Cumbria County Council

Council Plan

Medium term financial plan 2014-17

Cumbria - Our Area Our Future

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Foreword

by Councillor Jo Stephenson, Deputy Leader of the Council and Cabinet Member for Resources

For Cumbria County Council, the contraction in central government grant funding (at a time of rising demand for services) will continue to be the key challenge facing the organisation.

The government is reducing the funding it provides to the county council as part of its efforts to balance the nation's book.

Councils across the country are midway through the delivery of the most challenging austerity programme since the Second World War.

Over the last three years, Cumbria County Council has delivered £88million in savings.

Further savings of another £88million are now required over the next three years (2014 - 2017) to bridge the funding gap.

All told, the county council is losing one in every four pounds which it used to receive to pay for services. Anyone running a business or managing a household budget will understand the impact of this.

There are no easy solutions but we are determined to maintain our support for the most vulnerable people in Cumbria.

This document describes the county council's medium term financial planning assumptions against this unprecedented backdrop. It sets out Cumbria County Council's revenue and capital spending plans, alongside other areas of financial planning for the period 2014 - 2017.

To deliver the savings required over the period this plan covers, the county council will look at the levels of service it currently provides, how some services are delivered and where changes can be made.

This will continue to require a series of hard choices about what services the county council is able to provide in the future.

But despite the tough economic times which the council continues to face, we want to keep our commitment to older and disabled people, vulnerable children and others who simply could not manage without the services and support which the council provides.

Read alongside the organisation's Council Plan and Workforce Plan, the three documents together describe the priorities which the council will pursue, the resources that will be available to achieve these, and the shape, culture and processes which the council's workforce will adopt as it becomes fit for the future.

Shaping our financial future

Our vision for Cumbria:
For the people of Cumbria, to benefit from sustainable economic growth and an enhanced quality of life.

Our vision for the Cumbria County Council:
To be an effective and efficient organisation that delivers the best possible services for the people of Cumbria within its available resources, protects the vulnerable, and works with others in the community to shape services and help find solutions for the future.

To achieve our vision, we have identified eight priorities for the next three years:

- To safeguard children, and ensure that Cumbria is a great place to be a child and grow up.
- To enable communities to live safely and shape services locally.
- To promote health and wellbeing, and tackle poverty.
- To protect and enhance Cumbria's world class environment.
- To provide safe and well maintained roads and an effective transport network.
- To promote sustainable economic growth, and create jobs.
- To support older and vulnerable people to live independent and healthy lives.
- To be a modern and efficient council.

What is the medium term financial plan?

The medium term financial plan sets the framework for how the council plans to use its financial resources to fund the activity to deliver on the council's priorities. This document also sets the council's budget for 2014/15.

The medium term financial plan is one of the key council strategic planning documents. It is fully integrated with the Council Plan 2014 - 2017 (which sets out our long term vision, priorities for the next three years and the steps we will take to achieve them).

A Strategic Workforce Plan 2014 – 2017 (which provides an organisation wide framework to develop the workforce to achieve the council's priorities) is being developed.

Our financial strategy

The council has adopted an overall financial strategy, which commits it to a number of guiding principles. These are:

- Spending should be allocated to our priorities as identified in the Council Plan.
- Financial planning should be based on a three year planning horizon.
- Value for money is achieved for all our spending.
- Members make real choices about the allocation of resources to support delivery of the Council Plan.

Investing in our future

The national financial and economic context

The Government's latest Autumn Statement was given on 5 December 2013 and included the following key headlines:

- Economic growth forecasts were increased from 0.6% to 1.4% for 2013/14 and from 1.8% to 2.4% for 2014/15.
- Public sector net borrowing is not expected to be eliminated until after 2017/18 and the Office for Budget Responsibility predicts a small cash surplus in 2018/19.
- In future, local government will have longer term settlements on the same basis as government departments.
- The proposed New Homes Bonus transfer to the Local Growth Fund will not take place.
- Business rates will be capped at 2% rather than linked to RPI inflation with some retail premises in England to get a discount on their business rates.
- A commitment to supporting pooled funding for the health and social care system beyond 2015/16.

The Government issued a consultation on the provisional Local Government Finance Settlement on 18 December. This consultation closed on the 15 January 2014. The final Local Government Finance Settlement was published on the 5 February and received Royal assent on the 12 February 2014. The main proposals within the settlement and the impact on Cumbria's funding are reported below.

The local picture

The council has seen its funding reduced significantly and has already delivered savings of £88million (2011/12 to 2013/14). The Local Government Finance Settlement proposed the following impact on Cumbria's funding.

- The Department for Communities and Local Government (DCLG) calculate that there has been a reduction in spending power of 2.2% in 2014/15 and 0.4% in 2015/16.
- The reductions in RSG for Cumbria are determined by the overall reduction of the Settlement Funding Assessment (SFA) and this has been reduced by 8.7% in 2014/15 (£17.1m) and 13% in 2015/16 (£23.3m).
- The Government announced that it will no longer pool £400m of New Homes Bonus to LEP's outside of London in 2015/16. This was initially estimated as a £0.315m reduction in council income in 2015/16.
- The Efficiency Support for Services in Sparse Areas grant (ESSSA) will be renamed as the Rural Services Delivery Grant (RSDG) and will continue into 2014/15, 2015/16 and 2016/17. For Cumbria this represents £0.681m additional grant for the three years and a one off additional RSDG of £0.143m for 2014/15.
- Within the Spending Power calculations it was announced that the existing Welfare Assistance grant of £1.371m will cease in 2015/16.
- Confirmed the Chancellor would include the 2013/14 Council Tax freeze grant of £2.062m into the base in later years. It had been assumed that this grant would cease in 2016/17.
- A Council Tax Freeze Grant (equivalent to a 1% increase in Council Tax), estimated at £2.112m, would be available for 2014/15 and 2015/16 which will be included in the base settlement funding.
- Extra capital funding has been announced for schools' basic need and the council will receive £4.868m for 2015/16 and 2016/17. This is in addition to the £3.280m for 2014/15 already included in the capital programme. In total this is £8.148m over next three years.
- Extra capital funding for the universal infant free school meal entitlement of £0.829m in 2014/15 to enable the improvement of local authority school kitchen and dining facilities to enable schools to meet this provision.
- Prioritised Maintenance Capital Grant announced for 2014/15 of £6.711m

Further reductions in government funding mean further savings of more than £88million are needed over the next three years (2014/15 to 2016/17).

Equality and diversity

Equality is embedded throughout all of our services. It is not an extra piece of work, but part of everything we do. Whenever we create, review or remove a service, we carry out an Equality Impact Assessment (EIA) to make sure we do not discriminate against individuals. An EIA helps to identify any potential discrimination or unfair treatment and puts measures in place to mitigate these.

Value for money

Improving value for money is at the heart of everything we do. In Cumbria, we work hard to ensure that we achieve value for money for all our services. We always challenge ourselves to make sure our costs compare well with others by identifying and challenging areas of high spend. Many of the savings proposals within our 2014/15 budget will make us work more efficiently and will mean that Council Tax payers get more for their money.

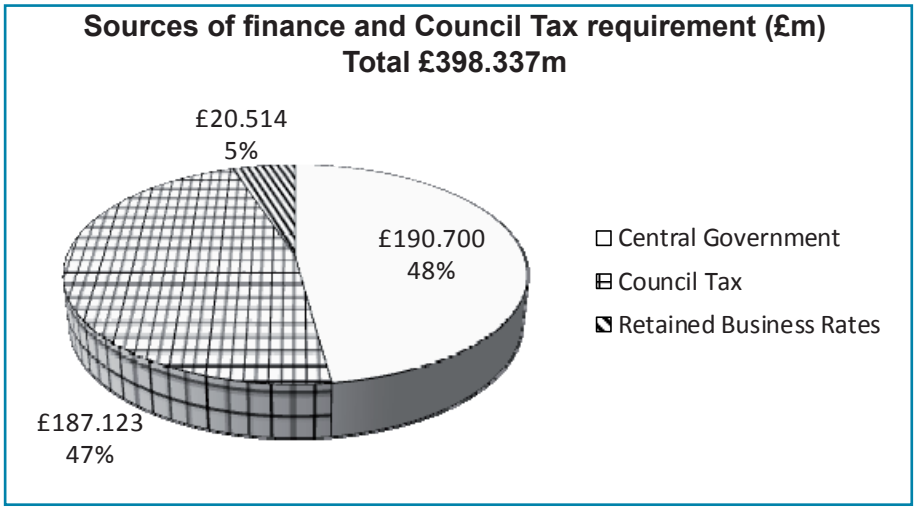
What are the council's revenue spending plans

Revenue spending plans

Each year, the council identifies what it needs to spend on council services in the coming year, and also identifies the provisional spending plans for future years. The planning period covers three years ensuring that the spending plans are affordable and match the money that the Council is expected to receive from government and Council Tax payers over that time period. Table 1 below summarises the council's revenue spending plans for 2014/15 and provisional spending plans for 2015/16 and 2016/17. It shows how the spend is allocated across the council's directorates, as well as identifying the resources that are available to fund our spending.

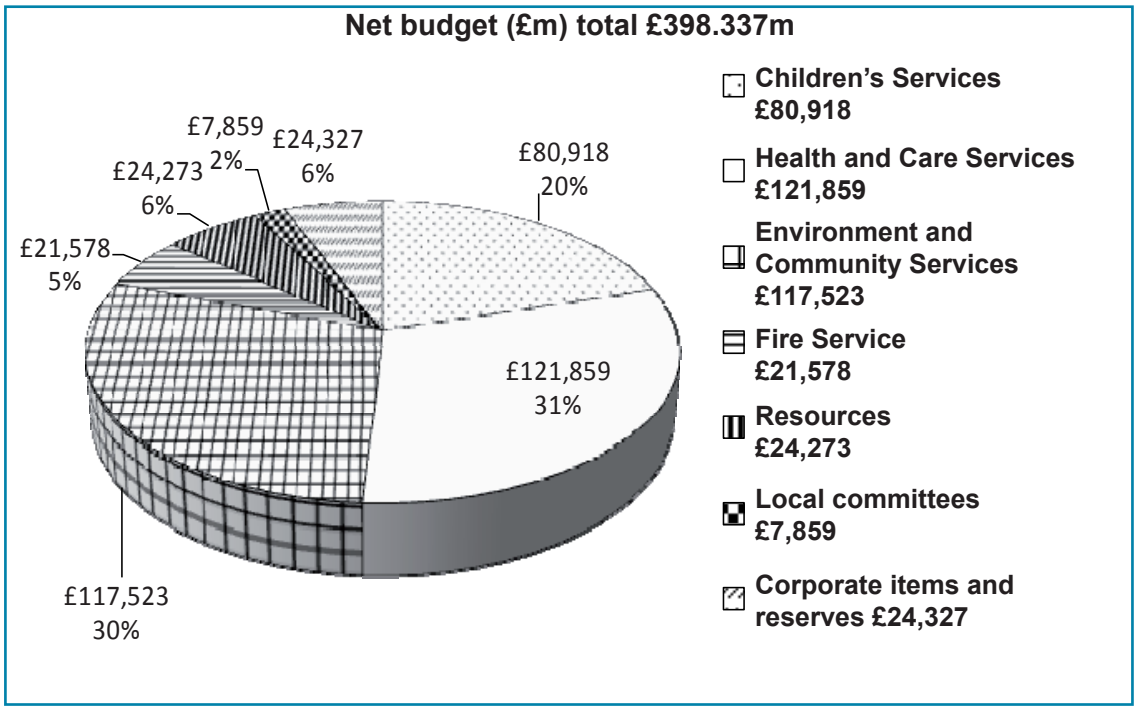
The Net Revenue Budget for 2014/15 is £398.337m. The council is required to demonstrate that this Net Budget Requirement is matched by its sources of finance. After taking account of general grants and the council's share of locally retained business rates, the Council Tax Requirement for 2014/15 is £185.778m. Added to this the surpluses on collection funds for 2014/15 of £1.345m results in £187.123m in total as income from Council Tax.

In 2014/15 the council will receive £190.700m (48%) of our revenue from central Government and £187.123m (47%) from Council Tax and £20.514m (5%) from retained Business Rates.



In determining the net budget, estimated expenditure on services is offset against specific grants and income from fees and charges. Appendix 2 of the MTFP shows the council's gross budget for 2014/15 of £792m allocated across the Council's directorates.

For 2014/15, the level of general grants has increased within the budget from £7.595m in 2013/14 to £29.386m in 2014/15. This is due to a central Government policy of issuing grants to local government that, although stated as being for specific purposes, are in fact non ring fenced grants and therefore require to be presented as general grants. Previously these grants would have been reported as specific grants as part of the directorate gross budget. The impact of this change in classification of these grants in effect switches these grants from being specific grants within the directorate gross budgets to being included as general grants within the sources of finance, all things being equal this increases the net budget requirement.


