

South Lakeland District Council
2020/21

Budget Book

Working together to make South Lakeland the best place to **live**, **work** and **explore**



SOUTH LAKELAND DISTRICT COUNCIL

2020/21 BUDGET BOOK

CONTENTS

	Page:
1. Introduction	3-4
2. Medium Term Financial Plan overview:	
a) General Fund Summary	5-6
b) MTFP Projections	7
3. Revenue Budget Details:	
a) Service Budgets by Assistant Director	8-10
b) Detailed Service Budgets	11-58
c) Recurring Revenue Budget Pressures	59-60
d) Growth Proposals	61
e) Savings Proposals	62
f) Capital Proposals and Revenue Implications	63-64
4. Council Tax and Collection Fund	
a) Collection Fund estimates	65
b) Council Taxbase	66
c) Parish expenses	67-68
5. Capital Programme and Funding	69-72
6. Reserves	
a) Reserves Summary	73-75
b) Risk Assessment of Reserves	76
c) MTFP Risks and Opportunities Log	77-87
7. Glossary and notes	88-90

This 2019/20 Budget was approved by Council on 25 February 2020

Introduction

1. On 17 December 2019 South Lakeland District Council approved the Council Plan 2020-25 which sets out a vision, underpinned by three priorities that will guide how we will work together with partners to make South Lakeland the best place to live, work and explore. Our areas of focus to achieve this vision are:

- Working across boundaries to deliver economic growth
- Delivering a balanced community
- Reducing income and health inequality
- Responding to climate change and enhancing biodiversity

The Council's main areas of activity relate to housing and communities, economy and culture and health and the environment.

2. On 25 February 2020 Council considered the 2020/21 revenue and capital budgets that support the council plan. These include a 2% increase in the 2020/21 SLDC council tax amount (£3.91 on a Band D property). The approved District Council Tax demand was set at £9.1m with a capital programme of £19m for 2020/21. **Section 3b** of this document contains the detailed service revenue budgets for reference by budget holders, Senior Management, Members and any other stakeholders.
3. There are a number of other recurring budget pressures and adjustments that have been identified through the budget process, these are detailed in **Section 3c**. These pressures are largely a result of external changes and are unavoidable if current service levels are to be maintained.
4. The detail of revenue growth items is included at **Section 3d**. Until specific savings proposals to balance annual budgets have been identified, no further future growth is committed to, unless it relates to statutory or un-controllable pressures on current services which have no alternative sources of funding or delivery.
5. The Medium Term Financial Plan projects future levels of both expenditure, income and the potential resources over the next four years. A detailed projection is provided in **Sections 2a and 2b** and is summarised in the table below:

	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service expenditure	23,506.2	23,201.9	23,500.5	23,689.4	24,304.6
Service income	(12,554.8)	(12,412.5)	(12,720.7)	(12,882.2)	(13,133.8)
Net Service Budget	10,951.4	10,789.4	10,779.8	10,807.2	11,170.8
Net Interest Payable	586.9	928.5	1,022.1	1,074.7	1,132.6
Income from Council Tax (net of Parish Precept)	(8,944.3)	(9,309.2)	(9,591.4)	(9,876.1)	(10,163.3)
Retained Business Rates	(5,512.8)	(2,977.8)	(2,541.8)	(2,107.2)	(1,672.0)
Contribution to pool Reserve	947.9	0.0	0.0	0.0	0.0
Other Government Grants	(433.0)	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	413.0	113.0	84.0	63.0	40.0
Minimum Revenue Provision	784.7	1,250.4	1,357.0	1,552.8	1,675.1
Transfers to/from Reserves	1,206.3	261.0	334.3	332.2	390.1
Net Projected Deficit (Surplus) February 2020	0.0	1,055.3	1,444.0	1,846.6	2,573.3

6. The draft budget has been updated to reflect the final finance settlement received on the 6 February 2020.

7. The potential changes to the business rates retention system from April 2021 offers both opportunities and risks. This, in addition to the proposed Fairer Funding Review, may lead to both increased volatility and reductions in retained local taxation over the medium term. At this stage these are difficult to quantify but from 2021/22 a potential cumulative reduction in funding of circa £0.5m per year rising to circa £2.0m by the final year of the current MTFP model. This has the effect of increasing the potential future year deficits from c£950k in 2021/22 to c£2.6m by 2024/25.
8. The Council has a statutory duty to set a balanced budget. It is the current practice that once this has been achieved before funds are applied to support discretionary, fixed term growth items.
9. Proposals for new areas of capital expenditure were considered by Portfolio Holders in October 2019 and were prioritised with reference to the funding available. The resulting proposed capital programme is presented in **Section 5** along with a summary of the financing. A summary of the expenditure by year is included in the table below:

Table 2: Summary of capital programme

2019/20 Revised	2020/21	2021/22	2022/23	2023/24	2024/25	Total 2019/20 to 2024/25
£000	£000	£000	£000	£000	£000	£000
7,128.8	18,874.7	15,951.4	5,169.1	2,822.0	2,983.0	52,929.0

10. The proposed level of reserves and working balance place the Council in a sound financial position for 2020/21 and are adequate for the medium term. There are significant risks in the current MTFP projections, including the impact of the current and future Government Spending Reviews, the current economic climate and low levels of investment returns. It is important that reserves are maintained at robust levels in order to respond to these challenges and as a cushion against forecast risks and unforeseen events. The Council can set a balanced budget for 2020/21 and is well placed to address projected deficits in future years in a planned and strategic way. Details of the anticipated levels of reserves are presented in **Section 6**. A summary of the reserves projection is shown in the table below:

Table 3: Reserves Summary

	31/03/2019 £000	31/03/2020 £000	31/03/2021 £000	31/03/2022 £000	31/03/2023 £000	31/03/2024 £000	31/03/2025 £000
General Reserves	(7,710)	(4,807)	(5,011)	(5,181)	(5,381)	(5,581)	(5,781)
Capital Reserves	(2,661)	(1,528)	(69)	58	(171)	(379)	(564)
Earmarked Reserves	(4,535)	(5,183)	(5,192)	(4,817)	(4,667)	(4,567)	(4,517)
Total Reserves	(14,906)	(11,517)	(10,272)	(9,940)	(10,219)	(10,527)	(10,862)
Working Balance	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Total Reserves and Working Balance	(16,406)	(13,017)	(11,772)	(11,440)	(11,719)	(12,027)	(12,362)

11. Further details on the budget process and assumptions can be found in the report presented to Council 25 February 2020 and its supporting appendices.

Section 2a

This table sets out detail of the Medium Term Financial Plan financial model.

	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Expenditure					
Employee Costs	13,737.3	13,826.8	14,165.7	14,515.5	14,829.9
Running Costs	9,768.9	9,375.1	9,334.8	9,173.9	9,474.7
Customer Connect	0.0	0.0	0.0	0.0	0.0
Total Service Expenditure	23,506.2	23,201.9	23,500.5	23,689.4	24,304.6
Income					
Car Parking Income	(4,609.7)	(4,650.3)	(4,789.9)	(4,936.7)	(5,035.4)
Contributions from other Local Authorities and Public Bodies	(16.7)	(16.7)	(45.3)	(44.9)	(44.6)
General Income	(3,990.6)	(4,085.1)	(4,153.1)	(4,330.9)	(4,277.6)
Government Grants	(669.1)	(586.7)	(616.7)	(416.7)	(586.7)
New Homes Bonus	(338.0)	(73.0)	(44.0)	(23.0)	0.0
Lake Income	(1,492.6)	(1,518.6)	(1,544.2)	(1,571.9)	(1,600.3)
Recycling Credits	(1,438.1)	(1,482.1)	(1,527.5)	(1,558.1)	(1,589.2)
Total Service Income	(12,554.8)	(12,412.5)	(12,720.7)	(12,882.2)	(13,133.8)
Net Service Budget before Capital Charges	10,951.4	10,789.4	10,779.8	10,807.2	11,170.8
Capital Charges	11795.6	9379.3	3955.2	3449.6	3,512.4
Net Service Budget after Capital Charges	22,747.0	20,168.7	14,735.0	14,256.8	14,683.2
Corporate items					
Interest Receivable	(230.9)	(286.3)	(348.2)	(365.2)	(383.3)
Interest Payable	817.7	1,214.8	1,370.3	1,439.9	1,515.9
Other Government Grants	(433.0)	0.0	0.0	0.0	0.0
Income from Council Tax (net of Parish Precept)	(9,121.4)	(9,401.2)	(9,683.4)	(9,968.1)	(10,255.3)
Parish Grant	92.0	92.0	92.0	92.0	92.0
Retained Business Rates	(5,512.8)	(2,977.8)	(2,541.8)	(2,107.2)	(1,672.0)
Contribution to pool Reserve	947.9	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	413.0	113.0	84.0	63.0	40.0
Minimum Revenue Provision	784.7	1,250.4	1,357.0	1,552.8	1,675.1
Reversal of Capital Charges	(11,795.6)	(9,379.3)	(3,955.2)	(3,449.6)	(3,512.4)
Collection Fund surplus/deficit	85.1	0.0	0.0	0.0	0.0
Transfers to/from Reserves	1,206.3	261.0	334.3	332.2	390.1
Total Corporate Items	(22,747.0)	(19,113.4)	(13,291.0)	(12,410.2)	(12,109.9)
(Surplus)/Deficit assuming 2% Council Tax increase 2020/21, £5 Band D 2021/22 - 2024/25	(0.0)	1,055.3	1,444.0	1,846.6	2,573.3

	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
CHANGES TO PROJECTED DEFICIT SINCE MTFP APPROVED JULY 2019:					
	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	
Net draft budget (projected deficit) July 2019	620.0	867.9	1,352.6	1,985.0	
Spending Review:					
Additional business rates - continuation of exemption from negative RSG, n	(1,029.0)	(557.0)	(697.0)	(719.0)	
Additional rural services delivery grant	(433.0)	0.0	0.0	0.0	
Reduction in council tax - 2% max increase	50.0	96.0	140.0	180.0	
Additional NHB	(338.0)	(73.0)	(44.0)	(23.0)	
Assumed use of NHB	338.0	73.0	44.0	23.0	
Revenue Pressures - Unavoidable	667.7	437.2	444.8	436.3	
Revenue Growth	337.5	155.0	0.0	0.0	
Revenue Savings	(502.1)	(481.1)	(463.0)	(443.0)	
Revenue Impact of Capital Requests	0.0	42.5	(12.5)	(62.5)	
Use of Reserves to meet one-off costs	(48.2)	(51.7)	(55.8)	(57.8)	
Contribution to Local Project reserve	433.0	0.0	0.0	0.0	
Use of Local Project reserve	0.0	200.0	150.0	100.0	
Contribution to Capital - Local Projects	0.0	(200.0)	(150.0)	(100.0)	
Contribution to Climate Change Reserve	125.0	0.0	0.0	0.0	
Use of Climate Change Reserve	0.0	(125.0)	0.0	0.0	
Reprofiling capital programme: Housing Loan interest receipts moved back 12 months	60.0	60.0	0.0	0.0	
Reprofiling capital programme: Ulverston Leisure Centre savings moved back 18 months	0.0	220.0	110.0	0.0	
Reprofiling capital programme: South Lakeland House/Kendal Town Hall impact moved back 6 months	0.0	0.0	137.0	12.0	
Net impact of capital programme and PWLB rate increases on interest payable/receivable	(171.0)	51.0	170.0	182.0	
Updated Minimum Revenue Provision projections	(198.0)	228.5	145.0	228.7	
Net draft budget (projected deficit) December 2019	(88.2)	943.4	1,271.1	1,741.7	
Council tax - reinstatement of £5 increase from April 2021	0.0	(46.0)	(90.0)	(130.0)	
Council tax deficit 2019/20	85.1	0.0	0.0	0.0	
MRP adj - application of Cumbria pooling reserve for Mintworks2	0.0	0.0	(14.0)	(14.0)	
Inflation update	(0.2)	0.1	3.1	(111.0)	
Net salary adj: Refresh based on actual staffing, pensions, NLW	84.2	176.8	190.4	199.9	
Additional growth bid: Choice Based Letting	10.8	4.0	4.0	4.0	
Interest rates - net impact of update	(166.7)	(134.9)	(130.6)	(137.5)	
Extension of Cumbria Business Rate Pool 2020/21	(874.0)	0.0	0.0	0.0	
Contribution of pooling income to pool reserve in year	874.0	0.0	0.0	0.0	
Part-year adjustment for homeless new provision	28.0	0.0	0.0	0.0	
Net draft budget (projected deficit) Cabinet February 2020	(47.0)	943.4	1,234.0	1,553.1	
Final Local Government Settlement:					
- additional NNDR retained updated for actual rating list Jan 2020	(241.0)	(180.8)	(120.5)	(60.2)	
- additional contribution from Cumbria business rate pool	(73.9)	0.0	0.0	0.0	
- additional business rate pool income to pool reserve	73.9	0.0	0.0	0.0	
- estimated surplus on 2019/20 business rate collection fund	(539.2)	0.0	0.0	0.0	
- surplus on 2019/20 rate collection fund to surplus reserve	539.2	0.0	0.0	0.0	
- reduction in council tax resulting in lower than estimated taxbase	10.1	10.5	11.1	11.6	
Interest rates - revision	21.0	221.4	258.6	281.3	
Kendal markets - rebasing of income to reflect current arrangements	60.8	60.8	60.8	60.8	
One-off contribution to pensions - McCloud	150.0	0.0	0.0	0.0	
Contribution to Changing Places toilet, Rothay Park	25.0	0.0	0.0	0.0	
CCTV camera - match funding	10.0	0.0	0.0	0.0	
Contribution to General Reserve	11.0	0.0	0.0	0.0	
Net draft budget (projected deficit) Council February 2020	(0.1)	1,055.3	1,444.0	1,846.6	

