ 224.43
5,001 – 6,000	£ 50.36	£ 8.81	£ 59.17
6,001 – 7,000	£ 52.96	£ 9.27	£ 62.23
7,001 – 8,000	£ 55.57	£ 9.72	£ 65.29
8,001 – 9,000	£ 58.17	£ 10.18	£ 68.35
9,001 – 10,000	£ 60.78	£ 10.64	£ 71.42
10,001 - 11000	£ 63.38	£ 11.09	£ 74.47
11,001 – 12,000	£ 65.99	£ 11.55	£ 77.54
12,001 – 13,000	£ 68.59	£ 12.00	£ 80.59
13,001 – 14,000	£ 71.20	£ 12.46	£ 83.66
14,001 – 15,000	£ 73.80	£ 12.92	£ 86.72
15,001 -16,000	£ 76.41	£ 13.37	£ 89.78
16,001 – 17,000	£ 79.01	£ 13.83	£ 92.84
17,001 – 18,000	£ 81.62	£ 14.28	£ 95.90
18,001 – 19,000	£ 84.22	£ 14.74	£ 98.96
19,001 – 20,000	£ 86.83	£ 15.19	£ 102.02
20,001 – 21,000	£ 89.44	£ 15.60	£ 104.74
21,001 – 22,000	£ 91.46	£ 16.00	£ 107.46
22,001 – 23,000	£ 93.77	£ 16.41	£ 110.18
23,001 – 24,000	£ 96.09	£ 16.81	£ 112.90
24,001 – 25,000	£ 98.40	£ 17.22	£ 115.62
25,001 – 26,000	£ 100.72	£ 17.63	£ 118.35
26,001 – 27,000	£ 103.03	£ 18.03	£ 121.06
27,001 – 28,000	£ 105.35	£ 18.44	£ 123.79
28,001 – 29,000	£ 107.66	£ 18.84	£ 126.50
29,001 – 30,000	£ 109.98	£ 19.25	£ 129.23
30,001 – 31,000	£ 112.29	£ 19.65	£ 131.94
31,001 – 32,000	£ 114.61	£ 20.06	£ 134.67
32,001 – 33,000	£ 116.92	£ 20.46	£ 137.38
33,001 – 34,000	£ 119.24	£ 20.87	£ 140.11
34,001 – 35,000	£ 121.55	£ 21.27	£ 142.82
35,001 – 36,000	£ 123.87	£ 21.68	£ 145.55
36,001 – 37,000	£ 126.18	£ 22.08	£ 148.26
37,001 – 38,000	£ 128.50	£ 22.49	£ 150.99
38,001 – 39,000	£ 130.81	£ 22.89	£ 153.70
39,001 – 40,000	£ 133.13	£ 23.30	£ 156.43
40,001 – 41,000	£ 135.44	£ 23.70	£ 159.14
41,001 – 42,000	£ 137.76	£ 24.11	£ 161.87
42,001 – 43,000	£ 140.07	£ 24.51	£ 164.58
43,001 – 44,000	£ 142.39	£ 24.92	£ 167.31
44,001 – 45,000	£ 144.70	£ 25.32	£ 170.02
45,001 – 46,000	£ 147.02	£ 25.73	£ 172.75
46,001 – 47,000	£ 149.33	£ 26.13	£ 175.46
47,001 – 48,000	£ 151.65	£ 26.54	£ 178.19
48,001 – 49,000	£ 153.96	£ 26.94	£ 180.90
49,001 – 50,000	£ 156.28	£ 27.35	£ 183.63
50,001 – 51,000	£ 158.59	£ 27.75	£ 186.34
51,001 – 52,000	£ 160.91	£ 28.16	£ 189.07
52,001 – 53,000	£ 163.22	£ 28.56	£ 191.78
53,001 – 54,000	£ 165.54	£ 28.97	£ 194.51
54,001 – 55,000	£ 167.85	£ 29.37	£ 197.22
55,001 – 56,000	£ 170.17	£ 29.78	£ 199.95
56,001 – 57,000	£ 172.48	£ 30.18	£ 202.66
57,001 – 58,000	£ 174.80	£ 30.59	£ 205.39

INSPECTION CHARGE		
Charge £	VAT £	Total £
(5)	(6)	(7)
-	-	-
-	-	-
-	-	-
£ 151.07	£ 26.44	£ 177.51
£ 158.88	£ 27.80	£ 186.68
£ 166.70	£ 29.17	£ 195.87
£ 174.51	£ 30.54	£ 205.05
£ 182.33	£ 31.91	£ 214.24
£ 190.14	£ 33.27	£ 223.41
£ 197.96	£ 34.64	£ 232.60
£ 205.77	£ 36.01	£ 241.78
£ 213.59	£ 37.38	£ 250.97
£ 221.40	£ 38.75	£ 260.15
£ 229.22	£ 40.11	£ 269.33
£ 237.03	£ 41.48	£ 278.51
£ 244.85	£ 42.85	£ 287.70
£ 252.66	£ 44.22	£ 296.88
£ 260.48	£ 45.58	£ 306.06
£ 267.42	£ 46.80	£ 314.22
£ 274.37	£ 48.01	£ 322.38
£ 281.31	£ 49.23	£ 330.54
£ 288.26	£ 50.44	£ 338.70
£ 295.20	£ 51.66	£ 346.86
£ 302.15	£ 52.88	£ 355.03
£ 309.09	£ 54.09	£ 363.18
£ 316.04	£ 55.31	£ 371.35
£ 322.98	£ 56.52	£ 379.50
£ 329.93	£ 57.74	£ 387.67
£ 336.87	£ 58.95	£ 395.82
£ 343.82	£ 60.17	£ 403.99
£ 350.76	£ 61.38	£ 412.14
£ 357.71	£ 62.60	£ 420.31
£ 364.65	£ 63.81	£ 428.46
£ 371.60	£ 65.03	£ 436.63
£ 378.54	£ 66.24	£ 444.78
£ 385.49	£ 67.46	£ 452.95
£ 392.43	£ 68.68	£ 461.11
£ 399.38	£ 69.89	£ 469.27
£ 406.32	£ 71.11	£ 477.43
£ 413.27	£ 72.32	£ 485.59
£ 420.21	£ 73.54	£ 493.75
£ 427.16	£ 74.75	£ 501.91
£ 434.10	£ 75.97	£ 510.07
£ 441.05	£ 77.18	£ 518.23
£ 447.99	£ 78.40	£ 526.39
£ 454.94	£ 79.61	£ 534.55
£ 461.88	£ 80.83	£ 542.71
£ 468.83	£ 82.04	£ 550.87
£ 475.77	£ 83.26	£ 559.03
£ 482.72	£ 84.48	£ 567.20
£ 489.66	£ 85.69	£ 575.35
£ 496.61	£ 86.91	£ 583.52
£ 503.55	£ 88.12	£ 591.67
£ 510.50	£ 89.34	£ 599.84
£ 517.44	£ 90.55	£ 607.99
£ 524.39	£ 91.77	£ 616.16

