



Council Tax 2016/17

Your Council Tax & How We Use It

Council Tax 2016/2017



What is Council Tax?

Each year the Government expects local authorities to raise money to help pay for the cost of providing local services. Some of this money comes from residents of the borough and is collected by the council in the form of council tax.

The money we collect from you is not all for Copeland Borough Council. In fact, we keep only **12** pence in every pound. The rest of the money is collected by us on behalf the following authorities:

- Cumbria County Council
- Police and Crime Commissioner for Cumbria
- Parish and Town Councils within Copeland

Your Council Tax Bill is based upon the value of the property that you live in:

Council Tax Band	Value of Property (on 1 st April 1991)
A	Up to £40,000
B	£40,001 to £52,000
C	£52,001 to £68,000
D	£68,001 to £88,000
E	£88,001 to £120,00
F	£120,001 to £160,000
G	£160,001 to £320,000
H	£320,001 and over



Paying Your Council Tax

There are a several ways that you can pay your Council Tax Bill. You can choose to pay your bill all at once, or spread the cost over the year, to make it more affordable.



By far easiest way to pay for your council Tax is by Direct Debit. To set up a direct debit, you can either:



1. Call 01946 598 300 with your Council Tax Account Number and Bank Details
2. Or complete the Direct Debit form available on our website ([click here](#))



You can pay using a debit/credit card using our automated call system on 01946 598 300



You can pay online using a debit/credit card at: www.copeland.gov.uk/counciltax and selecting the 'Manage your Account' option.



You can pay by cash or debit/credit card at any shop with the PayPoint sign.

If you have any questions about matters relating to your Council Tax account, please contact us by:

- Visiting our internet page at: www.copeland.gov.uk/counciltax
- Telephone: 01946 598 300
- Email: info@copeland.gov.uk

We have trained advisors who will be able to help with your enquiry about Council Tax, Businesses Rates and Housing/Council Tax Benefit.

Combined Council Tax totals for each charging band for 2016/17



The table below shows the Combined Council Tax totals for each charging band for 2016/17

Please note that additional Parish Council Precepts may be added to these values. These vary and are set by the relevant Parish Council. The table on page 6 shows the additional precepts for each Parish/Town Council.

Property Band	Copeland Borough Council	Cumbria County Council	Cumbria Police & Crime Commissioner	Total
Disab A	£108.14	£684.37	£120.35	£912.86
Band A	£129.77	£821.25	£144.42	£1,095.44
Band B	£151.39	£958.12	£168.49	£1,278.00
Band C	£173.02	£1,095.00	£192.56	£1,460.58
Band D	£194.65	£1,231.87	£216.63	£1,643.15
Band E	£237.91	£1,505.62	£264.77	£2,008.30
Band F	£281.16	£1,779.37	£312.91	£2,373.44
Band G	£324.42	£2,053.12	£361.05	£2,738.59
Band H	£389.30	£2,463.74	£433.26	£3,286.30
Increase by each authority				
	1.95%	4.00%	1.91%	
Proportion of council tax				
	12%	75%	13%	100%



Where Our Money Comes from and How We Spend it



The money the Council receives comes from a number of different places. The table below shows where we get our money from and how much we get.

	2015/16	2016/17
	£m	£m
	9.15	8.80
Revenue Support Grant	(1.71)	(1.16)
Business Rates	(2.12)	(2.13)
Other Specific Grants	(1.45)	(1.53)
Council Tax Surplus	(0.08)	(0.06)
Council Tax requirements	3.79	3.92
Reasons for changes in requirements		
		Net £m
Budget Requirement 2015/16		9.15
Inflation		0.13
Growth of Budget (net)		0.48
Savings and efficiencies		(0.96)
2016/17 Budget Requirement		8.80
Council Tax Requirement 2015/16		3.79
Reduction in budget requirement		(0.35)
Change in funding from Government		0.54
Change in other grants		(0.09)
Change in Council Tax Surplus		0.03
Council Tax Requirement 2016/17		3.92

The table below shows you how we spend the money that we get:

	2015/16		2016/17	
	Gross £m	Net £m	Gross £m	Net £m
Total Spending				
Central Services	2.48	1.23	3.16	1.33
Corporate and Democratic Core	2.50	2.16	2.49	2.00
Cultural and Related Services	2.35	1.71	2.29	1.19
Environment and Regulatory Services	4.70	2.58	4.57	2.40
Highways, Roads and Transport	0.38	(0.01)	0.40	(0.05)
Housing General Fund	21.78	1.13	21.80	1.17
Planning Services	2.47	1.36	2.55	1.27
Reserves	(0.61)	(0.61)	(0.51)	(0.51)
Specific Grants	(0.40)	(0.40)	0.00	0.00
Spending Totals	35.65	9.15	36.75	8.80
Parish Precepts	0.83	0.83	0.88	0.88

Parish Council Precepts



Each Parish and Town Council within Copeland sets its own budget, for spending within the parish or town. This is known as the Parish Council Precept, which is

then shared between the homes within that parish or town. The table below shows the additional charges placed on your Council Tax for each of the parish and towns within Copeland.

Parish	Total Precept	Disb A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Arlcaddon and Frizington	£28,000.00	£14.61	£17.53	£20.46	£23.38	£26.30	£32.14	£37.99	£43.83	£52.60
Beckermet With Thornhill	£13,000.00	£13.58	£16.29	£19.01	£21.72	£24.44	£29.87	£35.30	£40.73	£48.88
Bootle	£12,000.00	£25.48	£30.57	£35.67	£40.76	£45.86	£56.05	£66.24	£76.43	£91.72
St Bees	£40,351.00	£30.83	£36.99	£43.16	£49.32	£55.49	£67.82	£80.15	£92.48	£110.98
Cleator Moor	£78,000.00	£24.71	£29.65	£34.60	£39.54	£44.48	£54.36	£64.25	£74.13	£88.96
Distington	£18,000.00	£17.36	£20.83	£24.31	£27.78	£31.25	£38.19	£45.14	£52.08	£62.50
Drigg and Carleton	£3,250.00	£9.03	£10.83	£12.64	£14.44	£16.25	£19.86	£23.47	£27.08	£32.50
Egremont	£123,049.41	£30.99	£37.19	£43.38	£49.58	£55.78	£68.18	£80.57	£92.97	£111.56
Eskdale	£2,000.00	£8.02	£9.63	£11.23	£12.84	£14.44	£17.65	£20.86	£24.07	£28.88
Ennerdale and Kinniside	£3,490.00	£12.12	£14.54	£16.96	£19.39	£21.81	£26.66	£31.50	£36.35	£43.62
Gosforth	£23,565.00	£25.22	£30.27	£35.31	£40.36	£45.40	£55.49	£65.58	£75.67	£90.80
Haile and Wilton	£4,500.00	£14.44	£17.33	£20.22	£23.11	£26.00	£31.78	£37.56	£43.33	£52.00
Irton with Santon	£1,200.00	£5.01	£6.01	£7.01	£8.01	£9.01	£11.01	£13.01	£15.02	£18.02
Lowside Quarter	£5,000.00	£11.57	£13.88	£16.19	£18.51	£20.82	£25.45	£30.07	£34.70	£41.64
Lamplugh	£10,321.90	£20.03	£24.04	£28.05	£32.05	£36.06	£44.07	£52.09	£60.10	£72.12
Lowca	£7,000.00	£18.87	£22.64	£26.41	£30.19	£33.96	£41.51	£49.05	£56.60	£67.92
Millom	£88,444.02	£25.75	£30.90	£36.05	£41.20	£46.35	£56.65	£66.95	£77.25	£92.70
Moresby	£13,700.00	£12.97	£15.56	£18.15	£20.75	£23.34	£28.53	£33.71	£38.90	£46.68
Muncaster	£4,630.00	£18.54	£22.25	£25.95	£29.66	£33.37	£40.79	£48.20	£55.62	£66.74
Millom Without	£6,112.00	£9.93	£11.91	£13.90	£15.88	£17.87	£21.84	£25.81	£29.78	£35.74
Ponsonby	£4,248.00	£21.53	£25.84	£30.15	£34.45	£38.76	£47.37	£55.99	£64.60	£77.52
Parton	£8,000.00	£22.27	£26.72	£31.17	£35.63	£40.08	£48.99	£57.89	£66.80	£80.16
Seascale	£19,927.00	£18.34	£22.01	£25.67	£29.34	£33.01	£40.35	£47.68	£55.02	£66.02
Ulpha	£355.00	£2.54	£3.05	£3.56	£4.07	£4.58	£5.60	£6.62	£7.63	£9.16
Waberthwaite	£2,000.00	£11.72	£14.07	£16.41	£18.76	£21.10	£25.79	£30.48	£35.17	£42.20
Wasdale	£1,360.00	£10.26	£12.31	£14.37	£16.42	£18.47	£22.57	£26.68	£30.78	£36.94
Weddicar	£3,950.00	£13.77	£16.52	£19.27	£22.03	£24.78	£30.29	£35.79	£41.30	£49.56
Whicham	£19,500.00	£57.98	£69.57	£81.17	£92.76	£104.36	£127.55	£150.74	£173.93	£208.72
Whitehaven	£332,073.00	£28.54	£34.25	£39.96	£45.67	£51.38	£62.80	£74.22	£85.63	£102.76