This table sets out detail supporting the calculation of the budget requirement and council tax

	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Net Service Expenditure					
Director of Strategy, Innovation and Resources	5,222.9	5,162.7	5,186.7	5,370.1	5,410.9
Operational Lead Customer and Locality Services	2,467.7	2,521.3	2,553.2	2,562.8	2,624.4
Operational Lead Specialist Services	9,595.7	7,085.2	1,634.3	1,320.1	1,376.3
Operational Lead Case Management	1,557.0	1,597.4	1,642.3	1,614.7	1,634.9
Operational Lead Delivery and Commercial Services	3,753.7	3,802.1	3,718.5	3,389.1	3,636.7
Other GF Items	150.0	0.0	0.0	0.0	0.0
Net Service Budget	22,747.0	20,168.7	14,735.0	14,256.8	14,683.2
Corporate items					
Interest Receivable	(230.9)	(286.3)	(348.2)	(365.2)	(383.3)
Interest Payable	817.7	1,214.8	1,370.3	1,439.9	1,515.9
Other Government Grants	(433.0)	0.0	0.0	0.0	0.0
Parish Grant	92.0	92.0	92.0	92.0	92.0
Retained Business Rates	(5,512.8)	(2,977.8)	(2,541.8)	(2,107.2)	(1,672.0)
Contribution to pool Reserve	947.9	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	413.0	113.0	84.0	63.0	40.0
Minimum Revenue Provision	784.7	1,250.4	1,357.0	1,552.8	1,675.1
Reversal of Capital Charges	(11,795.6)	(9,379.3)	(3,955.2)	(3,449.6)	(3,512.4)
Collection Fund surplus/deficit	85.1	0.0	0.0	0.0	0.0
Transfers to/from Reserves	1,206.3	261.0	334.3	332.2	390.1
Corporate Items	(13,625.6)	(9,712.2)	(3,607.6)	(2,442.1)	(1,854.6)
Council Tax Requirement	9,121.4	10,456.5	11,127.4	11,814.7	12,828.6
Taxbase (Band D equivalent)	45,713.12	45,963.12	46,213.12	46,463.12	46,713.12
Council Tax (Band D) £	£199.54	£204.54	£209.54	£214.54	£219.54
Council Tax Increase: £ (Band D)	£3.91	£5.00	£5.00	£5.00	£5.00
Council Tax Increase: %	2.00%	2.51%	2.44%	2.39%	2.33%
Amount proposed to be raised through Council Tax	(9,121.4)	(9,401.2)	(9,683.4)	(9,968.1)	(10,255.3)
Deficit assuming 2% Council tax increase April 2020 and £5 Band D Council Tax increase from April 2021	0.0	1,055.3	1,444.0	1,846.6	2,573.3

The purpose of this table is to set out the net budget for each service.

2019/20 Approved £000	2019/20 Current £000			2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Director of Strategy, Innovation and Resources								
0.0	80.6	DSC	Communications	88.2	90.0	91.9	93.8	96.0
0.0	0.0	DSD	Digital Services	551.0	553.2	505.0	495.5	517.1
0.0	265.4	DSF	Finance	364.6	376.4	387.5	393.6	400.7
0.0	97.1	DSH	Human Resources	217.6	224.7	229.1	233.5	239.0
0.0	337.9	DSL	Legal Governance Democracy	409.7	354.2	361.3	368.6	377.2
0.0	738.1	DSO	Support Services	976.2	1,006.4	1,036.7	1,061.6	1,085.3
0.0	154.8	DSP	Performance Innovation Commissioning	172.7	178.7	184.9	188.3	192.3
0.0	262.0	DSS	Strategy	319.1	320.0	301.3	307.6	314.9
0.0	358.6	DXC	Management Team	366.2	373.5	380.8	388.3	396.9
1.7	12.4	ECF	AD Performance and Innovation	0.0	0.0	0.0	0.0	0.0
(0.1)	163.0	ECL	Legal	0.0	0.0	0.0	0.0	0.0
4.7	0.0	EDM	Democratic and Member Services	0.0	0.0	0.0	0.0	0.0
(18.3)	162.0	EFS	Financial Services	0.0	0.0	0.0	0.0	0.0
7.2	73.8	ERA	Internal Audit	75.2	75.2	75.2	75.2	75.2
1.7	21.0	ERE	Asst Dir Resources	0.0	0.0	0.0	0.0	0.0
43.6	1,027.0	ERI	Information Services	505.3	513.5	523.5	546.1	546.5
13.4	109.4	ERP	Printing and Graphic Design	0.0	0.0	0.0	0.0	0.0
9.7	355.1	ERS	Employee Relations	85.4	86.3	85.7	85.7	85.6
7.3	35.8	EXC	Management Team	0.0	0.0	0.0	0.0	0.0
20.7	1,954.3	EXS	Policy and Performance	98.8	31.5	21.0	21.4	21.9
1,211.4	0.0	GCA	Democratic Management	95.3	94.8	94.8	94.8	94.8
168.0	30.9	GCC	Corporate Communications	28.5	28.5	28.4	28.3	28.2
54.4	0.0	GCX	Corporate Management	0.0	0.0	0.0	0.0	0.0
1.3	0.0	GEC	ECO Scheme	0.0	0.0	0.0	0.0	0.0
303.1	168.8	GEL	Elections	91.2	16.2	91.2	171.2	91.2
59.3	31.2	GEM	Emergency Planning	31.2	31.2	31.2	31.2	31.2
198.4	93.4	GER	Electoral Registration	65.4	65.5	65.4	66.3	67.3
55.3	0.8	GFI	Corporate Finance	4.3	4.3	4.3	4.3	4.3
367.3	324.1	GFS	Unapportionable Pension Adj	324.1	324.1	324.1	324.1	324.1
18.3	19.5	GGT	Subscriptions	18.3	18.3	18.3	18.3	18.3
500.9	158.1	GLP	Development Plans	60.3	60.3	60.3	60.3	60.4
404.2	387.4	GMM	Members	393.0	399.2	404.8	411.0	418.4
28.5	0.0	GMV	Safer Stronger	0.0	0.0	0.0	0.0	0.0
(629.5)	(516.7)	GNH	New Homes	(338.0)	(73.0)	(44.0)	(23.0)	0.0
35.6	10.0	GPR	Consultation	10.0	10.0	10.0	10.0	10.0
(593.3)	90.5	GSH	Second Homes Discounts	20.8	20.9	20.9	20.9	21.0
5.0	193.1	GTH	Other Items	(152.2)	(258.4)	(294.1)	(294.0)	(294.1)
91.5	88.6	GTV	Bank Charges	95.3	95.3	95.3	95.3	95.3
96.9	87.0	GTW	Audit and Inspection	87.0	87.0	87.0	87.0	87.0
5.6	4.9	GVR	Chairmans Allow and Civic Hosp	4.9	4.9	4.9	4.9	4.9
1.9	50.0	GXW	Carbon Change Prog Savings	153.5	50.0	0.0	0.0	0.0
2,475.7	7,429.9			5,222.9	5,162.7	5,186.7	5,370.1	5,410.9
Operational Lead Customer and Locality Services								
0.0	336.7	DCL	Customer and Locality Services	1,216.7	1,264.5	1,305.9	1,334.7	1,363.6
8.6	240.9	ECU	Customer Services	0.0	0.0	0.0	0.0	0.0
15.4	1,153.1	ERB	Revenues and Benefits	0.0	0.0	0.0	(14.6)	(0.7)
132.1	6.7	GCD	Partnerships and Communities	5.4	5.3	5.1	5.1	5.1
726.1	606.7	GCG	Community Grants	384.9	379.9	349.9	349.9	349.9
42.5	34.9	GWF	Dog Control	35.7	36.6	37.4	37.4	37.4
924.7	2,379.0			1,642.7	1,686.3	1,698.3	1,712.5	1,755.3