BUILDING NOTICE CHARGE		
Charge £	VAT £	Total £
(8)	(9)	(10)
£ 63.67	£ 11.14	£ 74.81
£ 127.33	£ 22.28	£ 149.61
£ 191.00	£ 33.43	£ 224.43
£ 201.42	£ 35.25	£ 236.67
£ 211.84	£ 37.07	£ 248.91
£ 222.26	£ 38.90	£ 261.16
£ 232.68	£ 40.72	£ 273.40
£ 243.10	£ 42.54	£ 285.64
£ 253.52	£ 44.37	£ 297.89
£ 263.94	£ 46.19	£ 310.13
£ 274.36	£ 48.01	£ 322.37
£ 284.78	£ 49.84	£ 334.62
£ 295.20	£ 51.66	£ 346.86
£ 305.62	£ 53.48	£ 359.10
£ 316.04	£ 55.31	£ 371.35
£ 326.46	£ 57.13	£ 383.59
£ 336.88	£ 58.95	£ 395.83
£ 347.30	£ 60.78	£ 408.08
£ 356.56	£ 62.40	£ 418.96
£ 365.82	£ 64.02	£ 429.84
£ 375.08	£ 65.64	£ 440.72
£ 384.34	£ 67.26	£ 451.60
£ 393.60	£ 68.88	£ 462.48
£ 402.86	£ 70.50	£ 473.36
£ 412.12	£ 72.12	£ 484.24
£ 421.38	£ 73.74	£ 495.12
£ 430.64	£ 75.36	£ 506.00
£ 439.90	£ 76.98	£ 516.88
£ 449.16	£ 78.60	£ 527.76
£ 458.42	£ 80.22	£ 538.64
£ 467.68	£ 81.84	£ 549.52
£ 476.94	£ 83.46	£ 560.40
£ 486.20	£ 85.09	£ 571.29
£ 495.46	£ 86.71	£ 582.17
£ 504.72	£ 88.33	£ 593.05
£ 513.98	£ 89.95	£ 603.93
£ 523.24	£ 91.57	£ 614.81
£ 532.50	£ 93.19	£ 625.69
£ 541.76	£ 94.81	£ 636.57
£ 551.02	£ 96.43	£ 647.45
£ 560.28	£ 98.05	£ 658.33
£ 569.54	£ 99.67	£ 669.21
£ 578.80	£ 101.29	£ 680.09
£ 588.06	£ 102.91	£ 690.97
£ 597.32	£ 104.53	£ 701.85
£ 606.58	£ 106.15	£ 712.73
£ 615.84	£ 107.77	£ 723.61
£ 625.10	£ 109.39	£ 734.49
£ 634.36	£ 111.01	£ 745.37
£ 643.62	£ 112.63	£ 756.25
£ 652.88	£ 114.25	£ 767.13
£ 662.14	£ 115.87	£ 778.01
£ 671.40	£ 117.50	£ 788.90
£ 680.66	£ 119.12	£ 799.78
£ 689.92	£ 120.74	£ 810.66
£ 699.18	£ 122.36	£ 821.54