Net budget (£m) total £398.337m
£7,859
2%
£24,327
6%
£24,273
6%
£21,578
5%
£80,918
20%
£121,859
31%
£117,523
30%
Children's Services £80,918
Health and Care Services £121,859
Environment and Community Services £117,523
Fire Service £21,578
Resources £24,273
Local committees £7,859
Corporate items and reserves £24,327

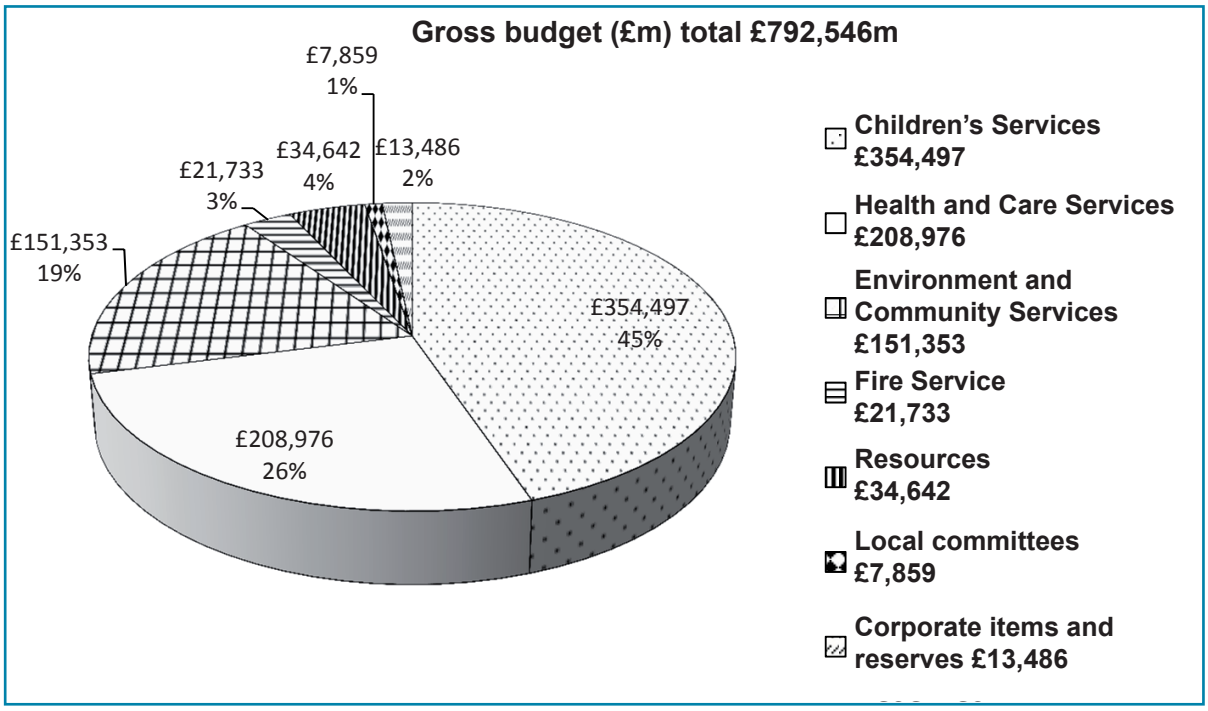

Gross budget (£m) total £792,546m
£7,859
1%
£34,642
4%
£13,486
2%
£21,733
3%
£151,353
19%
£354,497
45%
£208,976
26%
Children's Services £354,497
Health and Care Services £208,976
Environment and Community Services £151,353
Fire Service £21,733
Resources £34,642
Local committees £7,859
Corporate items and reserves £13,486

Table 1 – Budget Requirement and Council Tax

2013/14 Budget (Restated) £000	Revenue budget summary	2014/15 Budget £000	2015/16 Budget £000	2016/17 Budget £000
	Directorate budgets:			
68,339	Children's Services	80,918	77,623	77,123
134,301	Health and Care Services	121,859	116,659	111,659
109,013	Environment and Community Services	117,523	111,886	111,791
20,246	Fire Service	21,578	21,156	21,150
22,851	Resources	24,273	22,905	21,905
12,755	Local committees	7,859	10,359	10,359
(2,000)	Dividend from Cumbria Holidngs Ltd	(2,000)	(2,500)	(3,000)
12,387	Other items charged corporately	11,957	14,837	17,617
377,892	**Service expenditure**	**383,967**	**372,925**	**368,604**
	Corporate budgets			
33,074	Interest payable, investment income and minimum revenue provision for capital financing	33,018	34,074	34,074
(34,630)	Depreciation charges to services	(33,301)	(33,301)	(33,301)
1,217	Precepts paid	1,212	782	782
700	Revenue resources unallocated	0	0	0
15,029	Inflation and contingency 2014/15	13,201	21, 773	30,273
0	Inflation and contingency 2015/16			
0	Inflation and contingency 2016/17			
9,328	**Total corporate budgets**	**14,130**	**23,328**	**31,828**
	Savings to identify			
	Savings to identify 2014/15	0	0	0
0	Savings to identify 2015/16	0	(25,083)	(25,083)
	Savings to identify 2016/17			(23,306)
0	**Total savings to identify**	**0**	**25,083**	**48,389**
(2,850)	Contribution to (from) earmarked reserves	240	640	601
0	Contribution to (from) general balances	0	0	0
390,432	**Net budget**	**398,337**	**377,811**	**352, 644**
	Sources of finance			
(7,595)	General grants	(29,386)	(25,308)	(24,468)
0	Council tax freeze grant 2011/12	0	0	0
(2,062)	One-offCouncil tax freeze grant 2012/13	0	0	0
0	Formula grant (retained business rates from 2013/14)			
(59,225)	Top-up funding	(60,379)	(62,046)	(65,133)
(116,670)	Revenue support grant	(100,935)	(75,595)	(49,833)
(17,889)	Retained business rates	(19,814)	(18,768)	(19,227)
0	Pooled business rates	(700)	(700)	(700)
(2,165)	(Surplus) Deficit on collection fund / additional taxbase	(1,345)	0	0
205,606	**Total sources of finance**	**(212,559)**	**(182,317)**	**(159,361)**
184,826	**Council tax requirement**	**185,778**	**189,494**	**193, 283**
159,127	Divide by council taxbase (revised as per Local Council Tax Support Scheme)	159,947	159,947	159,947
£1,161.50	**Council tax per band D property**	£1,161.50	£1,184.73	£1,208.42
0.0%	Percentage Council Tax increase	0.00%	2.00%	2.00%

Schools spending plans

Schools expenditure is funded from a Dedicated Schools Grant (DSG). The 2014/15 Schools' Funding Settlement was announced on 18 December 2013 which gave a figure for DSG of £324.762m for Cumbria for 2014/15. Of this £250.577m is estimated to be for county council schools with £74.185m for academies. The actual figure is driven by the number of pupils in the county council's schools.

Table 2 – DSG Settlement

	Schools Block	High Needs Block	Early Years Block	Total 2014/15	DSG 2013/14
	£000	£000	£000	£000	£000
Total DSG	271,052	£000	£000	£000	£000
Less Transfer to Academies	72,244	34,896	18,814	324,762	323,034
Allocation to CCC	198,808	1,941	-	74,185	68,660
		32,955	18,814	250,577	254,374
Delegated to Schools	189,893	10,717	18,442	219,052	220,819
Targeted Provision	4,662	16,909	262	21,833	24,397
Centrally Retained	4,253	5,329	110	9,692	9,158
Cumbria CC Budget	198,808	32,955	18,814	250,577	254,374

Directorate spending plans

Table 1 shows the net budgets for the directorates across the council for 2014/15, 2015/16 and 2016/17. Appendix 2 shows the detailed budgets for directorates in 2014/15 including specific grants, income from fees and charges, other external income and internal charges.

Fees and charges

Each year council agrees the fees and charges that will be levied over the coming financial year. This is in the form of a fees and charges schedule. This is available as part of the February Council Budget Report and available on the council's website at **www.cumbria.gov.uk/ourfuture/** and is attached as appendix 3

The recommended fees and charges increases for 2014/15 are linked to inflation assumptions and for 2014/15 they are assumed to increase by 2%. Where fees and charges are set by statutory bodies the relevant inflation factors have been applied.

Inflation

The council each year needs to spend more money to keep services at their current level. The 2014/15 Budget and 2015/16 and 2016/17 include an increase for inflation to ensure that the assumed increases in costs of existing service delivery are built into the budget.

Further impact of volatility in these assumptions is considered as part of the budget risk assessment and assessment of the adequacy of reserves.

Table 3 below shows the assumptions for inflation that have been used in developing the 2014/15 – 2016/17 budgets.

Table 3 – Inflation assumptions 2014/15

	2014/15	2015/16	2016/17
	%	%	%
Pay Award (estimated)	1.0	1.0	2.0
CPI – September 2013	2.7	n/a	n/a
CPI forecast	2.4	2.2	2.1
RPI forecast	3.1	3.2	3.4
Major contracts - Linked to RPI(X)	2.3	2.4	2.4
Compound transport index (as per MTFP)	3.0	3.0	3.0
Gas and electricity	5.0 / 11.8	4.5 / 12.0	6.5 / 11.5
Social Care contracts (CPI Sept)	2.7	2.3	2.2
Other supplies and services (CPI)	2.4	2.2	2.1
Income (res/nursing care)	2.2	2.2	2.2
Other income	2.0	2.0	2.0

Service priorities

The council, as part of the development of the 2014/15 budget and MTFP, reviews existing service costs in 2013/14 to identify if there are any pressures arising that need to be reflected in the budget development process. These also reflect the impact of changes to specific grant funding received from central Government.

In addition the levels of a number of one off transitional funds have been included for the 2014/15 budget reflecting the receipt of one off funding as part of the Local Government Finance Settlement for 2014/15. They are included in Table 4 below.

For 2014/15 onwards the following service priorities, transitional funds and changes to grant funding have been identified and included within the budget MTFP.

Table 4 – Service priorities for 14/15

Directorate	*Description*	*2014/15 £m*	*2015/16 £m*	*2016/17 £m*
Cross directorate	Living Wage – Introducing the Living Wage for Cumbria County Council staff.	0.210	0.210	0.210
Children's Services	Children's Services Improvement Plan – Ongoing investment to support Improvement Plan	0.672	0.754	0.754
Children's Services	Looked After Children - A "Better Placements" programme is continuing to develop ways to ensure that the right children are in the right place, for the right amount of time and at the right price. Modelling of forecast expenditure has resulted in this increased investment being required.	2.700	0.900	0.400
Resources	Traded Services - Due to falling demand for these services and changes in government funding the income target has been reduced.	0.500	0.500	0.500
Environment & Community Services	Highways (permanent increase to budget in 13/14) The highway's revenue budget has increased by £0.300m to ensure sufficient staffing resource for the highways function, including support to local committees.	0.300	0.300	0.300
Children's Services	Improvement linked to OFSTED	0.500		
Environment & Community Services	Additional Resources for flooding and storm damage	0.992		
Total service priorities		**5.874**	**2.664**	**2.164**
Environment & Community Services	Transitional Fund – Post 16 transport saving and withdrawal of subsidised bus services	1.000		
Environment & Community Services	Transitional Fund – residents parking and on street parking	0.300		
Children's Services	Transitional Fund – Universal free school meals for infants	0.076		
Total transitional funding		**1.376**	**0**	**0**

Already assumed within the budget are existing service priorities agreed in previous years. They are shown in the table below.

Table 5 - Existing service priorities

Directorate	*Savings*	*2014/15 £m*	*2015/16 £m*	*2016/17 £m*
Health & Care Services	Transitions from Children's - Learning Disability (additional to MTFP): This proposal relates to an increase in transition costs from Children's Services to Adult Social Care due to reviewed transition process and an increase in costs due to enhanced forecasting of young people with mental health needs and those who have been in education until age 19	0.383	0.383	0.383
Environment & Community Services	Credit unions: new funding for development for two years only. Funding stops in 2014/15.	(0.100)	(0.100)	(0.100)
Children's Services	Children Looked After: This proposal relates to overspend by the Children Looked After service due to increasing financial pressures and volatility of budget (costs of individual packages for children can vary significantly)	0.500	0.500	0.500
Environment & Community Services	Landfill Tax: Pressure arises from further £8 per tonne increase in landfill tax to £80 per tonne from 1st April 2014. Increases in the two preceding years are already included in MTFP pressures.	0.376	0.376	0.376
Total existing service priorities		**1.159**	**1.159**	**1.159**

Budget savings

The funding the council estimates to receive from Government and from Council Tax payers over the next three years is not sufficient to cover the estimated current level of spend. Therefore, to make sure the council can continue to focus spending on its priorities, the council identified proposals for reducing spending and increasing efficiency across all of the council's services both in the short and medium term. This will mean that the spending plans are affordable, and match the money the council expects to receive.

The council published its budget consultation document on the 17 October 2013. This included 35 budget propositions and final decisions on these have been included in the 2014/15 budget. These have involved some tough decisions and the council has done all that it can to minimise the impact on service delivery. Where possible, the council has identified areas where it can reduce spending on support functions by working more efficiently so that it can protect front line services.

In 2014/15 and beyond, the council has significant financial pressures to face, which means that the council must fundamentally transform the way it delivers some of its services. The target savings are over £88million over the period 2014/15 to 2016/17.

So far the council has identified £39.560m of savings with a further £48.389m of savings still to be identified. Work is ongoing to determine how the additional savings required will be achieved.

Plans for reducing spending, delivering new models of service and increasing efficiency in 2014/15- 2016/17 are shown in the following tables.

Savings starting 2014/15

Group 1: Protecting and modernising front line services
Table 6

Proposition	Directorate	Savings	2014/15 £m	2015/16 £m	2016/17 £m
1	Resources	Reducing and streamlining management.	(2.000)	(3.000)	(4.000)
2	Resources	Commissioning and procurement	(1.000)	(1.000)	(1.000)
3	Resources	Commissioning and procurement (contracts) - supplies and services	(0.900)	(0.900)	(0.900)
4	Resources	Reshaping internal council business services	(1.440)	(2.050)	(2.050)
5	Environment & Community Services	Reshaping economic development	(0.125)	(0.250)	(0.250)
6	Resources	Pooling of Business Rates	(0.700)	(0.700)	(0.700)
7	Resources	Additional dividend from Cumbria Holdings Ltd	(1.000)	(1.500)	(2.000)
8	Resources	Centralised debt collection	(0.050)	(0.150)	0
9	Environment & Community Services	Gully waste disposal	(0.100)	(0.100)	(0.100)
10	Environment & Community Services	Accelerating the Asset Management Strategy	(0.450)	(0.450)	(0.450)
12	Resources	Member development	(0.040)	(0.040)	(0.040)
13	Environment and Community Services	Travel review and use of pool cars	(0.500)	(0.500)	(0.500)
14	Environment and Community Services	Street lighting improvements	(0.140)	(0.290)	(0.430)
15	Local Committees	Verge maintenance	(0.100)	(0.100)	(0.100)
16	Health and Care Services	Bringing Together low income support services in one place	(0.150)	(0.150)	(0.150)
17	Children's Services	Efficiency savings	(0.670)	(0.750)	(0.750)
18	Resources	Investing in ICT, Capital investment resulting in reduced revenue spend	(0.290)	0	0
	Total Group 1		**(9.655)**	**(11.930)**	**(13.420)**

Note saving 11 was withdrawn following consulation

Group 2: Stopping doing some things and doing other things differently **Table 7**

Proposition	Directorate	Savings	2014/15 £m	2015/16 £m	2016/17 £m
19	Environment and Community Services	Review of transport policies (post 16 transport)	(0.350)	(1.000)	(1.000)
20	Local committee	Reduction in Local committees grant (non highways)	(0.260)	(0.260)	(0.260)
21	Children's Services	Refocusing young people's services	(0.100)	(0.100)	(0.100)
22	Environment and Community Services	Residents parking permits	(0.250)	(0.250)	(0.250)
23	Environment and Community Services	Trading Standards reducing non statutory functions	(0.120)	(0.190)	(0.190)
24	Environment and Community Services	Cease to subsidise bus services and instead work with communities to find community transport solutions	(1.900)	(1.900)	(1.900)
	Total Group 2		**(2.980)**	**(3.700)**	**(3.700)**

Group 3: Prevention before cure **Table 8**

Proposition	Directorate	Savings	2014/15 £m	2015/16 £m	2016/17 £m
25	Health and Care Services	Integrating health and social care and managing demand in key services	(5.000)	(10.000)	(15.000)
26	Health and Care Services	Putting public health at the heart of the communities	(2.300)	(2.500)	(2.500)
27	Children's Services	Efficiency savings in early years provision	(0.300)	(0.300)	(0.300)
28	Fire Service	Risk based reform of Fire and Rescue	(0.540)	(0.540)	(0.540)
	Total Group 3		**(8.140)**	**(13.340)**	**(18.340)**

Group 4: Thinking local first **Table 9**

Proposition	Directorate	Savings	2014/15 £m	2015/16 £m	2016/17 £m
29	Environment and Community Services	Targeted on street parking	(0.350)	(0.700)	(0.700)
30	Environment and Community Services	Winter maintenance	(0.750)	(0.750)	(0.750)
31	Local committees	Investing on roads	(2.500)	0	0
	Total Group 4		**(3.600)**	**(1.450)**	**(1.450)**

Group 5: Future potential savings **Table 10**

Proposition	Directorate	Savings	2014/15 £m	2015/16 £m	2016/17 £m
32	Fire Service	Joint fire authority	0	(0.400)	(0.400)
33	Environment and Community Services	Grants reduction	0	(0.150)	(0.150)
34	Environment and Community Services	Investing in routes to school to make routes safe	0	(0.100)	(0.100)
35	Environment and Community Services	Reshaping Neighbourhood Services	0	(2.000)	(2.000)
	Total Group 5		**0**	**(2.650)**	**(2.650)**

The following table summarises the new savings identified for 2014/15.

