

COPELAND BOROUGH COUNCIL**2011/12****BUDGET AND COUNCIL TAX RESOLUTION****1. Introduction**

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

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

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

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

2. Budget Requirement

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

Resolution 1

- a) That the 2011/12 Net Revenue Budget Requirement in respect of the Council's own budget be approved at £10.315 million, together with parish precepts of £0.434 million, giving a total Budget Requirement of £10.749 million as shown at **Note 1** to this appendix.
- b) That a total Capital Budget of £6.041 million (excluding commitments carried forward from 2010/11) be approved for 2011/12.

3. Council Tax Base**Resolution 2**

That it be noted that at its meeting of the 2nd March 2010, Council delegated the final approval of the Council Tax Base to the Corporate Director Resources and Transformation and the Portfolio Holder (The Leader). For the financial year 2011/12, the final amount is calculated as:

- a) 22254.83 for the whole of the Council's area, being the amount calculated in accordance with Regulation 3 of the Local Authorities (Calculation of the Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance

Act 1992 as its council tax base for the year. The calculation of the Council Tax Base for 2011/12 is shown at **Note 2** to this appendix

b) For each part of the Council's area the band D equivalents are as follows:

PARISH	COUNCIL TAX BASE (Band D equivalents)
Arlecdon & Frizington	1159.86
Beckermet	565.72
Bootle	268.99
St Bees	698.56
Cleator Moor	2059.37
Distington	674.63
Drigg & Carleton	207.24
Egremont	2512.17
Eskdale	149.87
Ennerdale & Kinniside	162.56
Gosforth	522.61
Haile & Wilton	170.97
Irton with Santon	125.54
Lowside Quarter	236.05
Lamplugh	292.65
Lowca	235.48
Millom	2187.63
Moresby	621.93
Muncaster	138.92
Millom Without	338.72
Ponsonby	113.08
Parton	254.31
Seascale	612.05
Ulpha	76.01
Waberthwaite	100.57
Wasdale	74.38
Whicham	184.16
Weddicar	162.89
All other parts of the Council Area	7347.90
TOTAL	22254.83

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

4. Basic Amount of Council Tax

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

Resolution 3

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

- a) £44.862 million being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act (Gross Expenditure).
- b) £34.113 million being the aggregate of the amounts which the Council estimates set out in Section 32(3)(a) to (c) of the Act (Gross Income).
- c) £10.749 million being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 32(4) of the Act, as its Budget Requirement for the year.
- d) £6.303 million being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic rates, Revenue Support Grant and increased by £31,861 being the sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund Regulations (Council Tax Surplus)
- e) £199.76 being the amount at 3(c) above less the amount at 3(d) above, all divided by the amount at 2(a) above calculated by the Council in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- f) £433,675 being the aggregate amount of all special items Parish and Town Council Precepts referred to in Section 34(1) of the Act
- g) £180.27 being the amount at 4 e) above less the result given by dividing the amount at 4 f) above by the amount at 3 a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of the area to which no special item relates.
- h) The basic amount of tax for each part of the Council's area, being the amount of the special item or items in 4 f) relating to dwellings in those parts of the Council's area, divided by the amount at 3 b) above in respect of that area, and added to the amount in 4 g) above. (Details of parish precepts are given in **Note 3**, and changes in parish precepts compared to 2009/10 in **Note 4** to this appendix).

PARISH	Parish Precept Band D	Unparished Band D	BASIC AMOUNT £
Arlecdon and Frizington	29.31	180.27	209.58
Beckermet	24.20	180.27	204.47
Bootle	26.95	180.27	207.22
St Bees	26.77	180.27	207.04
Cleator Moor	29.14	180.27	209.41
Distington	17.79	180.27	198.06
Drigg and Carleton	15.68	180.27	195.95
Egremont	39.21	180.27	219.48
Eskdale	20.02	180.27	200.29
Ennerdale and Kinniside	20.85	180.27	201.12
Gosforth	36.95	180.27	217.22
Haile and Wilton	20.47	180.27	200.74
Irton with Santon	0.00	180.27	180.27
Lowside Quarter	14.83	180.27	195.10
Lamplugh	36.31	180.27	216.58
Lowca	16.99	180.27	197.26
Millom	32.91	180.27	213.18
Moresby	21.71	180.27	201.98
Muncaster	27.26	180.27	207.53
Millom Without	16.24	180.27	196.51
Ponsonby	41.56	180.27	221.83
Parton	39.32	180.27	219.59
Seascale	27.94	180.27	208.21
Ulpha	0.66	180.27	180.93
Waberthwaite	10.94	180.27	191.21
Wasdale	16.46	180.27	196.73
Whicham	33.94	180.27	214.21
Weddicar	23.02	180.27	203.29
Whitehaven (Unparished)	0.00	180.27	180.27