Estimated Cost £	PLAN CHARGE		
	Charge £	VAT £	Total £
(1)	(2)	(3)	(4)
58,001 – 59,000	£ 177.11	£ 30.99	£ 208.10
59,001 – 60,000	£ 179.43	£ 31.40	£ 210.83
60,001 – 61,000	£ 181.74	£ 31.80	£ 213.54
61,001 – 62,000	£ 184.06	£ 32.21	£ 216.27
62,001 – 63,000	£ 186.37	£ 32.61	£ 218.98
63,001 – 64,000	£ 188.69	£ 33.02	£ 221.71
64,001 – 65,000	£ 191.00	£ 33.43	£ 224.43
65,001 – 66,000	£ 193.32	£ 33.83	£ 227.15
66,001 – 67,000	£ 195.63	£ 34.24	£ 229.87
67,001 – 68,000	£ 197.95	£ 34.64	£ 232.59
68,001 – 69,000	£ 200.26	£ 35.05	£ 235.31
69,001 – 70,000	£ 202.58	£ 35.45	£ 238.03
70,001 – 71,000	£ 204.89	£ 35.86	£ 240.75
71,001 – 72,000	£ 207.21	£ 36.26	£ 243.47
72,001 – 73,000	£ 209.52	£ 36.67	£ 246.19
73,001 – 74,000	£ 211.84	£ 37.07	£ 248.91
74,001 – 75,000	£ 214.15	£ 37.48	£ 251.63
75,001 – 76,000	£ 216.47	£ 37.88	£ 254.35
76,001 – 77,000	£ 218.78	£ 38.29	£ 257.07
77,001 – 78,000	£ 221.10	£ 38.69	£ 259.79
78,001 – 79,000	£ 223.41	£ 39.10	£ 262.51
79,001 – 80,000	£ 225.73	£ 39.50	£ 265.23
80,001 – 81,000	£ 228.04	£ 39.91	£ 267.95
81,001 – 82,000	£ 230.36	£ 40.31	£ 270.67
82,001 – 83,000	£ 232.67	£ 40.72	£ 273.39
83,001 – 84,000	£ 234.99	£ 41.12	£ 276.11
84,001 – 85,000	£ 237.30	£ 41.53	£ 278.83
85,001 – 86,000	£ 239.62	£ 41.93	£ 281.55
86,001 – 87,000	£ 241.93	£ 42.34	£ 284.27
87,001 – 88,000	£ 244.25	£ 42.74	£ 286.99
88,001 – 89,000	£ 246.56	£ 43.15	£ 289.71
89,001 – 90,000	£ 248.88	£ 43.55	£ 292.43
90,001 – 91,000	£ 251.19	£ 43.96	£ 295.15
91,001 – 92,000	£ 253.51	£ 44.36	£ 297.87
92,001 – 93,000	£ 255.82	£ 44.77	£ 300.59
93,001 – 94,000	£ 258.14	£ 45.17	£ 303.31
94,001 – 95,000	£ 260.45	£ 45.58	£ 306.03
95,001 – 96,000	£ 262.77	£ 45.98	£ 308.75
96,001 – 97,000	£ 265.08	£ 46.39	£ 311.47
97,001 – 98,000	£ 267.40	£ 46.79	£ 314.19
98,001 – 99,000	£ 269.71	£ 47.20	£ 316.91
99,001–100,000	£ 272.03	£ 47.60	£ 319.63
100,001 – 1 Million	25% of Building Notice charge		
Over 1 Million – 10 Million	25% of Building Notice charge		
Over 10 million	25% of Building Notice charge		

INSPECTION CHARGE		
Charge £	VAT £	Total £
(5)	(6)	(7)
£ 531.33	£ 92.98	£ 624.31
£ 538.28	£ 94.20	£ 632.48
£ 545.22	£ 95.41	£ 640.63
£ 552.17	£ 96.63	£ 648.80
£ 559.11	£ 97.84	£ 656.95
£ 566.06	£ 99.06	£ 665.12
£ 573.00	£100.28	£ 673.28
£ 579.95	£101.49	£ 681.44
£ 586.89	£102.71	£ 689.60
£ 593.84	£103.92	£ 697.76
£ 600.78	£105.14	£ 705.92
£ 607.73	£106.35	£ 714.08
£ 614.67	£107.57	£ 722.24
£ 621.62	£108.78	£ 730.40
£ 628.56	£110.00	£ 738.56
£ 635.51	£111.21	£ 746.72
£ 642.45	£112.43	£ 754.88
£ 649.40	£113.64	£ 763.04
£ 656.34	£114.86	£ 771.20
£ 663.29	£116.07	£ 779.36
£ 670.23	£117.29	£ 787.52
£ 677.18	£118.51	£ 795.69
£ 684.12	£119.72	£ 803.84
£ 691.07	£120.94	£ 812.01
£ 698.01	£122.15	£ 820.16
£ 704.96	£123.37	£ 828.33
£ 711.90	£124.58	£ 836.48
£ 718.85	£125.80	£ 844.65
£ 725.79	£127.01	£ 852.80
£ 732.74	£128.23	£ 860.97
£ 739.68	£129.44	£ 869.12
£ 746.63	£130.66	£ 877.29
£ 753.57	£131.87	£ 885.44
£ 760.52	£133.09	£ 893.61
£ 767.46	£134.31	£ 901.77
£ 774.41	£135.52	£ 909.93
£ 781.35	£136.74	£ 918.09
£ 788.30	£137.95	£ 926.25
£ 795.24	£139.17	£ 934.41
£ 802.19	£140.38	£ 942.57
£ 809.13	£141.60	£ 950.73
£ 816.08	£142.81	£ 958.89
75% of Building Notice charge		
75% of Building Notice charge		
75% of Building Notice charge		

BUILDING NOTICE CHARGE		
Charge £	VAT £	Total £
(8)	(9)	(10)
£ 708.44	£123.98	£ 832.42
£ 717.70	£125.60	£ 843.30
£ 726.96	£127.22	£ 854.18
£ 736.22	£128.84	£ 865.06
£ 745.48	£130.46	£ 875.94
£ 754.74	£132.08	£ 886.82
£ 764.00	£133.70	£ 897.70
£ 773.26	£135.32	£ 908.58
£ 782.52	£136.94	£ 919.46
£ 791.78	£138.56	£ 930.34
£ 801.04	£140.18	£ 941.22
£ 810.30	£141.80	£ 952.10
£ 819.56	£143.42	£ 962.98
£ 828.82	£145.04	£ 973.86
£ 838.08	£146.66	£ 984.74
£ 847.34	£148.28	£ 995.62
£ 856.60	£149.91	£1,006.51
£ 865.86	£151.53	£1,017.39
£ 875.12	£153.15	£1,028.27
£ 884.38	£154.77	£1,039.15
£ 893.64	£156.39	£1,050.03
£ 902.90	£158.01	£1,060.91
£ 912.16	£159.63	£1,071.79
£ 921.42	£161.25	£1,082.67
£ 930.68	£162.87	£1,093.55
£ 939.94	£164.49	£1,104.43
£ 949.20	£166.11	£1,115.31
£ 958.46	£167.73	£1,126.19
£ 967.72	£169.35	£1,137.07
£ 976.98	£170.97	£1,147.95
£ 986.24	£172.59	£1,158.83
£ 995.50	£174.21	£1,169.71
£1,004.76	£175.83	£1,180.59
£1,014.02	£177.45	£1,191.47
£1,023.28	£179.07	£1,202.35
£1,032.54	£180.69	£1,213.23
£1,041.80	£182.32	£1,224.12
£1,051.06	£183.94	£1,235.00
£1,060.32	£185.56	£1,245.88
£1,069.58	£187.18	£1,256.76
£1,078.84	£188.80	£1,267.64
£1,088.10	£190.42	£1,278.52
£1,088.10 + £4.06 (+VAT) for each £1,000 (or part) over £100,000 up to £1million.		
£4,742.10 + £3.18 (+VAT) for each £1,000 (or part) over £1million up to £10million.		
£33,379.18 + £2.32 (+VAT) for each £1,000 (or part) over £10 million.		