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Operational Lead Specialist Services							
0.0	580.0	DCS Specialist Services	2,285.6	2,345.4	2,425.1	2,503.4	2,560.7
1.7	36.7	ESE AD Strategic Development	0.0	0.0	0.0	0.0	0.0
(38.8)	403.3	EUR AD Community Invest and Dev	29.5	30.7	31.4	32.0	32.7
240.8	(82.1)	GBC Building Control	(303.4)	(309.9)	(316.7)	(323.4)	(329.4)
275.5	(65.8)	GBN Council Tax Benefits	(65.8)	(65.8)	(65.8)	(65.8)	(65.8)
17.3	15.4	GBT Housing Benefit Local Scheme	15.4	15.4	15.4	15.4	15.4
14.2	148.6	GCH Community Housing Fund	0.1	0.1	0.1	0.1	0.2
10.0	3.8	GCP Coast Protection	3.8	3.8	3.8	3.8	3.8
101.0	134.6	GCV Conservation and Environment	78.4	3.7	3.7	3.7	3.9
42.3	2.3	GCZ Contaminated Land	2.3	2.3	2.3	2.3	2.3
564.0	(25.7)	GDC Development Control	(458.2)	(459.1)	(460.1)	(460.7)	(459.8)
4.5	(1.3)	GDS Dangerous Structures	(1.5)	(1.7)	(1.9)	(2.2)	(2.4)
251.8	1,771.8	GED Economic Development	5,134.8	2,658.5	192.8	67.1	66.6
529.1	3,678.1	GEN Housing Enabling Role	3,281.9	3,275.3	275.4	15.4	15.9
67.2	31.3	GEV Arts and Events	0.3	0.4	0.4	0.4	0.5
212.6	6.8	GFD Food Safety	6.8	6.8	6.8	6.8	6.8
37.3	(322.8)	GFN NNDR Collection	(323.1)	(323.5)	(323.5)	(323.5)	(323.5)
496.7	(142.5)	GFT Council Tax Collection	(146.0)	(149.4)	(149.4)	(149.4)	(149.4)
258.7	7.8	GHP Noise, Air and Water Pollution	2.6	2.6	2.6	2.6	2.6
152.0	0.5	GHS Health and Safety	0.5	0.5	0.5	0.5	0.5
874.3	783.5	GHT Housing Standards	593.1	593.2	535.3	535.4	536.6
26.5	(2.5)	GIL Community Infrastructure Levy	(28.6)	(31.4)	(31.4)	(31.4)	(31.3)
2.2	(104.1)	GLC Local Land Charges	(158.1)	(157.9)	(157.7)	(157.6)	(155.8)
166.2	(354.7)	GRA Rent Allowances	(354.7)	(354.8)	(354.8)	(354.8)	(354.8)
1.9	0.0	GRB Discretionary Housing Benefit	0.0	0.0	0.0	0.0	0.0
13.5	0.0	GRD Discretionary Rate Relief	0.0	0.0	0.0	0.0	0.0
4,322.5	6,503.0		9,595.7	7,085.2	1,634.3	1,320.1	1,376.3
Operational Lead Case Management							
0.0	428.2	DCM Case Management	1,770.9	1,819.2	1,863.1	1,839.8	1,863.1
41.0	953.7	EUN Community Invest. and Development	52.3	54.0	55.9	57.0	58.2
74.6	78.2	GCM Cemeteries	17.3	17.8	17.9	17.7	18.0
300.2	47.6	GFW Flood Warning	47.6	47.8	48.0	48.1	48.2
318.3	245.0	GHM Homelessness	46.0	46.1	46.2	46.2	46.8
1.7	(96.8)	GMA Hackney Carriage Licensing	(98.6)	(100.4)	(100.4)	(100.6)	(100.7)
26.5	(15.3)	GMC Miscellaneous Licensing	(15.6)	(16.0)	(16.0)	(16.0)	(16.0)
(81.0)	(197.7)	GMD Licensing Act	(201.9)	(206.2)	(206.2)	(210.0)	(213.8)
2.6	(20.6)	GME Gambling Licensing	(21.0)	(21.5)	(21.5)	(21.5)	(21.5)
125.1	15.1	GOT Environmental Other	11.0	11.0	11.0	11.0	11.0
64.6	(46.3)	GWS Water Supply and Pollution	(51.0)	(54.4)	(55.7)	(57.0)	(58.4)
873.6	1,391.1		1,557.0	1,597.4	1,642.3	1,614.7	1,634.9
Operational Lead Delivery and Commercial Services							
0.0	132.4	DCD Delivery Commercial Services	341.0	353.0	363.8	371.0	379.7
(206.8)	646.6	ECC Strategic Planning Admin	516.3	534.8	545.0	555.4	566.1
1.1	62.2	EHS Health and Safety	60.7	63.1	64.1	65.1	66.1
7.2	557.8	EPX Offices	476.3	486.2	437.9	283.7	293.1
(1,703.1)	(2,259.8)	GCK Car Parks	(2,152.0)	(2,306.7)	(2,421.7)	(2,627.0)	(2,710.6)
4.9	11.8	GCL Comm Leisure and Sports Develop	1.9	1.9	1.9	2.0	2.2
35.6	22.8	GCN Conveniences	19.5	19.5	19.6	19.8	20.1
(298.5)	(295.4)	GCS Caravan Site	(312.9)	(319.7)	(327.6)	(337.6)	(347.8)
0.0	(16.7)	GDY SLDC Depots	0.0	0.0	0.0	2.2	4.5
0.0	(25.2)	GGK Car Park Enforcement	0.0	0.0	0.0	0.0	0.0
100.1	118.2	GHL Town View Field Hostel	11.2	(7.8)	(3.4)	(2.9)	61.7
837.9	1,051.6	GLE Leisure Centres (incl Pools)	732.8	738.6	749.1	698.6	702.5
(670.5)	(981.2)	GLW Lake Windermere	(1,003.4)	(1,071.9)	(1,103.3)	(1,126.8)	(1,143.6)

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
(195.6)	(239.3)	GMK Markets	(65.4)	(68.3)	(62.6)	(65.9)	(68.2)
148.7	36.3	GMU Museum	33.6	40.0	46.7	46.8	48.0
378.9	303.8	GPH Public Halls	136.3	97.0	72.5	65.3	93.5
542.0	(80.1)	GPL Planned Maintenance	541.5	541.0	487.4	487.4	497.1
1,136.9	1,020.3	GPK Parks and Open Spaces	825.0	835.0	854.9	850.3	869.1
264.3	274.7	GRG Recreation Grounds	114.0	121.9	129.1	136.5	143.9
19.4	15.2	GSE District Special Expenses	12.9	17.6	23.1	24.9	26.8
30.7	10.3	GSN Street Furniture	10.3	10.3	10.3	10.3	10.3
264.6	17.2	GSY Sundry Properties	(49.0)	(68.1)	(71.6)	(71.0)	(66.3)
(20.3)	(22.2)	GTC Tourist Information Centres	(22.7)	(23.3)	(23.3)	(23.2)	(23.1)
1,394.2	1,210.4	GTG Street Cleansing	1,139.5	1,161.1	1,189.0	1,175.2	1,100.3
0.0	(55.9)	GTS Transport	(5.9)	(6.1)	(6.2)	(2.3)	1.7
(39.0)	(46.3)	GUL Industrial Units Landlord	(47.6)	(48.5)	(49.4)	(50.4)	(51.4)
(3.7)	(3.5)	GUT Industrial Units Tenants	(3.6)	(3.7)	(3.7)	(3.8)	(3.6)
18.8	0.0	GWC Bulky Waste Collection	0.0	0.0	0.0	0.0	0.0
3,324.4	3,230.8	GWK Kerbside Waste Collection, Recycling and Disposal	3,244.4	3,517.2	3,629.8	3,733.6	4,011.4
113.6	26.8	GWR Waste Recycling	24.0	23.0	22.0	22.2	22.3
5,485.8	4,723.6		4,578.7	4,637.1	4,573.4	4,239.4	4,505.8
Other GF Items							
500.0	678.7	GZZ Other General Fund Items	150.0	0.0	0.0	0.0	0.0
500.0	678.7		150.0	0.0	0.0	0.0	0.0
14,582.3	23,105.3	Total Service Expenditure	22,747.0	20,168.7	14,735.0	14,256.8	14,683.2

Detail Budgets for Services

Section 3b

The purpose of this section is to set out the detailed service budgets

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	DCD	<u>Delivery Commercial Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.0	130.2	Employees	331.5	343.3	353.9	360.9	368.9
0.0	1.9	Transport	6.1	6.1	6.1	6.1	6.1
0.0	0.4	Supplies and Services	3.5	3.6	3.8	3.9	4.7
0.0	132.5		341.1	353.0	363.8	370.9	379.7
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
0.0	132.5	Net Expenditure	341.1	353.0	363.8	370.9	379.7

Leading the delivery and contract administration for the Council's front line operational and commercial services

Service:	DCL	<u>Customer and Locality Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
0.0	330.8	Employees	1,147.6	1,194.3	1,235.5	1,264.0	1,291.6
0.0	4.1	Transport	38.5	38.6	38.6	38.6	38.6
0.0	1.8	Supplies and Services	30.5	31.5	31.7	32.0	33.3
0.0	0.0	Third Party Payments	0.2	0.2	0.2	0.2	0.2
0.0	336.7		1,216.8	1,264.6	1,306.0	1,334.8	1,363.7
		Income					
0.0	0.0	Customer Receipts	-0.1	-0.1	-0.1	-0.1	-0.1
0.0	0.0		-0.1	-0.1	-0.1	-0.1	-0.1
0.0	336.7	Net Expenditure	1,216.7	1,264.5	1,305.9	1,334.7	1,363.6

This budget covers the Customer Service and Locality functions
 Customer Services - assisting customers, both over the phone and face-to-face at reception
 Locality - assisting with delivery of services and activities directly in the Community

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	DCM	<u>Case Management</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Case Management					
		Direct Expenditure					
0.0	425.7	Employees	1,534.7	1,582.8	1,626.8	1,661.5	1,695.9
0.0	2.2	Transport	12.0	12.0	12.0	12.0	12.0
0.0	0.3	Supplies and Services	188.9	189.4	189.7	189.9	192.8
0.0	0.0	Third Party Payments	4.0	4.0	4.0	4.0	4.0
0.0	0.0	Central Support Services	18.7	18.7	18.7	18.7	18.7
0.0	0.0	Capital Financing Costs	72.6	72.6	72.6	14.6	0.7
0.0	428.2		1,830.9	1,879.5	1,923.8	1,900.7	1,924.1
		Income					
0.0	0.0	Recharges and Transfers	-34.6	-35.0	-35.3	-35.6	-36.0
0.0	0.0	Grants and Contributions	-18.7	-18.7	-18.7	-18.4	-18.0
0.0	0.0	Customer Receipts	-6.5	-6.6	-6.8	-6.9	-7.0
0.0	0.0		-59.8	-60.3	-60.8	-60.9	-61.0
0.0	428.2	Net Expenditure	1,771.1	1,819.2	1,863.0	1,839.8	1,863.1

Administration for a wide range of cases and activities including Planning, Building Control, Environmental Health, Licensing, Housing, Homelessness and Revenue and Benefits.

Service:	DCS	<u>Specialist Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.0	571.8	Employees	2,152.1	2,209.7	2,285.9	2,362.9	2,415.5
0.0	7.9	Transport	59.7	59.8	59.9	59.9	60.2
0.0	0.3	Supplies and Services	123.9	125.9	129.3	130.5	135.0
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
0.0	580.0		2,335.7	2,395.4	2,475.1	2,553.3	2,610.7
		Income					
0.0	0.0	Grants and Contributions	-50.0	-50.0	-50.0	-50.0	-50.0
0.0	0.0		-50.0	-50.0	-50.0	-50.0	-50.0
0.0	580.0	Net Expenditure	2,285.7	2,345.4	2,425.1	2,503.3	2,560.7

Providing specialist advice and support for a wide range of activities including Planning, Building Control, Environmental Health, Licensing, Housing, Homelessness and Revenue and Benefits.

Service:	DSC	<u>Communications</u>					
Portfolio:		Promoting South Lakeland					
Department:		Communication Specialist					
		Direct Expenditure					
0.0	80.2	Employees	87.7	89.5	91.4	93.2	95.3
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.0	0.5	Supplies and Services	0.5	0.5	0.5	0.6	0.7
0.0	80.7		88.2	90.0	91.9	93.8	96.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
0.0	80.7	Net Expenditure	88.2	90.0	91.9	93.8	96.0

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Managing the Council's corporate communications							
Service:	DSD	<u>Digital Services</u>					
Portfolio:		Housing and Innovation					
Department:		Digital Lead Specialist					
		Direct Expenditure					
0.0	0.0	Employees	2.4	2.5	2.6	2.7	4.1
0.0	0.0	Transport	0.4	0.4	0.4	0.4	0.4
0.0	0.0	Supplies and Services	261.8	263.0	263.8	264.7	268.6
0.0	0.0	Third Party Payments	36.5	36.5	36.5	36.5	36.5
0.0	0.0	Capital Financing Costs	254.4	255.4	206.3	195.7	212.0
0.0	0.0		555.5	557.8	509.6	500.0	521.6
		Income					
0.0	0.0	Recharges and Transfers	-4.5	-4.5	-4.5	-4.5	-4.5
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		-4.5	-4.5	-4.5	-4.5	-4.5
0.0	0.0	Net Expenditure	551.0	553.3	505.1	495.5	517.1

Covering the areas of Corporate Information Communication Technology for South Lakeland and for the Shared ICT Service with Eden DC.