5. Calculation of Tax for Different Valuation Bands

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

Resolution 4

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

Parish	Disb A £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Arlecdon and Frizington	116.43	139.72	163.01	186.29	209.58	256.15	302.73	349.30	419.16
Beckermet	113.59	136.31	159.03	181.75	204.47	249.91	295.35	340.78	408.94
Bootle	115.12	138.15	161.17	184.20	207.22	253.27	299.32	345.37	414.44
St Bees	115.02	138.03	161.03	184.04	207.04	253.05	299.06	345.07	414.08
Cleator Moor	116.34	139.61	162.87	186.14	209.41	255.95	302.48	349.02	418.82
Distington	110.03	132.04	154.05	176.05	198.06	242.07	286.09	330.10	396.12
Drigg and Carleton	108.86	130.63	152.41	174.18	195.95	239.49	283.04	326.58	391.90
Egremont	121.93	146.32	170.71	195.09	219.48	268.25	317.03	365.80	438.96
Eskdale	111.27	133.53	155.78	178.04	200.29	244.80	289.31	333.82	400.58
Ennerdale and Kinniside	111.73	134.08	156.43	178.77	201.12	245.81	290.51	335.20	402.24
Gosforth	120.68	144.81	168.95	193.08	217.22	265.49	313.76	362.03	434.44
Haile and Wilton	111.52	133.83	156.13	178.44	200.74	245.35	289.96	334.57	401.48
Irton with Santon	100.15	120.18	140.21	160.24	180.27	220.33	260.39	300.45	360.54
Lowside Quarter	108.39	130.07	151.74	173.42	195.10	238.46	281.81	325.17	390.20
Lamplugh	120.32	144.39	168.45	192.52	216.58	264.71	312.84	360.97	433.16
Lowca	109.59	131.51	153.42	175.34	197.26	241.10	284.93	328.77	394.52
Millom	118.43	142.12	165.81	189.49	213.18	260.55	307.93	355.30	426.36
Moresby	112.21	134.65	157.10	179.54	201.98	246.86	291.75	336.63	403.96
Muncaster	115.29	138.35	161.41	184.47	207.53	253.65	299.77	345.88	415.06
Millom Without	109.17	131.01	152.84	174.68	196.51	240.18	283.85	327.52	393.02
Ponsonby	123.24	147.89	172.53	197.18	221.83	271.13	320.42	369.72	443.66
Parton	121.99	146.39	170.79	195.19	219.59	268.39	317.19	365.98	439.18
Seascale	115.67	138.81	161.94	185.08	208.21	254.48	300.75	347.02	416.42
Ulpha	100.52	120.62	140.72	160.83	180.93	221.14	261.34	301.55	361.86
Waberthwaite	106.23	127.47	148.72	169.96	191.21	233.70	276.19	318.68	382.42
Wasdale	109.29	131.15	153.01	174.87	196.73	240.45	284.17	327.88	393.46
Whicham	119.01	142.81	166.61	190.41	214.21	261.81	309.41	357.02	428.42
Weddicar	112.94	135.53	158.11	180.70	203.29	248.47	293.64	338.82	406.58
Whitehaven (unparished)	100.15	120.18	140.21	160.24	180.27	220.33	260.39	300.45	360.54

6. Precepts of Major Precepting Authorities

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

Resolution 5

That it be noted that for the year 2011/12 Cumbria County Council and the Cumbria Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in the following table:

	Precept £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Cumbria County Council	25,849,000	774.33	903.39	1032.44	1161.50	1419.61	1677.72	1935.83	2323.00
Cumbria Police Authority	4,314,989	129.26	150.80	172.35	193.89	236.98	280.06	323.15	387.78

7. Setting of Council Tax

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

Resolution 6

That, having calculated the aggregate in each case of the amounts at 3(l) and 4 above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2011/12 for each of the categories of dwellings shown below,