## Notes

1. Estimated Cost of Work means a reasonable estimate that would be charged by a professional builder, but excluding professional fees and VAT.
2. There shall be a 25% reduction in the plan charge or the plan charge element of the Building Notice charge in relation to repetitive work on more than one building where all such buildings are contained within the same application or Building Notice.
3. There shall be a 25% reduction in the plan charge or the plan charge element of the Building Notice charge in respect of building work which has previously been approved under Building Regulations by Copeland Borough Council.
4. Please note that a Building Notice cannot be given for any premises in which persons are employed.

## Minimum Charges

- **Extension over 60m<sup>2</sup>:** Where an extension to a dwelling, the total floor area of which exceeds 60m<sup>2</sup>, including means of access and work in connection with that extension, the sum of the plan charge and the inspection charge or the building notice charge must not be less than £560.28 plus £98.05 VAT, Total **£658.33**.
- **Loft Conversion:** 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 charge must not be less than £305.62 plus £53.58 VAT, Total **£359.10**.
- **Replacement Windows:** The minimum charge for a scheme of windows and/or door replacements in dwellings, not being part of the 'FENSA' self certification scheme, shall be £63.67 plus £11.14 VAT, Total **£74.81**. This is reduced to £34.73 plus £6.08 VAT, Total **£40.81** for the installation of a single window or door. In the use of non-domestic work, the charge shall be 20% of the normal charge based on the estimated cost of the work, subject to a minimum charge of £63.67 plus £11.14 VAT, Total **£74.81**.
- **New Dwelling over 300m<sup>2</sup>:** The charge for an individual new dwelling over 300m<sup>2</sup> floor area or more than 3 storeys will be £794.87 plus £139.10 VAT, Total **£933.97** (Plan Charge = £266.75 plus £46.68 VAT, Total £313.43 and Inspection Charge = £528.12 plus £92.42 VAT, Total £620.54).
- **Oil/Non-mains gas fuel storage systems:** The charge for the installation of an oil or non-mains gas fuel storage system shall be £127.33 plus £22.28.10 VAT, Total **£149.61**.
- **Chimney lining:** The charge for chimney lining installations will be £34.73 plus £6.08 VAT, Total **£40.81**.
- **Electrical Work:** Where electrical works are to be carried out to a dwelling and the work is under the control of the Council the following charges will apply: **Rewiring** £191.00 plus £33.43 VAT, Total **£224.43**; **Addition of new circuit(s)** £127.33 plus £22.28 VAT, Total **£149.61**; **Additional sockets/lights** £63.67 plus £9.55 VAT, Total **£73.22**.
- **Unvented hot water system:** The charge for installation of an unvented hot water system will be subject to a charge of £63.67 plus £11.14 VAT, Total **£74.81**.
- **Replacement Roof Covering:** The charge for replacement roof coverings will be subject to a charge per dwelling of £63.67 plus £11.14 VAT, Total **£74.81**.
- **Wind Turbines:** The charge for the installation of a wind turbine attached to a building will be subject to a charge of £63.67, plus £11.14 VAT, Total **£74.81**.
- **Solar Panels:** The charge for the installation of solar panels will be subject to a charge of £63.67 plus £11.14 VAT, Total **£74.81**.
- **Boilers/Heating Installations:** The charge for boilers/heating installations with an output of over 50KW will be subject to a charge of £191.00 plus £33.43 VAT, Total **£224.43**.
- **Replacement Waste Treatment Plant:** The charge for a replacement waste treatment plant for more than 1 dwelling will be subject to a charge of £211.84 plus £37.07 VAT, Total **£248.91**.

## **APPENDIX F - FEES AND CHARGES 2010/11**

### **ANNEX B – EXPLANATORY NOTE**

#### **THE BUILDING (LOCAL AUTHORITY CHARGES) REGULATIONS 1998** **COPELAND BOROUGH COUNCIL SCHEME OF CHARGES 2010/11**

##### **1. INTRODUCTION**

- 1.1 The Budget Proposal to Council for 2010/11 includes a fee schedule for Building Control and this annex sets out the rationale and thinking underpinning the fee schedule proposed for 2010/11. The Building (Local Authority Charges) Regulations 1998, which came into force on 1 April 1999 authorises local authorities to recover their proper costs, involved in the provision of the Building Regulatory service, by means of the adoption of a Scheme of Charges governed by the principles within the regulations.
- 1.2 The Local Government Association (LGA) produced a Model Scheme with a strong recommendation that member authorities fix their charges within 10% above or below the levels advised. The LGA provides advice on reviewing the Scheme on an annual basis.
- 1.3 Consultation with fellow authorities at both County and Regional level confirmed that, in accordance with the principles it would be beneficial to our customers to adopt the Model Scheme. The Model Scheme was subsequently adopted as the basis for the CBC Charges Scheme, which came into force on 1 April 1999 and also for all subsequent revisions.
- 1.4 Income is constantly monitored and compared to the cost of the service. To date the levels of charges have achieved full cost recovery, although like all other Authorities, 2009/10 has proven to be a difficult one for the Council's Building Control Service due to the effects of the peaking of the recession.