Service:	DSF	<u>Finance</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
0.0	263.0	Employees	297.4	308.4	318.5	324.6	331.2
0.0	1.0	Transport	3.7	3.7	3.7	3.7	3.7
0.0	1.4	Supplies and Services	64.5	65.4	66.2	66.3	66.8
0.0	265.4		365.6	377.5	388.4	394.6	401.7
		Income					
0.0	0.0	Customer Receipts	-1.0	-1.0	-1.0	-1.0	-1.0
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0		-1.0	-1.0	-1.0	-1.0	-1.0
0.0	265.4	Net Expenditure	364.6	376.5	387.4	393.6	400.7

The provision of specialist financial management support and advice to officers and members, budget preparation and monitoring, treasury management and procurement support and advice.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	DSH	<u>Human Resources</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Human Resources Lead Specialist					
		Direct Expenditure					
0.0	95.8	Employees	208.5	215.5	219.7	224.1	229.1
0.0	1.0	Transport	1.9	1.9	1.9	1.9	1.9
0.0	0.3	Supplies and Services	7.2	7.3	7.4	7.5	7.9
0.0	97.1		217.6	224.7	229.0	233.5	238.9
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
0.0	97.1	Net Expenditure	217.6	224.7	229.0	233.5	238.9

Specialist advice around recruitment, employment law, learning and development and other employee relations activity.

Service:	DSL	<u>Legal Governance Democracy</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Legal, Governance/Democracy Lead Specialist					
		Direct Expenditure					
0.0	335.2	Employees	359.8	355.2	362.2	369.3	377.2
0.0	1.0	Transport	2.3	2.3	2.3	2.3	2.3
0.0	1.7	Supplies and Services	105.6	54.7	54.9	55.0	55.7
0.0	337.9		467.7	412.2	419.4	426.6	435.2
		Income					
0.0	0.0	Customer Receipts	-58.0	-58.0	-58.0	-58.0	-58.0
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0		-58.0	-58.0	-58.0	-58.0	-58.0
0.0	337.9	Net Expenditure	409.7	354.2	361.4	368.6	377.2

Specialist advice and support for all legal and conveyancing work carried out. Ensures compliance with the necessary legal and administrative requirements regarding decision making processes, in particular, those governing the provision of committee services and support for members.

Service:	DSO	<u>Support Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
0.0	733.1	Employees	896.0	926.0	956.1	979.5	1,000.9
0.0	1.0	Transport	2.2	2.2	2.2	2.2	2.2
0.0	4.1	Supplies and Services	83.3	83.6	83.8	85.6	88.3
0.0	738.2		981.5	1,011.8	1,042.1	1,067.3	1,091.4
		Income					
0.0	0.0	Customer Receipts	-5.4	-5.4	-5.4	-5.4	-5.4
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	-0.3	-0.7
0.0	0.0		-5.4	-5.4	-5.4	-5.7	-6.1
0.0	738.2	Net Expenditure	976.1	1,006.4	1,036.7	1,061.6	1,085.3

Providing all administrative support and case management for Strategy, Innovation and Resources directorate

Detail Budgets for Services

	2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:		DSP	<u>Performance Innovation Commissioning</u>					
Portfolio:			Promoting South Lakeland					
Department:			Performance, Innovation and Commissioning Lead Specialist					
			Direct Expenditure					
	0.0	153.0	Employees	164.2	170.1	176.3	179.7	183.5
	0.0	1.0	Transport	6.8	6.8	6.8	6.8	6.8
	0.0	0.8	Supplies and Services	1.7	1.7	1.7	1.8	2.0
	0.0	154.8		172.7	178.6	184.8	188.3	192.3
			Income					
	0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	-0.1
	0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
	0.0	0.0		0.0	0.0	0.0	0.0	-0.1
	0.0	154.8	Net Expenditure	172.7	178.6	184.8	188.3	192.2

Ensures strategic priorities and outcomes are delivered through commissioning activity. Also includes corporate performance monitoring, reporting and data management.

Service:		DSS	<u>Strategy</u>					
Portfolio:			Promoting South Lakeland					
Department:			Strategy Lead Specialist					
			Direct Expenditure					
	0.0	264.6	Employees	321.6	322.4	303.7	309.9	316.8
	0.0	2.9	Transport	2.9	2.9	2.9	2.9	2.9
	0.0	1.5	Supplies and Services	1.6	1.7	1.7	1.8	2.2
	0.0	269.0		326.1	327.0	308.3	314.6	321.9
			Income					
	0.0	-7.0	Grants and Contributions	-7.0	-7.0	-7.0	-7.0	-7.0
	0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
	0.0	-7.0		-7.0	-7.0	-7.0	-7.0	-7.0
	0.0	262.0	Net Expenditure	319.1	320.0	301.3	307.6	314.9

Developing the Corporate strategy and priorities, to enable the Council to deliver it's vision

Service:		DXC	<u>Management Team</u>					
Portfolio:			Promoting South Lakeland					
Department:			Finance Lead Specialist					
			Direct Expenditure					
	0.0	353.9	Employees	352.9	360.0	367.2	374.6	382.8
	0.0	2.9	Transport	5.5	5.5	5.5	5.5	5.5
	0.0	1.9	Supplies and Services	7.8	8.0	8.1	8.2	8.6
	0.0	358.7		366.2	373.5	380.8	388.3	396.9
			Income					
	0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
	0.0	358.7	Net Expenditure	366.2	373.5	380.8	388.3	396.9

The chief officers of the council - Chief Executive and Directors.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
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Service:	ECC	<u>Strategic Planning Admin</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
<hr/>							
Direct Expenditure							
142.3	28.7	Employees	0.0	0.0	0.0	0.0	0.0
1.2	0.3	Transport	0.0	0.0	0.0	0.0	0.0
13.5	42.6	Supplies and Services	20.5	13.0	13.0	13.0	13.0
502.8	575.1	Third Party Payments	495.8	521.8	532.0	542.4	553.1
245.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
<hr/>			<hr/>				
905.4	646.7		516.3	534.8	545.0	555.4	566.1
Income							
-1,112.1	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
<hr/>			<hr/>				
-1,112.1	0.0		0.0	0.0	0.0	0.0	0.0
<hr/>			<hr/>				
-206.7	646.7	Net Expenditure	516.3	534.8	545.0	555.4	566.1
<hr/>							

Property Services Contract. This service previously included the Asset Manager, and Facilities Manager administration function, however following the implementation of the Customer Connect program this now falls within Delivery and Commercial Services (DCD)

Service:	ECF	<u>AD Performance and Innovation</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
80.8	11.4	Employees	0.0	0.0	0.0	0.0	0.0
1.8	0.9	Transport	0.0	0.0	0.0	0.0	0.0
0.9	0.2	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
86.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
170.3	12.5		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-168.6	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-168.6	0.0		0.0	0.0	0.0	0.0	0.0
1.7	12.5	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This service was previously the Assistant Director function for Performance and Innovation, however following the implementation of the Customer Connect program the Assistant Director level has been removed.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	ECL	<u>Legal</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Legal, Governance/Democracy Lead Specialist					
		Direct Expenditure					
282.0	27.2	Employees	0.0	0.0	0.0	0.0	0.0
1.8	1.3	Transport	0.0	0.0	0.0	0.0	0.0
50.0	76.2	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.2	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
78.6	91.3	Central Support Services	0.0	0.0	0.0	0.0	0.0
412.6	196.0		0.0	0.0	0.0	0.0	0.0
		Income					
-30.3	-33.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-382.3	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-412.6	-33.0		0.0	0.0	0.0	0.0	0.0
0.0	163.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Previously this budget covered all legal and committee services work, however following the implementation of the Customer Connect program this now falls within Legal, Governance and Democracy (DSL) and Support Services (DSO)

Service:	ECU	<u>Customer Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
328.0	218.4	Employees	0.0	0.0	0.0	0.0	0.0
0.7	0.7	Transport	0.0	0.0	0.0	0.0	0.0
28.5	21.5	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.2	0.2	Third Party Payments	0.0	0.0	0.0	0.0	0.0
176.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
534.0	240.8		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-525.4	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-525.4	0.0		0.0	0.0	0.0	0.0	0.0
8.6	240.8	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Previously this covered the contact centre, customer service and reception areas, however following the implementation of the Customer Connect program this now falls within Customer and Locality Services (DCL)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	EDM	<u>Democratic and Member Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Legal, Governance/Democracy Lead Specialist					
		Direct Expenditure					
129.2	0.0	Employees	0.0	0.0	0.0	0.0	0.0
0.5	0.0	Transport	0.0	0.0	0.0	0.0	0.0
23.1	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
203.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
355.9	0.0		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-351.3	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-351.3	0.0		0.0	0.0	0.0	0.0	0.0
4.6	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This service previously included the Committee Services admin and support, however following the implementation of the Customer Connect program this now falls within Legal, Governance and Democracy (DSL) and Support Services (DSO)

Service:	EFS	<u>Financial Services</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
660.8	92.5	Employees	0.0	0.0	0.0	0.0	0.0
1.8	1.8	Transport	0.0	0.0	0.0	0.0	0.0
72.0	71.7	Supplies and Services	0.0	0.0	0.0	0.0	0.0
357.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
1,092.3	166.0		0.0	0.0	0.0	0.0	0.0
		Income					
-1,106.6	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-4.0	-4.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-1,110.6	-4.0		0.0	0.0	0.0	0.0	0.0
-18.3	162.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This service previously included the provision of financial management support, advice and admin, however following the implementation of the Customer Connect program this now falls within Finance (DSF) and Support Services (DSO)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	EHS	<u>Health and Safety</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
51.8	46.3	Employees	45.7	48.2	49.1	50.1	51.1
0.6	0.6	Transport	0.6	0.6	0.6	0.6	0.6
15.4	15.9	Supplies and Services	15.0	15.0	15.0	15.0	15.0
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
5.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
72.9	62.8		61.3	63.8	64.7	65.7	66.7
		Income					
-0.6	-0.6	Customer Receipts	-0.6	-0.6	-0.6	-0.6	-0.6
-71.3	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-71.9	-0.6		-0.6	-0.6	-0.6	-0.6	-0.6
1.0	62.2	Net Expenditure	60.7	63.2	64.1	65.1	66.1

Internal Health and Safety Activity

Service:	EPX	<u>Offices</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
123.4	129.1	Employees	127.2	132.6	138.1	141.0	144.1
231.6	287.2	Premises	240.6	245.6	226.1	198.0	204.1
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
21.9	20.8	Supplies and Services	21.6	21.7	21.7	21.8	21.9
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
171.2	16.8	Central Support Services	16.8	16.8	16.8	16.8	16.8
117.3	112.2	Capital Financing Costs	78.7	78.7	78.7	78.7	78.7
665.4	566.1		484.9	495.4	481.4	456.3	465.6
		Income					
-22.3	-8.3	Customer Receipts	-8.7	-9.1	-43.6	-172.6	-172.6
-635.9	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-658.2	-8.3		-8.7	-9.1	-43.6	-172.6	-172.6
7.2	557.8	Net Expenditure	476.2	486.3	437.8	283.7	293.0

Running costs and maintenance of the Public offices of South Lakeland House/Lowther Street and Langstone House, Broad Street.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	ERA	<u>Internal Audit</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
73.8	73.8	Third Party Payments	75.2	75.2	75.2	75.2	75.2
1.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
75.6	73.8		75.2	75.2	75.2	75.2	75.2
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-68.4	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-68.4	0.0		0.0	0.0	0.0	0.0	0.0
7.2	73.8	Net Expenditure	75.2	75.2	75.2	75.2	75.2

An independent audit of the council's procedures and practices to ensure best practice is followed.

Service:	ERB	<u>Revenues and Benefits</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
1,278.5	958.2	Employees	0.0	0.0	0.0	0.0	0.0
18.9	17.5	Transport	0.0	0.0	0.0	0.0	0.0
163.9	160.5	Supplies and Services	0.0	0.0	0.0	0.0	0.0
28.6	28.6	Third Party Payments	0.0	0.0	0.0	0.0	0.0
645.0	18.7	Central Support Services	0.0	0.0	0.0	0.0	0.0
72.0	72.6	Capital Financing Costs	0.0	0.0	0.0	-14.6	-0.7
2,206.9	1,256.1		0.0	0.0	0.0	-14.6	-0.7
		Income					
-2,108.3	-18.7	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-83.3	-84.3	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-2,191.6	-103.0		0.0	0.0	0.0	0.0	0.0
15.3	1,153.1	Net Expenditure	0.0	0.0	0.0	-14.6	-0.7

This service previously covered the advice, support and admin relating to Council Tax, National Non-Domestic Rates and Housing Benefits, however following the implementation of the Customer Connect program this now falls within Specialist Services (DCS) and Case Management (DCM)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	ERE	<u>Asst Dir Resources</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
96.2	20.1	Employees	0.0	0.0	0.0	0.0	0.0
1.9	0.9	Transport	0.0	0.0	0.0	0.0	0.0
0.7	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
104.3	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
203.1	21.0		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-201.3	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-201.3	0.0		0.0	0.0	0.0	0.0	0.0
1.8	21.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This service was previously the Assistant Director function for Resources, however following the implementation of the Customer Connect program the Assistant Director level has been removed.

