

Revenue Budget Proposal 2011/12

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SUMMARY

This report provides Council Members with details of the Revenue Budget Proposals for 2011/12. The Capital Programme proposal for 2011/12 and the Treasury Management Policy Statements are contained in separate reports elsewhere on the Council agenda.

This report also gives an indication of the Medium Term Financial Strategy (MTFS) projections for the period 2012/13 to 2014/15 and these will be used for forward planning and to update the Medium Term Financial Strategy document.

The Executive will consider these proposals at its special budget meeting on 15th February. Any changes agreed by the Executive will be notified to Council following the meeting on 15th.

The formal Council Tax Resolution is considered as a separate item on the agenda. Cumbria Police Authority is setting its budget and precept requirement on 16th February and Cumbria County Council is setting its budget and precept requirement on 17th February. Once we have received the respective precept demands from those organisations, the Council Tax Resolution will be finalised and issued to members for approval.

The recommendations below cover the proposed budget requirement and operating budget, fees and charges schedules, utilisation of Reserves and the Council Tax requirement for Copeland Borough Council for 2011/12.

RECOMMENDATION:

It is recommended that Council:

1. Approves the net budget for 2011/12 at £14,106,508, including the use of earmarked reserves of £2,619,000, giving a net budget requirement of £11,487,508 to be funded from general grants £7,207,678, council tax of £4,011,878, with a Collection Fund surplus of £31,861 and unallocated general fund reserves of £236,091 as set out in **Appendix A**.

2. Approves as part of the above, the following decisions that have been included within the 2011/12 Budget Requirement for 2011/12:
 - (i) The net Growth Pressures in the budget totalling £154,485 as set out in **Appendix B**
 - (ii) The proposal to freeze Council Tax in 2011/12 at 2010/11 levels and thereby take advantage of the Government Grant offer of £100,000 for a four year period.
 - (ii) The savings proposals set out in the report in **Appendix C** totalling £1,771,207.
 - (iii) The proposals for increases in fees and charges set out in **Appendix D**
 - (iv) The proposal that members allowances are not increased in 2011/12 and are maintained at 2010/11 levels.
 - (v) The Reserves Strategy set out in **Appendix E**, which provides the framework for the use and level of reserves in the future. Note that the level of reserves forecast to be used in 2011/12 is £2,855m (**Appendix I**) leaving an estimated balance of £5.196m by 31 March 2012 (**Appendix J**)
 - (iv) The increase in the risk-based element of the General Fund of £98,263 to £1,714,419 set out in **Appendix F** to be transferred from the unallocated General Fund balance. This increase is based on the recommendation of the Director of Resources and Transformation following a review of the risk-based reserve as part of the budget setting process, and is the minimum recommended balance.
 - (v) The level of earmarked reserves and sinking funds as set out in **Appendix G** and **H** totalling £3,385,589 and £1,686,177 including the establishment of the Choosing to Change Reserve to facilitate the Council's transformation programme.
3. Notes the Parish Precept demands (which will be formally incorporated into the Council Tax resolution considered as the next item on the agenda), as detailed in **Appendix K**.
4. Note the view of the Director of Resources and Transformation, as Section 151 officer, over the robustness of the budget estimates and level of Reserves to comply with Section 25 of the Local Government Act 2003.
5. Note the provisional budget figures for 2012/13 to 2014/15 as set out in **Appendix L**, which indicates a further potential budget gap of £1.472m in 2012/13, £2.124m in 2013/14 and £2.729 in 2014/15 for which detailed proposals for savings will be brought forward during the next financial year.

1. INTRODUCTION

- 1.1 The current budget proposals have been considered by the Executive, Resource Planning Working Group (RPWG) and Overview and Scrutiny at various meetings throughout the year. Members have also considered the framework and process under which the budget for 2011/12 and forecasts for years 2012/13 – 2014/15 have been prepared. The Executive considered the final budget proposals at its meeting on 15th February and any changes to the proposals set out in this report will be notified to Council. It should be noted that separate reports have been prepared recommending the Capital Programme for 2011/12 and the Treasury Management Policies for 2011/12 and these are considered elsewhere on the Council agenda, albeit any revenue funding implications arising from those proposals have been incorporated into this report.
- 1.2 The proposals have been prepared in accordance with the Council's Medium Term Financial Strategy (MTFS) agreed by Council in February 2008. This will be updated for the next three year period once the updated Council Plan has been approved by Council in February 2011.
- 1.3 The Council has been aware of the need to reduce its costs since the 2010/11 budget report was approved by Council on 2 March 2010. During 2010 a considerable amount of work has been carried out to reduce the Council's budget requirement to meet the forecast reduction in government funding brought about by the need to reduce the high level of public sector borrowing.
- 1.4 Following the change of government after the election of May 2010, the incoming coalition government reviewed the policy of debt repayment and undertook to repay the full amount of the fiscal deficit over the life of the current Parliament i.e. by the end of 2014/15. To this end the 2010 Comprehensive Spending Review has proved to be the toughest on record with the grant settlement for local government particularly severe (further details in Section 3). This has resulted in savings being required from the Council's ongoing base budgets of in the region of £4.5m over a four year period, which equates to a reduction of over 30% of the Council's base budget. This presents a significant challenge to the authority in maintaining services in the light of the unprecedented cuts in funding.
- 1.5 The work of the Choosing to Change programme in 2010 has therefore been critical in identifying ongoing budget savings necessary to enable the Council set a balanced budget for 2011/12. In 2010/11, work has centred on the re-organisation of back-office services and, with the assistance of Chorley Borough Council, benchmarking of its other mainly front-line services to determine potential areas for further cost reductions to bridge the ongoing budget deficit going forward. As an interim measure, services have undertaken two self assessment exercises in 2010/11, the first generating ongoing savings of £353k in the summer of 2010 and the second, which has only just been completed, generating a further £1.771m, and these have been incorporated in the budget proposals incorporated in this report. The work is however far from over; with a further saving target of £2.7m over the next three year period, requiring a fundamental review of service areas.

2. DETAILED BUDGET PROPOSALS 2011/12

- 2.1 Appendix A sets out the Summary Net Budget Proposal for 2011/12, and incorporates the following (of which further details are given in the report):
- Appendix B – Growth Pressures 2011/12
 - Appendix C – Savings Proposals
 - Appendix D – Fees and Charges Proposals 2011/12
 - Appendix E to J – Reserves Strategy and Usage of Individual Reserves
- 2.2 Taking account of the above and as set out in Appendix A, the Council is asked to approve a net budget for 2011/12 of £14,106,508, including the use of earmarked reserves totalling £2,619,000, giving a net base budget requirement of £11,487,508. This to be funded from Government Grants of £7,207,678, Council Tax of £4,011,878, a Collection Fund Surplus of £31,861 and unallocated General Fund Reserves of £236,091.
- 2.3 It should be noted that the Council's statutory Budget Requirement is defined by Section 32(4) of the 1992 Local Government Finance Act as equal to the sum of redistribute Non-Domestic rates, Revenue Support Grant and income from Council Tax (including sums transferred to or from the Collection Fund). This statutory definition therefore excludes income from PFI Grant, Area Based Grant and the Council Tax Freeze Grant, and the Budget Requirement calculation as required for the Council resolution for Council Tax purposes therefore differs from the Net Budget Requirement which is set out in Appendix A and reconciled below:

	2011/12 £	2010/11 £000
Net Council Budget (Appendix A)	14,106,508	15,875
Less PFI Grant	(836,678)	(837)
Less Area Based Grant	(0)	(1,029)
Less Council Tax Freeze Grant	(100,000)	(0)
Less funding from Reserves	(2,855,091)	(2,771)
Statutory Budget Requirement (excl Parishes)	10,314,739	11,238
Add Precepts from Parish Councils (App K)	433,675	400
Statutory Net Budget Requirement	10,748,414	11,638
Funded By:		
Government Formula Grant	5,660,000	7,222
Transitional Grant - check	611,000	0
Council Tax Income	4,011,878	4008
Council Tax Surplus	31,861	8
Parish Precepts	433,675	400
	10,748,414	11,638

- 2.4 The statutory budget requirement for 2010/11 excluding Parishes was £11.238m and therefore the reduction between 2010/11 to 2011/12 is £923k or 8.21%. This falls within the limits set for Council Tax Capping purposes as set out by the Secretary of State on 10th February 2011 (see paragraph 4.8).

- 2.4 The Parish Precept demands are set out in detail in **Appendix K**. The formal Budget and Council Tax Resolution will be considered as the next item on the Council agenda and requires Council to approve formal resolutions set out within it for the formal setting of the Council Tax. This can only be finalised once the precept demands have been received from the Cumbria Police Authority and Cumbria County Council.
- 2.5 The impact of the proposed expenditure and level of funding available on the MTFS projections for the period 2012/13 to 2014/15 are set out in **Appendix L** and show a budget deficit of £1.472m in 2012/13, £2.124m in 2013/14 and rising to £2.729 in 2014/15 based on current spending forecasts, in addition to the budget deficit of £2.007m identified for 2011/12. The deficit for 2011/12 has been largely met by savings proposals set out in this report albeit their realisation will need to be carefully monitored, with future year's savings requiring to be addressed in detail in the forthcoming financial years.

3. GOVERNMENT GRANT SETTLEMENT 2011/12 and 2012/13

- 3.1 Following a consultation period, the final Government settlement figures for the two year period to 2012/13 were received on 31st January 2011, with a further amendment to the 2012/13 allocation being received on 7th February. Details of the settlement figures were reported to the Executive on 13 December and 15th February 2011. For Districts, the key change in the final settlement was the award of an additional £10m to formula grant for 2010/11 to compensate for the impact of the loss of the Concessionary Fares function (in many cases, including Copeland, more funding was taken from the grant than was actually spent on Concessionary Fares). A further amendment was received on 7th February, which granted an additional £11.3m for the Concessionary Fare impact to Districts in 2012/13, albeit Copeland has not benefitted from this additional funding (see para 3.3 below).
- 3.2 The principles applied by the Grant Settlement for reductions to grant funding have limited the maximum reduction in a Councils "Revenue Spending Power" to 8.9%, which was subsequently reduced to 8.8% in the final settlement figures received on 31 January. This new government calculation of Revenue Spending Power includes all grant funding provided by the government, (except for grants provided for housing benefits), and the amount of council tax that is raised locally (following consultation the inclusion of parish precepts has been deleted from the calculation in the final settlement as parish expenditure is totally independent to the Councils' spending power.).

To meet the requirement that Revenue Spending Power for any authority should not drop by more than 8.8%, there are in fact two damping mechanisms in the current grant settlement. The first is the floor damping methodology that has existed for a number of years to ensure no class of authority receives less than a floor change in formula grant. For Copeland Borough Council this floor was set at 13.8%, with Copeland benefiting from the highest band as one of the authorities most dependent on formula grant. This 'floor damping' is self financing within each group of authorities i.e. the grants of other Districts have been reduced to meet the

cost of protecting those authorities such as Copeland who gain from the protection. The value of the protection to Copeland in 2011/12 is £499k and in 2012/13 is £398k

The second protection mechanism has been applied through the award of the new Transitional Grant for years 2011/12 and 2012/13 only, amounting to a protection for Copeland BC of £611k and £327k for each respective year.

Copeland BC is therefore in the group of authorities that has been subject to the largest reduction in funding of 8.8% for both 2011/12 and 2012/13 and has been protected at the highest level to limit the reduction to 8.8%. The risk going forward is in the removal of the Transitional Grant and any subsequent adjustment to the floor damping model that the Government might make.

- 3.3 The amendment on 7th February 2011 was intended to extend the additional grant awarded to Districts in 2011/12 for a further financial year. However because Copeland is in receipt of the highest level of protection by way of Transitional Grant, the impact on Copeland has been neutral i.e. the additional Formula Grant has been negated by a reduction in Transitional Grant, (albeit the transfer from Transitional to Formula Grant has a slightly beneficial effect in future years as Formula Grant is an ongoing grant stream).
- 3.4 For Copeland the key financial changes as at 7th February in the final settlement in relation to the draft settlement issued in December are:
- For 2011/12 an increase in Formula Grant of £39k (£5,621k to £5,660k), and an increase in Transitional Grant of £8k (£603k to £611k).
 - For 2012/13 a reduction in Formula Grant of £5k (£5,005k to £5,000k), but an increase in Transitional Grant of £80k (£247k to £327k).

The further decrease in Formula Grant for 2012/13 is particularly worrying, as although more than compensated for in the year by an increase in Transitional Grant, the Transitional Grant will not be in place for 2013/14 onwards and so 'core' government funding has in fact reduced. The Government are currently reviewing the system of allocating funds to Local Government and it is the intention that a new system will be in place for 2013/14 onwards. Until details are known, the forward financial projections in the MTFS are currently based on an overall 28% drop in funding over the four years as suggested by the Governments October 2010 Spending Review figures (i.e. reduction from £6,520k in 2010/11 to £4,678k in 2014/15).

- 3.5 The Government originally provided funding of £7.222m through the Revenue Support Grant in 2010/11. This allocation has been used by the government as the base for grant funding for in 2011/12 but adjusted for the transfer of responsibility for concessionary travel to Cumbria County Council and the transfer of responsibility for private sewers to the utility companies under the Floods and Water Management Act 2010. The adjusted formula grant for 2010/11 was therefore reduced to £6.52m before applying grant reductions contained within the 2010 Spending Review, which is the figure used in the Tables below.