Parish	Disb A £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Arlecdon and Frizington	869.43	1043.31	1217.20	1391.08	1564.97	1912.74	2260.51	2608.28	3129.94
Beckermest	866.59	1039.90	1213.22	1386.54	1559.86	1906.50	2253.13	2599.76	3119.72
Bootle	868.12	1041.74	1215.36	1388.99	1562.61	1909.86	2257.10	2604.35	3125.22
St Bees	868.02	1041.62	1215.22	1388.83	1562.43	1909.64	2256.84	2604.05	3124.86
Cleator Moor	869.34	1043.20	1217.06	1390.93	1564.80	1912.54	2260.26	2608.00	3129.60
Distington	863.03	1035.63	1208.24	1380.84	1553.45	1898.66	2243.87	2589.08	3106.90
Drigg and Carleton	861.86	1034.22	1206.60	1378.97	1551.34	1896.08	2240.82	2585.56	3102.68
Egremont	874.93	1049.91	1224.90	1399.88	1574.87	1924.84	2274.81	2624.78	3149.74
Eskdale	864.27	1037.12	1209.97	1382.83	1555.68	1901.39	2247.09	2592.80	3111.36
Ennerdale and Kinniside	864.73	1037.67	1210.62	1383.56	1556.51	1902.40	2248.29	2594.18	3113.02
Gosforth	873.68	1048.40	1223.14	1397.87	1572.61	1922.08	2271.54	2621.01	3145.22
Haile and Wilton	864.52	1037.42	1210.32	1383.23	1556.13	1901.94	2247.74	2593.55	3112.26
Irton with Santon	853.15	1023.77	1194.40	1365.03	1535.66	1876.92	2218.17	2559.43	3071.32
Lowside Quarter	861.39	1033.66	1205.93	1378.21	1550.49	1895.05	2239.59	2584.15	3100.98
Laplugh	873.32	1047.98	1222.64	1397.31	1571.97	1921.30	2270.62	2619.95	3143.94
Lowca	862.59	1035.10	1207.61	1380.13	1552.65	1897.69	2242.71	2587.75	3105.30
Millom	871.43	1045.71	1220.00	1394.28	1568.57	1917.14	2265.71	2614.28	3137.14
Moresby	865.21	1038.24	1211.29	1384.33	1557.37	1903.45	2249.53	2595.61	3114.74
Muncaster	868.29	1041.94	1215.60	1389.26	1562.92	1910.24	2257.55	2604.86	3125.84
Millom Without	862.17	1034.60	1207.03	1379.47	1551.90	1896.77	2241.63	2586.50	3103.80
Ponsonby	876.24	1051.48	1226.72	1401.97	1577.22	1927.72	2278.20	2628.70	3154.44
Parton	874.99	1049.98	1224.98	1399.98	1574.98	1924.98	2274.97	2624.96	3149.96
Seascale	868.67	1042.40	1216.13	1389.87	1563.60	1911.07	2258.53	2606.00	3127.20
Ulpha	853.52	1024.21	1194.91	1365.62	1536.32	1877.73	2219.12	2560.53	3072.64
Waberthwaite	859.23	1031.06	1202.91	1374.75	1546.60	1890.29	2233.97	2577.66	3093.20
Wasdale	862.29	1034.74	1207.20	1379.66	1552.12	1897.04	2241.95	2586.86	3104.24
Whicham	872.01	1046.40	1220.80	1395.20	1569.60	1918.40	2267.19	2616.00	3139.20
Weddicar	865.94	1039.12	1212.30	1385.49	1558.68	1905.06	2251.42	2597.80	3117.36
Whitehaven (unparished)	853.15	1023.77	1194.40	1365.03	1535.66	1876.92	2218.17	2559.43	3071.32

SUPPORTING EXPLANATORY NOTES

Note 1 – Budget Requirement

The Budget Requirement is defined in Section 32(4) of the 1992 Local Government Finance Act as equal to the sum of redistributed Non-Domestic rates, Revenue Support Grant and income from Council Tax (including sums transferred to or from the Collection Fund). This definition therefore excludes income from PFI Grant and Area Based Grant and the Budget Requirement as calculated for this resolution therefore differs from the Net Budget Requirement in Annex A. The definition also includes parish precepts. A reconciliation of the figures to the Council's gross operational budget for 2011/12 is shown in the table below.