Table 11 – Summary of new savings

	2014/15 £m	2015/16 £m	2016/17 £m
Group 1: Protecting and modernising front line services	(9.655)	(11.930)	(13.420)
Group 2: Stopping doing some things and doing other things differently	(2.980)	(3.700)	(3.700)
Group 3: Prevention before cure	(8.140)	(13.340)	(18.340)
Group 4: Thinking local first	(3.600)	(1.450)	(1.450)
Group 5: Future potential savings	0	(2.650)	(2.650)
TOTAL NEW SAVINGS (Cumulative)	**(24.375)**	**(33.070)**	**(39.560)**

The following table lists additional savings/income identified as part of the budget process.

Group 6: Additional savings – Technical adjustments

Table 12 – Additional savings

Proposition	Directorate	Savings	2014/15 £m	2015/16 £m	2016/17 £m
36	Children's Services	Efficiency Savings	(0.075)	(0.075)	(0.075)
37	Resources	Efficiency Savings	(0.035)	(0.035)	(0.035)
38	Inflation	Inflation	(0.300)	(0.300)	(0.300)
39	Health & Care Services	Adjustments to reflect underspend	(1.100)	(1.100)	(1.100)
41	Interest and MRP	Additional Treasury management Savings (linked to internal borrowing)	(1.056)	0	0
		Total Group 6	**(2.566)**	**(1.510)**	**(1.510)**

Already assumed within the budget are existing savings agreed in previous years. They are shown in the table below.

Existing savings **Table 13**

		2014/15 £m	2015/16 £m	
Health & Care Services	Subsidy changes in community services	(0.676)	(0.676)	(0.676)
Central	CWM dividend (reduced in 14/15)	1.000	1.000	1.000
Health & Care Services	Review of advocacy services	(0.006)	(0.006)	(0.006)
Resources	Better Places for Work (cross cutting)	(0.529)	(0.529)	(0.529)
Resources	Legal services unit reductions	(0.072)	(0.072)	(0.072)
Charged Corporately	Review of financing of capital expenditure (one off in 13/14)	1.000	1.000	1.000
Resources	General efficiency savings in Resources and Chief Executive's directorates	(0.100)	(0.100)	(0.100)
Children's Services	General efficiency savings	(0.400)	(0.374)	(0.374)
Environment & Community Services	General efficiencies to highways services	(0.115)	0.100	0.100
Resources	Efficiencies in cost of providing ICT network for the council	(0.147)	(0.174)	(0.174)
Health & Care Services	Electronic recording of support at home	(0.750)	(0.750)	(0.750)
Health & Care Services	Implement payments using pre-paid cards	(0.150)	(0.150)	(0.150)
Children's Services	Reduction in Children's Services activities	(0.100)	(0.100)	(0.100)
	Total existing savings	**(1.045)**	**(0.831)**	**(0.831)**

Existing grant funded changes

		2014/15 £m	2015/16 £m	
Environment and Community Services	Rural Development Programme for England	(0.205)	(0.205)	(0.205)
	Total MTFP Savings	**(0.205)**	**(0.205)**	**(0.205)**

Council Tax income

The following section provides further information on the Council Tax levels from 1st April 2014. The budget has been planned with a zero increase in the county council's proportion of the Council Tax in 2014/15.

The acceptance of the Council Tax Freeze Grant will result in a reduction of the 2014/15 Council Tax increase, assumed in the MTFP reported in February 2013, of 2% to a 0% increase.

The 2014/15 revenue budget is based upon the latest estimates from the district councils of the Council Tax Base figures. These figures reflect the varying proposals by the district councils on the implementation of changes to the council tax discounts, for example, second homes and empty properties.

In summary, these changes result in a Council Tax requirement for 2014/15 of £185.778m.

Table 14 below summarises the Council Tax Freeze grants agreed to date and Council Tax Freeze Grant proposed for 2014/15, subject to council agreement.

Table 14- Council Tax Freeze Grant - Summary

	2011/12 £'000s	2012/13 £'000s	2013/14 £m	2014/15 £m
Council Tax Freeze Grant 2011/12 (equivalent of 2.5%)	5,138	5,138	5.138	5.138
Council Tax Freeze Grant 2012/13 (equivalent of 2.5%)	0	5,144	0	0
Total increase in grant funding	**5,138**	**10,282**	**5.138**	**5.138**
Council Tax Freeze Grant 2013/14 (equivalent of 1%)	0	0	2,062	2,062
Council Tax Freeze Grant 2014/15 (equivalent of 1%)				2,112
	5,138	10,282	7,200	9,312

What are the council's capital spending plans

Capital programme

The capital programme sets out the council's investment plans over the next 5 years to achieve the council's priorities. The following Table shows the new schemes for inclusion within the capital programme from 2014/15.

Asset Management Plan

Table 15

Ref	Directorate	Scheme title	Description of scheme	Scheme Total £m
CHS3	Children's Services	Devolved formula capital	Same base level of funding assumed as for 2013/14.	£1.369
CHS9	Children's Services	SEND	The scheme will add capacity to meet the needs of children and young people with profound and severe learning needs; create additional provision for autistic spectrum condition in the south and north of the County; develop provision for deaf and blind children enabling curriculum access within the county post 11.	£5.000
ADS5	Health and Care Services	Purchase of profile beds by Cumbria Care	Three year bed replacement programme in Cumbria Care older adults residential homes. The scheme will ensure that all beds in 29 residential homes are profile beds, which reduce the risks of injury for both staff and service users when transferring to or from the bed.	£0.528
ADS6	Health and Care Services	Accommodation with care and support	The make funding available to develop specialised accommodation with care as an alternative to traditional residential care provision. Capital allocations to individual schemes will vary depending on size and location.	£2.000
ADS7	Health and Care Services	Reprovision of Cavendish House respite facility.	Cavendish House is a residential care facility for people with learning disabilities. There are a number of options for the re-provision of the facility, either on the existing site or a separate site, in partnership with a service provider or housing. The cost of the development would be met by the service provider with a contribution of £0.500m from the council.	£0.500
ENV11	Health and Care Services	Local member capital schemes.	It is proposed to devolve a further £2.5m of capital funding to local committees whilst at the same time the highways revenue budget for local committees will be reduced by £2.5m.	£2.500

Ref	Directorate	Scheme title	Description of scheme	Scheme Total £m
ENV12	Environment and Community Services	Inert landfill sites progression to definitive closure.	A change in Environment Agency guidance means that six of the council's nine closed inert landfill sites have been selected by the Environment Agency to be progressed to definitive closure and aftercare. The estimated cost is dependent on the outcome of ground investigation works in the first phase.	£0.794
ENV13	Environment and Community Services	Street lighting - lantern improvement programme	Three year programme to replace 16,888 lanterns to energy efficient LED lanterns to make significant savings on energy, maintenance and Carbon Tax costs.	£7.600
ENV14	Environment and Community Services	Targeted on street parking	Introduction of on street parking charges in a two year programme.	£0.280
ENV15	Environment and Community Services	Business travel needs - Projects	Adoption of a different approach to the council's business travel needs. Five individual projects have been identified for initial investment which is anticipated to make net revenue savings of £0.470m per year.	£0.610
ENV16	Environment and Community Services	Community transport.	To provide communities that have been affected by the cessation of subsidised bus services with transport that provides the means to access socially necessary services/ activities. Priority will be given to innovative and environmentally sound initiatives that focus on vulnerable or potentially isolated people.	£0.200
ENV17	Environment and Community Services	Local Pinch Point Fund scheme - Access improvements to Gilwilly Industrial Estate	Approval of this bid and £1.6m grant was given by the Department for Transport in December 2013. It will deliver a package of junction improvements to the Gilwilly Industrial Estate and Eden Business Park in Penrith.	£2.239
FSV5	Fire Service		Refurbishment of part-time fire station for relocation of full-time fire engine and staff from Barrow to Ulverston.	£0.150
	Total new schemes			**£23.770**

Potential schemes

The development of the capital programme is an incremental process throughout the year. This allows schemes to be approved on a quarterly basis as individual business cases are approved by abinet for recommendation to council for inclusion in the capital programme.
The council has a number of potential capital schemes that it is developing. As the schemes are finalised and business cases are approved council will be asked to approve their inclusion into the council's capital programme. A number of schemes are being developed with partners to maximise the investment for Cumbria. These are listed below:

- Derwent Howe. The value and scope of the project will be confirmed once the feasibility study has been completed.
- Specialist autism / complex care service. This scheme would meet the needs of individuals with very complex autism which are currently supported out of the County. The scheme would also contribute to short break/respite and sensory therapy facilities. The scheme is still being developed and will be reported to Cabinet prior to consideration for approval by council.
- Gully waste disposal. A business case is being prepared as part of the revenue budget savings proposals.
- West Cumbria secondary schools. Discussions are ongoing.
- Reshaping neighbourhood services. Capital proposal to support delivery of reshaping neighbourhood services and area reviews. Individual schemes will be developed linked to area planning proposals and approved by Cabinet.
- Children's residential facility. Potential project to support Better Placement Programme supporting Looked After Children.
- Universal infant school meals. Funding announced in 13 December, projects being developed. Business case developed and approved by Cabinet.
- Basic Need (2015/16 and 2016/17). Individual schemes will be developed and approved by Cabinet following announcement of funding for 15/16 and 16/17.
- Kendal Fell. Highways improvement to release development potential of site.
- Street lighting. Replacement of street lighting columns.

These potential schemes would require the financing to be agreed as part of the decision making process. In the absence of a specific grant or additional capital receipts, additional funding from Prudential Borrowing would be required and approved by Council through updated Prudential Indicators.

Table 16 summarises the overall capital programme for the council from 2014-15 – 2018/19.

Capital strategy 2014-2019

Ref	Scheme total £m	Children's Services Project name	2014/15 £m	2015/16 £m	2016/17 £m	to 2019 £m	Total £m
CHS1	22.9	Prioritised capital maintenance projects	9.400	5.261	0.000	0.000	14.661
CHS2	16.3	Transforming learning projects	7.243	4.581	0.000	0.000	11.824
CHS3	2.8	Formula capital	1.369	0.000	0.000	0.000	1.369
CHS4	7.5	Basic need scheme	0.825	0.924	0.000	0.000	1.749
CHS5	6.6	Non-partnerships for schools resources academy costs	0.650	0.000	0.000	0.000	0.650
CHS6	0.3	Individual Access Needs capital	0.060	0.060	0.060	0.060	0.240
CHS7	3.0	Ulverston Victoria High School	1.500	0.900	0.000	0.000	2.400
CHS8	0.3	Crosthwaite School	0.100	0.000	0.000	0.000	0.100
CHS9	5.0	Basic Need - SEND strategic review	2.000	2.000	0.500	0.500	5.000
	64.7		**23.147**	**13.726**	**0.560**	**0.560**	**37.993**
		Health and Care Services					
Ref		**Project name**					
ADS1	7.2	60 bed elderly persons home (Barrow)	2.464	2.700	0.000	0.000	5.164
ADS2	3.5	Chronically sick and disabled persons adaptions	0.475	0.000	0.000	0.000	0.475
ADS3/4	2.0	Extra care housing	1.500	1.500	0.000	0.000	3.000
ADS6	2.0	Accommodation with care and support	0.000	1.000	1.000	0.000	2.000
ADS5	0.5	Purchase of profile beds by Cumbria Care	0.176	0.176	0.176	0.000	0.528
ADS7	0.5	Reprovision of Cavendish House respite facility	0.500	0.000	0.000	0.060	0.500
	15.7		**5.115**	**5.376**	**1.176**	**0.000**	**11.667**
		Environment and Community Services					
Ref		**Project name**					
ENV1	7.9	Integrated Transport Block - Improvement schemes	0.914	0.935	0.000	0.000	1.849
ENV2	47.6	Highways and transport - Principal road network schemes	5.160	4.557	0.000	0.000	9.717
ENV3	22.3	Highways and transport - Bridges and structures	2.962	2.560	0.000	0.000	5.522
ENV4	106.8	Highways and transport - Devolved to local committees	17.502	15.300	0.000	0.000	32.802
ENV5	1.5	Lake District sustainable visitor transport beacon area	0.360	0.000	0.000	0.000	0.360
ENV6	4.3	Port of Workington	1.500	1.500	1.500	0.000	3.150
ENV7	0.3	Windermere Ferry	0.300	0.000	0.000	0.000	0.300
ENV8	4.5	Backlog maintenance corporate buildings and libraries	2.000	0.000	0.000	0.000	2.000
ENV9	3.0	Backlog maintenance care homes, children's homes and day centres	1.000	0.000	0.000	0.000	1.000
ENV10	18.1	Better Places for Work	2.530	6.154	0.000	0.000	8.684
ENV11	2.5	Local member capital schemes (highways)	2.500	0.000	0.000	0.000	2.500
ENV12	0.8	Inert landfill sites - progression to definative closure	0.198	0.596	0.000	0.000	0.794
ENV13	7.6	Street lighting - lantern improvement programme	1.600	3.000	3.000	0.000	7.600
ENV14	0.3	Targeted on-street parking	0.280	0.150	0.000	0.000	0.280
ENV15	0.6	Business travel needs - projects	0.610	0.000	0.000	0.000	0.610
ENV16	0.2	Community transport	0.200	0.000	0.000	0.000	0.200
ENV17	2.3	DfT Pinch Point Scheme - access improvements Gillwilly Estate, Eden	2.239	0.000	0.000	0.000	2.239
	230.6		**41.855**	**34.602**	**3.150**	**0.000**	**79.607**
		Fire Service					
		Project name					
FSV1	4.4	Fire vehicles renewal scheme	0.695	0.000	0.000	0.000	0.695
FSV2	0.4	Breathing apparatus telemetry equipment - updating technology	0.400	0.000	0.000	0.000	0.400
FSV3	0.3	Fleet workshops equipment	0.075	0.075	0.000	0.000	0.150
FSV4	0.6	Replacement of major fire equipment	0.000	0.200	0.200	0.200	0.600
FSV5	0.2	Ulverston Fire Station	0.150	0.000	0.000	0.000	0.150
	5.9		**1.320**	**0.275**	**0.200**	**0.200**	**1.995**
		Resources					
		Project name					
	35.8	Connecting Cumbria	14.325	10.750	0.000	0.000	25.075
	318.1		14.325	10.750	0.000	0.000	25.075
Total	**635.0**		**85.762**	**64.729**	**5.086**	**0.760**	**156.337**

Capital funding

The programme is financed from an assortment of external funding, Government grants, borrowing and capital receipts from sales of our assets. Target levels of borrowing are affordable and consistent with our revenue budget forecasts. The capital programme depends, in part, on the funding generated from capital receipts. These receipts are realised from the disposal of council land and buildings that are surplus to the council's requirements. The programme estimates that £2.5m of capital receipts will be generated in 2014/15 to be applied to the financing of the schemes. Capital receipts fund about 5.0% of the council's planned capital programme.