- 3.6 The final settlement confirms a grant of £650m to fund the implementation of a council tax freeze in 2011/12. There will be funding to support this one year freeze for four years. There is no funding allocated to support the freeze after the four year period nor is there any funding to support continuation of a further freeze in 2012/13 i.e. the Council may increase council tax from 2012/13 without loss of grant (subject to potential capping limits set by the government). In any event, as the grant to freeze council tax has only been provided for 4 years any increase in council tax for year 2015/16 will need to be sufficient to cover the loss of this funding at that point in time.
- 3.7 In summary therefore the reduction in the spending power of the Council as determined by the Government has been calculated as follows:

Revenue Spending Power	2010/11 £'000	2011/12 £'000	2012/13 £'000
Council Tax Requirement (exc. Parishes)	4,009	4,009	4,009
Adjusted Formula Grant – see para 3.5 (incl £499k floor damping protection for 2011/12))	6,520	5,660	5,000
Working Neighbourhoods Fund (Area Based Grant)	902	0	0
Benefits Administration Grant	596	572	0
Homelessness Grant	37	50	50
Grant to freeze Council Tax (para 3.6)	0	100	100
	12,064	10,391	9,159
Reduction (13.87% and 11.86%)	0	(1,673)	(1,232)
Transitional Grant	0	611	327
Revised Spending Power	12,064	11,002	9,486
Final Reduction (8.8%)		(1,062)	(905)

- 3.8 Forecast reductions in grant for years 2012/13 – 2014/15 follow the same basic principles albeit the transitional grant has only been awarded for 2011/12 and 2012/13 at the moment. Figures for 2013/14 and 2014/15 should only be regarded as indicative amounts as these are subject to further funding announcements by the Government.
- 3.9 In summary general government grant for years 2010/11 – 2014/15 is as set out below and these allocations have been incorporated into the 2011/12 budget and the MTFS forecasts for 2012/13 – 2014/15 as detailed in the report.

	2010/11 £000	2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000
Formula Grant	7,222	5,660	5,000	4,955	4,678
Adjusted 2010/11 base	(702)	0	0	0	0
Transitional Grant	0	611	327	0	0
Council Tax Freeze Grant	0	100	100	100	100
Total	6,520	6,371	5,427	5,055	4,778

4. FUNDING FROM COUNCIL TAX

- 4.1 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 Formula Grant Funding and plus (or minus) any Collection Fund surplus (or deficit). The Council Tax Requirement is divided by the Tax Base (which is the number of Band D equivalent properties).
- 4.2 The Council tax base calculated in December and reported to Government in the statutory return is as set out below. The budget resolution to Council reflects the delegation of the final approval of the Council Tax Base to the S151 officer (Corporate Director – Resources and Transformation) and the Portfolio Holder (Leader of the Council) as agreed in 2009. The number of Band D properties used to determine the Council Tax is 22,254.83. This compares to the 2010/11 figure of 22,236.57.
- 4.3 In determining the Council Tax base, a collection rate of 98% has been assumed (a reduction from the previous year of 98.5%) which is consistent with the historic collection performance. The actual collection rate to 31st December 2010 is 87.06% which is slightly ahead of the target at this point in the year. Any surplus or deficit on the Collection Fund is calculated at the year end.
- 4.4 The precept demands for the Parishes for 2011/12 totalling £433,675 in comparison with £399,593 in 2010/11 are set out in Appendix K. The precepting demands for the other major precepting bodies of the Cumbria Police Authority and Cumbria County Council are awaited and will be reported to Members once received.
- 4.5 As set out above, as part of the Final Grant Settlement, the government has confirmed that they will fund a council tax freeze for 2011/12. The loss to the tax base for 2011/12 will be funded at 2.5% in each year of the Spending Review period. There is no funding for further freezes beyond 2011/12 and no guarantee that the funding to support the 2011/12 freeze will continue beyond 2014/15. For the Council, this means that a Council Tax freeze in 2011/12 will be funded by a grant of £100k from the Government for a four year period to 2014/15.
- 4.6 The budget proposals therefore recommend a Council Tax freeze for Copeland Borough Council in 2011/12 followed by increases of 2.5% from 2012/13 onwards. The assumption of 2.5% from 2012/13 onwards is an estimate for financial planning purposes at this stage. The actual Council Tax for 2012/13 onwards will be determined as part of each year's budget deliberations.
- 4.7 The budget for 2011/12, assumes that the Council Tax yield for 2011/12 will be £4.043m. This comprises £32k from a forecast surplus on the Collection Fund at 31 March 2011 and £4.011m from Council taxpayers, calculated at £180.27

(Band D equivalent) multiplied by the forecast council taxbase for the year of 22,254.83.

- 4.8 On 10th February 2011 the Secretary of State issued the criteria for what the Government will consider to be excessive Council Tax rises. The principles are:
- Its 2011-12 budget requirement is greater than 92.5% of its 2010-11 budget requirement , or Alternative Notional Amount (which has been set for Copeland at £10.537m)
 - Or its Band D Council tax in 2011-12 is increased by more than 3.5% compared with 2010-11.

As detailed in paragraphs 2.3 and 2.4, Copeland's Budget Requirement is calculated at £10.315m, and for 2010/11 was £11.238m (excluding Parishes), a reduction of 8.21%, and the Council Tax is proposed to be frozen at 2010/11 levels so neither of the above capping criteria apply to Copeland Borough Councils budget proposals.

- 4.9 It should be noted that the Localism Bill includes provisions to abolish capping and instead introduce referendums to allow local people to approve or veto excessive council tax increases. It is expected that these provisions will come into force from 2012/13 onwards.

5. 2011/12 CORPORATE, SERVICE AND BUDGET PLANNING

- 5.1 It is important to note that the budget proposals express in monetary terms the planned use of resources to deliver Council services in accordance with its stated priorities within the Council Plan. The budget proposals contained within this report have been developed wherever possible to ensure that;

- The performance of our front-line services is maintained;
- The budget reflects the corporate priorities of the Council as stated in the Corporate Improvement Plan;
- There is capacity within the budget and reserves held by the Council to transform services to be able to deal with the challenges to be faced over the next few years;
- Services provided to the most vulnerable are protected wherever possible within the identified funding constraints;
- Council Tax levels will not rise during 2011/12 and that increases from 2012/13 will be limited if possible to no more than 2.5% p.a.
- Reserves will be used to support the budget to fund one-off, extraordinary items and to mitigate risk to minimise the need to increase the Council's budget requirement.

The new Council Plan has been widely consulted on and is scheduled for approval by Council on 22nd February with formal adoption from 1st April 2011. This replaces our previous corporate plan, and is a new document, which will be much more focussed on our ambitions for Copeland and our priorities for achieving this. The

changes have been monitored carefully to ensure the budget proposals as set out in this report align to the new priorities. Once the Council Plan is approved, the MTFS will be formally updated and approved by Council to ensure future alignment of the MTFS to the objectives in the Council Plan

- 5.2 The available funding for the budget largely determines the Council's capacity to spend and the key funding issues have been presented in paragraph 2 and 3 above.
- 5.3 The Council's budget proposals for 2011/12 have been developed from the starting point of the 2010/11 budget approved by Council on 2 March 2010, excluding budget adjustments for carry forward requests and the use of earmarked and general reserves. This budget figure totalled £13.104m.
- 5.4 The 2011/12 budget has been prepared using a series of assumptions normally used to develop the budget requirement for the year. These principles have been discussed and agreed by the Corporate Leadership Team and members of both the Executive and Resource Planning Working Group. In summary these are;
- To reduce the budget requirement by service review savings agreed by RPWG and the Executive during the course of the year (see paragraph 5.5 below and Appendix C)
 - To review potential budget growth pressures identified as part of the 2010/11 budget monitoring process and to meet these pressures where possible from existing budgets (Appendix B).
 - To carry forward commitments to 2011/12, which are dependent primarily on the use of reserves to ensure ongoing programmes are delivered by 31 March 2012.
 - To recognise that Working Neighbourhoods funding ceases at the end of March 2011 and that existing programmes, which are funded from reserves, will stop on 31 March 2012.
 - To include wherever feasible, increases in fees and charges of 2.5% and more in areas that are not sensitive to demand. The current economic climate means that proposals to increase a large number of fees and charges are proving to be difficult to justify. The proposed increases in Fees and Charges are set out in Appendix D and principally relate to increases Car Parking and Crematoria charges.
 - To include a pay award of £250 p.a. for all staff earning below £21,000 in accordance with government guidelines.
 - To allow for inflation only where a contractual commitment exists. All other non salary-budgets have been cash limited.
 - Member's expenses have once again been cash limited and there has been no inflation provision included within the budget for a third year. Members are asked to formally approve this proposal.
 - To include the actuarial increase on Pension Fund liabilities; this has risen from 17.3% to 20.1% with effect from 1 April 2011.

- To include a 1% increase in national insurance rates from 6 April 2011, approved by as part of the 2010 Budget announcement by the then Government.
- To allow for the transfer of statutory concessionary travel scheme to Cumbria County Council, but to retain the discretionary element of the scheme at a cost of c. £60,000 and that this be funded within the budget.

5.5 The service review self assessment process as detailed in Appendix C has generated savings and efficiencies totalling £1.771m. The breakdown of this sum is as follows;

	£'000
Non-staffing service related savings	663
Corporate savings	124
Savings delivered by not filling vacant posts and other staffing changes	615
Redundancies	369
Total	1,771

The budget as proposed assumes that £615k will be saved from not filling staff vacancies and reviewing some staff conditions of service and a further £369k through redundancies. The numbers of staff affected by these proposals are as follows:

Vacant posts not filled	25
Redundancies (up to)	20

6. COUNCIL PLAN and BUDGET CONSULTATION 2011/12

- 6.1 The new Council Plan has been widely consulted on and is scheduled for approval by Council on 22nd February with formal adoption from 1st April 2011. This replaces our previous corporate plan, and is a new document, which will be much more focussed on our ambitions for Copeland and our priorities for achieving this. The changes have been monitored carefully to ensure the budget proposals as set out in this report align to the new priorities. Once the Council Plan is approved, the MTFS will be formally updated and approved by Council to ensure future alignment of the MTFS to the objectives in the Council Plan
- 6.2 In December 2010, following completion of a draft of the Council Plan, and the development of a draft budget for 2011/12, we launched a consultation on both of these areas.

To assist the consultation we produced a 'Council Plan and Budget Consultation 2011/12' document. Copies of this document were sent electronically to a range of stakeholders, including:

- Parish Councils
- Partner organisations

- The nuclear industry
- Service partners
- Local businesses
- Local forums
- Other public sector partners
- Media contacts
- Other interested parties

In addition, we held a briefing session with the Whitehaven News, distributed a press release outlining the consultation, dedicated a section of our website to the consultation and distributed hard copies to our offices, leisure centres and libraries in the borough.

The Chief Executive also attended a series of Parish and Town council meetings to discuss this document and our proposals with them.

A statutory budget consultation meeting was also held with local businesses. This was organised in conjunction with the Cumbria Chamber of Commerce, and took place on Monday 7 February. Issues arising from this consultation are set out in the general comments below. A general comment made was that the meeting had been of benefit and it would be beneficial if there was ongoing dialogue throughout the year with more positive feedback given to residents.

The consultation document was also considered by the Customer Services customer focus group at their meeting on Wednesday 26 January. To assist in people giving responses, we gave a form for comments, although we did also welcome additional comments. We have received a number of responses to the consultation ranging from individuals, to parish councils and other partner organisations, all of which are useful in helping us further developing our plans.

OSC considered the budget process at its meeting on 16th January 2011. The Executive will consider areas that they consider would be beneficial for the Committee to include in its work programme for 2011/12, and current potential issues are:

- A fundamental review of Car Parking Charges
- Review of the Discretionary Concessionary Fare Scheme.

6.3 A summary of responses received, and issues raised are shown below:

Council Plan themes

All of the comments on this area supported the four themes. One response welcomed the decision to include people as the first theme.

Objectives and projects

No adverse comments on the projects proposed were received. Some responses suggested that more consideration should be given to a range of transport and car parking issues that affect the borough. Another response highlighted that

projects should focus on reducing inequality across Copeland. The customer focus group supported the projects, and highlighted the importance of focussing on things we can deliver. The group suggested that a goal to reduce the impact of climate change might be too big a challenge for the authority.

Other Council Plan comments

No specific additional comments were raised in this section of the consultation, except for the mention previously about including more of a focus on transport and car parking issues.

The customer focus group and the business community would like to hear feedback from the consultation and on the plan as we move forward.

Budget and capital programme

A number of comments were received on areas of the budget that should be protected. These included: the sum for concurrent services for parish councils, funding for beach cleaning and maintenance. Respondents supported the drive to reduce inefficiencies and back office costs before front-line services, including pursuing shared service initiatives with other organisations.

Savings

The customer focus group pointed out that there can be a knock-on impact on services if we cut our back office expenses on training and IT.

No additional comments were received on the proposed savings, other than a request that more detailed budget savings should be given to the public, rather than just the most significant savings.

Council Tax Freeze

No specific comments were given on the proposal to freeze council tax in 2011/12, but as this is widely expected for most authorities, we did not expect comments.

- 6.4 The information above summarises the comments received on the Council Plan and the budget for 2011/12. As the information above suggests, the comments were generally supportive of our proposals. Similarly, suggestions received were useful in helping us to shape our thinking on areas for future protection and budget savings, and for identifying the public's priorities.
- 6.5 The Equality Impact Assessment of the 2011-12 Budget follows on from the Public Consultation exercise conducted for the previous year, together with the consultation detailed above. An initial Assessment has been completed and following the implementation of the Budget it is recommended that a post implementation evaluation and review of the impacts be carried out to monitor the actual effect of the budget cuts.