##### **2. PROPOSAL - Revisions to the Scheme**

- 2.1 The Council's Building Control Section last year led a movement to create a standardised Local Authority Building Control fee schedule across Cumbria. The standardised schedule for 2009/10 was created by using the highest prices across the previous 2008/09 schedules of the authorities participating in the standardised scheme as the base upon which to build. After building a schedule of the highest figures, all authorities agreed a proposal that these charges be increased across all 3 schedules by 4%.
- 2.2 Following many months of negotiation on the standardisation of fees for 2009/10, a schedule was agreed by all but one of the 6 Cumbrian local authorities; South Lakeland District Council. Further negotiations this year have led to South Lakeland joining the standardised County scheme for 2010/11.
- 2.3 Following much deliberation, a decision has been reached to freeze Building Control charges for 2010/11. The reasoning behind this decision is as follows:
  - It ties in with wider Corporate opinions within each of the 6 Cumbrian Authorities that charges should be frozen due to the current economic climate.
  - It ties in with the Government's decision to freeze Planning charges due to the current economic climate.

- Large clients have recently queried Building Control charges and are demanding reductions as part of their own cost cutting exercises.
  - It allows South Lakeland District Council to join the standardised scheme by increasing their charges to match the wider Cumbria schedule without an additional annual increase that would result in excessive additional costs for their customers.
  - Large commercial applications due in the Copeland area in 2010/11 should allow the Council's Building Control Service to cover fee earning costs, despite a freeze in charges.
- 2.4 The standardised Scheme of Charges offers consistency to customers who regularly submit applications to more than one Cumbrian Authority.

### **3. CONCLUSIONS**

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

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

- 4.1 The Scheme will ensure the recovery of the Council's proper fee earning costs involved in the provision of the Building Control service. The Fees and Charges Schedule is set out in Appendix F (Annex A)

### **5. IMPACT ON CORPORATE PLAN**

- 5.1 These proposals have an impact on our ability to provide an effective Building Control service.

**Mark Key, Building Control Manager**  
**February 2010**

#### **Background Documents:**

Building (Local Authority Charges) Regulations 1998.

Building (Local Authority Charges) Regulations 1998 – LGA Model Scheme.



**REVENUE BUDGET 2010/11 +  
FEB 2010**

**REVENUE RESERVES STRATEGY**

**RESERVES STRATEGY**

1. Revenue reserves will be held only for defined and formally agreed purposes. Broad purposes for which reserves may be held are listed below and explained more fully in sections 3.2 to 3.5:
  - As a contingency to cover risks, uncertainties and emergencies:
  - To fund planned investments and developments:
  - To smooth the budgetary impact of cyclical costs:
  - To carry forward funds for already-agreed purposes at year end.

**RISK-BASED GENERAL BALANCES**

- 2.1 Previous guidance recommended that a minimum reserve of 5% of net revenue budget be retained. The Council's original net revenue budget 2009/10, including use of reserves, is £14,094,000, which would equate with a minimum balance of £705,000. But given the high proportion of the budget supported by government grants a more appropriate minimum level is £1,000,000. The use of a risk-based approach, however, better determines appropriateness in relation to risks and Council-specific circumstances.
- 2.2.1 The risk-led element of the General Fund Balance will provide cover for risks and uncertainties in the approved budget, and for emergencies. It does not provide cover for additional investment: it is there to ensure the approved budget can still be delivered if the associated risks materialise.
- 3.1 The Director of Finance and MIS will recommended a level for the risk-led element as part of the budget recommendation each year. Budgets will be produced on the basis that the General Fund Balance will be maintained at least at this recommended level throughout the period covered by the MTFP and can be sustained at this level in the longer term. Inclusion of items in the risk-led element will be informed by the corporate risk register and the budget proposal. Amounts will take account of the potential magnitude and the assessed likelihood of the risk materialising. The assessment will also allow for foreseeable variances from cost and demand assumptions used to set the budget.

- 3.2 In the event that the balance on the General Reserve is projected to fall below the recommended risk-led element, priority will be placed in on restoring the balance in immediately-subsequent budget and outturn recommendations. The risk-based calculation therefore provides a target for General Balances and the £1,000,000 is a minimum floor. Temporary dips below the target level may be acceptable **provided that** the minimum is not likely to be breached **and** there is a robust plan to restore to the target level.

#### EARMARKED RESERVES

- 3.3 Earmarked reserves may be set up to save for investments and policy developments which cannot be met in full from the base budget in the year(s) when expenditure is planned. Use of reserves for such purposes should be planned in advance and incorporated where possible in the budget recommendation to Council in February. However earmarked reserves may be established during the year as a result of policy developments and these are reported to Executive in the quarterly monitoring report.
- 3.4 Earmarked Reserves may be used to smooth the impact on the revenue budget of expenditure that is cyclical or is highly variable between years (local elections is an example). Balances should be sufficient to cover forecast requirement but avoid building up large uncommitted balances. Such use should be planned in advance and incorporated in the budget recommendations. Such balances will generally be recommended for carry forward at year end subject to review of their adequacy and appropriateness.
- 3.5 Earmarked Reserves may be used to carry forward amounts unspent at year-end but committed for already-approved purposes. Such commitments will be recommended for carry forward in the outturn report subject to review of their adequacy and appropriateness.
- 3.6 As a general principle, reserves will be used only to finance non-recurring expenditure or to cover transitional periods. If, exceptionally, use of reserves is proposed to support recurring expenditure this will be conditional on having a strategy to replace use of reserves with recurring funding or savings.
- 3.7 Establishment of new reserves and changes to their use will be subject to agreement by Executive or Council through the monitoring or budget setting process. The named responsible officer will be responsible for management of the reserve within agreed parameters and any statutory restrictions. Forecast calls on reserves will be adjusted against the named officer's budget provided they are within the approved parameters.