Service:	ERI	<u>Information Services</u>					
Portfolio:		Housing and Innovation					
Department:		Digital Lead Specialist					
		Direct Expenditure					
713.6	784.5	Employees	725.2	738.3	754.5	769.5	784.8
14.6	14.6	Transport	14.3	14.3	14.3	14.3	14.3
327.9	370.7	Supplies and Services	108.0	108.0	108.0	108.0	108.0
36.5	30.5	Third Party Payments	0.0	0.0	0.0	0.0	0.0
126.5	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
137.0	191.4	Capital Financing Costs	0.0	0.0	0.0	13.9	-1.0
1,356.1	1,391.7		847.5	860.6	876.8	905.7	906.1
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-1,312.4	-364.7	Recharges and Transfers	-342.1	-347.0	-353.2	-359.5	-359.5
-1,312.4	-364.7		-342.1	-347.0	-353.2	-359.5	-359.5
43.7	1,027.0	Net Expenditure	505.4	513.6	523.6	546.2	546.6

Covering the areas of Corporate Information Communication Technology for South Lakeland and for the Shared ICT Service with Eden DC.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	ERP	<u>Printing and Graphic Design</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
69.9	35.4	Employees	0.0	0.0	0.0	0.0	0.0
0.2	0.2	Transport	0.0	0.0	0.0	0.0	0.0
77.0	80.1	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
25.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
173.0	115.7		0.0	0.0	0.0	0.0	0.0
		Income					
-6.3	-6.3	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-153.4	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-159.7	-6.3		0.0	0.0	0.0	0.0	0.0
13.3	109.4	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This service previously covered all internal printing, however following the implementation of the Customer Connect program this now falls within Case Management (DCM)

Service:	ERS	<u>Employee Relations</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Human Resources Lead Specialist					
		Direct Expenditure					
239.4	305.6	Employees	88.9	89.8	89.3	89.3	89.3
2.4	1.4	Transport	0.0	0.0	0.0	0.0	0.0
52.2	51.5	Supplies and Services	0.0	0.0	0.0	0.0	0.0
117.2	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
411.2	358.5		88.9	89.8	89.3	89.3	89.3
		Income					
-401.4	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	-3.4	Customer Receipts	-3.4	-3.5	-3.6	-3.7	-3.7
-401.4	-3.4		-3.4	-3.5	-3.6	-3.7	-3.7
9.8	355.1	Net Expenditure	85.5	86.3	85.7	85.6	85.6

This includes the corporate training budget and the Apprentice Levy . It also previously covered support services around recruitment, employment law and other employee relations activity, however following the implementation of the Customer Connect program this now falls with HR (DSH) and Support Services (DSO)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	ESE	<u>AD Strategic Development</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
80.6	34.8	Employees	0.0	0.0	0.0	0.0	0.0
2.9	1.9	Transport	0.0	0.0	0.0	0.0	0.0
0.7	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
109.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
194.0	36.7		0.0	0.0	0.0	0.0	0.0
		Income					
-192.2	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-192.2	0.0		0.0	0.0	0.0	0.0	0.0
1.8	36.7	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This service was previously the Assistant Director function for Strategic Development, however following the implementation of the Customer Connect program the Assistant Director level has been removed.

Service:	EUN	<u>Community Invest. and Development</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Case Management					
		Direct Expenditure					
1,459.8	861.1	Employees	51.3	53.1	54.9	56.0	57.2
69.0	50.9	Transport	1.0	1.0	1.0	1.0	1.0
49.1	41.8	Supplies and Services	0.0	0.0	0.0	0.0	0.0
605.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
2,183.8	953.8		52.3	54.1	55.9	57.0	58.2
		Income					
-2,142.6	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-0.2	-0.2	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-2,142.8	-0.2		0.0	0.0	0.0	0.0	0.0
41.0	953.6	Net Expenditure	52.3	54.1	55.9	57.0	58.2

This service was previously the Assistant Director function for Neighbourhood Services and admin functions for Community & Leisure, Streetscene and Public Protection. Following the implementation of the Customer Connect program, the Assistant Director level has been removed from the structure and the admin/support functions have moved to Specialist Services (DCS), Case Management (DCM) and Locality Services (DCL)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	EUR	<u>AD Community Invest and Dev</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
693.9	392.5	Employees	29.5	30.7	31.4	32.0	32.7
7.9	5.7	Transport	0.0	0.0	0.0	0.0	0.0
8.5	5.1	Supplies and Services	0.0	0.0	0.0	0.0	0.0
408.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
1,119.0	403.3		29.5	30.7	31.4	32.0	32.7
		Income					
-1,157.7	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-1,157.7	0.0		0.0	0.0	0.0	0.0	0.0
-38.7	403.3	Net Expenditure	29.5	30.7	31.4	32.0	32.7

This was previously the administration functions for Development Management, Development Strategy and Development Implementation, however following the implementation of the Customer Connect program this is now held within Specialist Services (DCS) and Case Management (DCM)

Service:	EXC	<u>Management Team</u>					
Portfolio:		Promoting South Lakeland					
Department:		Finance Lead Specialist					
		Direct Expenditure					
360.6	27.6	Employees	0.0	0.0	0.0	0.0	0.0
5.5	2.6	Transport	0.0	0.0	0.0	0.0	0.0
8.4	5.6	Supplies and Services	0.0	0.0	0.0	0.0	0.0
40.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
415.3	35.8		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-408.1	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-408.1	0.0		0.0	0.0	0.0	0.0	0.0
7.2	35.8	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This was previously the chief officers of the council - Chief Executive and Directors, however following the implementation of the Customer Connect program this is now held within Management Team (DXC)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	EXS	<u>Policy and Performance</u>					
Portfolio:		Housing and Innovation					
Department:		Performance, Innovation and Commissioning Lead Specialist					
		Direct Expenditure					
624.9	640.6	Employees	98.8	31.5	21.0	21.4	21.9
6.7	5.7	Transport	0.0	0.0	0.0	0.0	0.0
14.0	12.8	Supplies and Services	0.0	0.0	0.0	0.0	0.0
399.3	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	1,297.6	Transfers	0.0	0.0	0.0	0.0	0.0
1,044.9	1,956.7		98.8	31.5	21.0	21.4	21.9
		Income					
-1,011.4	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-7.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-5.8	-2.4	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-1,024.2	-2.4		0.0	0.0	0.0	0.0	0.0
20.7	1,954.3	Net Expenditure	98.8	31.5	21.0	21.4	21.9

This service includes the staffing costs associated with the Customer Connect programme for 2020/21 and 2021/22. It also previously covered all Strategic Policy and Performance on behalf of the Council, however following the implementation of the Customer Connect program this now falls within Strategy (DSS), Performance, Innovation and Commissioning (DSP) and Support Services (DSO)

Service:	GBC	<u>Building Control</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
284.0	213.3	Employees	3.6	3.6	3.6	3.7	4.2
21.1	19.4	Transport	14.4	14.4	14.4	14.4	14.4
21.7	20.9	Supplies and Services	20.9	21.0	21.1	21.2	21.6
249.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
576.4	253.6		38.9	39.0	39.1	39.3	40.2
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-335.6	-335.6	Customer Receipts	-342.3	-349.0	-355.9	-362.7	-369.6
-335.6	-335.6		-342.3	-349.0	-355.9	-362.7	-369.6
240.8	-82.0	Net Expenditure	-303.4	-310.0	-316.8	-323.4	-329.4

Street Naming & Numbering - Statutory function to initiate, consult and advise developers, key services and individual property owners. Assistance to Development Control Group - Unauthorised building operations. Building Regulations - Administration and enforcement function of building regulations in construction, alterations and changes of use, including examination of plans and site inspection of work.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GBN	<u>Council Tax Benefits</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
341.3	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
341.3	0.0		0.0	0.0	0.0	0.0	0.0
		Income					
-65.8	-65.8	Grants and Contributions	-65.8	-65.8	-65.8	-65.8	-65.8
-65.8	-65.8		-65.8	-65.8	-65.8	-65.8	-65.8
275.5	-65.8	Net Expenditure	-65.8	-65.8	-65.8	-65.8	-65.8

The Local Council Tax Reduction Scheme reduces Council Tax liability for those on low incomes and aims to protect those who are vulnerable. This was agreed by full Council on the 18/12/2012 and has been reviewed annually since.

Service:	GBT	<u>Housing Benefit Local Scheme</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
51.7	51.7	Third Party Payments	51.7	51.7	51.7	51.7	51.7
1.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
53.6	51.7		51.7	51.7	51.7	51.7	51.7
		Income					
-36.3	-36.3	Grants and Contributions	-36.3	-36.3	-36.3	-36.3	-36.3
-36.3	-36.3		-36.3	-36.3	-36.3	-36.3	-36.3
17.3	15.4	Net Expenditure	15.4	15.4	15.4	15.4	15.4

The statutory benefit scheme(s) disregard part of a war pension or war widow's pension but allow Local Authorities the discretion to disregard the whole of the pension. This Council has resolved to adopt that discretion and has introduced a local scheme. Expenditure on the Local Scheme is financed in its entirety by the Council.

Service:	GCA	<u>Democratic Management</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
0.0	0.0	Supplies and Services	4.0	3.5	3.5	3.5	3.5
1,211.4	0.0	Central Support Services	91.3	91.3	91.3	91.3	91.3
1,211.4	0.0		95.3	94.8	94.8	94.8	94.8
1,211.4	0.0	Net Expenditure	95.3	94.8	94.8	94.8	94.8

A wide description covers the officer time associated with advice and support to members, including the provision of committee services to the Council, the preparation of reports for Members together with all officer time spent supporting and advising Councillors. Also includes the costs of maintaining certain statutory registers and the provision of information to members of the public in the exercise of statutory rights.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GCC	<u>Corporate Communications</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
96.4	3.3	Employees	1.0	1.0	1.0	1.0	1.0
0.7	0.7	Transport	0.7	0.7	0.7	0.7	0.7
29.2	31.4	Supplies and Services	31.4	31.4	31.4	31.4	31.4
45.2	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
171.5	35.4		33.1	33.1	33.1	33.1	33.1
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-3.5	-4.5	Customer Receipts	-4.5	-4.6	-4.7	-4.8	-4.8
-3.5	-4.5		-4.5	-4.6	-4.7	-4.8	-4.8
168.0	30.9	Net Expenditure	28.6	28.5	28.4	28.3	28.3

The direct non-staff costs associated with the communications service.

Service:	GCD	<u>Partnerships and Communities</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
6.7	6.7	Supplies and Services	5.4	5.3	5.1	5.1	5.1
125.4	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
132.1	6.7		5.4	5.3	5.1	5.1	5.1
132.1	6.7	Net Expenditure	5.4	5.3	5.1	5.1	5.1

To investigate and implement community development actions including work of the Council strategic partnerships with the community and key stakeholders so that local needs and opinions can influence, and be reflected in, Council policies and actions.