7. FUNDING FROM RESERVES

- 7.1 Revenue reserves play a key role in the management of the Council's budget. They are used as a contingency against risk, to fund new policy initiatives and to support the Council's revenue and capital budgets when needed.
- 7.2 During 2010/11, a fundamental review of the reserves held by the Council has been carried out to increase the level of reserves that could be made available to allow the Council to review its service provision to meet the financial challenges that lie ahead. As a result of this exercise £1.083m of earmarked reserves and a further £455k arising from service review savings in 2010/11 have been recommended for transfer into the Choosing to Change Reserve for this purpose. It is anticipated that most of this reserve will be used during the course of the 2011/12 financial year, some of which will be utilised to cover the cost of up to 20 redundancies to deliver the savings programme.
- 7.3 As part of the consideration the level of risk-based reserves, it is recommended that the balance is increased from £1.616m to £1.714m. The main reason for recommending this increase is to increase the provision for formula grant funding to reflect the uncertainty in government grants going forward. The increase of £98k will be met from a transfer from the general fund unallocated balance at the end of this financial year.
- 7.4 The Council's Revenue Reserve Strategy is attached at **Appendix E**. This sets out the purpose and usage of the Reserves. A summary of each of the Reserves currently held incorporating the changes detailed above is shown below:
Appendix F – Risk Based Reserves
Appendix G – Earmarked Reserves
Appendix H – Sinking Funds
Appendix I – Summary Reserves Table
Appendix J – Detailed usage of Reserves during 2011/12, (as incorporated into budget proposals).
- 7.5 For 2011/12 and as set out in Appendix J, the funding required from Reserves to finance the Council's spending plans set out in Appendix A is as follows:
- | | |
|-----------------------------|---|
| Earmarked Reserves | £2,619,000 (including Choosing to Change) |
| General Unallocated Reserve | £ 236,091 |
- 7.6 It should be noted that a further review of reserves will be carried out during 2011/12, when the impact of the current year 2010/11 spending on Reserves will be finalised. Currently the Budget Monitoring for Quarter 3 of 2010/11 is showing a net underspend of c. £240k, and any net underspend as approved by Members at the year-end will be returned to balances and will be utilised in accordance with the Reserve Strategy.

8 RISKS

- 8.1 There are always risks associated with setting a budget as many budget assumptions can change if forecasts used in the process prove to be inaccurate. The Strategic Risk Register, which is monitored regularly by the Corporate Leadership Team and the Audit Committee, highlights the significant risk associated with the current budget proposals and in particular achievement of the savings necessary to achieve a sustainable financial position.
- 8.2 As regards 2011/12, there are some specific areas which provide a greater risk of change in the year than others;

- Service reviews – the Council has included significant savings from the service review process within its 2011/12 budget. Some of these savings have been achieved but those scheduled for 2011/12 will be monitored closely during the year to ensure that the necessary savings are delivered.
- Further inflationary increases
- Fuel costs – the price of crude oil on the world-wide market continues to move markedly from month to month. This, coupled with the re-introduction of the fuel levy by the Government in 2011, means that movements in prices for petrol and diesel are still volatile.
- Utility costs – the prices for gas and electricity continue to increase although the Council is for the moment tied into fixed price contracts with its suppliers. To offset potential increases, the Council over the past 3 years implemented a series of energy efficiency works within its buildings. The budget as presented therefore does not assume any increase in utility charges in 2011/12.
- Income from fees and charges – although the budget for 2011/12 assumes increased income of £124k, this could be much less than forecast if the economic downturn continues. Additional competition for certain Council services, such as commercial waste collection may also affect income yields in some areas.
- The current budget is heavily dependent on income from recycling credits paid for by Cumbria County Council. Income for 2011/12 has been guaranteed at the same level as 2010/11 by the County Council but should this income significantly reduce from 2012/13, then the budget would, at that time, be put under severe pressure.
- Investment returns – the Council has suffered significantly from the reduction in interest rates due to low bank base rates. The budget as prepared assumes that this position will not change in the foreseeable future. It is however possible, given current inflation rates, that the Bank of England will instigate a programme to slowly increase base rates over the next 12 months or so. If this happens, then investment yields are likely to improve, which will provide some relief to the Council's budget position.

- 8.3 As mentioned in paragraph 4, the Council holds a risk-based reserve of £1.714m. Significant changes to the 2011/12 budget arising from the risks highlighted above could if necessary be supported from this reserve if other offsetting savings could not be found within the budget.

9 REPORT OF THE DIRECTOR OF RESOURCES AND TRANSFORMATION

9.1 In setting the budget requirement, the Council is required under section 25 of the Local Government Act 2003 to consider the formal advice of the statutory s151 responsible officer, the Corporate Director of Resources and Transformation, on the robustness of the estimates included in the budget and adequacy of reserves.

9.2 My consideration is that:

- (a) The budget proposal for 2011/12 is robust and has been prepared by Service Managers, assisted by Accountancy, and has been reviewed and challenged by elected members and the Director of Resources and Transformation. It has been developed in tandem with the Council Plan and updated Service Plans.
- (b) The Council's budget monitoring and risk management framework continues to improve and this will enable early identification of issues which may impact on the integrity of the budget and the Medium Term Financial Strategy. Monthly reporting to the Executive of budget performance will enable early action to be taken when required.
- (c) A comprehensive Reserve Strategy is included and provides information on projected balances for the period 2011/12 – 2014/15.
- (d) The revenue reserve strategy is robust and has been prepared with regard to information known at this time but will be subject to at least an annual review. The provision of a risk-based reserve is good practice and provides a buffer against uncertainties that the Council may face.
- (e) Budget planning involves making estimates at a particular point in time and therefore involves an element of risk. Monthly budget monitoring will assist in minimising those risks and enable the Council to take effective and timely action where necessary.
- (f) The Council continues to use revenue reserves to support its budget. This is necessary, at least in the short-term, whilst the Council reviews its services to meet the challenges ahead in years 2012/13 – 2014/15 and possibly beyond. The Council understands the need to deliver on its service review programme to reduce total spending within a managed framework of service delivery and has introduced robust mechanisms to challenge service review proposals at both member and officer level through regular reporting to Resource Planning Working Group, the Executive, the Leadership and Management Group and the Corporate Leadership Team.
- (g) The risks going forward from the continuing pressure on Government funding will be carefully monitored as part of the Strategic Risk Management process. In particular there is no certainty of Government

funding after 2012/13 and assumptions have necessarily been made based on expectations at this point in time. However there is a risk to the continuing recovery of the economy as a whole and this will need to be carefully monitored.

My conclusion therefore is that the estimates as presented are robust and the levels of reserves adequate, however this is dependent on the delivery of a robust savings programme over the next three year period.

10 IMPACT ON THE CORPORATE PLAN

- 10.1 Paragraph 6 sets out the revisions being carried out to the Corporate Plan. The budget and monitoring process is fully integrated into the planning process of the Council and embraces Corporate objectives. Budget planning runs alongside service planning. Service reviews have been considered by CLT, Resource Planning Working Group and the Executive and reflected in the budget and the Corporate Plan. Overview and Scrutiny Committee considered the budget process at its meeting on 16 January 2011. Resources required to achieve corporate priorities are reflected in these budget proposals.

11 CONCLUSIONS

- 11.1 The position of the budget and MTFs projections as set out in this report outlines the budget requirement for the Council for 2011/12 and provides a forecast for a further 3 years to 2014/15.
- 11.2 The budget proposals for 2011/12 will be formally presented to Council on 22nd February 2011 and once approved will form the basis for setting Council Tax by Council on 22 February 2011.

12. WHAT ARE THE LEGAL, FINANCIAL AND HUMAN RESOURCES IMPLICATIONS?

- 12.1 Implications are set out in the report. Further implications will be considered as part of the service review process. The savings proposals set out in the report will lead to up to 20 redundancies and the Council has invested in a support package which will include preparation for job interviews, financial advice and other specialist support as necessary.

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

- 13.1 Service Review proposals have been incorporated into the budget forecasts as part of the budget setting process. The achievement of the savings proposals, once approved, will be monitored carefully by CLT and Members to ensure the projections contained within the final budget proposals are achieved. The risks are contained in the Strategic Risk Register and will be monitored as part of that process.

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

- 14.1 The key measurable outcome is the budget requirement for the Council for 2011/12, which will determine the manpower, financial and other resources it will have available to provide services for the year.

List of Appendices

Appendix A – Draft Budget Proposal 2011/12
Appendix B - Growth Pressures 2011/12 and beyond
Appendix C - Service Review proposals and other identified savings 2011/12 onwards
Appendix D– Fees and Charges Proposals 2011/12
Appendix E - Reserves Strategy
Appendix F – Risk Based Reserves
Appendix G – Earmarked Reserves
Appendix H – Sinking Funds
Appendix I – Use of Reserves 2011/12
Appendix J – Summary Reserves held by the Council 2010/11 to 2014/15
Appendix K- Parish Precepts 2011/12
Appendix L - MTFS forecast 2012/13 - 2014/15

List of Background Documents:

HM Treasury – Comprehensive Spending Review 2010
Government grant settlement 13 December 2010, 31 January and 7th February 2011
Consultation with various internal and external organisations.
Various reports to RPWG, Executive and OSC during the budget process.
Detailed budget by department and cost centre.

Consultees:

RPWG, Executive, OSC, Business Community, Community Groups, CLT and Budget Holders

CHECKLIST

Impact on Crime and Disorder)
Impact on Environmental Sustainability)
Impact on Rural Proofing)
Health and Safety Implications)
Project Management Arrangements) Each of the individual service) reviews have different
Has this been subject to an Equality Impact Assessment?) implications and have been) assessed and monitored)
Children and Young Persons Implications) individually
Human Rights Act Implications)
Health Impact Assessment Implications)
Risk Management including Strategic Risk Register implications	Included in report
Contribution to Choosing to Change programme	Included in report
s.151 Officer Comments	Confirmed consulted upon
Monitoring Officer Comments	Confirmed consulted upon

Please say if this report will require the making of a Key Decision YES

Please say if this is to be Part I or Part II report- Part 1

NET BUDGET REQUIREMENT 2011/12**Appendix A**

	£	£
Initial Base Budget Requirement		13,104,230
<u>Add</u>		
Net Budget Growth Pressures [Appendix C]		
Salaries	416,900	
Non-Salaries	<u>293,500</u>	710,400
<u>Deduct</u>		
Service Review Self Assessments [Appendix D]	(1,771,207)	
Transfer of statutory Concessionary Travel scheme to Cumbria CC	<u>(555,915)</u>	(2,327,122)
Budget Requirement funded from grants, council tax & general reserves		<u>11,487,508</u>
Funding from earmarked reserves [Appendix I]		2,619,000
NET BUDGET REQUIREMENT 2011/12		<u>14,106,508</u>
 <u>FUNDING</u>		
<u>General Government Grants</u>		
Revenue Support Grant	5,660,000	
Transitional Grant	611,000	
PFI Grant	836,678	
Council Tax Freeze Grant	<u>100,000</u>	7,207,678
<u>Council Tax</u>		4,011,878
<u>Collection Fund surplus</u>		31,861
<u>General Reserves</u>		236,091
		<u>11,487,508</u>
<u>Earmarked Reserves</u>		2,619,000
TOTAL FUNDING		<u>14,106,508</u>

GROWTH PRESSURES AFFECTING 2011/12 AND BEYOND NOT IN SELF ASSESSMENT SERVICE REVIEWS

APPENDIX B

Saving description	£	Notes
Salaries		
Additions		
Pay Award 2011/12	55,000	Based on a £250 p.a. increase for staff earning less than £21,000 p.a.
Increments for Year	103,000	Increments are due to staff who are not at the top of their salary grade and are usually paid on 1 April annually.
Increase in pensions contributions due to actuarial review	164,000	Reflects the increase in employers pensions contribution rate from 17.3% to 20.1% with effect from 1 April 2011 following the recent 3 -year actuarial review.
National Insurance increase 1.4.2011	30,000	1% increase in employers NI rate introduced as part of the March 2010 budget
Pensions Increases	130,000	Payment to the Pension Fund in respect of early retirements previously reserve funded.
Vacancy Management Budget	250,000	Vacancy management budget not included in the 2011/12 budget
	732,000	
Deductions		
Stage 1 service reviews	-101,000	Agreed at RPWG 11 June 2010 and the Executive of 24 August 2010.
2010/11 pay award provision no longer required	-73,100	Deletion of the budget for a potential 2010/11 pay award, which is not now to be paid.
Delete budgets for pay & workforce strategy	-141,000	Budget for job evaluation costs, which is no longer needed as claims have been settled.
	-315,100	
Net increase on salaries	416,900	
Non-salary related changes		
Additions		
Treasury Management - reduced income yields	317,000	Adjusted by £18,000 for forecasted improved yields due to larger balances available for investment.
Reduction in Housing & Council Tax Admin. Grant	18,000	Reduced grant notified by DCLG as part of the grant settlement in December 2010.
Loss of Planning Delivery Grant income	63,000	Budget adjustment following overstated provision of grant in 2010/11.
Loss of income for seconded staff L & DS	20,000	Budget adjustment following overstated expected level of income in 2010/11.
Beacon -additional business rates	15,000	Subject to appeal and may therefore reduce.
Reduced car park income	40,000	Reduction due to economic climate.
Loss of grant for fraud investigations	23,000	Budget adjustment following withdrawal of grant in 2011/12.
Increase in the net cost of Housing Benefits	167,000	Recalculation of housing benefits grant which is paid at 98% of cost - a reduction of 1% over the budget provision.
Inflationary increases on contracts, utilities & rates	61,000	Inflation has only been provided on known contractual commitments.
	724,000	

Saving description	£	Notes
<u>Deductions</u>		
Stage 1 service reviews	-252,000	Agreed at RPWG 11 June 2010 and the Executive of 24 August 2010.
Revenues & Benefits Shared Service	-95,000	Saving calculated using revised staffing forecasts and the costs of IT within the business plan.
Home Housing contract (Parks)	-15,000	Additional work acquired as part of the contract.
Reduction in bank charges	-11,000	Over-provision within the 2010/11 budget.
Increased income from property rents	-10,000	Better than forecast income returns.
Increased income from market rents	-15,000	Under-provision within the 2010/11 budget
Increased Development Control Fees	-30,000	Better than forecast income returns.
Reduced spending on Copeland Care & Repair	-2,500	
	-430,500	
Net increase on non-salary-related costs	293,500	
<u>Special item</u>		
Concessionary Travel	-555,915	Statutory function transferred to Cumbria CC (offset by loss of grant £676k)