Where a Parish Council Precept exceeds £140,000, the Council is required to publish a summary of the budget for that Council (Tax Demand Notice Legislation, 2011). For Copeland, this only applies to Whitehaven Town Council.

Information to follow from Whitehaven Town

How Cumbria County Council Spends Your Council Tax

The table below shows the budget as agreed by the County Council on 18th February 2016. The full budget report is available on the Council website www.cumbria.gov.uk



2015/16 Total Spending £ m	Net Spending £ m	How the money is spent	2016/17 Total Spending £ m	Income £ m	Net Spending £ m
342.8	74.7	Children's Services ⁽²⁾	329.5	(260.4)	69.1
223.3	114.8	Health & Care Services	219.3	(107.0)	112.3
175.6	134.6	Environment & Community Services	169.9	(35.9)	134.0
18.9	18.7	Fire Services	17.5	(0.1)	17.4
13.1	11.3	Chief Executives	10.4	(1.7)	8.7
8.4	8.4	Local Committees	8.0	0.0	8.0
32.0	32.0	Capital Financing	30.1	0.0	30.1
30.3	27.8	Other services ⁽³⁾	33.4	(1.7)	31.7
(34.6)	(34.6)	Less charges for building and equipment ⁽⁴⁾	(30.2)	0.0	(30.2)
809.8	387.7	Service Costs	787.9	(406.8)	381.1
(6.7)	(6.7)	Money (taken from) / put into reserves	(0.2)	0.0	(0.2)
803.1	381.0	BUDGET	787.7	(406.8)	380.9
2015/16		How the spend is funded	2016/17		
	(166.6)	Government Funding			(154.9)
	(18.4)	Retained share of local business rates			(19.9)
	(1.0)	Pooled Business Rates ⁽⁵⁾			(0.7)
	(2.9)	Surplus or shortfall on council tax collection from			(2.5)
	192.1	AMOUNT RAISED FROM COUNCIL TAX			202.9
	162,145	Divide by taxbase (number of properties in Band D, less discounts) ⁽⁶⁾			164,683
	£1,184.61	Council Tax for a Band D property			£1,231.87

- 2015/16 figures have been revised to reflect restructures within the services.
- Children's Services total spending has fallen. This is mainly due to schools that have converted to Academy status which results in the spend associated with them and the corresponding Dedicated Schools Grant being outside of the Council.
- Other services include provision for inflation. This will be allocated to services during the year.
- Each service includes a charge for using buildings and equipment. These charges are also shown in the line 'Less charges for buildings and equipment' in the table above.
- The County Council has entered into a pooled business rates arrangements with 5 of the six Cumbrian Districts in 2016/17. This is an agreement for one year which may be extended on an annual basis. This figure is an estimate of the benefit to the Council of being part of the Cumbria Business Rate Pool.
- The 2016/17 tax base is greater than 2015/16 because of changes in the demand for Council Tax discounts and for increases in the number of properties in Cumbria.

Cumbria County Council

The tables below show how Cumbria County Council spending has changed since 2015/16