Service:	GCG	<u>Community Grants</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
0.0	0.0	Employees	30.0	30.0	0.0	0.0	0.0
59.5	8.5	Supplies and Services	8.5	8.5	8.5	8.5	8.5
396.9	432.4	Third Party Payments	346.4	341.4	341.4	341.4	341.4
102.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
559.1	440.9		384.9	379.9	349.9	349.9	349.9
		Capital Charges					
167.0	165.8	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
167.0	165.8		0.0	0.0	0.0	0.0	0.0
726.1	606.7	Net Expenditure	384.9	379.9	349.9	349.9	349.9

Grants to Strategic Cultural Partnerships, Community Partnerships, and Community Arts Events

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GCH	<u>Community Housing Fund</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
12.5	80.0	Employees	0.0	0.0	0.0	0.0	0.1
1.5	1.5	Transport	0.0	0.0	0.0	0.0	0.0
0.2	9.3	Supplies and Services	0.1	0.1	0.1	0.1	0.1
0.0	57.9	Third Party Payments	0.0	0.0	0.0	0.0	0.0
14.2	148.7		0.1	0.1	0.1	0.1	0.2
14.2	148.7	Net Expenditure	0.1	0.1	0.1	0.1	0.2

Community Housing Fund grants to support local groups and help them deliver affordable housing aimed at first-time buyers in response to the problem second homes can cause in reducing supply.

Service:	GCK	<u>Car Parks</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
351.7	584.5	Employees	456.2	471.8	483.7	493.4	504.3
1,130.8	1,165.4	Premises	1,150.3	1,173.6	1,202.4	1,220.9	1,240.6
17.4	19.6	Transport	22.9	23.6	23.8	24.1	25.7
92.1	127.1	Supplies and Services	212.8	113.2	113.5	113.7	115.9
63.9	63.9	Third Party Payments	63.9	63.9	63.9	63.9	63.9
7.9	0.0	Transfers	7.9	7.9	7.9	7.9	7.9
1,234.4	740.5	Central Support Services	526.4	428.7	389.9	396.6	406.7
2,898.2	2,701.0		2,440.4	2,282.7	2,285.1	2,320.5	2,365.0
		Income					
-4,372.2	-4,670.9	Customer Receipts	-4,609.7	-4,650.3	-4,789.9	-4,936.7	-5,035.4
-746.2	-780.3	Recharges and Transfers	-566.1	-468.4	-429.6	-436.3	-446.3
-5,118.4	-5,451.2		-5,175.8	-5,118.7	-5,219.5	-5,373.0	-5,481.7
		Capital Charges					
517.2	490.2	Capital Financing Costs	583.4	529.3	512.7	425.5	406.2
517.2	490.2		583.4	529.3	512.7	425.5	406.2
-1,703.0	-2,260.0	Net Expenditure	-2,152.0	-2,306.7	-2,421.7	-2,627.0	-2,710.5

The provision of car parking throughout the district including maintenance, cash collection, enforcement and day to day administration.

Service:	GCL	<u>Comm Leisure and Sports Develop</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
1.2	1.0	Premises	1.1	1.1	1.2	1.3	1.5
2.7	12.7	Supplies and Services	2.7	2.7	2.7	2.7	2.7
2.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
6.8	13.7		3.8	3.8	3.9	4.0	4.2
		Income					
-1.8	-1.8	Customer Receipts	-1.9	-1.9	-1.9	-1.9	-2.0
-1.8	-1.8		-1.9	-1.9	-1.9	-1.9	-2.0
5.0	11.9	Net Expenditure	1.9	1.9	2.0	2.1	2.2

This includes the Windermere Sports Centre, Community Leisure Services and Sports Development

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GCM	<u>Cemeteries</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Case Management					
		Direct Expenditure					
40.4	30.6	Employees	0.1	0.1	0.1	0.1	0.2
209.3	237.3	Premises	211.9	216.6	221.1	225.5	230.5
2.2	2.0	Transport	1.3	1.3	1.3	1.3	1.3
15.1	15.0	Supplies and Services	15.0	15.0	15.1	15.1	15.1
26.8	4.3	Central Support Services	4.5	4.6	4.7	4.8	4.8
293.8	289.2		232.8	237.6	242.3	246.8	251.9
		Income					
-228.9	-228.9	Customer Receipts	-233.4	-237.8	-242.2	-247.0	-251.8
-228.9	-228.9		-233.4	-237.8	-242.2	-247.0	-251.8
		Capital Charges					
9.7	17.9	Capital Financing Costs	17.9	17.9	17.9	17.9	17.9
9.7	17.9		17.9	17.9	17.9	17.9	17.9
74.6	78.2	Net Expenditure	17.3	17.7	18.0	17.7	18.0

This is the statutory function of providing and regulating cemeteries and burial services throughout the District. Also, maintaining those Churchyards which have been closed for further burials, by Order in Council, and subsequently passed to the District Council.

Service:	GCN	<u>Conveniences</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
10.8	13.9	Premises	10.5	10.5	10.7	10.9	11.2
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
4.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
15.6	13.9		10.5	10.5	10.7	10.9	11.2
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
		Capital Charges					
20.0	9.0	Capital Financing Costs	9.0	9.0	9.0	9.0	9.0
20.0	9.0		9.0	9.0	9.0	9.0	9.0
35.6	22.9	Net Expenditure	19.5	19.5	19.7	19.9	20.2

Maintains facilities that SLDC are responsible for (grant funding for community toilet scheme and strategic toilets is included within Community Grants).

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GCP	<u>Coast Protection</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
3.0	2.2	Premises	2.2	2.2	2.2	2.2	2.2
0.8	1.6	Supplies and Services	1.6	1.6	1.6	1.6	1.6
6.2	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
10.0	3.8		3.8	3.8	3.8	3.8	3.8
10.0	3.8	Net Expenditure	3.8	3.8	3.8	3.8	3.8

The protection of the coastline from erosion. The provision of flood defence materials to the public and undertaking an assessment of the risk from coastal flooding and erosion.

Service:	GCS	<u>Caravan Site</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
30.6	44.8	Premises	34.8	35.4	35.1	35.8	36.6
174.0	174.0	Third Party Payments	174.0	174.0	174.0	174.0	174.0
11.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
215.6	218.8		208.8	209.4	209.1	209.8	210.6
		Income					
-514.2	-514.2	Customer Receipts	-521.7	-529.1	-536.7	-547.5	-558.4
-514.2	-514.2		-521.7	-529.1	-536.7	-547.5	-558.4
-298.6	-295.4	Net Expenditure	-312.9	-319.7	-327.6	-337.7	-347.8

This shows the maintenance and running costs for operating Braithwaite Fold Caravan Park and the corresponding income.

Service:	GCV	<u>Conservation and Environment</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
47.3	35.5	Employees	0.6	0.6	0.6	0.6	0.7
3.4	3.1	Transport	2.2	2.5	2.5	2.5	2.5
0.7	22.1	Supplies and Services	0.6	0.6	0.6	0.6	0.7
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
14.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
66.1	60.7		3.4	3.7	3.7	3.7	3.9
		Income					
0.0	-6.2	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	-6.2		0.0	0.0	0.0	0.0	0.0
		Capital Charges					
35.0	80.0	Capital Financing Costs	75.0	0.0	0.0	0.0	0.0
35.0	80.0		75.0	0.0	0.0	0.0	0.0
101.1	134.5	Net Expenditure	78.4	3.7	3.7	3.7	3.9

Consider proposals for the restoration/improvement of historic buildings in South Lakeland outside the National Parks. Undertake Conservation Area Appraisals and prepare Conservation Area Management Plans for each of the existing conservation areas in South Lakeland. Consider the designation of new conservation areas in South Lakeland. Provide conservation services to other authorities where compatible with SLDC priorities.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GCX	<u>Corporate Management</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
54.4	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
54.4	0.0		0.0	0.0	0.0	0.0	0.0
54.4	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Corporate Management records the Chief Executive's time on Corporate matters.

Service:	GCZ	<u>Contaminated Land</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2.3	2.3	Supplies and Services	2.3	2.3	2.3	2.3	2.3
40.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
42.4	2.3		2.3	2.3	2.3	2.3	2.3
42.4	2.3	Net Expenditure	2.3	2.3	2.3	2.3	2.3

The identification and remediation of contaminated land, through inspection and enforcing roles.

Service:	GDC	<u>Development Control</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
570.3	431.6	Employees	9.0	9.1	9.2	9.3	10.3
23.3	20.0	Transport	9.2	9.2	9.2	9.2	9.2
61.1	59.6	Supplies and Services	76.1	75.7	75.3	75.5	76.3
116.0	0.0	Transfers	0.0	0.0	0.0	0.0	0.0
521.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
1,291.8	511.2		94.3	94.0	93.7	94.0	95.8
		Income					
-727.9	-536.9	Customer Receipts	-552.5	-553.2	-553.8	-554.7	-555.6
-727.9	-536.9		-552.5	-553.2	-553.8	-554.7	-555.6
563.9	-25.7	Net Expenditure	-458.2	-459.2	-460.1	-460.7	-459.8

This service is concerned with guiding development within the District and providing advice to the public and developers across a whole range of planning matters. It is responsible for determining planning and related applications, the majority under delegated powers. For major or more controversial applications recommendations are made to members at the monthly Planning Committee meetings. The service also undertakes the investigation and enforcement of breaches of planning control and administers and processes applications for works to protected trees and the High hedges legislation.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GDS	<u>Dangerous Structures</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
10.0	10.0	Supplies and Services	10.0	10.0	10.0	10.0	10.0
5.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
15.8	10.0		10.0	10.0	10.0	10.0	10.0
		Income					
-11.3	-11.3	Customer Receipts	-11.5	-11.7	-11.9	-12.2	-12.4
-11.3	-11.3		-11.5	-11.7	-11.9	-12.2	-12.4
4.5	-1.3	Net Expenditure	-1.5	-1.7	-1.9	-2.2	-2.4

Statutory function including assessment of building structures considered to be a danger to the public, including site visits to secure or demolish buildings and structures - a statutory function to initiate assessment and notification procedures to secure safety and protection of buildings and people.

Service:	GDY	<u>SLDC Depots</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.2	0.2	Employees	0.2	0.2	0.2	0.2	0.2
121.6	191.6	Premises	115.8	120.5	128.3	130.8	134.1
0.2	0.2	Transport	0.2	0.2	0.2	0.2	0.2
9.2	9.2	Supplies and Services	59.2	9.2	9.2	9.2	9.2
94.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
225.8	201.2		175.4	130.1	137.9	140.4	143.7
		Income					
-2.4	-2.4	Customer Receipts	-2.5	-2.7	-2.9	-2.9	-3.0
-240.2	-230.6	Recharges and Transfers	-188.0	-142.5	-150.1	-150.3	-151.2
-242.6	-233.0		-190.5	-145.2	-153.0	-153.2	-154.2
		Capital Charges					
16.8	15.1	Capital Financing Costs	15.1	15.1	15.1	15.1	15.1
16.8	15.1		15.1	15.1	15.1	15.1	15.1
0.0	-16.7	Net Expenditure	0.0	0.0	0.0	2.3	4.6

There are three Depots. They are Canal Head Kendal, North Lonsdale Road, Ulverston and Ecclerigg depot in Windermere.

Service:	GEC	<u>ECO Scheme</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
0.1	0.0	Employees	0.0	0.0	0.0	0.0	0.0
0.1	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
1.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
1.3	0.0		0.0	0.0	0.0	0.0	0.0
1.3	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Costs to support fixed term environmental schemes.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GED	<u>Economic Development</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2.8	2.8	Employees	2.8	2.8	2.8	2.8	2.8
26.5	34.5	Premises	24.0	25.4	29.1	29.4	29.8
109.3	224.0	Supplies and Services	133.9	133.9	83.9	83.9	84.0
159.3	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
297.9	261.3		160.7	162.1	115.8	116.1	116.6
		Income					
-4.0	-4.0	Grants and Contributions	-4.0	-4.0	-4.0	-4.0	-4.0
-48.3	-48.3	Customer Receipts	-49.3	-49.9	-50.4	-51.4	-52.3
-52.3	-52.3		-53.3	-53.9	-54.4	-55.4	-56.3
		Capital Charges					
6.2	1,562.9	Capital Financing Costs	5,027.5	2,550.3	131.4	6.3	6.3
6.2	1,562.9		5,027.5	2,550.3	131.4	6.3	6.3
251.8	1,771.9	Net Expenditure	5,134.9	2,658.5	192.8	67.0	66.6

The Economic Development Service includes - Web based Land and Premises Register for South Lakeland
 - Support to key local development agencies to promote growth in local companies. - Working with partners to develop new employment sites - Supporting programmes which invest in and improve the District's key service centres. This also includes the Kendal Enterprise Centre.