Net Overall Change 2010/11 - 2011/12

154,485

SELF ASSESSMENT SERVICE REVIEWS

APPENDIX C

Saving description	Non-staffing savings		Notes
	£	£	
<u>Section A Non-Staffing Savings</u>			
<u>Chief Executive</u>			
Reduction in admin.budgets		10,400	
<u>Finance</u>			
Reduce cost of discretionary concessionary travel scheme		30,000	Based on 2010/11 take up of taxi vouchers and railcards
<u>Legal & Democratic Services</u>			
Reduce costs of electoral registration	3,000		
Reduce legal encyclopaedia costs	4,618		
Reduce the number of Executive members by 1	6,000		
Grant assistance via Equalities previously funded from reserves	(4,000)		
		9,618	
<u>Cultural Services;</u>			
Under-provision for inflation re: 2010/11	(10,000)		
Renegotiate the leisure contract with NCL	60,000		
		50,000	
<u>Bereavement Services;</u>			
Crematorium fee increases	104,786		Based on on fees & charges proposal
Reduction in fuel costs Crematorium	12,000		Pending installation of new cremator
		116,786	
<u>Bulky waste service;</u>			
Reduced vehicle costs & fuel	37,000		The proposal is to reduce the number of bulky collection rounds by 1
Increases in fees & charges	8,000		Expected increase in demand
		45,000	
<u>Plastic & Cardboard Service;</u>			
Recycling income		36,900	Increased income due to increased levels of recycling
<u>Environmental Cleansing;</u>			
Reduce vehicle costs		17,000	
<u>Parks & Open Spaces;</u>			
Reduce CCTV costs	21,000		Review CCTV operations across the borough and joint arrangement with Allerdale BC
Leased Areas	2,820		Transfer running costs of Millom Park leased area to the Parish Council
Review allotment operations	728		
Stop winter bedding work	7,000		General review of parks and open spaces operations underway
Home Group - additional income	5,000		Additional income from contract work won by competitive tender

<u>Environmental Health:</u>			36,548	
Additional budget for legal & professional services / advice	(20,263)			Increased to provide professional advice as needed following staffing reduction
Review of office & technical expenses	12,800			
Additional income from food sampling	10,000			
			2,537	
<u>Car Parking:</u>				
Increased income from charges			18,904	Based on on fees & charges proposal
<u>Pest Control:</u>				
Stop service			(9,940)	Loss of fee income
<u>Management Information Systems:</u>				
Delete remaining mainframe budget	44,000			
Delete general repairs budget	16,680			
Reduce consumables	9,000			
Reduce office expenses	1,724			
Van lease not renewed	3,500			
Reduce PC replacement fund	20,000			
			94,904	General review of IT requirements
<u>Building Control:</u>				
Use of mobile devices			2,000	Introduction of hand-held devices to save on office overheads
<u>Development Control:</u>				
Reduce office costs			7,500	Review of office overheads
<u>Planning Policy:</u>				
Reduce the cost of implementing the Local Development Framework			22,615	Saving generated by terminating consultancy contract and employing in-house staff
<u>Contracts & Property:</u>				
Bring valuation services in-house	30,000			Outsourcing contract terminated and staff brought back in-house
Miscellaneous Buildings - Repair & Maintenance	65,000			Budget set aside for a new procurement officer post deleted and savings on building maintenance
Review catering contract	6,000			Cancel external contract work to reduce the cost of refreshments at meetings
			101,000	
<u>Housing</u>				
Housing Stock condition survey			(45,000)	Statutory requirement on a 5 yearly cycle
<u>Human Resources:</u>				
Reduce training budget	60,000			Re-assessment of training needs due to reduced workforce
Reduce use of Occupational Health Services	8,000			Reduced requirement for the use of Occupational Health
Reduce admin.expenses	6,500			
			74,500	

<u>GIS:</u>					
Reduce running costs				9,000	Review of office overheads
<u>Customer Services:</u>					
Reduce the cost of customer services at Copeland Centre				22,000	Changes to operational practices within reception area
<u>Corporate:</u>					
Stop 1st class travel		2,000			All 1st class travel for officers and members stopped.
Reduce subscriptions		9,000			
				11,000	
<u>Total Section A</u>				663,272	
<u>Section B - Corporate Savings</u>					
Pool stationery, printing, office supplies, equipment etc				20,000	Across the board reduction across all budget headings for these costs
Energy efficiencies				4,000	
Review employment terms & conditions - car allowances				40,000	Limit car mileage to HMRC approved rates
Review Fees & Charges;					
Land & Property lease income		43,000			Revised income targets from land & property leases
Recycling credits		7,000			New recycling targets to give an increase in income
Development Control		10,000			Fees & charges set by statute - increase based on service forecasts.
				60,000	
<u>Total Section B</u>				124,000	
<u>Section C - Staff Savings by Service (exc. Redundancies)</u>					
<u>Legal & Democratic Services</u>					
Reduce Mayoral costs		4,242			
Reduce administrative overheads		17,703		21,945	
<u>Cultural Services</u>					
Reduce management costs				45,228	
<u>Bereavement Services</u>					
Restructure operation of the Crematorium				12,934	
<u>Waste</u>					
Restructure bulky waste collection service		41,402			
Reduce Waste Management costs		24,132		65,534	
<u>Environmental Cleansing</u>					
Reduce Sickness & Absence Cover		35,000			
Reduce Week-end Cleaning costs		23,000		58,000	
<u>Parks & Open Spaces</u>					
Reduce arboricultural costs		15,097			
Restructure allotment operations		1,500			

Reduce costs of maintenance for leased areas	6,930		Millom Park
Reduce grass cutting	18,952		
Stop winter bedding planting	9,973		
Reduce Parks & Open Spaces management	33,693	86,145	
<u>Environmental Health</u>			
Introduce flexible working	6,000		
Reduce operational costs in Environmental Health (Food, Health & Safety)	35,666		
Reduce operational costs in Environmental Protection	25,897	67,563	
<u>Management Information Systems</u>			
Reduce ICT costs		70,669	
<u>Building Control</u>			
Withdraw market supplements - effective October 2011	6,500		Additional £6,500 2012/13
Reduce Admin. Costs	10,000	16,500	
<u>Development Control</u>			
Reduce Admin. Costs		10,500	
<u>Planning Policy</u>			
Reduce Planning Policy costs		15,750	
<u>Housing</u>			
Reduce Housing Management costs	40,852		
Reduce admin. costs within grants section	24,132	64,984	
<u>Accountancy</u>			
Reduce admin. costs		20,962	
<u>Process Improvement Team</u>			
Reduce costs by deleting one vacancy		13,626	
<u>Customer Services</u>			
Merge Copeland Direct and Cash Office to reduce staffing		44,595	
<u>Total Section C</u>		614,935	
<u>Section D - Forecast cost of redundancies by department</u>		369,000	
<u>SELF ASSESSMENT SERVICE REVIEWS</u>		1,771,207	

2011/12 FEES AND CHARGES

APPENDIX D

February 2011

PROPOSED FEES AND CHARGES 2011/12

Page No.	Service	2010/11 Approved Current Base Budget (Income from Fees and Charges only) £	2011/12 Base Proposal (Income from Fees and Charges only) £	Price Change (Increase / Decrease (-)) £
2	Beacon & TIC	82,000	82,000	0
3	Plan Printing	5,000	5,000	0
4	Building Control	217,150	217,150	0
5	Development Control	291,135	291,135	0
6	Homelessness	4,288	4,420	132
		599,573	599,705	132
7	Crematorium	527,001	631,787	104,786
8	Cemeteries	94,363	92,962	-1,401
9	Markets	39,030	39,030	0
10	Outdoor Facilities	2,756	3,000	244
11 & 12	Car Parks	313,000	331,904	18,904
13	Food Safety and Private Water Sampling	7,449	7,449	0
14	Health and Safety	545	545	0
15	Environmental Protection	17,565	17,565	0
16	Waste	410,000	410,000	0
		1,411,709	1,534,242	122,533
17	Land Charges	70,431	70,431	0
18	Licences	125,442	125,442	0
19	Licensing Gambling			
		195,873	195,873	0
20	Court Costs	163,226	163,226	0
		2,370,381	2,493,046	122,665

BEACON & TIC**2010/11 BASE BUDGET INCOME****82,000****PROPOSED 2011/12 BASE BUDGET INCOME****82,000**

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
TICKETS		
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
PASSPORTS (Membership)		
Adult	8.00	8.00
Senior	8.00	8.00
Child	0.00	0.00
ROOM HIRE		
Conference Centre (Free for Visiting Schools)	0.00	0.00
Per Hour	16.90	16.90
Per Half Day	55.00	55.00
Full Day	100.00	100.00
LIBRARY (Free for Research)		
Hourly	13.00	13.00
DARKROOM	13.00	13.00
HARBOUR GALLERY (Per Hour - Subject to Availability)	40.00	40.00

PLAN PRINTING

2010/11 BASE BUDGET INCOME

5,000

PROPOSED 2011/12 BASE BUDGET INCOME

5,000

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
Copy OS Sheet extracts (x8)	25.00	25.00
Detailed file histories, planning, blg regs., env. Health (domestic)	50.00	50.00
Detailed file histories, planning, blg regs., env. Health (business)	100.00	100.00
Copy approval notices, completion notices, and statutory notices	10.00	10.00
Copy planning applications - to interested parties not directly consulted	0.00	0.00

BUILDING CONTROL

2010/11 BASE BUDGET INCOME

217,150

PROPOSED 2011/12 BASE BUDGET INCOME

217,150

PROPOSED FEES & CHARGES 2011/12 (STATUTORY SET FEES)	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
please see attached current Scheme for the recovery of Building Regulations Charges - January 2011	£	£ see attached

DEVELOPMENT CONTROL**2010/11 BASE BUDGET INCOME****291,135****PROPOSED 2011/12 BASE BUDGET INCOME****291,135**

PROPOSED FEES & CHARGES 2011/12 (STATUTORY SET FEES)	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
Discharge of Planning Conditions: Residential domestic Properties	25.00	25.00
Discharge of Planning Conditions: All Other Properties	85.00	85.00
Schedule of Fees for Planning Applications (as amended 26 February 2010)		see attached
Application for non-material amendment following a grant of planning permission;		
a) if the application is a householder application	na	25.00
b) in any other case	na	170.00

HOMELESSNESS

2010/11 BASE BUDGET INCOME

4,288

PROPOSED 2011/12 BASE BUDGET INCOME

4,420

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES	BASE PROPOSAL
	2010/11	2011/12
Homelessness	£	£
Emergency accommodation - All Room Sizes (per night)	12.60	13.00

2010/11 REVENUE BUDGET

CREMATORIUM PROPOSED 2011/12 FEES AND CHARGES

2010/11 BASE BUDGET INCOME

527,001

PROPOSED 2011/12 BASE BUDGET INCOME

631,787

PROPOSED FEES & CHARGES 2011/12	Current Fees 2010/11 (including VAT) £	Base Proposal 2011/12 (Incl. VAT) £
Still born or Child up to 1 month *	0.00	0.00
Amendment (Regulation) 2000	90.00	99.00
Child 1 month to 16 years	150.00	165.00
Person over 16 years (resident)	526.00	580.00
Person over 16 years (non resident)	626.00	690.00
Medical Referee**	25.00	25.00
Cameo Tax ***	45.00	45.00
OPTIONAL FEES		
Certificate of cremation	25.00	28.00
Postage of remains UK only	40.00	44.00
Strewing of remains (from other crematoria & by appointment)	40.00	44.00
Strewing of remains (those returned)	20.00	22.00
Use of Chapel of Rest (24 hour or part)	42.00	46.00
URNS AND CASKETS (all Vatable)		
Metal Urn	23.49	26.00
Wooden Casket	35.74	39.00
Plastic Urn	9.19	10.00
Biodegradable Urn	9.19	10.00
BOOK OF REMEMBRANCE - INSCRIPTION CHARGES (all Vatable)		
BOR 2 line entry	54.13	60.00
BOR 5 line entry	78.64	87.00
BOR 8 line entry	112.34	124.00
Min Books 2 line entry	58.21	64.00
Min Books 5 line entry	66.38	73.00
Min Books 8 line entry	78.64	87.00
Cards - Coloured - 2 line entry	27.57	31.00
Cards - Coloured - 5 line entry	35.74	40.00
Cards - Coloured - 8 line entry	48.00	53.00
Cards - White - 2 line entry	25.53	28.00
Cards - White - 5 line entry	29.62	33.00
Cards - White - 8 line entry	41.87	46.00
Additional Charges		
Floral emblem	56.17	62.00
Badges etc	86.81	96.00

2010/11 REVENUE BUDGET**CEMETERIES PROPOSED 2011/12 FEES AND CHARGES****2010/11 BASE BUDGET INCOME****94,363****PROPOSED 2011/12 BASE BUDGET INCOME****92,962**

PROPOSED FEES & CHARGES 2011/12	Current Fees 2010/11 (including VAT) £	Base Proposal 2011/12 (incl. VAT) £
INTERMENT FEES		
Still born Child up to 1 month *	0.00	0.00
Child 1 month to 16 years	170.00	187.00
Person 17 years and over	501.00	552.00
Internment in a vault	550.00	605.00
Cremated Remains	135.00	148.50
Strewing of cremated remains	40.00	44.00
Additional Charge Non-Resident of Copeland	265.00	292.00
EXCLUSIVE RIGHT OF BURIAL		
In a grave adjoining main paths	435.00	480.00
Other graves	365.00	400.00
Cremated remains	135.00	150.00
MEMORIAL & INSCRIPTIONS (all Vatable)		
Flat stone not exceeding 600mm x 600 mm	40.85	45.00
Flat stone between 600 mm x 600 mm and 1m x 1m	50.04	55.00
Flat stone exceeding 1m x 1 m	78.64	87.00
Headstone not exceeding 1.5m in height	90.89	100.00
Vase not exceeding 600mm in height	23.49	26.00
Additional inscription	29.62	33.00
MISCELLANEOUS FEES		
Exhumation (not including labour)	950.00	1,045.00
Transfer of Exclusive Rights	45.00	50.00
Certified copy of register entry	45.00	49.50
Family tree search fee	85.00	93.50
TRINITY GARDENS		
Strewing of cremated remains	40.00	44.00
Charge per plaque	40.00	44.00
Inscription - charge per letter of number	5.50	6.05