Table 16 below summarises the capital funding estimates for 2014/15 and provisional funding estimates for 2015/16 to 2018/19.

Table 16 - Capital Programme - Financing of draft capital programme

	2014/15 £m	2015/16 £m	2016/17 £m	to 2019 £m	Total £m
Government grants	49.640	35.151	0.560	0.560	85.911
External funding	15.814	11.754	0.000	0.000	27.568
Capital receipts	3.313	3.296	1.350	0.200	8.159
Borrowing	16.995	14.528	3.176	0.000	34.699
Total capital programme	**85.762**	**64.729**	**5.086**	**0.760**	**156.337**

In many areas, particularly schools' spending, the future years' funding is provisional and subject to further central Government revision before confirmation.

There are some resources available within the capital financing plans for the potential schemes under development. For schemes of a significant size, it may be necessary to reassess the level of Prudential Borrowing.

Single Local Growth Fund and European Funding

Funding is currently being sought from the Single Local Growth Fund (SLGF) and the new EU programme (2014 – 2020). The strategic framework for the Council's economic priorities is set out in the policy document 'Economic Ambition' adopted by Council in November 2012.

The growth deal guidance issued by Government asks for LEP areas to put forward their economic priorities in the form of a Strategic Economic Plan (SEP). The council has been working closely with the LEP to ensure its economic priorities are included in the Strategic Economic Plan. Single Local Growth Fund will be allocated on the basis of the quality of the SEP. The final submission of the SEP with full details of programmes and projects is 31 March 2014.

Where funding is to be sought from the EU programme, a broad scope of the programme has been included in the final submission of the EU investment strategy in January 2014.

What are the council's Prudential Indicators?

Prudential Code

Section 3 of the Local Government Act 2003 requires the council to determine its own affordable borrowing requirement necessary to fund capital expenditure. The Prudential Code is a professional code of practice, backed by legislation, to support councils when taking investment decisions on their programmes.

The key objectives of the code are to ensure, within a clear framework, that capital investment plans of councils are affordable, prudent, and sustainable and that treasury management decisions are taken in accordance with good professional practice.

This system of capital finance allows the council to have much greater flexibility and freedom over its borrowing. However it does not provide additional central government support for the cost of borrowing. Consequently, the cost of additional capital expenditure has to be met from revenue and has to be affordable and sustainable in the long term.

To demonstrate that the council has fulfilled these objectives, the following sections set out the Prudential Code indicators that must be set and agreed by Full Council. Full Council must also agree any future changes to these indicators.

Compliance with the Prudential Code

The Council has established procedures to monitor all forward looking prudential indicators and has developed a measurement and reporting process that highlights significant deviations from expectations.

In considering the capital programme, the code requires the Council to have regard to:

- **Affordability -** the implications of capital investment decisions on future Council Tax;
- **Prudence and sustainability -** the implications for external borrowing;
- **Value for money** and **options appraisal;**
- **Stewardship** of council assets (asset management planning);
- **Service objectives -** strategic planning;
- **Practicality -** the achievability of the forward plan.

Affordability

To assess the affordability of prudential borrowing, we review four key elements:

- The estimates of capital expenditure as part of the capital spending plans.
- The level of the council's capital financing requirement, which demonstrates our underlying need to borrow to fund the capital spending plans.
- The estimated ratio of financing costs (debt charges, interest payments and interest received) to the council's net revenue stream for current and future spending plans.
- The movement in Council Tax and housing rents as a result of our capital spending plans.

2013/14 Revised budget	Affordability measures: impact of capital investment decisions taken	2014/15 Draft Budget	2015/16 Draft Budget	to 2016/17 Draft Budget
£m		£m	£m	£m
11029	Estimates of proposed capital expenditure	85.76	64.73	5.09
498.78	Capital financing requirement (CFR) (as at 31 March)	504.71	502.78	489.62
11.77%	Ratio of financing costs to net revenue streams	12.07%	13.30%	14.04%
£12.56	Estimated incremental effect of capital programme on Band D council tax payers	£10.87	£8.29	£2.50

Prudence - Council treasury management practices

The council has an integrated treasury management strategy and has adopted the CIPFA Code of Practice for Treasury Management in the Public Services.

The council has, at any point in time, a number of cashflows both positive and negative and manages its treasury position in terms of its borrowings and investments in accordance with its approved treasury management strategy and practices.

The Council's Treasury Management Strategy and Annual Plan for 2014/15 was presented to Cabinet for approval on 30th January 2014.

Prudence Indicator - Net debt and the capital financing requirement

The Prudential Code includes the following as a key indicator of prudence:

"In order to ensure that over the medium term net borrowing will only be for a capital purpose, the council should ensure that net debt does not, except in the short term, exceed the total of capital financing requirement in the preceding year, plus the estimates of any additional capital financing requirement for the current and next two financial years".

No difficulties are envisaged in meeting this requirement. This view takes into account current commitments, existing plans, and the proposals in this Medium Term Financial Plan.

Prudence - council external debt

The council's actual external debt, excluding long-term liabilities, at 31 March 2013 was £315.2m and at 31 March 2014 is estimated to be £315.2m.

The council's actual external debt, including long term liabilities, at 31 March 2013 was £429.1m including PFI and at 31 March 2014 is estimated to be £433.0m including PFI.
These figures show that the Council was internally borrowing £68.1m at 31 March 2013 and this is estimated to reduce to £65.7m at 31 March 2014.

The council needs to approve an authorised limit and operational boundary for its external debt (gross of investments) for the next three financial years. These limits separately identify borrowing from other long-term liabilities such as finance leases and the Private Finance Initiative.

The following table identifies the council's authorised limit for external debt for 2014/15 to 2016/17. For 2014/15, the authorised limit of £428m is the statutory limit determined under section 3(1) of the Local Government Act 2003.

Authorised limit for external debt	2014/15 Proposed £m	2015/16 Proposed £m	2016/17 Proposed £m
Borrowing	428	426	413
Other long term liabilities	135	135	135
Total	**563**	**561**	**548**

These authorised limits are consistent with the council's current commitments, existing plans and proposals in this budget report for capital expenditure and financing, and with its proposed treasury management policy statement and practices. They are based on the estimate of the most likely, prudent but not worst-case scenario, with sufficient headroom over and above to allow for operational management (e.g. unusual cash movements). Risk analysis and risk management strategies have been taken into account, as have plans for capital expenditure, estimates of the capital financing requirement and estimates of cashflow requirements for all purposes.

The following table identifies the council's operational boundary for external debt for 2014/15 to 2016/17.

Operational boundary for external debt	2014/15 Proposed £m	2015/16 Proposed £m	2016/17 Proposed £m
Borrowing	403	401	388
Other long term liabilities	125	125	125
Total	**528**	**526**	**513**

The operational boundary is calculated in the same way as the authorised limit but without the additional headroom and equates to the maximum of external debt projected by this budget.

As part of the council's treasury management strategy the Section 151 Officer has delegation from council to operate between the operational boundary for external debt and the authorised limit for external debt.

Prudence – council fixed and variable interest rate exposure

The council is required to set upper limits for both fixed and variable interest rate exposures for the forthcoming years. The purpose of this indicator is to contain the council's exposure to unfavourable movements in interest rates. The indicators are expressed as Fixed Rate Debt less fixed rate investments and variable rate debt less variable rate investments. The council defines variable rate as including those instruments maturing within each year, as the replacement of those instruments will be subject to prevailing rates of interest. The following table shows the upper limit of fixed rate exposure and the upper limit of variable rate exposure.

Upper limit on net sums borrowed	2014/15 Proposed £m	2015/16 Proposed £m	2016/17 Proposed £m
Fixed interest rates	403	401	388
Variable interest rates	120	110	100

Prudence - maturity structure of council borrowing

The following table sets upper and lower limits for the maturity structure of the Council's borrowing during 2014/15. The limits represent the amount of projected fixed rate borrowing maturing in each period, as a percentage of total projected fixed rate borrowing.

Maturiry structure of fixed interest rate borrowing 2014/15	Upper	Lower
Under 12 months	30%	0%
12 months to 2 years	40%	0%
2 years to 5 years	40%	0%
5 years to 10 years	40%	0%
10 years and above	100%	30%

No change to our borrowing maturity structure is proposed.

Prudence - investments for periods longer than 364 days
The council can invest for longer than 364 days. The maximum amount to be invested for periods above 364 days will be limited to lower of £20m or 20% of the portfolio at any time during the financial year. This limit has been set following a review of the council's reserves and other cash balances, and after taking account of cash flow requirements and future spending plans as set out in the medium term financial plan. It is a prudent limit taking into account the current uncertainty in the financial markets.

2014/15 minimum revenue provision policy statement

The Minimum Revenue Provision (MRP) is the charge made to the revenue account to reflect the repayment of borrowing over the useful life of the assets that have been funded from that borrowing. The council implemented the MRP guidance in 2007/08, and has since assessed the MRP in accordance with the main recommendations contained within the guidance issued by the Secretary of State under section 21(1A) of the Local Government Act 2003. In particular, the council is satisfied that the guidelines for their annual amount of MRP set out within this policy statement will result in their making the requisite prudent provision that is required by the guidance.

The guidance offers four main options under which MRP could be made with an overriding recommendation that the council should make prudent provision to redeem its debt liability over a period which is reasonably commensurate with that over which the capital expenditure is estimated to provide benefits.

In the case of capital spend incurred before 1 April 2008 and spend financed by "supported" borrowing in all the following years; this will be charged in accordance with option 1 of the MRP guidance. This option provides an approximate 4% reduction in the borrowing need (capital financing requirement) each year.

In the case of all capital spend financed by Prudential Borrowing; This will be subject to MRP under option 3. Equal instalments charged over the estimated life of the asset.

Estimated life periods will be determined under delegated powers in accordance with the council's accounting policy on depreciation of assets. To the extent that expenditure is not on the creation of an asset and is of a type that is subject to estimated life periods that are referred to in the guidance, these periods will generally be adopted by the council. However, the council reserves the right to determine useful life periods and prudent MRP in exceptional circumstances where the recommendations of the guidance would not be appropriate.

As some types of capital expenditure incurred by the council are not capable of being related to an individual asset, asset lives will be assessed on a basis which most reasonably reflects the anticipated period of benefit that arises from the expenditure. Also, whatever type of expenditure is involved, it will be grouped together in a manner which reflects the nature of the main component of expenditure and will only be divided up in cases where there are two or more major components with substantially different useful economic lives.

How will the council manage financial risk?

Over the medium term the council faces continuing financial pressures and has refocused its priorities, and built challenging savings targets into the spending plans for 2014 to 2019. The council carefully identifies the things that could go wrong and might undermine the medium term financial plan.

To do this, an assessment is made of what the impact would be if these things happen and how likely they are to happen. The council ensures that it has plans in place in case things do not turn out as expected. This is part of the council's risk management strategy, which underpins all that the council does, not just our financial plans.

The significant financial risks are identified on the council's strategic risk register. They have all been assessed as part of the strategic planning process. These risks are being actively managed and the estimated financial implications have been built into this medium term financial plan.

Some of the strategic risks have been assessed as particularly uncertain with a potentially significant financial impact. Reserves have been established for these risks.

The table below identifies the key risks to the delivery of the MTFP, the actions taken (within this financial plan) and the actions proposed to reduce the impact of these risks on the council's future financial position.

To address the potential risks set out below the current medium term financial plan assumes the target level for general reserves should be £15m. The general fund balance at 1 April 2013 is £15.133m.

	Risk to the delivery of the MTFP	**Mitigation of risk**
Delivery of savings	The council may have insufficient funds to achieve its priorities if savings aren't fully realised.	The achievement of the savings identified in the MTFP is imperative and is monitored every month as part of the performance monitoring process.
Demand for services	Risk that the demand for services could increase further than estimated and that the volatile demand led budgets are not rigorously managed.	Revenue spending is monitored on a monthly basis as part of the council's corporate performance monitoring framework and reported to Cabinet quarterly. Robust budgets are set that are consistent with agreed demand management plans.

	Risk to the delivery of the MTFP	Mitigation of risk
Capital	Capital projects are not delivered on time or within budget.	Capital spending is monitored on a monthly basis as part of the council's corporate performance monitoring framework and reported to Cabinet quarterly. Any risks highlighted are reported to the council's strategic investment group and through the monitoring process.
Accountable bodies	The council is exposed, as guarantor, to repayment of grants if the conditions on which grant funding is given are not met.	Ensure when the council takes on Accountable Body responsibilities it is fully aware of the conditions of funding received. Continual monitoring of all accountable body arrangements to ensure that funding conditions are being met.
Contract mnanagement compliance	There is a risk that the council's major contracts are subject to commercial disputes caused by a range of factors. This could result in significant potential claims by the council against contractors and/or significant potential claims against the council.	The corporate e-procurement working group, is being used to disseminate good practice, identify common contract management issues and coordinate training for officers involved in contract management. The group is also contributing to a new corporate procurement strategy and to a revision of the contract procedure rules which will be used to strengthen contract management procedures.
Other	Emergency event occurs e.g. major flooding incident / significant traffic incident / flu pandemic which incurs additional unbudgeted costs.	By their nature these events are unplanned but can be addressed by having adequate business continuity and emergency plans in place to cover these situations. Adequate general reserves available to meet any additional costs that may arise.

Reserves

The council aims to establish reserves based on financial risk and limit the use of reserves to support on-going spending. The policy is summarised below:

Reserves effectively exist to ensure that the risks do not destabilise the services that are being provided during the year. Reserves form an important part of the financial strategy, allowing the authority to manage uncertainty, change and risk without undue impact on the Council Tax.