Service:	GEL	<u>Elections</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
56.5	12.4	Employees	1.3	1.3	1.3	1.3	1.3
0.0	0.0	Premises	0.0	0.0	0.0	0.0	0.0
0.1	0.3	Transport	2.5	2.5	0.1	0.1	2.5
175.5	363.4	Supplies and Services	262.6	187.6	295.0	175.0	262.6
77.2	1.0	Central Support Services	1.0	1.0	1.0	1.0	1.0
309.3	377.1		267.4	192.4	297.4	177.4	267.4
		Income					
-6.2	-208.2	Grants and Contributions	-176.2	-176.2	-206.2	-6.2	-176.2
-6.2	-208.2		-176.2	-176.2	-206.2	-6.2	-176.2
303.1	168.9	Net Expenditure	91.2	16.2	91.2	171.2	91.2

The conduct of all elections: Parliamentary, County, District, Parish, Police & Crime Commissioner, Referenda, all by-elections and casual vacancies.

Service:	GEM	<u>Emergency Planning</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
10.9	10.9	Supplies and Services	10.9	10.9	10.9	10.9	10.9
18.7	18.7	Third Party Payments	18.7	18.7	18.7	18.7	18.7
29.7	1.6	Central Support Services	1.6	1.6	1.6	1.6	1.6
59.3	31.2		31.2	31.2	31.2	31.2	31.2
59.3	31.2	Net Expenditure	31.2	31.2	31.2	31.2	31.2

To fulfil the requirements of the Civil Contingencies Act and our duty as a Category 1 Responder in the event of an emergency.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GEN	<u>Housing Enabling Role</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
139.3	105.4	Employees	1.4	1.4	1.4	1.4	1.7
7.6	6.6	Transport	3.3	3.3	3.3	3.3	3.3
6.4	36.1	Supplies and Services	17.2	10.6	10.6	10.7	10.9
115.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
269.2	148.1		21.9	15.3	15.3	15.4	15.9
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	-30.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	-30.0		0.0	0.0	0.0	0.0	0.0
		Capital Charges					
260.0	3,560.0	Capital Financing Costs	3,260.0	3,260.0	260.0	0.0	0.0
260.0	3,560.0		3,260.0	3,260.0	260.0	0.0	0.0
529.2	3,678.1	Net Expenditure	3,281.9	3,275.3	275.3	15.4	15.9

To enable new affordable homes to be provided for local people, including assistance with finding sites and securing planning permission. The homes are provided by housing associations or the private sector. DFG grant and affordable housing capital grants are presented in this cost centre.

Service:	GER	<u>Electoral Registration</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
83.1	14.5	Employees	0.3	0.3	0.3	0.3	0.3
0.1	0.1	Transport	0.1	0.1	0.1	0.1	0.1
97.1	99.9	Supplies and Services	95.7	95.6	95.4	96.4	97.3
49.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
229.4	114.5		96.1	96.0	95.8	96.8	97.7
		Income					
-30.0	-20.0	Grants and Contributions	-30.0	-30.0	-30.0	-30.0	-30.0
-1.1	-1.1	Customer Receipts	-0.7	-0.4	-0.4	-0.5	-0.5
-31.1	-21.1		-30.7	-30.4	-30.4	-30.5	-30.5
198.3	93.4	Net Expenditure	65.4	65.6	65.4	66.3	67.2

The annual compilation and publication of the Register of Electors, conduct of the rolling registration process and subsequent production of monthly updates to the Register, maintenance of all absent voting lists, lists of special category electors, staff and property databases.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GEV	<u>Arts and Events</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
41.5	31.0	Employees	0.1	0.1	0.1	0.1	0.2
0.3	0.2	Supplies and Services	0.2	0.2	0.3	0.3	0.3
25.4	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
67.2	31.2		0.3	0.3	0.4	0.4	0.5
67.2	31.2	Net Expenditure	0.3	0.3	0.4	0.4	0.5

This account provides assistance to promote Arts & Events in the District. Officers also deliver actions within the Arts Strategy Action Plan.

Service:	GFD	<u>Food Safety</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
1.0	1.0	Employees	1.0	1.0	1.0	1.0	1.0
6.0	6.0	Supplies and Services	6.0	6.0	6.0	6.0	6.0
205.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
212.8	7.0		7.0	7.0	7.0	7.0	7.0
		Income					
-0.2	-0.2	Customer Receipts	-0.2	-0.2	-0.2	-0.2	-0.2
-0.2	-0.2		-0.2	-0.2	-0.2	-0.2	-0.2
212.6	6.8	Net Expenditure	6.8	6.8	6.8	6.8	6.8

Regulation and improvement of food hygiene and food safety in the District. Responding to requests for service and investigation of food complaints. Investigation and control of infectious diseases, particularly food poisoning and viral outbreaks associated with food.

Service:	GFI	<u>Corporate Finance</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
0.0	0.0	Supplies and Services	2.3	2.3	2.3	2.3	2.3
2.0	0.8	Third Party Payments	2.0	2.0	2.0	2.0	2.0
53.3	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
55.3	0.8		4.3	4.3	4.3	4.3	4.3
55.3	0.8	Net Expenditure	4.3	4.3	4.3	4.3	4.3

The allocation of corporate resources and cost of preparation of statutory accounts

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GFN	<u>NNDR Collection</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2.8	2.8	Supplies and Services	2.8	2.8	2.8	2.8	2.8
360.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
362.9	2.8		2.8	2.8	2.8	2.8	2.8
		Income					
-303.7	-303.7	Grants and Contributions	-303.7	-303.7	-303.7	-303.7	-303.7
-21.9	-21.9	Customer Receipts	-22.2	-22.6	-22.6	-22.6	-22.6
-325.6	-325.6		-325.9	-326.3	-326.3	-326.3	-326.3
37.3	-322.8	Net Expenditure	-323.1	-323.5	-323.5	-323.5	-323.5

Non-Domestic Rates are collected by the Council and portions are paid over to Central Government (50%) and Cumbria County Council (10%). The rate poundage is set by the Secretary of State and the Rateable Value fixed by the Valuation Officer, an executive agency of Central Government. The Council issues bills, arranges collection and recovery of the amounts due. In recognition of the costs incurred by the Council in fulfilling its statutory duty the Government makes an allowance to cover the cost of collection.

Service:	GFS	<u>Unapportionable Pension Adj</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
367.3	324.1	Employees	324.1	324.1	324.1	324.1	324.1
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
367.3	324.1		324.1	324.1	324.1	324.1	324.1
367.3	324.1	Net Expenditure	324.1	324.1	324.1	324.1	324.1

Contribution to pension funds for staff who have left the authority. The majority is paid to the Cumbria pension fund but small payments are made to Greater Manchester pension fund.

Service:	GFT	<u>Council Tax Collection</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
29.6	30.2	Supplies and Services	30.2	30.2	30.2	30.2	30.2
3.2	3.2	Transfer Payments	3.2	3.2	3.2	3.2	3.2
639.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
672.6	33.4		33.4	33.4	33.4	33.4	33.4
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-175.9	-175.9	Customer Receipts	-179.4	-182.8	-182.8	-182.8	-182.8
-175.9	-175.9		-179.4	-182.8	-182.8	-182.8	-182.8
496.7	-142.5	Net Expenditure	-146.0	-149.4	-149.4	-149.4	-149.4

The Council is responsible for the setting, billing, collection and recovery of Council Tax. This includes issuing bills, applying and ensuring discounts and exemptions are granted correctly and recovering outstanding debts, if necessary with the assistance of the courts, bailiffs and attachment of earnings.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GFW	<u>Flood Warning</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Case Management					
		Direct Expenditure					
4.9	4.4	Employees	4.5	4.6	4.8	4.9	5.0
5.1	5.1	Premises	5.1	5.1	5.1	5.1	5.1
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.3	0.2	Supplies and Services	0.1	0.1	0.1	0.1	0.2
252.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
262.3	9.7		9.7	9.8	10.0	10.1	10.3
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
		Capital Charges					
37.9	37.9	Capital Financing Costs	37.9	37.9	37.9	37.9	37.9
37.9	37.9		37.9	37.9	37.9	37.9	37.9
300.2	47.6	Net Expenditure	47.6	47.7	47.9	48.0	48.2

The provision of life saving equipment, inland flood warning and relief coastal flood warning Also replace damaged or lost life belts as reported.

Service:	GGK	<u>Car Park Enforcement</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
238.5	-25.2	Employees	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Premises	0.0	0.0	0.0	0.0	0.0
9.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
22.7	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
66.3	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
336.5	-25.2		0.0	0.0	0.0	0.0	0.0
		Income					
-137.4	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-203.9	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-341.3	0.0		0.0	0.0	0.0	0.0	0.0
		Capital Charges					
4.8	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
4.8	0.0		0.0	0.0	0.0	0.0	0.0
0.0	-25.2	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This was previously the management and enforcement of off-street car parks, and income received from parking penalties, however this is now held within Car Parks (GCK)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GGR	<u>Glebe Road Recreation Ground</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
8.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
8.9	0.0		0.0	0.0	0.0	0.0	0.0
8.9	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Now included with other Recreation Grounds

Service:	GGT	<u>Subscriptions</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
18.3	19.5	Supplies and Services	18.3	18.3	18.3	18.3	18.3
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
18.3	19.5		18.3	18.3	18.3	18.3	18.3
18.3	19.5	Net Expenditure	18.3	18.3	18.3	18.3	18.3

Corporate subscription to organisations such as Local Government Association and North West Employers.

Service:	GHL	<u>Town View Field Hostel</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
201.3	195.1	Employees	178.3	184.7	188.7	192.9	196.7
34.9	86.2	Premises	31.6	33.3	37.5	38.0	38.8
0.6	0.5	Transport	0.1	0.1	0.1	0.1	0.1
49.6	49.1	Supplies and Services	49.1	49.2	49.2	49.3	49.5
4.5	4.5	Third Party Payments	4.5	4.5	4.5	4.5	4.5
66.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
357.8	335.4		263.6	271.8	280.0	284.8	289.6
		Income					
-74.0	-35.0	Grants and Contributions	-35.0	-35.0	-35.0	-35.0	-35.0
-198.1	-198.1	Customer Receipts	-237.9	-269.7	-273.6	-277.8	-218.1
-272.1	-233.1		-272.9	-304.7	-308.6	-312.8	-253.1
		Capital Charges					
14.4	15.9	Capital Financing Costs	20.5	25.1	25.1	25.1	25.1
14.4	15.9		20.5	25.1	25.1	25.1	25.1
100.1	118.2	Net Expenditure	11.2	-7.8	-3.5	-2.9	61.6

Statutory requirement to address homelessness. Provision of temporary accommodation for the homeless.
18 rooms. Staffed 24/7.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GHM	<u>Homelessness</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Case Management					
		Direct Expenditure					
187.6	149.1	Employees	9.7	9.7	9.7	9.8	10.1
9.4	4.3	Transport	-0.8	-0.8	-0.8	-0.8	-0.8
48.3	270.6	Supplies and Services	156.4	74.0	74.1	74.1	74.4
95.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
340.4	424.0		165.3	82.9	83.0	83.1	83.7
		Income					
-11.2	-131.4	Grants and Contributions	-108.4	-26.0	-26.0	-26.0	-26.0
-10.8	-85.8	Customer Receipts	-10.8	-10.8	-10.8	-10.8	-10.8
-22.0	-217.2		-119.2	-36.8	-36.8	-36.8	-36.8
318.4	206.8	Net Expenditure	46.1	46.1	46.2	46.3	46.9

Carrying out the Council's statutory obligations with regard to homelessness.