MARKETS

2010/11 BASE BUDGET INCOME

39,030

PROPOSED 2011/12 BASE BUDGET INCOME

39,030

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
WHITEHAVEN		
<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
EGREMONT		
<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
CLEATOR MOOR (Subject to ongoing review)		
<i>Summer:</i>		
Regular	9.00	9.00
Casual	10.00	10.00
<i>Winter:</i>		
Regular	9.00	9.00
Casual	10.00	10.00

OUTDOOR FACILITIES

2010/11 BASE BUDGET INCOME

2,756

PROPOSED 2011/12 BASE BUDGET INCOME

3,000

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
PLAYING PITCHES		
Per Season	405.00	415.00
Per Match	50.00	53.00

CAR PARKS

2010/11 BASE BUDGET INCOME

313,000

PROPOSED 2011/12 BASE BUDGET INCOME

331,904

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11 £	BASE PROPOSAL 2011/12 £
CHAPEL STREET EGREMONT		
Up to 1 hr	0.50	0.60
Up to 2 hrs	0.70	0.80
Up to 3 hrs	0.90	1.00
Up to 4 hrs	1.20	1.30
Over 4 hrs	2.00	2.20
Monthly Car Passes (25 bays only)	29.00	32.00
SCHOOLHOUSE LANE WHITEHAVEN		
Up to 1 hr	1.00	1.10
Up to 2 hrs	1.40	1.50
Up to 3 hrs	1.90	2.10
Up to 4 hrs	n/a	
Over 4 hrs	n/a	
Overnight parking	3.30	3.60
SENHOUSE STREET WHITEHAVEN		
Up to 1 hr	1.00	1.10
Up to 2 hrs	1.40	1.50
Up to 3 hrs	2.00	2.20
Up to 4 hrs	2.60	2.90
Overnight parking	3.30	3.60
ST BEES FORESHORE		
Up to 1 hr	0.90	1.00
Up to 2 hrs	1.30	1.40
Up to 3 hrs	1.80	2.00
Up to 4 hrs	2.40	2.60
Up to 5 hrs	3.00	3.30
Over 5 hrs	3.40	3.70
7 Day Permit	7.55	8.30
THE COPELAND CENTRE WHITEHAVEN		
Up to 1 hr	1.00	1.10
Up to 2 hrs	1.40	1.50
Up to 3 hrs	2.00	2.20
Up to 4 hrs	2.50	2.80
Over 4 hours	3.30	3.60
SPORTS CENTRE WHITEHAVEN		
Up to 1 hr	1.00	1.10
Up to 2 hrs	1.40	1.50
Up to 3 hrs	1.90	2.10
Up to 4 hrs	2.50	2.80
Over 4 hrs	3.40	3.70
Overnight parking	3.30	3.60
Season Tickets per month (59bays only)	50.00	55.00
BECK GREEN EGREMONT		
Up to 1 hr	0.50	0.60
Up to 2 hrs	0.70	0.80
Up to 3 hrs	0.90	1.00
Up to 4 hrs	1.20	1.30
Over 4 hours	2.00	2.20
BEACON WHITEHAVEN		
Up to 1 hour	1.00	1.10
Up to 2 hrs	1.30	1.40
Up to 3 hrs	1.90	2.10
Up to 4 hrs	2.50	2.80
Over 4 hrs	3.30	3.60
Overnight parking	3.30	3.60
NORTH SHORE, WHITEHAVEN		
Up to 1 hour	1.00	1.10
Up to 2 hrs	1.30	1.40
Up to 3 hrs	1.90	2.10
Up to 4 hrs	2.50	2.80
Over 4 hrs	3.30	3.60
Overnight parking	3.30	3.60
Monthly car park pass (10 bays only)	50.00	55.00

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11 £	BASE PROPOSAL 2011/12 £
SOUTH SHORE, WHITEHAVEN (CAR PARK)		
Up to 1 hour	1.00	1.10
Up to 2 hrs	1.40	1.50
Up to 3 hrs	1.90	2.10
Up to 4 hrs	2.50	2.80
Over 4 hours	3.30	3.60
Overnight parking	3.20	3.50
Monthly car park pass(5 bays only)	50.00	55.00
SOUTH SHORE, WHITEHAVEN (BUS BAYS)		
Up to 4 hrs	4.60	5.10
Over 4 hrs	11.00	12.10
Overnight parking	3.20	3.50

FOOD SAFETY AND PRIVATE WATER SAMPLING**2010/11 BASE BUDGET INCOME****7,449****PROPOSED 2011/12 BASE BUDGET INCOME****7,449**

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
EXPORT CERTIFICATES	35.00	35.00
FOOD SAFETY COURSE Foundation	37.00	37.00
Private Water Sampling Costs (Administration & Travelling) (Per Supply) (STATUTORY)	Fees set in Private water Supplies Regulations 2009 and dependant on source classification and sampling criteria	Fees set in Private water Supplies Regulations 2009 and dependant on source classification and sampling criteria (see Appendix 1)

HEALTH & SAFETY**2010/11 BASE BUDGET INCOME****545****PROPOSED 2011/12 BASE BUDGET INCOME****545**

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES	BASE PROPOSAL
	2010/11	2011/12
	£	£
Training Course (Basic H&S)	37.00	37.00
Skin Piercing Registration	88.00	88.00
Transfer of Registration (For Premises or Individual)	88.00	88.00

ENVIRONMENTAL PROTECTION

2010/11 BASE BUDGET INCOME

17,565

PROPOSED 2011/12 BASE BUDGET INCOME

17,565

PROPOSED FEES & CHARGES 2011/12 (STATUTORY SET FEES - Announced by DEFRA)	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
Application for authorisation in accordance with the Environmental Protection Act 1990, Part I, Part B processes	not available to date (15.1.10). Consultation	available to date (15.1.10). Consultation period closed
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
Odorising 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	153.00	153.00

WASTE MANAGEMENT

2010/11 BASE BUDGET INCOME

410,000

PROPOSED 2011/12 BASE BUDGET INCOME

410,000

PROPOSED FEES & CHARGES 2011/12	PROPOSED FEES & CHARGES 2010/11	BASE PROPOSAL 2011/12
	£	£
Commercial Collections		
240 Litre Container	5.30	5.30
360 Litre Container	7.25	7.25
660 Litre Container	13.40	13.40
1100 Litre Container	20.50	20.50
Trade Sacks (Per 50)	135.00	135.00
Annual Waste Transfer Note	20.00	20.00
OTHER CHARGEABLE COLLECTIONS		
Household waste for which a charge for collection can be made		
240 Litre Container	3.25	3.25
360 Litre Container	4.15	4.15
660 Litre Container	7.70	7.70
1100 Litre Container	11.00	11.00
Orange sacks	83.50	83.50
Domestic Wheeled Bins (240L)	30.00	30.00
Collection Rate per hour for larger jobs to be based on time taken to collect (minimum charge)		
First Hour Rate	70.00	70.00
Second & Subsequent Hours	60.00	60.00
Half Hour Rate	35.00	35.00
Building Cleaning Hourly Rate (Std Mon-Fri)	12.50	12.50

LAND CHARGES

2010/11 BASE BUDGET INCOME

70,431

PROPOSED 2011/12 BASE BUDGET INCOME

70,431

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
	£	£
Property Search Fees		
LLC1 only (compiled information)	25.00	30.00
LLC1 additional parcel of land (compiled information)	5.00	5.00
LLC1 only (personal search) (statutory fee)	22.00	0.00
LLC1 additional parcel of land (personal search) (statutory fee)	£1.00 up to a maximum of £16.00	0.00
Standard search fee (LLC1 and CON29R enquiries including highway authority questions) (statutory fee)	95.00	105.00
CON29R search fee (CON29R enquiries including highway authority questions but not LLC1)	78.00	85.00
CON29R additional parcel of land	10.00	10.00
CON29R and LLC1 additional parcel of land	15.00	15.00
CON29O	10.00 each (Questions 5)	10.00 (Question 5)
CON29O	5.00 each (Questions 4 and 6 to 21)	10.00 each (Questions 4 and 6 to 21)
CON29O	17.00 (Question 22)	17.00 (Question 22)
Extra written enquiries (not including highways questions-refer to Cumbria County Council)	20.00 each	20.00 each
Retrieval and photocopy of previous search	10.00 each	10.00 each
Copies of other documents referred to in any reply	10.00 each	10.00 each
Registration of a light obstruction notice	30.00	30.00
Filing a Lands Tribunal light obstruction certificate	15.00	15.00
Variation or cancellation of a light obstruction notice	15.00	15.00
Inspection of documents relating to a light obstruction notice	10.00	10.00

LICENSING

2010/11 BASE BUDGET INCOME

125,442

PROPOSED 2011/12 BASE BUDGET INCOME

125,442

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
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

COPELAND BOROUGH COUNCIL FEES UNDER THE GAMBLING ACT 2005

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

BENEFITS**2010/11 BASE BUDGET INCOME****163,226****PROPOSED 2011/12 BASE BUDGET INCOME****163,226**

PROPOSED FEES & CHARGES 2011/12	CURRENT FEES 2010/11	BASE PROPOSAL 2011/12
COUNCIL TAX AND NNDR COURT COSTS Summons costs	£ 60.00	£ 60.00



BUILDING CONTROL,
Copeland Borough Council,
The Copeland Centre,
Catherine Street,
Whitehaven, Cumbria CA28 7SJ.

BUILDING CONTROL CHARGES

Guidance on Building Regulations Charges – with effect from 4 January 2011

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

- Standard charges; and
- Individually determined charges.

Standard charges

Standard charges are applicable in the following circumstances:

- The work consists of the erection or conversion of less than 20 dwellings
- The work consists of a domestic garage or extension with a floor area less than 60m²
- The work consists of a loft conversion with an estimated cost* of less than £75,000
- Domestic building work consisting of alterations where the estimated cost is less than £75,000
- Non domestic building work where the estimated cost* is less than £250,000

Individual determination of charges

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

- A reversion charge
- The building work is in relation to more than one building

- Domestic building work consisting of alterations where the estimated cost* exceeds £75,000 under schedule 3
- Non domestic building work where the estimated cost exceeds £250,000
- The work consists of a domestic garage or extension with a floor area over 60m²
- The work consists of the erection or conversion of 20 or more dwellings or the floor area of a dwelling exceeds 300m²
- The work consists of the conversion of a building to a dwelling, dwelling house or flat(s), where the works are all carried out at the same time and the estimated cost* of the works exceeds £75,000 (see Notes under schedule 3 – Charges for other work).
- Any other domestic work when the estimated cost* of work exceeds £75,000 (where the works are carried out at the same time)
- Where work does not fall within any of the standard charge categories of Schedules 1 to 3 (inclusive) the charge will be individually determined

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

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

How to pay

Please note that we cannot accept cash payments at any of the Councils offices or through the post.

Please choose one of the following payment options:

- **CHEQUE** – please make your cheque payable to Copeland Borough Council with your address and invoice number on the back and post it to Building Control, The Copeland Centre, Catherine St, Whitehaven, Cumbria CA28 7SJ.
- **TELEPHONE PAYMENT** – please call 01946 598470 or 598473 with your debit/credit card details. Alternatively, you can call our automated service on 0845 303 9490.
- **CASH** – please find details of how you can pay by cash at any Post Office or Pay Point on the sheet entitled "Building Control Fees Payments".



Chartered
Building
Consultancy

Tel: 01946 598409/598413

Fax: 01946 598306

SCHEDULE 2: CHARGES SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS

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

Figures in bold are the charges including VAT

Type of Work	Plan Charge £	Inspection Charge £	Building Notice Charge £	Regularisation Charge £
(1)	(2)	(3)	(4)	(5)
1 Erection or extension of a detached or attached garage or carport or both, having a floor area not exceeding 40m ² in total and intended to be used in common with an existing building, and which is not an exempt building.	137.05 (27.41) 164.46	—	137.05 (27.41) 164.46	205.58
2 Erection or extension of a detached or attached garage or carport or both, having a floor area exceeding 40m ² but does not exceed 60m ² in total and intended to be used in common with an existing building, and which is not an exempt building.	137.05 (27.41) 164.46	140.19 (28.04) 168.23	277.24 (55.45) 332.69	415.86
3 Any extension of a dwelling the total floor area of which does not exceed 4m ² .	137.05 (27.41) 164.46	—	137.05 (27.41) 164.46	205.58
4 Any extension of a dwelling the total floor area of which exceeds 4m ² , but does not exceed 10m ² .	137.05 (27.41) 164.46	140.19 (28.04) 168.23	277.24 (55.45) 332.69	415.86
5 Any extension of a dwelling the total floor area of which exceeds 10m ² , but does not exceed 40m ² .	137.05 (27.41) 164.46	268.79 (53.76) 322.55	405.84 (81.17) 487.01	608.76
6 Any extension of a dwelling the total floor area of which exceeds 40m ² , but does not exceed 60m ² .	137.05 (27.41) 164.46	405.84 (81.17) 487.01	542.89 (108.58) 651.47	814.32
7 A loft conversion – alteration of a dwelling to provide one or more rooms in a roof space.	137.05 (27.41) 164.46	268.79 (53.76) 322.55	405.84 (81.17) 487.01	608.76

Notes:

- Where extensions exceed 60m² or the cost of the works exceeds £75,000, the charge will be individually determined.
- For electrical work not covered under a Competent Persons Scheme, please refer to 'Electrical Work' within the Minimum Charges section within Schedule 3.
- Unless otherwise agreed, schemes exceeding one year in duration may be subject to an additional charge.