Without adequate reserves councils remain vulnerable to unpredictable costs such as those arising from natural disasters (flooding) or extra-ordinary variation in service demands. Reserves are a key element in strong financial standing.

The 2003 Local Government Act also provides potential intervention powers if the Government believes balances are at too low a level. In times of austerity such as these, there may be a temptation to "raid" current balances and reserves rather than reduce services through a programme of savings. However, this action must be seen in the light of the prevailing risks. When there is significant change there is a greater risk that financial difficulties may occur and thereby require recourse to balances.

An important factor to consider is that balances can only be spent once. There is a significant risk of financial instability if significant levels of balances are used to fund ongoing spending or reductions in Council Tax. The introduction of referendum thresholds through the Localism Act limits the ability of councils to replenish reserves from Council Tax increases. The level of reserves held overall is a balance between the risks facing the county and the need to protect the county and Council Tax payer from the short and longer term potential impact of these risks and the opportunity costs of holding those balances.

2014/15 will be the first year of the implementation of the cumbria business rate pool. This creates both opportunities, if business rates grow and risks if they do not. In addition the budget for 2014/15 assumes that savings of £24m will be achieved and represents the third year of significant budget reductions.

The council agreed in February 2013 to increase the level of its general reserves to £15m. The general fund balance at 1 April 2013 was £15.133m. This represents 4% of the net revenue budget. It is proposed that the target level of reserves continue to be set at £15m for the period of 2014/15 to 2016/17.

Equal pay and modernisation

This reserve is earmarked to cover the potential costs and risks associated with equal pay claims, single status implementation and meet the costs of organisational change, such as redundancies or transition costs.

The reserve stood at £23.906m in April 2013 and is adequate for the immediate calls upon it. However, after taking account of the 2013/14 costs, and expected drawings in 2014/15, the balance at March 2015 is forecast to be £15.1m. There are a number of unknown factors in respect of these costs, and the reserve may not be adequate for all the potential calls upon it.

A mathematical estimate has been calculated of the level of redundancy cost this balance may fund in 2014/15, 2015/16 and 2016/17 (using current average costs of redundancy) in determining the adequacy of reserves. This indicates that the reserve is unlikely to provide for redundancy costs beyond 2015/16 and still provide the ability to respond to claims relating to equal pay. The council must continue its policy to consider the use of any future windfall surpluses or underspends to further support this reserve. If the council does not have the ability to provide for redundancy costs through such a reserve the costs of redundancy will have to be met from increasing service budget reductions and the costs of equal pay claims from borrowing.

School balances

Individual school balances are expected to stand at £5.5m, and the total of DSG funded balances at £4.641m. The DSG balance will be distributed to all schools through the funding formula in 2014/15 ensuring that the grant is appropriately spent directly on services for children.

Other earmarked revenue reserves

There are a number of other earmarked reserves, examples of such reserves range from PFI payment smoothing reserve, and Insurance reserve, to smaller reserves such as for fire fighters ill health retirements. An assessment of these reserves has been undertaken and they are assessed as adequate. A full list of the council's reserves is set out below.

Reserves table

Description	Expected balance 1/4/14 £m	Expected net use 14/15 £m	Expected balance 31/3/15 £m	Expected net use 15/16 £m	Expected balance 31/3/16 £m	Expected net use 16/17 £m	Expected balance 31/3/17 £m
General reserves	14.650	0	14.650	0	14.650	0	14.650
Earmarked reserves							
Direcorate reserves	8.884	-5.819	3.065	0.248	3.313	0.027	3.340
Centrally held reserves	4.091	0.173	4.264	0.222	4.486	0.119	4.605
Insurance	5.644	0	5.644	0	5.644	0	5.644
Equal pay and modernisation	18.774	-3.714	15.060	-0.500	14.560	-0.500	14.060
Revenue grants reserves	29.765	-3.642	26.123	0.954	27.077	0.959	28.036
Capital reserves	5.324	0	5.324	0	5.324	0	5.324
DSG funded reserves	8.827	-0.084	8.743	0	8.743	0	8.742
Total earmarked reserves	81.309	-13.806	68.223	0.924	69.147	0.605	69.752
Total reserves	**95.959**	**-13.086**	**82.873**	**0.924**	**83.797**	**0.605**	**84.402**

Cumbria Local Government Pension Fund (CLGPS)

The council, in its statutory capacity as administering authority operates the Cumbrian Local Government Pension Scheme (LGPS), on behalf of 105 employers from across Cumbria both from within the public and the private sector. Currently the scheme has over 50,000 members, as such almost 13% of the adult population of the county rely on the Cumbria LGPS to provide the benefits of a work based pension for their retirement.

Every three years all 89 Local Government Pension Schemes (LGPS) within England and Wales are required to have an independent actuarial valuation. The most recent valuation was undertaken as at March 2013, the results of which will be used to assess individual employer contribution rates for the next three years i.e. (2014/15 to 2016/17). The valuation of the Cumbria LGPS was performed by Mercers as the Schemes appointed actuaries.

At March 2013 the Cumbria LGPS had assets of £1.659bn, which had risen from £1.278bn at the March 2010 valuation. However, over the same period due to adverse conditions in the bond markets and increasing longevity of its members the valuation of liabilities had risen at a faster rate. This has led to a rise in the scheme deficit and as such the funding position (at a scheme level) has fallen over the period from 79% to 78%.

One of the objectives of the valuation is to try to maintain stable employer contribution rates, this becomes especially important in times of reducing budgets. To help employers meet these increases the council as the administering authority took the decision to leave the deficit recovery period at 19 years rather than reduce it to the expected 16 years this has helped most of the schemes employers to contain cost increases within anticipated increases. Although no results have been formally disclosed at this point informal discussions with other Funds appear to indicate that Cumbria's deficit recovery period is in line with the majority of other similar sized schemes across the country.

Each employer within the scheme has their own individual valuation rate and as such their own specific employer contribution rate. This ensures every employer within the scheme is accountable for any decisions it takes in regards of its pension liabilities such as redundancy programmes, early / ill health retirements, additional deficit contributions, etc.

As part of the budget process, in February 2013, the council agreed the 2013/14 – 2015/16 MTFP. Included in this was an inflationary increase of £1.5m to take account of anticipated rises in employer pension payments due from April 2014 onwards. These increases have been driven by the following factors:-

- Market conditions have been difficult for pension fund valuations in the period from the 2010 valuation.
- A £4m extension of the previously agreed £8m reserve was also included to account for the anticipated one-off pension costs associated with continued organisational downsizing.
- From April 2014 a new national scheme benefits structure is to be introduced, while in the long term at a national level it is expected that this will deliver savings, in the short term additional costs are anticipated e.g. non contractual overtime has now become pensionable.
- In June 2013 the council implemented the national requirement to auto- enrol employees into a work based pension (i.e. the LGPS), although it is still early indications are that this has increased membership of the Scheme which has an associated cost.

The increase in the council's employer contribution rates for current service in respect of staff who are members of the Cumbria Local Government Pension Scheme (LGPS) and the lump sum in respect of previous years have been contained within the current MTFP estimate of £1.5million. The current service contribution rate following the triennial valuation 2013 which has been reflected in the council's budget is 13%. This is an increase of 0.6% on the 2010 valuation rate.

Glossary of terms

Capital expenditure: Spending on the acquisition of property, plant and equipment or intangible assets, or which enhances the value of an existing asset. Other types of expenditure can be capitalised but only with the express permission of the Secretary of State.

Capital receipts: These receipts are generated by the disposal of non current assets

Council Tax: The Local Government Finance Act 1992 introduced Council Tax with effect from 1 April 1993 which is based upon property values. There are eight valuation bands for chargeable dwellings ranging from band "A" (the lowest valued properties) to band "H" (the highest valued properties). The council levies the tax based upon Band D properties; the actual charge will depend upon the banding of the individual dwelling – i.e. those properties in Bands A to C will pay less Council Tax whilst those in bands E to H will pay more.

Earmarked reserves: Amounts set aside by the council to meet future financial liabilities.

Medium Term Financial Plan (MTFP): The process of identifying and aligning service pressure, corporate priorities and objectives as well as available resources over the medium term (three years) and budgeting accordingly.

Minimum Revenue Provision (MRP): The amount of money the council must statutorily set aside in line with the MRP policy adopted by the council as part of its MTFP to support the repayment of debt.

Precept: In the calculation of the Council Tax for a particular year, precepts levied by appropriate bodies must be taken into account.

Private Finance Initiative (PFI): A method of procuring assets and services over a longer term period, usually 25 years. The financial risks involved are usually shared between the council and the PFI operator.

Reserves: Amounts set aside for purposes falling outside the definition of provisions are considered as reserves – expenditure is not charged direct to any reserve.

Revenue expenditure: Money spent on the day to day running costs of providing the various services. It is usually of a constantly recurring nature and produces no permanent asset

Appendix 1 Council Capital Programme 2014/15 to 2018/19

Ref:	Capital schemes	*Scheme Totals*	2014/15	2015/16	2016/17	Future Year Spend	Total
		£000	£000	£000	£000	£000	£000
	Children's Services						
	Existing schemes						
CHS1	Prioritised Capital Maintenance Projects Priority 1 - primary		0				0
	Prioritised Capital Maintenance Projects - Priority 1 - secondary		0				0
	Prioritised Capital Maintenance Projects Priority 2 - primary		4,400	2,900			7,300
	Prioritised Capital Maintenance Projects priority 2 - secondary		5,000	2,361			7,361
CHS2	Transforming learning projects:						
	Kingmoor infant & junior school	*830*	723				723
	Peninne Way school (3FE)	*8,800*	4,720	3,281			8,001
	Pennine Way Community Centre (NCTC development)	*1,500*	1,800	1,300			3,100
CHS3	Formula Capital 13/14	*2,760*					0
CHS4	Basic Need schemes		825	924			1,749
CHS5	Non-partnerships for Schools resourced Academy costs	*6,588*	650				650
CHS6	Individual Access Needs Capital	*300*	60	60	60	60	240
	Cockermouth School	*800*					0
CHS7	Ulverston Victoria High School	*3,000*	1,500	900			2,400
CHS8	Crosthwaite School	*260*	100				100
	Total		19,778	11,726	60	60	31,624
	New schemes for 14/15						
CHS3	Devolved Formula Capital 14/15	*1,369*	1,369				1,369
CHS9	Basic Need - Special Educational Needs & Disabilities Strategic Review	*5,000*	2,000	2,000	500	500	5,000
	Total new schemes		3,369	2,000	500	500	6,369
	TOTAL FOR CHILDRENS SERVICES		**23,147**	**13,726**	**560**	**560**	**37,993**
	Health and Care Services						
	Existing schemes						
ADS1	60 bed Elderly Persons Home (Barrow)	*7,174*	2,464	2,700			5,164
ADS2	Chronically Sick and Disabled Persons Adaptations	*1,500*	475				475
ADS3 &ADS4	Extra Care Housing (see Accommodation with care & support below)	*4,000*	1,500	1,500			3,000
	Total		4,439	4,200	0	0	8,639
	New schemes for 14/15						
ADS5	Purchase of Profile Beds by Cumbria Care	*528*	176	176	176		528
ADS6	Accommodation with Care & Support	*2,000*		1,000	1,000		2,000
ADS7	Reprovision of Cavendish House respite facility	*500*	500				500
	Total new schemes		676	1,176	1,176	0	3,028
	TOTAL FOR HEALTH AND CARE SERVICES		**5,115**	**5,376**	**1,176**	**0**	**11,667**

Ref:	Capital schemes	*Scheme Totals*	2014/15	2015/16	2016/17	Future Year Spend	Total
		£000	£000	£000	£000	£000	£000
	Environment & Community Services						
	Environment - Highways						
	Existing schemes						
ENV1	Integrated Transport Block (ITB) - Improvement Schemes						
	Studies and implementation measures		*300*	*300*			*600*
	County Major Transport Schemes (excludes Pinch Point allocation £50k - see ENV5 below))		*339*	*300*			*639*
	Other:			*135*			*135*
	Community Transport (Other)		*100*	*200*			*300*
	Countryside Access Improvement schemes		*100*				*100*
	CNDR		*20*	*0*			*20*
	Go Lakes Travel Programme (Local Sustainable Transport Fund)		*55*	*0*			*55*
	Total ITB schemes	*5,332*	*914*	*935*	*0*	*0*	*1,849*
ENV2	Highways & Transport - Principal Road Network (PRN) Schemes (excludes Pinch Point allocation £75k - see ENV5 below))	*23,988*	4,722	4,557			9,279
ENV2	Additional Principal Road Network (PRN)	*5,972*	438				438
ENV3	Highways & Transport - Bridges & Structures	*8,297*	2,715	2,560			5,275
ENV3	Additional Bridges & Structures		247				247
ENV4	Devolved to Local Committees - Non-Principal Road Network (NPRN)	*46,768*	16,105	15,300			31,405
ENV4	Additional Devolved to Local Committees (NPRN)		1,397				1,397
	Total Transport Block funding		26,538	23,352	0	0	49,890
ENV5	Lake District Sustainable Visitor Transport Beacon Area - External funding from other partners	*1,734*	360	0		0	360
	Total for External Funding		360	0	0	0	360
	TOTAL FOR HIGHWAYS		**26,898**	**23,352**	**0**	**0**	**50,250**
	Environment - Economic Development						
ENV6	Port of Workington	*3,500*	1,500	1,500	150		3,150
ENV7	Windermere Ferry	*330*	300				300
	TOTAL FOR ECONOMIC DEVELOPMENT		**1,800**	**1,500**	**150**	**0**	**3,450**