- 3.8 Reserves may not be over-committed. If the potential call on a reserve exceeds the available balance this must be addressed through the budget monitoring process.
- 3.9 The adequacy and appropriateness of each reserve will be reviewed and reported as part of the end of year procedures and will be used to inform decisions on carry forwards. Once the purpose of a reserve has been fulfilled, or if the balance is assessed to be higher than needed, the remaining balance will be returned in the first instance to the unallocated portion of general reserve.
- 3.10 The budget recommendation will include a schedule of planned levels on reserves over the duration of the MTFP supported by an assessment by the Director of Finance and MIS on their overall adequacy and appropriateness. In addition to assessing the adequacy of the risk-led element of the General Reserve, this will consider whether the planned use of reserve is sustainable beyond the duration of the MTFP, or whether reserves are being built up without clear purpose.
- 3.11 Each reserve will be the responsibility of a named officer. This will generally be the Service Manager for the revenue budget(s) funded from the reserve. The named officer will be responsible for managing the reserve, including planning, projecting and monitoring use. The named officer will review the adequacy and appropriateness of reserves for end of year reporting.

February 2010

## RISK BASED GENERAL BALANCES

## APPENDIX H

ITEM	RISK	BASIS	WEIGHTING	AMOUNT (£)
Sustainability of Base Budget	Contingency for pay and inflation volatility.	0.5% of Gross Expenditure less Housing and Council Tax benefits.	100%	103,082
Reduced Fees and Charges	Underachievement of Fees and Charges targets.	5% of fees and charges.	50%	55,791
Reduced Investment Income	Underachievement of Investment Income.	0.5% variance on forecast balance invested.	50%	41,488
Civil Emergencies	Costs of civil emergencies not recoverable under the Bellwin Scheme.	Bellwin threshold at 0.2% of budget requirement and grant at 85% thereafter, assuming £250k total cost.	100%	56,550
Insurance Excesses	To cover excess on claims.	5% of premium payments.	75%	10,645
Medium Term Financial Plan	Changes to the base budget to cover activities already assumed in the MTFP.	1% of Net Revenue Budget	25%	38,591
Assets and Property	Unforeseen increases in Assets and Property repairs.	Based on 10% of Backlog over next 5 years.	100%	100,705
Vacancy Factor	Vacancy target not achieved.	Based vacancy target in budget.	25%	62,500
Actuarial Review	Increase in employer's contribution following actuarial review.	1% of basic pay.	50%	40,474
Housing Benefits	Increase in irrecoverable overpayments and grant clawback.	Budgeted difference between payments and grant.	25%	52,250
HGV Licence - Operators Fund	Requirement for Transport Operators License for waste vehicles.	£6,200 for first vehicle and £3,400 each thereafter.	100%	74,200
Concessionary Fares	Uncertain demand for concessionary fares.	Budget reduced by £170k for 2009-10 based on demand in 2008-09. Risk that saving is not achieved in the long term.	25%	42,500
Target efficiencies	Efficiency targets in base budget not fully achieved.	Budgeted efficiency savings.	25%	83,168
Grant Settlement	Unable to match immediately reductions in government grant .	5% of grant income based on RSG, forecast ABG and specific grants (excluding benefit subsidy).	100%	423,776
Fuel Price Cost	Increase in costs of petrol and diesel.	10p per litre increase.	100%	28,850
Dangerous Structures			50%	6,437
Coast Protection Fund			25%	775
Sea Walls North Shore	Cover rock armour in front of Vertex		50%	30,791
Environ Warranty Sinking Fund	Warranty claims for rock armour on North Shore Call Centre.	In conditions of sale of the land.	50%	139,883
Vertex	Vertex to Offset Rates		50%	37,500
Environmental Insurance Reserve			75%	186,200

**TOTAL RISK BASED GENERAL BALANCES**

**1,616,154**

**UNCOMMITTED EARMARKED RESERVES (REVIEW COMPLETED)**  
**(RETURN TO GENERAL FUND BALANCES )**

**APPENDIX I**

Description	Purpose	Uncommitted Balance	Commentary
<b><u>Chief Executive</u></b>			
Regional Government	For preparation for past proposals for regional government.	-15,000.00	Proposals for regional government now abandoned.
Staff Conferences	Cost of putting on staff conferences, and support to LSP	-9,500.00	Addressed through base budget.
New Initiatives		-177.26	Residual balance
White Paper District Bid	For alternative to the proposal for a Cumbria unitary authority.	-24,839.00	Proposal was rejected and funding secured from elsewhere including partners

**Finance and Management Information Services**

Staff vacancy to fund specialist computer audit and training needs	To cover agency costs in 2008-09.	-40,000.00	Costs were absorbed in 2008-09 outturn.
IT Requirement for HR / Payroll	For implementation of SAGE system	-1,232.00	Implementation now complete.

**Policy and Performance**

Remote Working Pilot	For 6 month trial of home working scheme.	-5,105.00	Timeframe for the pilot has now elapsed.
Covalent Training	For additional Covalent licences.	-3,400.00	Licences now purchased

**Legal and Democratic Services**

Member Training	For member personal development plans facilitated by NWEQ, scheduled for June 2008	-2,500.00	Timeframe has now elapsed.
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**Customer Services**

Copeland Direct Software	For payments outstanding at the end of 2006-07	-27,250.35	No payments outstanding
NNDR Software and transfer to the Academy system.	For software fees expected to be paid in 2006-07.	-9,560.00	Implementation of Academy completed.
Remote Working	To set up a remote worker	-4,000.00	Funded in 2008-09 from other sources.