Minimum Charges

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

Figures in bold are the charges including VAT

Type of Work	Standard Charge £	Regularisation Charge £
Replacement Windows (Domestic): The minimum charge for a scheme of windows and/or door replacements in dwellings, not being part of the 'FENSA' self certification scheme	63.67 (12.73) 76.40	95.51
Replacement Windows (Non-Domestic): The charge shall be 20% of the normal charge based on the estimated cost of the work (see Schedule 3 'charges for all other work' table above), subject to a minimum charge of:	63.67 (12.73) 76.40	95.51
Oil/Non-mains gas fuel storage systems	127.33 (25.47) 152.80	191.00
Chimney lining	34.73 (6.95) 41.68	52.10
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 (38.20) 229.20	286.50
Addition of new circuit(s)	127.33 (25.47) 152.80	191.00
Additional sockets/lights	63.67 (12.73) 76.40	95.51
Unvented hot water system	63.67 (12.73) 76.40	95.51
Replacement Roof Covering	63.67 (12.73) 76.40	95.51
Wind Turbines	63.67 (12.73) 76.40	95.51
Solar Panels	63.67 (12.73) 76.40	95.51
Boilers/Heating Installations: The charge for boilers/heating installations with an output of over 50KW will be subject to a charge of:	191.00 (38.20) 229.20	286.50
Replacement Waste Treatment Plant (e.g. septic tanks)	211.84 (42.37) 254.21	317.76

COPELAND BOROUGH COUNCIL



SCHEDULE OF FEES FOR PLANNING APPLICATIONS

From: 6 April 2008

(As amended 26 February 2010)

Note

1. Applications cannot be validated unless they are accompanied by the relevant fee (where applicable). If you need guidance in calculating the relevant fee please contact the development control staff by:-
 - Telephone : 01946 598421/18
 - E-mail : devcontrol@copelandbc.gov.uk
2. With few exceptions planning fees cannot be refunded once an application has been validated.
3. Fees should be made payable to Copeland Borough Council.
4. Please note that the Council can no longer accept cash payments. For guidance on alternative means of payment please contact the development control staff as directed above.

Category of Development – Operations	Fee Payable
1. The erection of dwelling houses (other than development within category 6 below)	a) where the application is for outline planning permission and - <ol style="list-style-type: none"> i) the site does not exceed 2.5 ha, £335 for each 0.1 ha of the site area; ii) the site area exceeds 2.5 ha, £8,285 and an additional £100 for each 0.1 ha in excess of 2.5 ha, subject to a maximum in total of £125,000. b) in other cases - <ol style="list-style-type: none"> i) where the number of dwellinghouses to be created by the development is 50 or fewer, £335 for each dwellinghouse; ii) where the number of dwellinghouses to be created by the development exceeds 50, £16,565, and an additional £100 for each dwellinghouse in excess of 50 dwellinghouses subject to a maximum in total of £250,000
2. The erection of buildings (other than buildings in categories 1,3,4,5 or 7)	a) Where the application is for outline planning permission and - <ol style="list-style-type: none"> i) the site area does not exceed 2.5 ha, £335 for each 0.1 ha of the site area; ii) the site area exceeds 2.5 ha, £8,285, and an additional £100 for each 0.1 ha in excess of 2.5 ha, subject to a maximum in total of £125,000. b) in other cases - <ol style="list-style-type: none"> i) where no floor space is to be created by the development, £170; ii) where the area of gross floor space to be created by the development does not exceed 40 sq metres, £170; iii) where the area of the gross floor space to be created by the development exceeds 40 sq metres, but does not exceed 75 sq metres, £335; iv) where the area of the gross floor space to be created by the development exceeds 75 sq metres, but does not exceed 3750 sq metres, £335 for each 75 sq metres of that area; v) where the area of gross floor space to be created by the development exceeds 3750 sq metres, £16,565, and an additional £100 for each 75 sq metres in excess of 3750 sq metres, subject to a maximum in total of £250,000

3.	The erection, on land used for the purposes of agriculture, of buildings to be used for agricultural purposes (other than buildings coming in category 4)	<p>a) Where the application is for outline planning permission and -</p> <p>i) the site area does not exceed 2.5 ha, £335 for each 0.1 ha of the site area;</p> <p>ii) the site area exceeds 2.5 ha, £8,285, and an additional £100 for each additional 0.1 ha in excess of 2.5 ha, subject to a maximum in total of £125,000.</p> <p>b) in other cases -</p> <p>i) where the area of gross floor space to be created by the development does not exceed 465 sq metres, £70;</p> <p>ii) where the area of gross floor space to be created by the development exceeds 465 sq metres but does not exceed 540 sq metres, £335;</p> <p>iii) where the area of gross floor space to be created by the development exceeds 540 sq metres but does not exceed 4215 sq metres, £335 for the first 540 sq metres, and an additional £335 for each 75 sq metres in excess of 540 sq metres; and</p> <p>iv) where the area of gross floor space to be created by the development exceeds 4215 sq metres, £16,565, and an additional £100 for each 75 sq metres in excess of 4215 sq metres, subject to a maximum in total of £250,000.</p>
4.	The erection of glasshouses on land used for the purposes of agriculture	<p>a) Where the gross floor space to be created by the development does not exceed 465 sq metres, £70;</p> <p>b) Where the gross floor space to be created by the development exceeds 465 sq metres, £1,870.</p>
5.	The erection, alteration or replacement of plant or machinery.	<p>a) Where the site area does not exceed 5ha, £335 for each 0.1 ha of the site area;</p> <p>b) Where the site area exceeds 5 ha, £16,565, and an additional £100 for each 0.1 ha in excess of 5 ha, subject to a maximum in total of £250,000.</p>
6.	The enlargement, improvement or other alteration of existing dwellinghouses.	<p>a) Where the application relates to one dwelling house, £150;</p> <p>b) Where the application relates to two or more dwelling houses, £295.</p>
7a.	The carrying out of operations (including the erection of a building) within the curtilage of an existing dwellinghouse, for purposes ancillary to the enjoyment of the dwellinghouse as such, or the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwellinghouse	£150
7b.	The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land.	£170
8.	The carrying out of any operations connected with exploratory drilling for oil or natural gas.	<p>a) Where the site area does not exceed 7.5ha, £335 for each 0.1ha of the site area.;</p> <p>b) Where the site area exceeds 7.5ha, £25,000, and an additional £100 for each 0.1ha in excess of 7.5ha, subject to a maximum in total of £250,000.</p>
9.	The carrying out of any operations not coming within any of the above categories.	<p>a) in the case of operations for the winning and working of minerals -</p> <p>i) where the site area does not exceed 15ha, £170 for each 0.1ha of the site are;</p> <p>ii) where the site area exceeds 15ha, £25,315, and an additional £100 for each 0.1ha in excess of 15ha, subject to a maximum in total of £65,000;</p> <p>b) in any other case, £170 for each 0.1ha of the site area, subject to a maximum of £1,690.</p>

Category of Development – Uses of Land	Fee Payable
10. The change of use of a building to use as one or more separate dwelling houses	a) Where the change of use is from a previous use as a single dwellinghouse to use as two or more single dwellinghouses <ul style="list-style-type: none"> i) where the change of use is to use as 50 or fewer dwellinghouses, £335 for each additional dwellinghouse; ii) where the change of use is to use as more than 50 dwellinghouses £16,565, and an additional £100 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £250,000; b) in all other cases <ul style="list-style-type: none"> i) where the change of use is to use as 50 or fewer dwellinghouses, £335 for each dwellinghouse; ii) where the change of use is to use as more than 50 dwellinghouses £16,565, and an additional £100 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £250,000.
11a. The use of land for the disposal of refuse or waste materials or for the deposit of material remaining after minerals have been extracted from land; or 11b. The use of land for the storage of minerals in the open.	a) Where the site area does not exceed 15 ha, £170 for each 0.1 ha of the site area; b) Where the site area exceeds 15 ha £25,315, and an additional £100 for each 0.1 ha in excess of 15 ha, subject to a maximum in total of £65,000
12. The making of a material change in the use of a building or land (other than a material change of use coming within any of the above categories).	£335
Category of Advertisement	Fee Payable
1. Advertisements displayed externally on business premises, on the forecourt of business premises or on other land within the curtilage of business premises, wholly with reference to all or any part of the following matters – <ul style="list-style-type: none"> a) the nature of the business or other activity carried out on the premises; b) the goods sold or the services provided on the premises; or c) the name and qualifications of the person carrying on such business or activity or supplying such goods or services. 	£95
2. Advertisements for the purpose of directing members of the public to, or otherwise drawing attention to the existence of, business premises which are in the same locality as the site on which the advertisement is to be displayed but which are not visible from that site.	£95
3. All other advertisements.	£335.
Other Applications	Fee Payable
Request for written confirmation that a condition or conditions attached to a grant of planning permission has been complied with <ul style="list-style-type: none"> a) where the request relates to a permission for development which falls within category 6 or 7a above b) where the request relates to a permission for development which falls within any other category 	£25 for each request £85 for each request Note: the above fees are refundable if the Local Planning Authority fails to give the written confirmation requested within a period of 12 weeks from the date on which the Authority received the request
For non-compliance with conditions, including retention of temporary buildings, etc	£170 (if not exempt as a revision)

Notice of Intention (for agricultural and forestry development & demolition of buildings)	£70 (flat rate)
Development by Telecommunications Code System Operators (Part 24 GPDO)	£335 (flat rate)
Works to improve a disabled person's access to a public building, or to improve his/her access, safety, health or comfort at his/her dwelling house.	No fee
Applications by Parish, etc Councils (Advertisement applications also)	Half the normal fee
Applications required because of the removal of permitted development rights by a condition or by an Article 4 direction.	No fee
Playing fields (for sports clubs etc)	£335
Duplicate applications made by the same applicant within 28 days.	Normal fee for both applications.
Revised or fresh application for development of the same character or description within 12 months of refusal, or, if withdrawn, date of making application.	No fee
Alternative applications for one site	Highest of the fees applicable for each alternative and a sum equal to half the rest.
Development crossing planning authority boundaries requiring several applications.	Only one fee, paid to the authority having the larger site but calculated for a whole scheme, and subject to special ceiling.
Reserved matters where applicant's earlier reserved matters applications have incurred total fees equalling that of a full application for the entire scheme	£335
Application for Listed Building Consent or Conservation Area Consent.	No fee
Application for a new planning permission to replace an extant planning permission (subject to a new time limit):	
a) if the application is a householder application	£50
b) if the application is an application for major development	£500
c) in any other case	£170
Application for a non-material amendment following a grant of planning permission:	
a) if the application is a householder application	£25
b) in any other case	£170

REVENUE RESERVES STRATEGY - 2011/12**1. INTRODUCTION**

- 1.1 Revenue reserves play a key role in the management of the Council's budget. The broad purposes for which reserves may be held are listed below and explained more fully within the Strategy;

- 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 agreed purposes at year-end.

Revenue reserves will be held only for defined and formally agreed purposes.

- 1.2 Reserves fall into two categories:

- General Reserves – an accumulation of surpluses / deficits on overall revenue spending. The level of this reserve is linked to a risk assessment of the financial position of the authority.
- Earmarked Reserves – reserves set aside for specific purposes (including Sinking Funds).

Further details are given on these below.

- 1.3 As a general principle, reserves will only be used to finance non-recurring spending or to cover transitional costs. If, in exceptional circumstances, the use of reserves is proposed to support recurring spending, this will be conditional on a strategy being in place to replace the use of reserves with mainstream funding.
- 1.4 A full review of the level of Reserves will be undertaken annually and has been completed for 2010/11. The Corporate Director of Resources and Transformation is responsible for advising on the adequacy of Reserve levels. In assessing this adequacy account is taken of professional guidance, together with the strategic, operational and financial risks facing the authority. Account is also taken of the key financial assumptions underpinning the budget and financial strategy within the context of the authority's broader financial management arrangements. It should be noted that there is no specified percentage or limit set by the Government, Audit Commission or any other body on the appropriate level of Reserves to be held. It is for each authority to set guidelines for its own limits as advised by the Corporate Director – Resources and Transformation.

2. GENERAL RISK-BASED RESERVES

- 2.1 The use of a risk-based approach better determines the appropriate level of reserves in relation to risks and specific circumstances facing the Council.

Therefore, the risk led element of the General Fund balance provides cover for risks and uncertainties in the approved budget and for emergencies. It does not provide cover for additional investment, rather it is there to ensure the approved budget can be delivered if associated risks materialise.

- 2.2 The Corporate Director - Resources and Transformation recommends a level for the risk-based element as part of the budget setting process each year. Budgets will be produced on the basis that the General Fund balance will be maintained at least at the recommended level throughout the period covered by the Medium-term Financial Strategy and can be sustained at this level in the longer-term. Inclusion of items in the risk-based element will be informed by the Strategic Risk Register and budget proposals. Amounts will take account of the potential size and the likelihood of risks materialising. The assessment will also allow for foreseeable variances from cost and demand assumptions used to set the budget.
- 2.3 The Council in the past determined a minimum reserve of 5% of net revenue spending should be retained. The Council's original net revenue budget for 2010/11, including the use of reserves was £15,875,152, which would equate to a level of reserves of £794,000. However, the level of actual risk based reserves held during 2010/11 was £1,616,156 with a recommendation that the level should not drop below £1m.
- 2.4 As part of the review of Reserves carried out during 2010/11 by the Corporate Director – Resources and Transformation, it was considered that given the risk attached to the budget by the significant reduction of government grants, which are reducing over the next 4 years, and the significant savings programme, that the level of risk based reserves be increased from £1,616,156 to £1,714,419 and that this be the minimum level.
- 2.3 If the balance on the General Fund is projected to fall below the recommended risk-based level, then priority will be placed on restoring the balance in subsequent budget and out-turn recommendations. The risk-based calculation therefore provides a target for General Fund balances and £1,714,419 is the minimum amount deemed to be acceptable. Temporary dips below the target may be acceptable provided that the minimum amount is not likely to be breached and there is a robust plan to restore balances to the target level.