Ref:	Capital schemes	*Scheme Totals*	2014/15	2015/16	2016/17	Future Year Spend	Total
		£000	£000	£000	£000	£000	£000
	Environment - Strategic Investment & Property						
ENV8	Backlog Maintenance Corporate buildings and libraries	*4,500*	2,000				2,000
ENV9	Backlog Maintenance Care homes, Childrens Homes and Day Centres	*3,000*	1,000				1,000
ENV10	Better Places for Work	*18,744*	2,530	6,154			8,684
	Strategic Acquisition Fund	*649*					0
	TOTAL FOR STRATEGIC INVESTMENT & PROPERTY		5,530	6,154	0	0	11,684
	New schemes for 14/15						
ENV11	Local Committee Capital Schemes (Highways)	*2,500*	2,500	0	0	0	2,500
ENV12	Inert Landfill Sites: Progression to Definitive Closure	*794*	198	596	0	0	794
ENV13	Street Lighting - Lantern Improvement Programme	*7,600*	1,600	3,000	3,000	0	7,600
ENV14	Targeted on-street parking	*280*	280	0	0	0	280
ENV15	Business Travel Needs - Projects	*610*	610	0	0	0	610
ENV16	Community Transport	*200*	200	0	0	0	200
ENV17	DfT Pinch Point scheme - Gilwilly access improvements	*2,309*	2,239	0	0	0	2,239
	Total new schemes		**7,627**	**3,596**	**3,000**	**0**	**14,223**
	TOTAL FOR ENVIRONMENT AND COMMUNITY SERVICES (Highways, Economic Development, Strategic Investment & Planning)		**41,855**	**34,602**	**3,150**	**0**	**79,607**
	Fire Services						
	Existing schemes						
FSV1	Fire Vehicles renewal scheme	*5,335*	695				695
FSV2	Breathing Apparatus Telemetry Equipment - updating technology	*400*	400				400
FSV3	Fleet Workshops Equipment	*300*	75	75			150
FSV4	Replacement of Major Fire Equipment	*600*		200	200	200	600
	Total		1,170	275	200	200	1,845
	New schemes for 14/15						
FSV5	Ulverston Fire Station		150				150
	Total new schemes		150	0	0	0	150
	TOTAL FOR FIRE SERVICES		**1,320**	**275**	**200**	**200**	**1,995**
	Resources						
	Existing Schemes						
RES1	Connecting Cumbria	*35,838*	14,325	10,750			25,075
	Total		14,325	10,750	0	0	25,075
	New schemes for 14/15						
	Total new schemes		0	0	0	0	0
	TOTAL FOR RESOURCES		**14,325**	**10,750**	**0**	**0**	**25,075**
	Total Programme Existing and New Schemes		**85,762**	**64,729**	**5,086**	**760**	**156,337**

Appendix 2 Directorate Budgets 2014/15 (Service Expenditure)

DESCRIPTION	GROSS BUDGET 2014 - 15	OTHER GRANT INCOME	FEES AND CHARGES	OTHER EXTERNAL INCOME	INTERNAL INCOME	NET BUDGET 2014 - 15
	£'000	£'000	£'000	£'000	£'000	£'000
CHILDRENS SERVICES						
Director	**197**	**0**	**0**	**0**	**0**	**197**
Schools and Learning						
School & Nursery Budgets	**264,825**	(264,469)	0	(356)	0	**0**
Inclusive Learning	**5,914**	(2,743)	0	(34)	0	**3,137**
Learning Improvement	**4,660**	0	0	(1,291)	0	**3,369**
Other Schools & Learning	**5,260**	(803)	0	0	0	**4,457**
Total Schools & Learning	**280,659**	**(268,015)**	**0**	**(1,681)**	**0**	**10,963**
Children & Families						
Children Looked After	**22,632**	0	0	(280)	0	**22,352**
Child Protection	**4,792**	0	0	(85)	0	**4,707**
Child & Family Support	**14,887**	(934)	0	(2)	0	**13,951**
Other Children & Families	**449**	0	0	0	0	**449**
Total Children & Families	**42,760**	**(934)**	**0**	**(367)**	**0**	**41,459**
Early Help & Partnerships	**18,634**	(1,094)	0	(849)	0	**16,691**
Other						
Other Directorate Services	**699**	(43)	0	0	0	**656**
Cost of Borrowing	**596**	(596)	0	0	0	**0**
Capital Charges	**11,387**	0	0	0	0	**11,387**
Better Places for Work	**(435)**	0	0	0	0	**(435)**
Total Other	**12,247**	**(639)**	**0**	**0**	**0**	**11,608**
CHILDRENS SERVICES TOTAL	**354,497**	**(270,682)**	**0**	**(2,897)**	**0**	**80,918**
HEALTH & CARE SERVICES						
Director	**177**	0	0	0	0	**177**
Social Care						
Independent Sector						
Older Adults Primary Support Reason						
Physical	**63,662**	0	0	(3,612)	0	**60,050**
Sensory	**1,292**	0	0	0	0	**1,292**
Memory	**644**	0	0	0	0	**644**
Learning	**1,046**	0	0	0	0	**1,046**
Mental	**2,635**	0	0	0	0	**2,635**
Total Adults Primary Support Reason	**69,279**	0	0	(3,612)	0	**65,667**
Younger Adults Primary Support Reason						
Physical	**10,418**	0	0	(472)	0	**9,946**
Sensory	**607**	0	0	0	0	**607**
Memory	**72**	0	0	0	0	**72**
Learning	**34,407**	0	0	(7,836)	0	**26,571**
Mental	**4,021**	0	0	(500)	0	**3,521**
Total Younger Adults Primary Support Reason	**49,525**	0	0	(8,808)	0	**40,717**
Other Services						
Substance Misuse	**158**	0	0	0	0	**158**
Carers	**1,227**	0	0	0	0	**1,227**
Equipment	**1,806**	0	0	(505)	0	**1,301**
Social Care Activities	**16,068**	0	0	(271)	0	**15,797**
Universal Services	**1,323**	0	0	(299)	0	**1,024**
Commissioning	**6,048**	0	0	(12,946)	0	**(6,898)**
Total Other Services	**26,630**	0	0	(14,021)	0	**12,609**
Total Independent Sector	**145,434**	0	0	(26,441)	0	**118,993**

DESCRIPTION	GROSS BUDGET 2014 - 15	OTHER GRANT INCOME	FEES AND CHARGES	OTHER EXTERNAL INCOME	INTERNAL INCOME	NET BUDGET 2014 - 15
	£'000	£'000	£'000	£'000	£'000	£'000
Cumbria Care						
Older Adults	29,977	0	0	(3)	(21)	29,953
Younger Adults	11,140	0	0	(56)	0	11,084
Management	790	0	0	0	0	790
Total Cumbria Care	41,907	0	0	(59)	(21)	41,827
Personal Contributions	0	0	(43,805)	0	0	(43,805)
Total Social Care	187,341	0	(43,805)	(26,500)	(21)	117,015
Other Health and Care Services						
Public Health	13,833	(15,594)	0	(539)	0	(2,300)
Supporting People	4,457	0	0	0	0	4,457
Welfare	1,371	0	0	0	0	1,371
Active Cumbria	627	0	0	(548)	0	79
BP4W	(950)	0	0	0	0	(950)
Customer Services	307	0	(110)	0	0	197
Capital Charges	1,813	0	0	0	0	1,813
Total Other Health & Care	21,458	(15,594)	(110)	(1,087)	0	4,667
HEALTH & CARE SERVICES TOTAL	208,976	(15,594)	(43,915)	(27,587)	(21)	121,859
ENVIRONMENT & COMMUNITY SERVICES						
Cross Cutting Savings						
Carbon Shift	(54)	0	0	0	0	(54)
Carbon Tax	374	0	0	0	0	374
Review of Transport & Use of Pool Cars	(500)					(500)
Better Places for Work	(259)	0	0	0	0	(259)
Total Cross Cutting Savings	(439)	0	0	0	0	(439)
Director	201	0	0	0	0	201
Directorate Support Services & Pensions	639	0	0	0	0	639
Economic Development						
Assistant Director Team	109	0	0	0	0	109
Community Regeneration Team	257	(125)	0	(131)	(58)	(57)
Community Regeneration Func	47	0	0	0	0	47
Enterprise & Investment Team (IiC)	236	0	0	0	0	236
Policy & Performance Team	210	0	0	0	0	210
Physical Development & Regeneration Tean	224	0	0	(240)	0	(16)
Economic Development Contributions	130	0	0	0	0	130
Economic Assessment	20	0	0	0	0	20
Industrial Estates Maintenance	0	0	0	0	0	0
Made in Cumbria	55	0	0	0	0	55
Port of Workington	1,895	0	0	(1,895)	0	0
Port of Workington - contribution	0	0	0	0	(172)	(172)
Property Services	10,280	0	0	(720)	(200)	9,360
Building Maintenance Fund- Corporate	1,633	0	0	0	0	1,633
Building Maintenance Fund - Schools DSC	2,160	(2,160)	0	0	0	0
Total Economic Development	17,256	(2,285)	0	(2,986)	(430)	11,555

DESCRIPTION	GROSS BUDGET 2014 - 15	OTHER GRANT INCOME	FEES AND CHARGES	OTHER EXTERNAL INCOME	INTERNAL INCOME	NET BUDGET 2014 - 15
	£'000	£'000	£'000	£'000	£'000	£'000
Highways & Transportation						
Head of Service	157	0	0	0	0	157
Bridges & Structures	257	0	0	0	0	257
CNDR	13,521	0	0	0	0	13,521
Winter Maintenance	3,672	0	0	0	0	3,672
Windermere Ferry	452	0	(621)	0	0	(169)
Staffing & Operations	13,714	0	0	0	(9,600)	4,114
Other	4,718	(707)	(3,297)	(1,122)	(654)	(1,062)
Local Lead Flood Authority	0	0	0	0	0	0
Concessionary Fares	7,895	0	0	0	0	7,895
Integrated Transport	19,665	(640)	(1,306)	(10)	0	17,709
Fleet	2,917	(413)	(83)	0	(2,413)	8
Street Lighting	1,896	0	0	0	0	1,896
Total Highways & Transportation	68,864	(1,760)	(5,307)	(1,132)	(12,667)	47,998
Environment & Regulatory Services						
Management	108	0	0	0	0	108
Waste Strategy	535	0	0	0	0	535
Waste Disposal	25,036	0	0	(465)	0	24,571
Recycling	6,100	0	0	0	0	6,100
Sustainability & Waste Prevention	392	(123)	0	0	0	269
Waste Minimisation	200	0	0	0	0	200
Nuclear Issue	132	0	0	(106)	0	26
Historic & Natural Environment	337	0	(18)	0	0	319
Planning Services	705	0	(165)	0	0	540
Coroners	1,202	0	0	0	0	1,202
Trading Standards	1,991	0	(27)	(38)	0	1,926
Resilience Unit	736	0	0	(268)	0	468
Safety of Sports Grounds	20	0	0	0	0	20
Health & Safety	1,111	(300)	0	(53)	0	758
Total Environment & Regulatory Services	38,605	(423)	(210)	(930)	0	37,042
Community Services						
Local Services Management	68	0	0	0	0	68
Libraries	6,104	(436)	(328)	(281)	0	5,059
Archives	1,231	0	(50)	(39)	0	1,142
Registrars	897	0	(1,132)	0	0	(235)
Adult & Community Learning	3,234	(2,720)	0	(714)	0	(200)
Area Management Teams	(100)	0	0	0	0	(100)
Area Support Teams	(7)	0	0	0	0	(7)
Total Community Services	11,427	(3,156)	(1,510)	(1,034)	0	5,727
Other						
Capital Charges	14,800	0	0	0	0	14,800
Insurance	0	0	0	0	0	0
Total Other	14,800	0	0	0	0	14,800
ENVIRONMENT & COMMUNITY SERVICES TOTAL	151,353	(7,624)	(7,027)	(6,082)	(13,097)	117,523

DESCRIPTION	GROSS BUDGET 2014 - 15	OTHER GRANT INCOME	FEES AND CHARGES	OTHER EXTERNAL INCOME	INTERNAL INCOME	NET BUDGET 2014 - 15
	£'000	£'000	£'000	£'000	£'000	£'000
FIRE SERVICES						
Fire & Rescue						
Fire & Rescue Service	19,406	0	(6)	(149)	0	19,251
Total Fire & Rescue	**19,406**	**0**	**(6)**	**(149)**	**0**	**19,251**
Other						
Capital Charges	2,327	0	0	0	0	2,327
Total Other	**2,327**	**0**	**0**	**0**	**0**	**2,327**
FIRE SERVICES TOTAL	**21,733**	**0**	**(6)**	**(149)**	**0**	**21,578**
RESOURCES						
Director	220	0	0	0	0	220
Director Support	335	0	0	0	0	335
Finance						
Pensions and Financial Services	862	0	0	(514)	0	348
Accountancy and Financial Planning	3,124	(71)	0	(145)	0	2,908
Internal Audit	881	0	0	(333)	0	548
Total Finance	4,867	(71)	0	(992)	0	3,804
Corporate Goverance						
Assistant Director	215	0	0	0	0	215
Legal Services Unit	1,698	0	(10)	0	(190)	1,498
Democratic Services	498	0	0	0	0	498
Member Support	1,281	0	0	0	0	1,281
Scrutiny	261	(64)	0	0	0	197
Policy & Performance	1,832	0	0	(12)	0	1,820
Performance & Information	569	0	0	0	0	569
Communications	2,481	0	0	(572)	(850)	1,059
Chairman's Office	25	0	0	0	0	25
Lord Lieutenancy	6	0	0	0	0	6
Group Offices	267	0	0	0	0	267
Chief Exec's Office	345	0	0	0	0	345
Total Corporate Governance	9,478	(64)	(10)	(584)	(1,040)	7,780
People Management						
Corporate Development	4,251	0	0	(110)	(462)	3,679
HR Operations	602	0	0	0	0	602
HR Service Centre	1,008	(176)	0	(175)	0	657
Living Wage	210	0	0	0	0	210
Total People Management	6,071	(176)	0	(285)	(462)	5,148
Improvement						
Improvement Management	106	0	0	0	0	106
Information Unit	7,125	0	0	0	0	7,125
ICT Partnership	3,371	0	0	0	0	3,371
Records Management	236	0	0	0	(126)	110
Procurement	693	0	0	0	(521)	172
Corporate Improvement	283	0	0	0	0	283
Traded Services	5,683	(533)	0	(887)	(4,618)	(355)
Total Improvement	17,497	(533)	0	(887)	(5,265)	10,812

DESCRIPTION	GROSS BUDGET 2014 - 15	OTHER GRANT INCOME	FEES AND CHARGES	OTHER EXTERNAL INCOME	INTERNAL INCOME	NET BUDGET 2014 - 15
	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Cross Cutting Efficiencies	(6,037)	0	0	0	0	(6,037)
Better Places for Work	(756)	0	0	0	0	(756)
Total Cross cutting Items to be allocated	(6,793)	0	0	0	0	(6,793)
Other						
Insurance	0	0	0	0	0	0
Capital Charges	2,967	0	0	0	0	2,967
Total Other	2,967	0	0	0	0	2,967
RESOURCES TOTAL	34,642	(844)	(10)	(2,748)	(6,767)	24,273
LOCAL COMMITTEES						
Highways Revenue	5,845					5,845
Non Highways :						
Neighbourhood Development - Area Support Teams	614					614
Individual Local Member Schemes	0					0
Descretionary Budget, incorporating General Provision, School Crossing Patrols and 0-19 Services	1,039					1,039
Money Advice - CAB	317					317
Sandgate Hydrotherapy Pool	44					44
Total for Non Highways	2,014					2,014
LOCAL COMMITTEE TOTAL	7,859	0	0	0	0	7,859
CHARGED CORPORATELY						
Reduced discount on 2nd homes - proceeds to Districts	1,229	0	0	0	0	1,229
Residual Costs	680	0	0	0	0	680
Pension costs for past service	8,179	0	0	0	0	8,179
Corporate Insurances	2,577	(667)	0	0	0	1,910
Allowance for risk and contingency	9	0	0	0	0	9
Single status / Equal Pay team	812	(812)	0	0	0	0
Expenditure met by contributions from Improvement & Efficiency Reserve	0	0	0	0	0	0
Elections 2013/14	0	0	0	0	0	0
Dividend from Cumbria Holdings Ltd	0	0	0	(2,000)	0	(2,000)
Centralised Bad Debt Provision	0	0	0	(50)	0	(50)
CHARGED CORPORATELY TOTAL	13,486	(1,479)	0	(2,050)	0	9,957
TOTAL BUDGET	792,546	(296,223)	(50,958)	(41,513)	(19,885)	383,967