How our spending has changed	
	£ m
Budget 2015/2016	381.0
Funding Changes - due to changes in how services are funded and reductions in grant funded expenditure and use of earmarked reserves.	2.9
Inflation - this will add to costs	12.9
Service Priorities - other demands that increase costs of services	29.7
Savings - efficiencies and changes to services that reduce costs of services	(45.5)
Total Changes	(0.1)
Budget 2016/2017	380.9
How Council Tax requirement has changed	
	£ m
Council tax Requirement 2015/16	192.1
Changes in Gross Expenditure (see above)	(0.1)
Decrease in income receivable from Cumbria Business Rate Pool	0.3
Net Decrease in RSG/ Top up Grant / General Grant Funding	11.7
Increase in income from Retained Business rates	(1.4)
Decrease in Redistributed Council Tax Surplus	0.3
Total Changes	10.8
Council tax Requirement 2016/17	202.9
County Council share of Council Tax	
	£s
Band A (up to £40,000)	821.25
Band B (£40,001 to £52,000)	958.12
Band C (£52,001 to £68,000)	1,095.00
Band D (£68,001 to £88,000)	1,231.87
Band E (£88,001 to £120,000)	1,505.62
Band F (£120,001 to £160,000)	1,779.37
Band G (£160,001 to £320,000)	2,053.12
Band H (over £320,000)	2,463.74
Precepts on Districts	
	2016/17 £m
Allerdale	36.3
Barrow	22.9
Carlisle	39.6
Copeland	24.8
Eden	24.5
South Lakeland	54.8
Total	202.9

Explanatory Note

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities.

The offer is the option of an adult social care authority being able to charge a "precept" of up to 2% on its council tax for the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" in relation to each financial year up to and including the financial year 2019-20.

In relation to the financial year beginning in 2016 the Secretary of State has determined (and the House of Commons has approved) a referendum principle of 4% (comprising 2% for expenditure on adult social care and 2% for other expenditure), for adult social care authorities. These authorities may therefore set council tax up to this percentage in 2016 without holding a referendum."

The County Council has set an adult social care precept of 2% above the core referendum level.

The amount raised through this precept will be spent entirely on adult social care functions.

Cumbria Police and Crime Commissioner Council Tax Requirements

A: Police & Crime Commissioner Analysis of Council Tax Requirements

2015/16 £m		2016/17 £m
76.347	Police Pay & Allowances	75.326
21.973	Support Staff Pay & Allowances	22.414
3.56	Other Employee Costs	1.644
3.781	Premises Costs	3.600
2.714	Transport Costs	2.406
2.699	Commissioned Services	2.583
11.946	Supplies and Services	11.700
1.901	Capital Financing Charges	1.473
3.854	Direct Revenue Contribution to Capital	4.839
1.89	Contribution to Reserves	3.523
130.665		129.508
-4.092	Less Fees & Charges	-4.739
-25.454	Other Grants	-25.092
-6.248	Contribution from Reserves	-4.002
94.871		95.675
	Grant Funding	
-28.885	Police Specific Grant	-28.721
-30.999	DCLG	-30.822
-0.518	Redistribution Council Tax Surplus/Deficit	-0.457
34.469	Council Tax Requirements for the Police & Crime Commissioner for Cumbria	35.675

B: Council Tax Requirement Per Head of Population in Cumbria.

2015/16			2016/17	
£m	£ per head		£m	£ per head
34.469	69.21	Council Tax Requirement	35.675	71.655

C. Police & Crime Commissioner Precept on District Councils

Council	Precept (£)
Allerdale Borough Council	6,384,231
Barrow-in-Furness Borough Council	4,019,665
Carlisle City Council	6,962,202
Copeland Borough Council	4,358,824
Eden District Council	4,307,935
South Lakeland District Council	9,642,392
Total	35,675,249

D. Total Council Tax Amounts (as agreed by the Police & Crime Commissioner on the 24/2/2016)

Council Tax Rise 1.91% from 2015/16		
		£
Band A	Up to £40,000	144.42
Band B	£40,001 to £52,000	168.49
Band C	£52,001 to £68,000	192.56
Band D	£68,001 to £88,000	216.63
Band E	£88,001 to £120,000	264.77
Band F	£120,001 to £160,000	312.91
Band G	£160,001 to £320,000	361.05
Band H	£321,000 and over	433.26

E. Explanation of Budget Movement 2015/16 to 2016/17

	£m	£m
Gross Expenditure 2015/16		130.665
Increase in the cost of Providing Services	1.437	
Savings and Efficiency Gains	-4.111	
Reduction in Commissioned Services	-0.116	
Increase in Contribution to Reserves	1.633	
	-1.157	-1.157
Gross Expenditure 2016/17		129.508508
Council Tax Requirement 2015/16		34.469
Changes in Gross Expenditure (see above)	-1.158	
Increase in income receivable and specific grants	-0.285	
Reduction in contribution from reserves	2.246	
Reduction in general grant funding	0.341	
Reduction in redistributed Council Tax Surplus	0.016	
Increase in Council Tax Requirement 2016/17	1.206	1.206
Council Tax Requirement 2016/17		35.675