3 EARMARKED RESERVES (INCLUDING SINKING FUNDS)

- 3.1 Earmarked reserves may be set up to save for investments and policy initiatives that cannot be met in full from the base budget in the year or years the spending is planned. Use of reserves for these purposes must be planned in advance and incorporated, where possible, in the budget recommendation to Council in February each year. However, earmarked reserves may be established during the year as a result of policy developments that have been reported to the Executive as part of the Council's budget monitoring process.
- 3.2 Earmarked reserves may also be used to smooth the impact on the revenue budget of spending that is cyclical in nature or is highly variable between years.

Use of reserves for these purposes must be planned in advance and incorporated in the budget recommendation to Council in February each year. Reserves should be sufficient to cover the forecast spending requirement but should avoid building up large uncommitted balances. Such balances will generally be recommended for carry forward at the year-end subject to a review of their adequacy and reasonableness.

- 3.3 Earmarked reserves may be used to carry forward amounts unspent at the year-end but committed for previously approved purposes. Such commitments will be recommended for carry forward in the out-turn report presented to the Executive as part of the closure of accounts process, subject to a robust review of their adequacy and reasonableness.
- 3.4 New reserves or changes to the use of existing reserves must be approved by the Executive either through the budget monitoring or budget setting process. Forecast calls on earmarked reserves will be adjusted against the appropriate budgets controlled by the named budget holder provided that they fall within approved parameters.
- 3.5 Reserves may not be over-committed. If potential calls on an earmarked reserve exceed its available balance, then this must be addressed through the budget monitoring process.
- 3.6 The adequacy and appropriateness of each earmarked reserve will be reviewed and reported as part of the year-end processes and will be used to inform decisions on carry forwards. Once the purpose of an earmarked reserve has been fulfilled, or the balance is higher than is needed, the remaining balance will be returned in the first instance to the unallocated portion of the General Reserve.
- 3.7 The budget recommendation to Council in February each year will include a schedule of planned usage of earmarked reserves over the duration of the MTFS, supported by an assessment by the Corporate Director - Resources and Transformation of their adequacy and appropriateness. In addition to assessing the adequacy of the risk-based element of the General Reserve, this will consider whether the planned use of earmarked reserves is sustainable beyond the duration of the MTFS or whether earmarked reserves are being built up without good reason.
- 3.8 Each earmarked reserve will be the responsibility of a named officer, which will generally be the service manager responsible for the budget to be funded from the reserve(s). The named officer will be responsible for managing the earmarked reserve, including planning, projecting and monitoring use. At the year-end the named officer will review the adequacy and appropriateness of the earmarked reserves for which they are responsible as part of the closure of accounts process and year-end reporting.

Item	Risk	Basis	Weighting	Comment	Source	Amounts £	2010/11 £	Proposed Amount 31 March 2011 £
1 Sustainability of Base Budget	Base Budget Contingency for pay and inflation volatility.	0.5% of Gross Expenditure less Housing and Council Tax benefits.	100%	From Pre-Budget Statement, pay increases to be kept within 1%. Reduces risk on basic pay so overall percentage reduced from 1.0% to 0.5%.			103,082	111,870
Gross Spend					Subjective Analysis 2010/11 Council Tax leaflet	45,950,000		
HB Payments					Budget Build for 38301 1104	18,314,000		
C Tax Payments					Budget Build for 38300 1150	5,262,000		
Gross spend less HB & CTB						22,374,000		
0.50						111,870		
100%						111,870		
2 Reduced Fees and Charges	Underachievement of Fees and Charges targets.	Estimate on 5% of fees and charges.	50%	Was 20% with 50% weighting	Fees and Charges per appendix to 2010-11 budget report	2,423,420	55,791	60,586
5%						121,171		
50%						60,586		
3 Reduced Investment Income	Underachievement of Investment Income.	Allow for 0.5% variance on forecast balance invested.	50%	Base rates currently at 1%. Unlikely to fall in the medium term, but £81.5k contribution from reserves needs to be replaced. This risk will increase if budgeted base rates increase significantly	Forecast balance for investment 2011/12 from Treasury Management report to Executive 13/12/10	11,324,000	41,488	28,310
0.50%						56,620		
50%						28,310		
4 Civil Emergencies	Civil Emergencies e.g flooding. Council funds all costs up to 0.2% of budget requirement and 15% of costs thereafter.	Bellwin scheme threshold is 0.2% of budget requirement and funds 85% of costs thereafter. Based on £250k additional cost and 2010-11 Budget Requirement.	100%	Estimate updated to allow for costs above threshold. No maximum on costs but based on £250k on basis that costs of recent emergencies have been mainly highways (County).	Belwin Scheme on Communities website. Threshold based on 2011-12 Budget Requirement of £12.323k	58,449	56,550	58,449
5 Insurance Excesses	To cover excess on claims.	Based on 5% of premium payments.	75%		Insurance payments	316,250	10,645	11,859
					per Budget 2010/11			
					Estimate of potential excesses at 5%	15,813		
75%						11,859		

6	Medium Term Financial Plan	Changes to the base budget in respect of activities already assumed in the MTFP. This might include, for illustration, effects of new legislation, uncertainties in estimates underpinning budget assumptions etc.	1% of Net Revenue Budget, with 100% risk.	25%	Net Budget 2011/12 per budget build	12,323,000	38,591	123,230
	1%					123,230		
	100%					123,230		
7	Assets and Property	Unforeseen increases in Assets and Property repairs.	Based on 10% of Backlog over next 5 years.	100%	Planned Maintenance 10/11 to 14/15 from CL spreadsheet	1,007,050	100,705	100,705
	10%					100,705		
8	Vacancy Factor	Assumed vacancy target not achieved.	Based vacancy target in budget.	25%	Current target in Budget Build on 22212 Additional Target in proposals to close gap Total vacancy factor	135,000 0 135,000 33,750	62,500	33,750
	25%							
	Actuarial Review	Increase in employer's contribution following actuarial review.	1% of basic pay.	50%	Basic pay per Budget Build model 2010/11 on detail 0001 1% point increase above budget	0 0 0	40,474	0
	0%							
	50%	No reserve actuarial review included in 2011/12 budget.						
9	Housing Benefits	Increase in irrecoverable overpayments and grant clawback.	Budgeted difference between payments and grant.	25%	Could reduce risk factor as backlog reduced Per budget build 2011/12 on 38301 1104 Per budget build 2010/11 on 38301 2001 Net Exposure	18,105,000 (17,742,900) 90,525	52,250	90,525
	25%							
10	HGV Licence - Operators Fund	Requirement for Transport Operators License for waste vehicles.	£6,200 for first vehicle and £3,400 each thereafter.	100%	There is a requirement for an identifiable reserve to cover this so do not add a risk factor No change per Janice Carroll 21/12/10	74,200 74,200 74,200	74,200	74,200
	100%							
	100%							
11	Concessionary Fares	Unpredictable demand for concessionary fares.	Budget was reduced by £170k for 2009-10 based on demand in 2008-09. This represents the risk that this saving is not achieved in full	25%	Transferred to County Council 2011/12	0	42,500	0
	100%					0		
	25%					0		

12	Target efficiencies 25%	Targets for efficiencies in base budget not achieved in full.	Budgeted efficiency savings.	25%	Includes some vacancy savings, +RBS shared service. Insurance savings contractual	Vacancy Management & shared services savings achieved	0 0	83,168	0
13	Grant Settlement 12.50% 100%	Protection against the inability to generate savings immediately in response to reductions in RSG funding and other grants in future grant settlements.	12.5% of grant income based on RSG and specific grants excluding benefit subsidy. 100% risk. ? Replaced by C2C reserve	100%	Provides transitional cover whilst efficiencies and savings are implemented.	NNDR, RSG and other specific grants (Excl PFI and Housing Benefits) from budget build at 13/12/2010	6,324,000 790,500 790,500	423,776	590,500
14	Fuel Price Cost 100%	Increase in costs of petrol and diesel.	Estimated effect of 10p per litre increase	100%		Based on 288,500 litres usage from on monthly fuel issues records in L&ES. Litres used Additional cost @ 10p litre Risk weighted	288,500 28,850 28,850	28,850	28,850
	Dangerous Structures 100% 50%			50%		From EM Reserve	12,874 12,874 6,437	6,437	6,437
	Prov For VAT repayment 50% 0%		Partial Exemption??	0%		From EM Reserve	9,585 4,793 0	0	0
	Coast Protection Fund 100% 25%			25%		From EM Reserve	3,098 3,098 775	775	775
	Haigh Pit 50% 0%					From EM Reserve	160,218 80,109 0	0	0
	Sea Walls North Shore 100% 50%	Cover rock armour in front of Vertex		50%		From EM Reserve	61,581 61,581 30,791	30,791	30,791
	Environ Warranty Sinking Fund 75% 50%	20 additional years warranty on North Shore Call Centre (condition of sale). Rock armour on seaward side.	Under terms of sale	50%		From EM Reserve	373,022 279,767 139,883	139,883	139,883
	Vertex 50% 50%	Vertex to Offset Rates		50%		From EM Reserve	150,000 75,000 37,500	37,500	37,500
	Env Insurance Reserve 75% 75%			75%		From EM Reserve	331,022 248,267 186,200	186,200	186,200
Total Recommended Provision								1,616,156	1,714,419

APPENDIX G

Budget Description	Description	Purpose	Approval	Balance at 31/03/10	Approved cfwd from 2009-10 per Sheet (3.2)	Other transfers from General Balances	Planned utilisation per Sheet (3.3)	Returned at year end	Balance as at 31 03 11
CHEF EXECUTIVE									
New Initiatives	Choosing to Change	To fund the 'Choosing to Change' programme		-84,627			80,000	-1,538,369	-1,552,996
TOTAL				-84,627			80,000	-1,538,369	-1,552,996
FINANCE & MIS									
MIS	IT Review	For IT review	Exec 29/6/10	-25,000					-25,000
MIS	Server Upgrade	Upgrade server room 2009/10	Exec 30/6/09	-30,000	-16,680		16,680		0
Finance	Additional fixed term resource	Temporary placements to implement improvements from 2008 UOR assessment	Council 24/2/09	-130,000			130,000		0
Finance	Base budget support - MTFs	Budget support due to poor investment returns in the current economic climate	Council 24/2/09	-140,522			140,522		0
Finance	Treasury Management	To fund preparation for a shared audit service with Airedale, Carlisle, Eden and Gumbrie County Councils	Exec 23/05/08	-27,000					-27,000
New Initiatives	Audit Shared Services (Exec 28 May)	12/08/08 & 26/05/09	Exec 23/05/08 Exes 30/06/07	-7,979					-7,979
Fraud	Fraud - Shared Services	Merge two balances for Benefits Fraud	Exec 24/6/10	0	-10,000		10,000		0
MIS	Date Capture	For data capture project	Exec 24/6/10	-360,501	-26,680		327,202	0	-59,979
TOTAL				-566,501	-36,680		327,202	0	-59,979
POLICY & PERFORMANCE									
TOTAL				0	0		0	0	0
LEGAL & DEMOCRATIC SERVICES									
Legal	Renew Taxi Ranks	Set up in 2008-04 for re-selling of taxi ranks. This is a bequest for defined purposes.	Exec 20/05/07	-2,319					-2,319
Mayors Charity Bequest	Improve members IT facilities	Set up in 2005/06 following underspend on take-up of laptops	Set up in 2005/06	-12,967					-12,967
Member PC Reserve	Training reserve for members	Set up in 2006/07 to train new members elected in 2007	Set up in 2006/07	-7,902					-7,902
Induction Programme				-12,606					-12,606
Election Fund	Elections Fund	£10k is set aside each year to smooth the costs of district council elections.	Exec 22/05/08	-22,300			-10,000		-12,500
TOTAL				-38,078	-10,000		-10,000	0	-79,078
CUSTOMER SERVICES									
Housing Benefits	For implementation of Benefits verification framework. Remaining balance to avoid potential dip in performance during implementation of Shared Service project. May be needed for c 2 years i.e up to 2011/12.	Exec 30/05/07	Exec 30/05/07	-40,722					-40,722
Benefits	DWP Grant Reserve. Remaining balance to avoid potential dip in performance during implementation of Shared Service project. May be needed for c 2 years i.e up to 2011/12.	Exec 29/06/04	Exec 29/06/04	-16,691					-16,691
Customer Services	RBS Shared Service Project	Carry forward from 09/10 to meet a combination of implementation of shared service, shared services project management costs, and increased fees for Academy	Outturn to Exec 30/06/09, 02 Mentoring to Exec 17/11/09 Exec 29/06/10	-336	-80,000		60,000		-336
Customer Services	RBS Shared Service Project restructuring	To cover potential costs of redundancy associated with implementation of shared service. Pressure included in budget to Special Exec 16/02/10	Exec 16/02/10	-119,000			119,000		0
Customer Services	Builthoron Rates Deferral	To meet cost of Business Rates Deferral (non-inflated DCLG funding in 09/10)	Exec 29/06/10	0	-12,293		12,293		0
Customer Services	Benefit subsidy re-arrange costs	To meet costs of implementing new re-arrange April 2010 for claimant in temporary accommodation.	Exec 29/06/10	0	-6,315		6,315		0
TOTAL				-176,749	-98,608		137,603	0	-57,749
LEISURE & ENVIRONMENTAL SERVICES									
Cultural Services	Ongoing Schemes	Outside funding towards arts and cultural projects.	Exec 29/06/10	-2,481			12,139		-2,481
Cultural Services	Grant match funding	Council contribution to match fund grant carried forward from 09/10 for SPAA climbing wall, SPAA community coach and Art in Empty	Exec 29/06/10	0	-12,139				0