Appendix 3 Schedule of Fees and Charges

HEALTH & CARE SERVICES

	Residential and Nursing Care	Discretionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	A person's personal contributions to the cost of providing care is calculated on an individual basis and is based on the ability of the person to pay. The value of people's houses are taken into account. The staff who undertake this calculation also look to make sure that people are claiming all the benefits to which they are entitled. The maximum cost is limited to the rate the Council pays for the care. Further information can be found on the Councils website as follows http://www.cumbria.gov.uk/healthandsocialcare/adultsocialcare/costs/costs.asp	No	Yes	£32,797	£33,519

	Meals	from April 2012	from April 2013	from April 2014	Percentage Increase	Discretionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	Cumbria Care day care - meal charge	£2.15	£3.15	£3.25	2.7%	Yes	No	£223	£211
	Community Meals - charge per meal	£3.50	£3.60	£3.70	2.7%	Yes	No		

	Non Residential Care	Discret-ionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	The Council's subsidy and a person's personal contributions to the cost of providing care are calculated on an individual basis and are based on the ability of the person to pay. The value of people's houses is not taken into account. The staff who undertake this calculation also look to make sure that people are claiming all the benefits to which they are entitled. The maximum cost of care is limited to an amount equivalent to the lowest residential band of £372 per week for 2014/15. Further information can be found on the Councils website as follows http://www.cumbria.gov.uk/healthandsocialcare/adultsocialcare/costs/costs.asp	Yes	Yes	£9,901	£10,075

ENVIRONMENT & COMMUNITY SERVICES

	Highways	from April 2012	from April 2013	from April 2014	Percentage Increase	Discretionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	Charge to utilities for NRSWA activities:-								
Statutory	Sample inspections	£50.00	£50.00	£50.00	0.0%	No	No	£254	£254
Statutory	Defect joint inspections	£47.50	£47.50	£47.50	0.0%	No	No	£620	£620
Statutory	Remedial works inspection	£47.50	£47.50	£47.50	0.0%	No	No	£17	£17
Statutory	Inspection of completed remedial works	£47.50	£47.50	£47.50	0.0%	No	No	£583	£583
Statutory	Investigatory inspection	£68.50	£68.50	£68.50	0.0%	No	No	£16	£16
Statutory	Street works licence	£410.00	£410.00	£410.00	0.0%	No	No	£41	£41
Statutory	Street works consent	£340.00	£355.00	£355.00	0.0%	No	No	£18	£18
Statutory	Street works permit	£340.00	£355.00	£355.00	0.0%	No	No	£35	£35
	Traffic Regulation Orders:-								
	Temporary road closures (complex closures will incur additional charges at cost)	£550.00	£550.00	£565.00	2.7%	Yes	No	£110	£113
	Amend Traffic Regulation Order	£270.00	£270.00	£275.00	1.9%	Yes	No	£5	£5
	Arranging re-advertising of Traffic Regulation Order	£65.00	£65.00	£65.00	0.0%	Yes	No	£1	£1
	Emergency or urgent works	£345.00	£345.00	£350.00	1.4%	Yes	No	£17	£17
	Re-activation cost of issuing a road closure	n/a	£290.00	£295.00	1.7%	Yes	No	£29	£30
	Charges for permits etc								
	Vehicle Access (individual residential property)	£210.00	£210.00	£220.00	5.0%	Yes	No	£84	£88
	Vehicle Access (multiple properties and commercial use)	n/a	£600.00	£620.00	3.0%	Yes	No	£6	£6
	Scaffolding	£60.00	£60.00	£65.00	8.0%	Yes	No	£75	£81
	Hoardings at building work adjacent to the highway	£70.00	£70.00	£75.00	7.0%	Yes	No	£7	£7
	Street cafes (excluding legal fee)	£105 for 2 tables. £25 per table thereafter	£105.00	£105.00	0.0%	Yes	No	£5	£5

	Advertising kiosks, rotundas, banners etc.	£105.00	£105.00	£105.00	0.0%	Yes	No	£0	£0
	Ramps	£210.00	£210.00	£210.00	0.0%	Yes	No	£4	£4
	Licence for adjoining landowners to plant trees, shrubs, etc. on highway	£105.00	£105.00	£105.00	0.0%	Yes	No	£0	£0
	Skips	£20.00	£25.00	£26.00	4.0%	Yes	No	£120	£125
	Deposition of building materials	£40.00	£45.00	£50.00	11.0%	Yes	No	£1	£1
	Agreementfor district / parish councils to place furniture in the highway	£65.00	£65.00	£65.00	0.0%	Yes	No	£0	£0
	Licence for projections / building over highway	n/a	£250.00	£250.00	0.0%	Yes	No		£0
	Temporary excavationin the highway	£260.00	£260.00	£270.00	4.0%	Yes	No	£26	£27
	Initial assessment of tourism signing	£100.00	£100.00	£100.00	0.0%	Yes	No	£5	£5
	Contractors waivers for parking on street		Equivalent to off street parking charge	Equivalent to off street parking charge		Yes	No		
	Residents parking permits-up to £25			*£25.00*		Yes	No		£250
	On Street Parking charges			TBC		Yes	No		£350

	Charges for searches	from April 2012	from April 2013	from April 2014	Per-centage Increase	Discret- ionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	CON29R (full highways)		£19.00	£19.00	0.0%	Yes	No	£185	£185
	CON29R (individual questions)		£8.00	£8.00	0.0%	Yes	No		
	CON29O Question 4		£4.00	£4.00	0.0%	Yes	No		
	CON29O Question 5		£8.00	£8.00	0.0%	Yes	No		
	Service 1		£16.00	£16.00	0.0%	Yes	No	£3	£3
	Service 2		£47.00	£47.00	0.0%	Yes	No	£5	£5
	Service 3		£55.00	£55.00	0.0%	Yes	No	£1	£1
	Service 4		£90.00	£90.00	0.0%	Yes	No	£14	£14
	Service 5		£POA	£POA		Yes	No	£1	£1

	Windermere Ferry charge for single crossing:- *(Quarterly / annual contracts and bulk purchase discounts are also available)*	from April 2012	from April 2013	from April 2014	Per-centage Increase	Discret- ionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	Pedestrian	£0.50	£0.50	£0.50	0.0%	Yes	No	£609	£621
	Pedal Cycle (including cyclist)	£1.00	£1.00	£1.00	0.0%	Yes	No		
	Moped, Motorcycle, Horse	£1.60	£1.60	£1.60	0.0%	Yes	No		
	All private and light goods vehicles (up to 4.6m long)	£4.30	£4.30	£4.40	2.0%	Yes	No		
	Caravan / trailer	£4.30	£4.30	£4.40	2.0%	Yes	No		
	Goods vehicles from 1.5 - 8 tonnes and up to 26 ft (8 m) long	£7.60	£7.60	£7.80	3.0%	Yes	No		
	Minibus or coach with up to 16 passenger seats	£7.60	£7.60	£7.80	3.0%	Yes	No		
	Minibus or coach with more than 16 passenger seats, up to 8 tonnes and up to 26 ft (8m) long	£16.00	£16.00	£16.30	2.0%	Yes	No		

	Passenger Transport								
	Supported scheduled services: Fares			average 2% increase. Where a commercial contract is extended by CCC the rate applied is in line with the commercial fares.	**2.0%**	Yes	No	£2,451	£570
	Voluntary Car Scheme:- Passenger fares per mile.	charge per mile [£0.35]	charge per mile [£0.35]	charge per mile [£0.36]	2.0%	Yes	No	£51	£52
	Rural Wheels:- Passenger fares per mile.	charge per mile [£0.35]	charge per mile [£0.35]	charge per mile [£0.36]	2.0%	Yes	No	£40	£41
	Rural Wheels (NHS Clients) admin charge	charge per journey [£2.50]	charge per journey [£2.60]	charge per journey [£2.60]	2.0%	Yes	No		£0
	Community Minibuses:- Hire through the provision of brokerages.	charge per mile [£0.90]	charge per mile [£0.90]	charge per mile [£0.92]	2.0%	Yes	No	£74	£75
	Urban Dial-a-Ride (Barrow & Carlisle)	charge per journey [£2.70]	charge per journey [£2.75]	charge per journey [£2.80]	2.0%	Yes	No	£39	£40
	Issue of Section 19 Community minibus permits		charge per card [£7.00]	charge per card [£7.00]	2.0%	Yes	No		£0
	ENCTS - Replacement card charge	charge per card [£10.00]	charge per card [£10.00]	charge per card [£10.00]	2.0%	Yes	No		£0
	A2BNoW	£5.00	£5.00	£5.00	0.0%	Yes	No		£0
	A2BNoW Replacement	£10.00	£10.00	£10.00	0.0%	Yes	No		£0
	DBS	£52.00	£55.00	£56.00	1.8%	Yes	No		£0
	DBS Replacement Badge	£10.00	£10.00	£10.00	0.0%	Yes	No		£0

	Home to School / College Transport								
	Spare Seats (Non Catchment)	£350.00	£350.00	£360.00	2%	Yes	No		£528
	Post 16 (only for existing students during the transitional period)	£350.00	£350.00	£360.00	2%	Yes	Yes		
	Faith	£350.00	£350.00	£360.00	2%	Yes	Yes		
	School Bus Pass Replacements	£5.00	£10.00	£10.00	0.0%	Yes	No		

	Fleet Services								
	Fleet Maintenance Hourly Rate (office hours)		£45.00	£45.90	2.0%	Yes	No		£83
	Fleet Maintenance Hourly Rate (out of hours)		£0.00	£70.00	n/a	Yes	No		
	Spare Parts % on-cost		10%	15%	50.0%	Yes	No		
	Fleet Management								
	Fleet Management professional advice		£0.00	£50.00	n/a	Yes	No		
	Fleet Management								
	Driver Training/Assessment - per hour - CCC Vehicle		£0.00	£57.00	n/a	Yes	No		
	Driver Training/Assessment - per hour - Customer Vehicle		£0.00	£47.00	n/a	Yes	No		

	Development Management								
	s38 agreement fees	% of estimated cost of highways works [8%]	% of estimated cost of highways works [8%]	% of estimated cost of highways works [8%]	0.0%	Yes	No		£389
	s38 agreement fees after work commences	% of estimated cost of highways works [10%]	% of estimated cost of highways works [10%]	% of estimated cost of highways works [10%]	0.0%	Yes	No		
	s38 agreement fees after work commences	n/a	£150.00	£150.00	0.0%	Yes	No		

	Section 278								
	Legal costs (estimate £500-£1000)		actual cost	actual cost	n/a	Yes	No		

	Planning	from April 2012	from April 2013	from April 2014	Percentage Increase	Discretionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
Statutory	Planning Application Fees:- For applications regarding minerals and waste, county council and school developments.	Statutory charge per application	Statutory charge per application	Statutory charge per application	n/a	No	No		£150
	Monitoring fees:- For minerals and waste sites.	£288 £96 (dormant site)	£331 (active site) £110 (dormant site)	£331 (active site) £110 (dormant site)	0.0%	No	No		£10
	Pre Application Discussions	£200 + VAT - minor schemes £400 + VAT major proposals	£200 + VAT - minor schemes £400 + VAT major proposals	£200 + VAT - minor schemes £400 + VAT major proposals	0.0%	No	No		£5
	Commons Registration search:- Fees for the provision of information on common land and village greens.	£16.00	£16.00	£20.00	25.0%	No	No		£18
	Commons Registration:- Fees for the provision of a copy of the register.	£10.00	£10.00	£10.00	0.0%	No	No		
	Commons Registration:- Fees for the provision of a map of Common Land	£0.00	£0.00	£2.00	new	No	No		
	Mines & Minerals Searches	£0.00	£40.00	£40.00	0.0%	No	No		

Trading Standards

	Explosives	from April 2012	from April 2013	from April 2014 *	Percentage Increase	Discretionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
Statutory	Explosives - new licence 250-2000kg NEQ (1 year's duration)	£178.00	£178.00	£178.00	0.0%	No	No		
Statutory	Explosives - new licence 250-2000kg NEQ (2 year's duration)			£234.00	new	No	No		
Statutory	Explosives - new licence 250-2000kg NEQ (3 year's duration)			£292.00	new	No	No		
Statutory	Explosives - new licence 250-2000kg NEQ (4 year's duration)			£360.00	new	No	No		
Statutory	Explosives - new licence 250-2000kg NEQ (5 year's duration)			£407.00	new	No	No		
Statutory	Explosives - new registration 5 - 250kg NEQ (1 year's duration)	£105.00	£105.00	£105.00	0.0%	No	No		
Statutory	Explosives - new registration 5 - 250kg NEQ (2 year's duration)			£136.00	new	No	No		
Statutory	Explosives - new registration 5 - 250kg NEQ (3 year's duration)			£166.00	new	No	No		
Statutory	Explosives - new registration 5 - 250kg NEQ (4 year's duration)			£198.00	new	No	No		
Statutory	Explosives - new registration 5 - 250kg NEQ (5 year's duration)			£229.00	new	No	No		
Statutory	Explosives - renewal of licence 250-2000kg NEQ (1 year's duration)	£83.00	£83.00	£83.00	0.0%	No	No		£6
Statutory	Explosives - renewal of licence 250-2000kg NEQ (2 year's duration)			£141.00	new	No	No		
Statutory	Explosives - renewal of licence 250-2000kg NEQ (3 year's duration)			£198.00	new	No	No		
Statutory	Explosives - renewal of licence 250-2000kg NEQ (4 year's duration)			£256.00	new	No	No		
Statutory	Explosives - renewal of licence 250-2000kg NEQ (5 year's duration)			£313.00	new	No	No		
Statutory	Explosives - renewal of registration 5 - 250kg NEQ (1 year's duration)	£52.00	£52.00	£52.00	0.0%	No	No		
Statutory	Explosives - renewal of registration 5 - 250kg NEQ (2 year's duration)			£83.00	new	No	No		
Statutory	Explosives - renewal of registration 5 - 250kg NEQ (3 year's duration)			£115.00	new	No	No		
Statutory	Explosives - renewal of registration 5 - 250kg NEQ (1 year's duration)			£146.00	new	No	No		
Statutory	Explosives - renewal of registration 5 - 250kg NEQ (1 year's duration)			£178.00	new	No	No		
Statutory	Explosives - amendment to licence/registration	£35.00	£35.00	£35.00	0.0%	No	No		
Statutory	Explosives - all year round licence	£500.00	£500.00	£500.00	0.0%	No	No		
	Poisons Licences								
	Poisons Registration - new	£33.32	£33.32	£34.56	3.7%	No	No		£1