	£m
Gross Operational budget	14.107
Less	
Funding from Earmarked Reserves	-2.619

Budget Requirement funded from grants, council tax & general reserves	11.488
Less	
PFI Grant	-0.837
Council Tax Freeze Grant	-0.100
Funding from Reserves	-0.236

	10.315
Add precepts from Parish Councils	0.434

BUDGET REQUIREMENT - Resolution 1 a) and 3 c)	10.749

Note 2 – Council Tax Base Calculation

	BAND A DIS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
NO OF DWELLINGS IN VALUATION LIST 8th DEC 2008		19,229	4,373	4,003	2,981	1,742	432	88	18
ADD ESTIMATED NO. OF ADDITIONAL PROPERTIES (Apportioned)		6	10	37	21	8	0	0	0
DEDUCT ESTIMATED NO. OF PROPERTIES TO BE DELETED. COMMERCIAL, EXEMPTIONS & DEMOLISHED		5	0	0	1	1	0	0	0
DEDUCT NO. OF PROPERTIES WHICH WILL BE EXEMPT		553	87	85	45	20	8	3	1
ADJUSTMENT FOR NO. OF PROPERTIES WHICH WILL FALL INTO LOWER BAND DUE TO DISABLED PERSONS	84	-57	18	-21	0	-15	-4	6	-11
DEDUCT SINGLE PERSON DISCOUNTS AT 25%	18	7,974	1,306	959	539	242	49	11	0
DEDUCT DISCOUNTS AT 50% ON EMPTY & DISREGARDED PROPERTIES	0	1,052	219	189	132	71	26	20	2
MOD PROPERTIES IN LIEU	0	0	0	0	0	0	0	0	0
TOTAL NET OF DISCOUNTS EXEMPTIONS ETC.	79.50	16,100.50	3,878.00	3,599.75	2,755.25	1,618.00	394.75	78.25	5.00
BAND D EQUIVALENT	44.17	10,733.67	3,016.22	3,199.78	2,755.25	1,977.56	570.19	130.42	10.00

TOTAL RELEVANT AMOUNT (A)

ESTIMATED COUNCIL TAX BASE

2ND HOMES

2ND HOMES @ 98%

TOTAL ESTIMATED COUNCIL TAX BASE

22,437.25

21,988.51

272.00

266.32

22,254.83

A x Collection Rate @ 98%

Note 3 – Parish Precepts

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

PARISH	PRECEPT £	Band D £
Arlecdon and Frizington	34000.00	29.31
Beckermet	13689.00	24.20
Bootle	7250.00	26.95
St Bees	18700.00	26.77
Cleator Moor	60000.00	29.14
Distington	12000.00	17.79
Drigg and Carleton	3250.00	15.68
Egremont	98500.00	39.21
Eskdale	3000.00	20.02
Ennerdale and Kinniside	3390.00	20.85
Gosforth	19310.00	36.95
Haile and Wilton	3500.00	20.47
Irton with Santon	0.00	0.00
Lowside Quarter	3500.00	14.83
Lamplugh	10625.00	36.31
Lowca	4000.00	16.99
Millom	72000.00	32.91
Moresby	13500.00	21.71
Muncaster	3787.00	27.26
Millom Without	5500.00	16.24
Ponsonby	4700.00	41.56
Parton	10000.00	39.32
Seascale	17100.00	27.94
Ulpha	50.00	0.66
Waberthwaite	1100.00	10.94
Wasdale	1224.00	16.46
Whicham	6250.00	33.94
Weddicar	3750.00	23.02
TOTAL	433675.00	

Note 4 – Comparison of Parish Precepts for 2011/12 to Precepts for 2010/11

A comparison of Parish Precepts for 2011/12 to precepts for 2010/11 is given in the following table.

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
Laplugh	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		

CALCULATION OF COLLECTION FUND SURPLUS**15 JANUARY 2011**

(Deficit) brought forward from 2009/10	£	£ (63,000)
Council Tax to be collected in 2010/11		35,045,979
		<u>34,982,979</u>
Precepts:		
Cumbria County Council	(25,878,047)	
Cumbria Police Authority	(4,319,754)	
Copeland Borough Council	(4,016,352)	
Copeland Borough Council Parishes	(399,593)	(34,613,746)
Increase in bad debts provision		(119,533)
Surplus as at 15 January 2011		<u>249,700</u>
Distributed		
Cumbria County Council		186,677
Cumbria Police Authority		31,162
Copeland Borough Council		31,861
		<u>249,700</u>