Cultural Services	Million Pool	Exec 29/06/10	0	-1,438	1,438	0	0	-4,252	-4,252	Contributions from 3rd parties for specific use at the Crematorium. Cannot be transferred to the General Fund
Enforcement	Dog Control Orders	Exec 29/06/10	0	-10,000	10,000	0	0	0	0	
Crematorium Donations	Crematorium Donations									
Crematorium	Proceeds from CAMEO tax	Exec 29/06/10	0	-22,988	22,988	0	0	0	0	
Environmental Health	Land drainage	Exec 29/06/10	0	-8,584	8,584	0	0	0	0	
TOTAL	TOTAL		-4,733	-55,149	55,149	0	-4,733	0	-4,733	
DEVELOPMENT STRATEGY	Strategic Planning (was previously called Local Planning - Printing)									
Planning Policy	LDF Printing	Exec 29/06/10	-40,383	-6,574	40,000				-40,383	Part funding for LDF work 2011/12 & 2012/13
Planning Policy	Planning Policy - Work committed previous year	Exec 12/08/08	-40,000		6,574				0	
Planning Policy	Planning Policy- Habitat Evaluation	Exec 29/06/10	0	-33,670					-40,000	Part funding for LDF work 2011/12 & 2012/13
Development Services Holding Account	Planning Policy Delivery Grant.	Council 24/02/09 Exec 24/01/10 Exec 28/06/10	-432,812	-20,208	288,500				-33,670	
Development Strategy	Printing Plan	Exec 30/06/09	-3,000						-184,520	Part funding for LDF work 2011/12 & 2012/13
Development Strategy	Work on building from income generated	Exec 30/06/09	-3,886						-3,000	Part funding for LDF work 2011/12 & 2012/13
Development Strategy	Empty Shops	Exec 29/06/10	0	-41,588	41,588				-3,886	
Policy Unit	Intensive Local Engagement	Exec 29/06/10	0	-71,722	71,722				0	
Nuclear	Assist in resourcing Nuclear	Exec 16/02/10	-219,638		200,000				-19,638	To fund Nuclear Programme - will increase in 2010/11 as the £200k will not be used in full in the year.
Development Strategy	Tracking of derelict and disused buildings	Exec 30/06/09	-40,800						-40,000	
Development Strategy	Consultants	Exec 30/06/09	-46,856						-50,536	To fund consultants on housing work - merge with the below
Housing Strategy	Complete housing and related strategies for older people	Exec 30/06/09	-20,000		40,000				20,000	Merge with the above
Homeslessness	Homeslessness Repossession Fund	Exec 29/06/10	0	-54,172	54,172				0	
Subs & Other Misc	To Assist Local Business Growth Initiative	Exec 21/04/09 + Exec 29/06/10	-364,018	-25,424	247,535				-141,917	
Economic Development	Whitewater Regeneration Scheme	Exec 12/08/08	-9,800						-9,300	
Economic Development	Copeland Seaside Coastal Park	Exec 29/06/10	0	-200,000					-200,000	Programme of work approved to use this reserve.
DEVELOPMENT STRATEGY (Contd)										
Economic Development	Connected Communities Seaside Communities	Exec 29/06/10	0	-355	355				0	

Small Business Fund Neighbourhood Renewal Scheme	Small Business Fund Neighbourhood Renewal Scheme * support base budget * street scene * community safety * replace ASG (as 2010/11) * management / base budget support * additional funding from reserves * Additional ASG Allocation * Adjust with SW/M * contribution to MOSAC (CERA) * repooling in Q2 monitoring * repooling in Q5-10 outcome Replace base of HPDG grant income	To support Copeland Regeneration Plan, Exec 12/08/08 and 22/09/09 Exec 23/06/10	-4,917 -2,194,727	-4,917	1,411,837 3,000 20,000 98,307 100,000	-4,917	Actual reduction expected to be £105,000
HPDG	To replace income budget for HPDG no longer achievable following government grant reductions	Budget Report	0	-63,218	63,218	-63,218	Funding required to finish WNF programme in 2011/12
TOTAL			-3,462,737	-453,723	2,666,808	-1,319,370	
DEVELOPMENT OPERATIONS							
ASSET MGMT ENABLING FUND							
Business Development	Asset Mgmt Enabling Fund	To fund costs of property disposal e.g marketing, ground surveys These are classed as revenue and so cannot be funded from capital receipts. When set up this was to be maintained at £75k, to be topped up from dominia receipts (less than £10k) which are classified as revenue. Set up in 2009-07 to cover transitional costs of procurement project, pending savings from year 2 onwards.	-40,227	-40,227		-40,227	
PFI NO'S RESERVE	Procurement Officer Funding	Exec 26/09/06.	0	0		0	
	PFI Non Conformance incidents	Additional £29.4k agreed Exec 29/06/10	-31,531	-39,479		-71,010	Required to support PFI project
Property - Land Management	Registration of Council Land	Carried forward for registration of Council Land, due to start early 2010/11	0	-10,000	10,000	0	
Property - Land Management	Land slippage	For revenue costs associated with purchase costs of property at North Shore threatened by cliff slippage. Includes £8.4k for owner's relocation costs in addition to £48.8k in Exec report in April.	-57,200	-57,200	57,200	0	
Property - Public Buildings	Start of chapel deferred	From 2008-09 outcome, to enable completion of works at Crematorium, subject to outcome of evaluation. This was deferred because of debate with the user group about the scope of the work. Outcome report to Exec 30/06/09 App E.	-31,000	-31,000		-31,000	To fund existing capital programme - probably will be used 2010/11.
Beacon	Museum Exhibits	To use (often as match funding) to purchase items for the Beacon museum collection	-20,829	-20,829		-20,829	Retain
Beacon	Beacon Grants	Grant committed for expenditure in 2010/11	0	-6,850	6,850	0	
Beacon and TIC	Contribution to Unmarked Reserve in accordance with 5 yr Business Plan and agreement with Funding Partners for refurbishment	From 2008-09 outcome, contribution to Beacon refurbishment fund as per 5 yr Business Plan and agreement with Funding Partners for refurbishment.	-155,585	-155,585	105,000	-60,585	To refurbish the Beacon - Retain
Development Control	Development Control - Enforcement	Provides funding for 2 years up to 2011-12 for an enforcement officer.	-40,000	-40,000		-40,000	
Development Control	Development Control - Application Support	To support costs of major planning applications, as required.	-25,758	-25,758		-25,758	
Building Control	Building Control - Service Improvement	This is £40k for Building Control from £110k carried forward from 2007-08 from salaries underspend, for service improvements.	-36,775	-36,775		-36,775	
Building Maintenance	Building Maintenance and energy conservation	To meet costs of maintenance not fulfilling definition of capital. From 2009/10 capital outcome + 2010/11 Q1 monitoring.	0	-48,000	48,000	0	
TOTAL			-381,705	-113,829	227,050	-316,184	
			-4,542,130	-737,659	3,543,817	-1,538,369	

RESERVES - SINKING FUNDS

APPENDIX H

Description	2009/10 Balance carried forward	2010/11			2010/11 Balance carried forward
		New / Increase / Vired from General Reserve (-)	Utilised (+)		
	£	£	£		£
Recycling Sinking Fund	-43,398				-43,398
Bin Replacement Sinking Fund	-166,954				-166,954
	-210,352	0	0		-210,352
PFI Sinking Fund	-1,160,539	-135,392			-1,295,931
Pheonix Court Sinking Fund	-4,118				-4,118
Sea Walls Sinking Fund	-9,270				-9,270
Catherine Street Car Park Sinking Fund	-65,331				-65,331
Crematorium Car Park Sinking Fund	-101,175				-101,175
	-1,340,433	-135,392	0		-1,475,825
	-1,550,785	-135,392	0		-1,686,177

Budget Description

Leisure & Environmental Services

Waste Management

Waste Management

Development Strategy and Operations

Property

Property

Property

Property

Property

Use of Reserves 2011/12 - 2014/15

APPENDIX I

	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000
<u>Earmarked Reserves</u>				
Choosing to Change	1,538	0	0	0
LABGI (Business Development)	127	0	0	0
Building Control	11	0	0	0
Working Neighbourhoods Fund	413	0	0	0
Coastal Regeneration	200	0	0	0
Website Development	30	0	0	0
Local Development Framework	300	77	0	0
	2,619	77	0	0
General Fund Unallocated ¹	236	0	0	0
Total	2,855	77	0	0

Note 1 - Excludes the transfer of £98,000 from the unallocated balance within the General Fund to the risk-based element of the General Fund

	Actual Balance 31/03/2010 £'000	Forecast Movement 2010/11 £'000	Forecast Balance 31/03/2011 £'000	Movement 2011/12 £'000	Forecast Balance 31/03/2012 £'000	Movement 2012/13 £'000	Forecast Balance 31/03/2013 £'000	Movement 2013/14 £'000	Forecast Balance 31/03/2014 £'000	Movement 2014/15 £'000	Forecast Balance 31/03/2015 £'000
Sinking Funds	1,551	135	1,686	135	1,821	135	1,956	135	2,091	135	2,226
Earmarked Reserves	5,613	-3,766	1,847	-1,081	766	-77	689	0	689	0	689
Earmarked Choosing to Change	0	1,538	1,538	-1,538	0	0	0	0	0	0	0
<u>General Fund</u>											
Unallocated	1,908	-679	1,229	-334	895	0	895	0	895	0	895
Risk Based	1,735	-119	1,616	98	1,714	0	1,714	0	1,714	0	1,714
	3,643	-798	2,845	-236	2,609	0	2,609	0	2,609	0	2,609
Total	10,807	-2,891	7,916	-2,720	5,196	58	5,254	135	5,389	135	5,524

APPENDIX K

Comparison of Parish Precepts for 2011/12 to Precepts for 2010/11

PARISH COUNCIL PRECEPTS INCREASE/DECREASE 2010/11 TO 2011/12				
	2010/2011 £	2011/2012 £	Difference £	Change %
Arlecdon and Frizington	35000.00	34000.00	-1000.00	-2.86
Beckermest	16500.00	13689.00	-2811.00	-17.04
Bootle	7250.00	7250.00	0.00	0.00
St Bees	17800.00	18700.00	900.00	5.06
Cleator Moor	40000.00	60000.00	20000.00	50.00
Distington	12000.00	12000.00	0.00	0.00
Drigg and Carleton	3250.00	3250.00	0.00	0.00
Egremont	93500.00	98500.00	5000.00	5.35
Eskdale	1000.00	3000.00	2000.00	200.00
Ennerdale and Kinniside	3090.00	3390.00	300.00	9.71
Gosforth	18915.00	19310.00	395.00	2.09
Haile and Wilton	2200.00	3500.00	1300.00	59.09
Irton with Santon	0.00	0.00	0.00	0.00
Lowside Quarter	3500.00	3500.00	0.00	0.00
Lamplugh	10625.00	10625.00	0.00	0.00
Lowca	3500.00	4000.00	500.00	14.29
Millom	72000.00	72000.00	0.00	0.00
Moresby	13500.00	13500.00	0.00	0.00
Muncaster	3713.00	3787.00	74.00	1.99
Millom Without	5000.00	5500.00	500.00	10.00
Ponsonby	0.00	4700.00	4700.00	N/A
Parton	10000.00	10000.00	0.00	0.00
Seascale	16500.00	17100.00	600.00	3.64
Ulpha	50.00	50.00	0.00	0.00
Waberthwaite	500.00	1100.00	600.00	120.00
Wasdale	950.00	1224.00	274.00	28.84
Whicham	5500.00	6250.00	750.00	13.64
Weddicar	3750.00	3750.00	0.00	0.00
TOTAL	399593.00	433675.00	34082.00	

	2011/12	2012/13	2013/14	2014/15
	£	£	£	£
<u>Funding from Grants & Council Tax</u>				
Base budget	13,104,230	13,104,230	13,104,230	13,104,230
<u>Budget Reductions</u>				
Concessionary travel	-555,915	-555,915	-555,915	-555,915
Stage 1 service reviews; Non Salary Savings	-252,000	-252,000	-252,000	-252,000
Ongoing non-salary savings deducted from 2010/11 base budget	-68,500	-68,500	-68,500	-68,500
Revenues & Benefits shared service	-95,000	-95,000	-95,000	-95,000
Additional income - Home Housing contract	-15,000	-15,000	-15,000	-15,000
<u>Budget Increases</u>				
Salary Movements	286,000	438,000	615,000	837,000
Housing Benefits Admin Grant	18,000	18,000	18,000	18,000
2010/11 continuing budget pressures	161,000	161,000	161,000	161,000
Housing Benefits - increased cost	167,000	167,080	167,080	167,080
Contractual increases for inflation (2% applied to all non salary costs 2012/13 onwards)	61,000	266,072	472,444	682,944
Pensions Increases	130,000	130,000	130,000	130,000
Treasury management	317,000	317,000	317,000	317,000
	13,257,815	13,614,967	13,998,339	14,430,839
<u>Funding from Reserves</u>				
General Fund	0	0	0	0
Earmarked Reserves	2,619,000	77,000	0	0
	15,876,815	13,691,967	13,998,339	14,430,839
<u>Rounded (£'000)</u>	15,877	13,692	13,998	14,431
FUNDING				
RSG/NNDR	5,660	5,000	4,955	4,678
Transitional Grant	611	327	0	0
PFI Grant	837	837	837	837
Area Based Grant	0	0	0	0
Council Tax - freeze 2011/12, 2.5% increase thereafter	4,011	4,108	4,211	4,316
Council Tax Surplus	32	0	0	0
Council Tax "Freeze" Grant	100	100	100	100
Earmarked Reserves	2,619	77	0	0
	13,870	10,449	10,103	9,931
Shortfall	2,007	3,243	3,895	4,500
Financed by;				
Identified self assessment service reviews	-1,771	-1,771	-1,771	-1,771
General fund balances	-236	0	0	0
	-2,007	-1,771	-1,771	-1,771
Remaining deficit	0	1,472	2,124	2,729