	Poisons Registration - renewal	£17.56	£17.56	£18.22	3.8%	No	No		
	Poisons Registration - amendment to registration details	£8.98	£8.98	£9.30	3.6%	No	No		
	Trader Approval/Business Advice								
	Buy with Confidence (business with 1-5 employees)	£49.00	£49.00	£49.00	0.0%	No	No		
	Buy with Confidence (business with 6-20 employees)	£149.00	£149.00	£149.00	0.0%	No	No		£1
	Buy with Confidence (business with 21+ employees)	£199.00	£199.00	£199.00	0.0%	No	No		
	Trading Standards Business Seminars/Training (hourly rate dependent on level of officer) or charge per delegate (dependent on number of delegates)	£0.00	£0.00	£56.25	new	No	No		£3
	Petroleum Licences								
Statutory	Licence/renewal for upto 2,500 litres	£42	£42	£42	0.0%	No	No		
Statutory	Licence/renewal for upto 50,000 litres	£58	£58	£58	0.0%	No	No		
Statutory	Licence/renewal for over 50,000 litres	£120	£120	£120	0.0%	No	No		£12
Statutory	Transfer of licence	£8	£8	£8	0.0%	No	No		
Statutory	Conveyancing fees (VAT to be added at standard rate)	£54	£54	£54	0.0%	No	No		
	Weights and Measures								
	Weights & Measures Testing Fees	Please see website, link below	Yes	No		£4			
	Link to Weights & Measures charges - http://www.cumbria.gov.uk/tradingstandards/businesses/weightsandmeasurescalibrationverificationtestingservices.asp								
	* NOTE the Explosives and Petroleum Licences fees are Statutory and determined in early April 2014, therefore please refer to Trading Standards Website after this date								

	Cumbria Registration Service	**from April 2013**	**from April 2014**	**from April 2015**	**Per-centage Increase**	**Discretionary**	**Means Tested**	**Annual income 2013/14 £000**	**Annual income 2014/15 £000**
	Approved Premises Weddings & Civil Partnerships	£1,048	£1,132						

	Monday to Thursday	£280.00	£285.00	£290.00	1.8%	Partly	No		
	Friday	£300.00	£315.00	£320.00	1.6%	Partly	No		
	Saturday	£385.00	£395.00	£405.00	2.5%	Partly	No		
	Sunday & Bank Holiday Fees	£450.00	£450.00	£460.00	2.2%	Partly	No		
Statutory	Certificate fee	£4.00	£4.00	£4.00	0.0%	No	No		
	Advance booking fee (Under 1 Year)			£25.00	new	Yes	No		
	Advance booking fee (Over 1 Year)	£75.00	£75.00	£50.00	-33.3%	Yes	No		
	BAND A (Carlisle & Kendal) - Weddings & Civil Partnerships								
Statutory	Monday - Thursday (Smaller Rooms)	£45.00	£45.00	£45.00	0.0%	No	No		
	Monday - Thursday (Main Rooms)			£100.00	new	Yes	No		
	Friday	£125.00	£130.00	£135.00	3.8%	Partly	No		
	Saturday AM	£275.00	£285.00	£290.00	1.8%	Partly	No		
	Saturday PM	£275.00	£285.00	£290.00	1.8%	Partly	No		
	Sunday & Bank Holiday Fees	£350.00	£360.00	£365.00	1.4%	Partly	No		
Statutory	Notice (Wedding or Civil Partnership) (per person)	£35.00	£35.00	£35.00	0.0%	No	No		
Statutory	Certificate fee	£4.00	£4.00	£4.00	0.0%	No	No		
	Advance booking fee (Under 1 Year)			£25.00	new	Yes	No		
	Advance booking fee (Over 1 Year)	£75.00	£80.00	£50.00	-37.5%	Yes	No		
	Band B (Barrow, Ulverston, Whitehaven, Penrith, Millom, Cockermouth, Wigton)								
Statutory	Monday - Thursday	£45.00	£45.00	£45.00	0.0%	No	No		
	Friday	£100.00	£105.00	£110.00	4.8%		No		
	Saturday AM	£250.00	£260.00	£265.00	1.9%	Partly	No		
	Saturday PM	£250.00	£260.00	£265.00	1.9%	Partly	No		
	Sunday & Bank Holiday Fees	£295.00	£300.00	£305.00	1.7%	Partly	No		
Statutory	Notice (Wedding or Civil Partnership) (per person)	£35.00	£35.00	£35.00	0.0%	No	No		
Statutory	Certificate fee	£4.00	£4.00	£4.00	0.0%	No	No		
	Advance booking fee (Under 1 Year)			£25.00	new	Yes	No		

	Advance booking fee (Over 1 Year)	£75.00	£80.00	£50.00	-37.5%	Yes	No		
	Commemorative Certificates	£7.50	£8.00	£5.00	-37.5%	Yes	No		
Statutory	Cost per RBD certificate at time of Registration	£4.00	£4.00	£4.00	0.0%	No	No		
Statutory	Cost per RBD certificate after Registration	£7.00	£7.00	£7.00	0.0%	No	No		
Statutory	Cost of SR Certificate	£10.00	£10.00	£10.00	0.0%	No	No		
	Handling Charge (postage & Credit/Debit card fees)	£2.50	£3.00	£2.50	-16.7%	Yes	No		
	Nationality Checking	**from April 2013**	**from April 2014**	**from April 2015**	**Per-centage Increase**	**Discretionary**	**Means Tested**		
	Single Adult Application	£60.00	£65.00	£70.00	7.7%	Yes	No		
	Husband and Wife Application	£100.00	£110.00	£115.00	4.5%	Yes	No		
	Family (2 children) Application	£135.00	£150.00	£155.00	3.3%	Yes	No		
	Childs Application	£25.00	£25.00	£50.00	100.0%	Yes	No		
	Indefinite Leave to Remain								
	Application	£100.00	£110.00	£115.00	4.5%	Yes	No		
	Change of Name by Deed Poll								
	Single Application	£75.00	£80.00	£75.00	-6.3%	Yes	No		
	Amendment Fee's								
	Within 8 weeks	£25.00	£50.00	£50.00	0.0%	Yes	No		
	Out with 8 weeks	£20.00	£25.00	£25.00	0.0%	Yes	No		
	"While you wait". Once central repository is in operation								
	Per Certificate	£20.00	£20.00	£20.00	0.0%	Yes	No		
	Approved Venue Applications & Renewals								
	Renewal or new application (3 yr licence)	£1,000.00	£1,000.00	£1,020.00	2.0%	No	No		

	Friday	£195.00	£200.00	£205.00	2.5%	Yes	No		
	Saturday	£250.00	£275.00	£280.00	1.8%	Yes	No		
	Sunday & Bank Holiday Fees	£300.00	£300.00	£305.00	1.7%	Yes	No		
	Commemorative Certificates								
	Commemorative Certificates	£7.50	£8.00	£5.00	-37.5%	Yes	No		

	Libraries Service	**from April 2012**	**from April 2013**	**from April 2014**	**Per-centage Increase**	**Discret-ionary**	**Means Tested**	**Annual income 2013/14 £000**	**Annual income 2014/15 £000**
	Hire of audio-visual material:	£328	£328						
	- DVDs (3 days) Premium Collection	£3.00	£3.00	£3.00	0.0%	Yes	No		
	- DVDs Boxed Sets	£3.00	£3.00	£3.00	0.0%	Yes	No		
	- DVDs - U classification; CDs,;Talking Books, (3+ A/V); Language Sets 3+A/V) ; Playaways (per week)	£1.50	£1.50	£1.50	0.0%	Yes	No		
	- Videos; Talking Books (2 A/V); Language Sets (2 A/V)	£0.50	£0.50	£0.50	0.0%	Yes	No		
	Orchestral Sets (per collection)	£20.00	£20.00	£20.00	0.0%	Yes	No		
	Orchestral Sets (per collection) - ILL	£40.00	£40.00	£40.00	0.0%	Yes	No		
	Vocal Scores	£1.50	£1.50	£1.50	0.0%	Yes	No		
	Vocal Scores - ILL	£2.00	£2.00	£2.00	0.0%	Yes	No		
	Requests for Out of County Stocks	£8.80	£11.60	£11.60	0.0%	No	No		
	Requests for In County Stocks	£1.00	£1.00	£1.00	0.0%	Yes	No		
	Requests for In County Stocks (over 60's)	£0.50	£0.50	£0.50	0.0%	Yes	No		
	Renewal for British Library Books (first renewal free)	£4.40	£4.40	£4.40	0.0%	Yes	No		
	Overdue Charges								

	Overdue charges:- On books, language sets, DVDs, Cds, videos and storysacks. (per day) *	£0.10 - £0.30	£0.20 - £1.00	£0.20 - £1.00	0.0%	Yes	#		
	Maximum Overdue Charge, except for DVD's	£6.50	£7.00	£7.00	0.0%	Yes	#		
	Maximum Overdue Charge, DVD's Premium Collection	£11.00	£11.00	£11.00	0.0%	Yes	#		
	Maximum Overdue Charge, DVDs - U classification; CDs,;Talking Books, (3+ A/V); Language Sets 3+A/V) ; Playaways (per week)	£9.00	£9.00	£9.00	0.0%	Yes	#		
	Miscellaneus items								
	Replacement Membership Card	£2.50	£2.50	£2.50	0.0%	Yes	No		
	PC Hire (min 15 mins) each 15 minutes	£0.50	£0.50	£0.50	0.0%	Yes	#		
	Room Hire:- Rates will vary across the county to reflect facilities available at each location.	£11.00 - £33.00	£11.00 - £33.00	£11.00-£33.00	0.0%	Yes	No		
	Items charged for but not listed, eg photocopying, flash drives, headphones, will be charged on the basis of full cost recovery					Yes	No		

= concessions

Concessions available on fines and internet access for under 19s, over 60s and people with disabilities.
Note: A free online renewal process is available to avoid fines from late returns.

	Archives	**from April 2012**	**from April 2013**	**from April 2014**	**Per-centage Increase**	**Discret-ionary**	**Means Tested**	**Annual income 2013/14 £000**	**Annual income 2014/15 £000**
	Digital Camera Fees:- For the use of personal digital cameras to record documents.	£48	£50						
	- Daily licence	£5.50	£8.00	£8.20	2.5%	Yes	No		
	- Weekly licence	£16.50	£20.00	£20.50	2.5%	Yes	No		
	- Monthly licence	£38.50	£45.00	£46.00	2.2%	Yes	No		
	- Annual licence	£77.00	£90.00	£92.00	2.2%	Yes	No		
	- Annual licence (business use)	£137.50	£140.00	£143.00	2.1%	Yes	No		
	Digital Imaging Service: - Carried out by Archives staff (hourly charge)	£44.00	£44.00	£44.50	1.1%	Yes	No		

	Other items								
	Postal Research Service - requests for historical research. (hourly charge)	£33.00	£33.00	£33.50	1.5%	Yes	No		
	Conservation Work	£44.00	£44.00	£45.00	2.3%	Yes	No		
	Items charged for but not listed, eg photocopying, Ordnance Survey Maps, will be charged on the basis of full cost recovery					Yes	No		

	Blue Badge Scheme	**from April 2012**	**from April 2013**	**from April 2014**	**Per-centage Increase**	**Discret-ionary**	**Means Tested**	**Annual income 2013/14 £000**	**Annual income 2014/15 £000**
At maximum	Blue Badge parking permits	£10.00	£10.00	£10.00	0.0%	Yes	No	£110	£110

RESOURCES

	Legal Services Hourly Charges	**from April 2012**	**from April 2013**	**from April 2014**	**Per-centage Increase**	**Discret-ionary**	**Means Tested**	**Annual income 2013/14 £000**	**Annual income 2014/15 £000**
	Solicitor (any grade)	£84.00	£86.00	£90.00	4.7%	No	N/A		£10
	Legal Assistant	£65.00	£67.00	£70.00	4.5%	No	N/A		

Legal Services Unit provides services to the following external organisations:-
Police, Probation Service, Lancashire Police and to other Local Authorities usually under a separate Service Level Agreement

CUMBRIA FIRE & RESCUE

	Appliances	from April 2012	from April 2013	Proposed from April 2014	Per-centage Increase	Discret-ionary	Means Tested	Annual income 2013/14 £000	Annual income 2014/15 £000
	Turntable Ladder / Aerial Ladder Platform (per hour or part hour)	£400.50	£409.00	£417.18	2.0%	Yes	N/A		
	All Other Appliances and Vehicles (per hour or part hour)	£270.50	£276.00	£281.52	2.0%	Yes	N/A		
	Light Portable Pump (per hour or part hour)	£108.00	£110.00	£112.20	2.0%	Yes	N/A		

(these charges include the cost of personnel employed in the normal operation of the appliance/equipment. Any additional staff or supervisory officers will be charged at the rates below)

	Personnel								
	Charges are per hour or part hour								
	Firefighter	£32.65	£33.30	£33.97	2.0%	Yes	N/A		
	Crew Manager	£36.75	£37.50	£38.25	2.0%	Yes	N/A		
	Watch Manager	£40.80	£41.60	£42.43	2.0%	Yes	N/A		
	Station Manager	£57.10	£58.25	£59.42	2.0%	Yes	N/A		
	Group Manager	£66.30	£67.65	£69.00	2.0%	Yes	N/A		
	Area Manager	£76.50	£78.00	£79.56	2.0%	Yes	N/A		

	Miscellaneous								
	Salvage Sheets (per sheet per week)	£27.00	£27.50	£28.05	2.0%	Yes	N/A		
	Collection and delivery (per mile)	£1.00	£1.00	£1.02	2.0%	Yes	N/A		
	Standard Fire Reports (minimum charge)	£119.30	£121.70	£124.13	2.0%	No	N/A		
	Fire Investigation Reports (Based on hourly rate)	£119.30	£121.70	£124.13	2.0%	No	N/A		£6
	Professional Consultation (minimum charge)	£119.30	£121.70	£124.13	2.0%	Yes	N/A		
	Plan Examination (minimum charge)	£119.30	£121.70	£124.13	2.0%	Yes	N/A		
	Inspection of Premises (minimum charge)	£119.30	£121.70	£124.13	2.0%	Yes	N/A		
	Personnel interview (minimum charge)	£119.30	£121.70	£124.13	2.0%	Yes	N/A		
	Report preparation re the above (per hour)	£65.30	£66.60	£67.93	2.0%	Yes	N/A		
	Admin Charge	10% of total	10% of total	10% of total	2.0%	Yes	N/A		

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