**Leisure and Environmental Services**

Fleet Procurement	To meet costs of retendering the fleet contract.	-9,377.65	Contract has now been retendered.
Signage in Copeland Centre Car Park	For improved signage in Catherine Street car park.	-10,000.00	Now largely implemented.
Lancashire Road Car Park, Millom	For resurfacing.	-9,500.00	Work completed and funded from other sources

**Development Strategy**

Housing Strategy Document	For work committed during 2007-08.	-15,000.00	Future strategy documents can be funded from base if maintained at £12k.
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**Development Operations**

Procurement Officer Funding	To cover transitional costs of procurement project, pending savings from year 2 onwards.	-18,917.00	Transitional phase completed.
Beacon Review	CBC contribution to Beacon refurbishment.	-321,635.12	Development work completed and funded. Reserve not required except for £30k to ensure Beacon Reinvestment Fund is aligned with the forecast position in the business plan as at 31/03/10.
		+30,000	

**-496,993.38**

## APPENDIX J

**USE OF RESERVES TO SUPPORT MTFP**

	2010-11 £	2011-12 £
<b>In MTFP to 24/02/09 Council - met from existing Earmarked Reserves:</b>		
Contribution to fund for costs of local elections	-10,000	
Support to Base Budget	130,000	
To compensate for low rates of return on invested balances	81,500	
Funding for Welfare Benefits Officer, to cover increased demand.	35,000	
Support for Local Delivery Framework	40,000	
Use of Planning Delivery Grant to support the Local Delivery Framework	180,000	
Support for Delivery and Regeneration Plan budget.	1,240,278	427,445
	<hr/>	
	1,696,778	427,445
<b>Additional items - to draw down from General Balances:</b>		
Nuclear Planning	200,000	
Redundancy related to RBS Shared Service	119,000	
Treasury Management	59,022	
	<hr/>	
	378,022	0
<b>TOTAL SUPPORT TO MTFP</b>	<b>2,074,800</b>	<b>427,445</b>

**USE OF RESERVES FOR EXISTING APPROVED COMMITMENTS AND C.FWDS**

(reported through budget monitoring to Executive during year)

	2010-11 £	2011-12 £
Chief Executive		
Choosing to Change	80,000	
Customer Services		
Revenues and Benefits - Shared Services	88,000	
Finance and MIS		
Finance - additional short term resources	30,000	
Legal and Democratic Services		
Equal & Diversity	3,974	
Policy and Performance		
Pay protection (over many service lines)	17,848	
Pay and Grading Review - JE increments		184,000
Training and Apprenticeships	85,000	
Human resources - training	50,000	
Public Consultation	8,250	
Housing		
Housing consultants - balance of £60k carried forward from 2008-09	40,000	
Homelessness (from Homelessness repossession fund)	15,000	
Development Strategy		
Development of Local Plan	88,500	
Application of additional Working Neighbourhood Funding, Exec 18/01/10:		
* Community Safety	20,000	
* Other	60,000	5,126
SWMN - completion of scheme 2010/11 (c/fwd dependent on actual)	71,450	
Intensive Local Engagement	35,100	
Leisure and Environment Services		
Street Scenes	3,000	
<b>TOTAL FOR COMMITMENTS AND CARRY FORWARDS</b>	<b>696,122</b>	<b>189,126</b>
<b>TOTAL USE OF RESERVES</b>	<b>2,770,922</b>	<b>616,571</b>

PROJECTED GENERAL FUND BALANCE AND EARMARKED RESERVES

APPENDIX K

	2009-10							2010-11				
	Opening Balance at 01/04/09 £s	Carry forwards and in-year approvals £s note 1	Forecast use of / (contributions to) balances £s	Forecast Balance at 31/03/10 £s note 2	Requests for earmarking (inc WNF) £s note 3	Proposed release to General Fund Balances £s note 4	Forecast 31/03/10 if earmarking agreed £s	Update Risk Based Element £s note 5	Utilised to support MTFP £s note 6	Proposals post 29/01/10 £s note 6	Utilised to support carry forwards £s note 6	Forecast Balance at 31/03/11 £s
<b>General Fund Balances</b>												
Risk Led	-1,734,752	0	0	-1,734,752	0	0	-1,734,752	118,598	0	0	0	-1,616,154
Unallocated	-1,361,751	1,253,806	-612,579	-720,524	482,618	-496,993	-734,899	-118,598	0	378,022	0	-475,475
<b>Total General Balances</b>	<b>-3,096,503</b>	<b>1,253,806</b>	<b>-612,579</b>	<b>-2,455,276</b>	<b>482,618</b>	<b>-496,993</b>	<b>-2,469,651</b>	<b>0</b>	<b>0</b>	<b>378,022</b>	<b>0</b>	<b>-2,091,629</b>
<b>Earmarked Reserves and Sinking Funds</b>												
Earmarked Reserves	-5,767,638	-1,263,806	1,856,786	-5,174,659	-482,618	496,993	-5,160,283	0	1,696,778	0	696,122	-2,767,383
<b>Sinking Funds</b>												
Sinking Funds	-1,367,385	0	-140,262	-1,507,647	0	0	-1,507,647	0	0	0	-135,392	-1,643,039
<b>TOTAL</b>	<b>-10,231,527</b>	<b>-10,000</b>	<b>1,103,945</b>	<b>-9,137,582</b>	<b>0</b>	<b>0</b>	<b>-9,137,582</b>	<b>0</b>	<b>1,696,778</b>	<b>378,022</b>	<b>560,730</b>	<b>-6,502,052</b>

note 1: The net contribution of £10,000 represents the contribution from revenue budget to the Elections fund.

note 2: Balances if all year-end variance are taken initially to General Fund Balances

note 3: Requests for earmarking in Q3 monitoring report, plus £85k from WNF

note 4: Aa per Appendix I

note 5: Reflects Appendix H

note 6: Per Appendix J

note 7: For workforce strategy

2011-12			2012-13		
Utilised to support MTFP £s note 6	Utilise to support carry forwards £s note 6	Forecast Balance at 31/03/12 £s	Utilised to support MTFP £s	Utilised to support carry forwards £s note 7	Forecast Balance at 31/03/13 £s
	0	-1,616,154	0	0	-1,616,154
	0	-475,475	0	0	-475,475
	0	-2,091,629	0	0	-2,091,629
	427,455	-2,150,802	0	279,000	-1,871,802
	0	-1,778,431	0	-135,392	-1,913,823
	427,455	-6,020,863	0	143,608	-5,877,255

Earmarked Reserves shown as remaining at 31/03/13. The timing of spending funded from these balances is uncertain but the majority is likely to be utilised before 31/02/13 .

LABGI					-449,315	For regeneration and business support. £317k allocated 21/04/09 Exec
IT Review					-25,000	For strategic options for IT. Review being scoped February 2010
Insurance					-100,000	To allow for potential insurance claims
Pay Protection					-109,152	Required to meet costs of implementing Workforce Strategy
Workforce Strategy					-153,312	Required to meet costs of implementing Workforce Strategy
Balance of Planning Policy Delivery Grant					-124,428	To support Local Development Framework
Beacon Investment Fund					-155,585	Committed for reinvestment as per Beacon business case
Beacon Museums Exhibits					-20,445	Established to purchase exhibits
Elections Fund					-41,977	Will be used to fund local elections.
RBS Shared Services					-88,000	To support implementation of shared services
Housing Benefits Verification					-40,722	Retain - part of RBS shared service business case
Council Tax Verification					-30,833	Retain - part of RBS shared service business case
Assest					-55,801	To meet costs of property sales
PFI Performance Deduction					-31,531	For works on Copeland Centre outside scope of PFI contract
Development / Building Control					-113,950	For service improvements in Development Control and Building
Balances being reviewed					-133,399	
Other earmarked					-198,352	Other balances less than £20k
					-1,871,802	



<b>MEDIUM TERM REVENUE PROJECTIONS 2010/11 TO 2012/13</b>			
	2010-11 £000s	2011-12 £000s	2012-13 £000s
Approved Net Revenue Budget 2010-11	15,875	15,875	15,875
Existing MTFP items falling out:			
* Treasury Management (from 09-10 MTFS)		-82	-82
* Welfare Benefits Officer		-35	-35
* Support to LDF		-40	-40
* Support to LDF (from PDG)		-180	-180
* Regeneration Plan		-813	-1,140
Carry forwards falling out (not continuing)		-691	-696
Effect of 10% reduction specific grants		125	251
Inflation:			
* Pay at 1%		105	211
* Non pay at 2.0%		211	426
Actuarial pensions review - estimate employers contributions increase of 2%		153	153
Employers' NI 1% increase		66	66
Job Evaluation			
* Increments 2011-12		160	160
* Increments 2012-13		0	111
Cessation of non-recurring pressures:			
* RBS shared service redundancy provision		-119	-119
* Treasury Management		-138	-138
Full year effect of savings:			
* RBS shared services		-84	-84
<b>Provisional Net Revenue Budget</b>	<b>15,875</b>	<b>14,513</b>	<b>14,738</b>
<b>FUNDED BY:</b>			
General Grants:			
* RSG/NNDR (10% reduction in 2011/12 and 2012/13)	7,222	6,500	5,778
* PFI Grant	837	837	837
* Area Based Grant	1,029	1,029	1,029
<b>Total General Grants</b>	<b>9,088</b>	<b>8,366</b>	<b>7,644</b>
Council Tax:			
* Council Tax Precept	4,008	4,126	4,237
* Council Tax Surplus	8	0	0
<b>Total Council Tax</b>	<b>4,016</b>	<b>4,126</b>	<b>4,237</b>
Use of Reserves:			
* To support MTFP	2,075	427	0
* To support carry forwards	696	5	0
* Workforce Strategy	0	184	279
<b>Total Reserves</b>	<b>2,771</b>	<b>617</b>	<b>279</b>
<b>Total Funding</b>	<b>15,875</b>	<b>13,108</b>	<b>12,160</b>
<b>BUDGET GAP</b>	<b>0</b>	<b>1,404</b>	<b>2,578</b>

<b>RESERVES STRATEGY SUMMARY</b>			
	2010-11 £	2011-12 £	2012-13 £
General Fund Balances- Opening Balance	-2,470	-2,092	-2,092
Use of General Fund Balances	378	0	0
<b>General Fund Balances - Closing Balances</b>	<b>-2,092</b>	<b>-2,092</b>	<b>-2,092</b>
Earmarked Reserves - Opening Balance	-5,160	-2,767	-2,151
Transfer from General Fund Balances			
Utilised in Year	2,393	617	279
<b>Earmarked Reserves - Closing Balances</b>	<b>-2,767</b>	<b>-2,151</b>	<b>-1,872</b>
Sinking Funds - Opening Balance	-1,508	-1,643	-1,778
Contribution from Revenue Budget	-135	-135	-135
Utilised in Year	0	0	0
<b>Sinking Funds - Closing Balances</b>	<b>-1,643</b>	<b>-1,778</b>	<b>-1,914</b>
<b>TOTAL RESERVES</b>	<b>-6,502</b>	<b>-6,021</b>	<b>-5,877</b>