Service:	GHP	<u>Noise, Air and Water Pollution</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
1.5	1.5	Employees	1.5	1.5	1.5	1.5	1.5
0.9	0.9	Premises	0.9	0.9	0.9	0.9	0.9
14.9	20.1	Supplies and Services	14.9	14.9	14.9	14.9	14.9
256.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
273.4	22.5		17.3	17.3	17.3	17.3	17.3
		Income					
-14.6	-14.6	Customer Receipts	-14.6	-14.6	-14.6	-14.6	-14.6
-14.6	-14.6		-14.6	-14.6	-14.6	-14.6	-14.6
258.8	7.9	Net Expenditure	2.7	2.7	2.7	2.7	2.7

Executing statutory functions in respect of Environmental Protection, including Authorisation of Prescribed Processes under Local Authority Pollution prevention. Control the Air Quality Strategy, investigation and abatement of nuisances such as noise.

Service:	GHS	<u>Health and Safety</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.5	0.5	Employees	0.5	0.5	0.5	0.5	0.5
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
151.5	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
152.0	0.5		0.5	0.5	0.5	0.5	0.5
152.0	0.5	Net Expenditure	0.5	0.5	0.5	0.5	0.5

The enforcement of legislation and Council conditions relating to Health and Safety.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GHT	<u>Housing Standards</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
190.7	158.4	Employees	2.3	2.3	2.3	2.3	2.7
8.7	9.3	Transport	2.4	2.4	2.4	2.4	2.4
7.7	28.9	Supplies and Services	6.9	7.0	7.1	7.2	8.0
19.6	-47.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
226.7	149.6		11.6	11.7	11.8	11.9	13.1
		Income					
-4.4	-12.0	Customer Receipts	-4.5	-4.5	-4.6	-4.6	-4.6
-8.9	-15.1	Recharges and Transfers	-75.0	-75.0	-75.0	-75.0	-75.0
-13.3	-27.1		-79.5	-79.5	-79.6	-79.6	-79.6
		Capital Charges					
661.0	661.0	Capital Financing Costs	661.0	661.0	603.0	603.0	603.0
661.0	661.0		661.0	661.0	603.0	603.0	603.0
874.4	783.5	Net Expenditure	593.1	593.2	535.2	535.3	536.5

Enforcement of housing standards and decency standards in the private sector. The private sector housing section is responsible for operational activities in the Districts housing stock, these consist of three main areas of work, enforcement of housing standards, administering grants to improve the stock and provide affordable units to rent, and energy efficiency issues, including fuel poverty.

Service:	GIL	<u>Community Infrastructure Levy</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
33.6	25.5	Employees	0.1	0.1	0.1	0.1	0.2
1.2	1.0	Transport	0.3	0.3	0.3	0.3	0.3
8.3	8.2	Supplies and Services	8.2	8.2	8.2	8.2	8.3
2.0	2.0	Third Party Payments	2.0	2.0	2.0	2.0	2.0
20.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
65.7	36.7		10.6	10.6	10.6	10.6	10.8
		Income					
-42.0	-42.0	Customer Receipts	-42.0	-42.0	-42.0	-42.0	-42.0
-42.0	-42.0		-42.0	-42.0	-42.0	-42.0	-42.0
		Capital Charges					
2.9	2.9	Capital Financing Costs	2.9	0.0	0.0	0.0	0.0
2.9	2.9		2.9	0.0	0.0	0.0	0.0
26.6	-2.4	Net Expenditure	-28.5	-31.4	-31.4	-31.4	-31.2

Costs and income related to administering the Community Infrastructure Levy.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GLC	<u>Local Land Charges</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
69.8	53.0	Employees	1.1	1.1	1.1	1.1	1.3
0.0	0.0	Premises	0.0	0.0	0.0	0.0	0.0
8.0	9.2	Supplies and Services	7.1	7.4	7.5	7.7	9.3
83.6	83.6	Third Party Payments	83.6	83.6	83.6	83.6	83.6
90.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
252.2	145.8		91.8	92.1	92.2	92.4	94.2
		Income					
-250.0	-250.0	Customer Receipts	-250.0	-250.0	-250.0	-250.0	-250.0
-250.0	-250.0		-250.0	-250.0	-250.0	-250.0	-250.0
2.2	-104.2	Net Expenditure	-158.2	-157.9	-157.8	-157.6	-155.8

Registration of different types of land charge created by various Acts in the Council's statutory Local Land Charge Register and the completion of the statutory Requisition for Search. Certificate and Enquiries of Local Authority (Con 29) usually submitted by solicitors.

Service:	GLE	<u>Leisure Centres (incl Pools)</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
28.1	70.7	Premises	23.9	25.2	26.1	27.1	31.4
6.5	106.5	Supplies and Services	1.5	1.5	1.5	1.5	1.5
238.4	238.4	Third Party Payments	238.4	238.4	128.4	18.4	18.4
113.5	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
386.5	415.6		263.8	265.1	156.0	47.0	51.3
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-21.1	-21.1	Customer Receipts	-21.5	-21.9	-22.3	-22.8	-23.2
-21.1	-21.1		-21.5	-21.9	-22.3	-22.8	-23.2
		Capital Charges					
472.5	657.1	Capital Financing Costs	490.4	495.4	615.4	674.4	674.4
472.5	657.1		490.4	495.4	615.4	674.4	674.4
837.9	1,051.6	Net Expenditure	732.7	738.6	749.1	698.6	702.5

Kendal Leisure Centre: The Centre's facilities include:- Multi purpose sport hall/theatre, gymnasium, 25m x 6 lane swimming pool, bar, cafeteria, squash courts, sauna, solarium. Ulverston Leisure Centre: The Complex facilities include: All weather multi use sports pitch, swimming pool, fitness unit, indoor and outdoor tennis courts. Windermere Outdoor Adventure Centre: A water sports centre based at Bowness-on- Windermere providing tuition in a range of activities.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GLP	<u>Development Plans</u>					
Portfolio:		Promoting South Lakeland					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
269.9	38.1	Employees	3.2	3.2	3.2	3.2	3.2
4.0	2.1	Transport	2.1	2.1	2.1	2.1	2.1
57.3	118.0	Supplies and Services	55.1	55.1	55.2	55.2	55.2
169.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
501.0	158.2		60.4	60.4	60.5	60.5	60.5
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	0.0		-0.1	-0.1	-0.1	-0.1	-0.1
501.0	158.2	Net Expenditure	60.3	60.3	60.4	60.4	60.4

Maintaining the Local Development Framework (local plan) for South Lakeland. Deliver sites for new housing and employment development, plan for new infrastructure including support for CIL. Assist communities preparing neighbourhood plans. Policy input into major development proposals.

Service:	GLW	<u>Lake Windermere</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
229.1	243.7	Employees	229.0	234.0	239.1	244.4	249.8
99.8	114.1	Premises	137.6	89.7	92.4	94.2	97.6
21.6	14.2	Transport	14.2	14.3	14.4	14.6	15.3
22.6	26.4	Supplies and Services	24.3	24.6	24.8	25.0	27.0
0.6	0.6	Third Party Payments	0.6	0.6	0.6	0.6	0.6
328.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
701.7	399.0		405.7	363.2	371.3	378.8	390.3
		Income					
-1,459.5	-1,459.5	Customer Receipts	-1,492.6	-1,518.6	-1,544.2	-1,572.0	-1,600.3
-6.2	-6.2	Recharges and Transfers	-6.2	-6.2	-6.2	-6.2	-6.2
-1,465.7	-1,465.7		-1,498.8	-1,524.8	-1,550.4	-1,578.2	-1,606.5
		Capital Charges					
93.5	85.5	Capital Financing Costs	89.7	89.7	75.7	72.6	72.6
93.5	85.5		89.7	89.7	75.7	72.6	72.6
-670.5	-981.2	Net Expenditure	-1,003.4	-1,071.9	-1,103.4	-1,126.8	-1,143.6

Warden Service of Lake Windermere. Management of Moorings and Encroachments. Provision of Slipway and General Lake Service (Rescues etc.)

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GMA	<u>Hackney Carriage Licensing</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Case Management					
		Direct Expenditure	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
8.0	8.0	Supplies and Services	8.0	8.0	8.0	8.0	8.0
98.5	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
106.5	8.0		8.0	8.0	8.0	8.0	8.0
		Income					
-104.7	-104.7	Customer Receipts	-106.5	-108.4	-108.4	-108.5	-108.7
-104.7	-104.7		-106.5	-108.4	-108.4	-108.5	-108.7
1.8	-96.7	Net Expenditure	-98.5	-100.4	-100.4	-100.5	-100.7

Licensing and enforcement of legislation and Council conditions relating to hackney carriages, private hire vehicles, drivers and operators.

Service:	GMC	<u>Miscellaneous Licensing</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Case Management					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
3.2	3.2	Supplies and Services	3.2	3.2	3.2	3.2	3.2
41.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
45.0	3.2		3.2	3.2	3.2	3.2	3.2
		Income					
-18.6	-18.6	Customer Receipts	-18.9	-19.2	-19.2	-19.2	-19.2
-18.6	-18.6		-18.9	-19.2	-19.2	-19.2	-19.2
26.4	-15.4	Net Expenditure	-15.7	-16.0	-16.0	-16.0	-16.0

Licensing and enforcement of legislation and Council conditions relating to Animal Boarding, Zoos, Riding Establishment, Street Trading, etc.

Service:	GMD	<u>Licensing Act</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Case Management					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.2	0.2	Supplies and Services	0.2	0.2	0.2	0.2	0.2
116.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
116.8	0.2		0.2	0.2	0.2	0.2	0.2
		Income					
-197.9	-197.9	Customer Receipts	-202.1	-206.5	-206.5	-210.2	-214.0
-197.9	-197.9		-202.1	-206.5	-206.5	-210.2	-214.0
-81.1	-197.7	Net Expenditure	-201.9	-206.3	-206.3	-210.0	-213.8

Licensing and enforcement of legislation and Council conditions relating to Liquor Licences.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GME	<u>Gambling Licensing</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Case Management					
		Direct Expenditure					
0.6	0.6	Employees	0.6	0.6	0.6	0.6	0.6
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
23.2	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
23.8	0.6		0.6	0.6	0.6	0.6	0.6
		Income					
-21.2	-21.2	Customer Receipts	-21.7	-22.1	-22.1	-22.1	-22.1
-21.2	-21.2		-21.7	-22.1	-22.1	-22.1	-22.1
2.6	-20.6	Net Expenditure	-21.1	-21.5	-21.5	-21.5	-21.5

Licensing and enforcement of legislation and Council conditions relating to gambling.

Service:	GMK	<u>Markets</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
60.8	40.0	Employees	4.9	4.9	5.0	5.0	5.0
72.8	88.6	Premises	45.9	47.0	52.0	52.6	54.1
5.9	5.9	Transport	5.9	5.9	5.9	5.9	5.9
4.8	4.6	Supplies and Services	4.5	4.5	4.5	4.6	4.7
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
34.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
179.0	139.1		61.2	62.3	67.4	68.1	69.7
		Income					
-384.3	-384.3	Customer Receipts	-132.5	-136.6	-135.9	-139.9	-143.9
-384.3	-384.3		-132.5	-136.6	-135.9	-139.9	-143.9
		Capital Charges					
9.6	5.9	Capital Financing Costs	5.9	5.9	5.9	5.9	5.9
9.6	5.9		5.9	5.9	5.9	5.9	5.9
-195.7	-239.3	Net Expenditure	-65.4	-68.4	-62.6	-65.9	-68.3

The management and promotion of all the indoor and outdoor markets in the District under SLDC control currently, Kendal and Ambleside.

Service:	GMM	<u>Members</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
11.9	11.0	Employees	11.0	11.1	11.1	11.2	11.9
33.9	29.7	Transport	29.7	29.7	29.7	29.7	29.7
294.4	345.5	Supplies and Services	351.1	357.2	362.8	369.0	375.7
1.0	1.2	Transfer Payments	1.2	1.2	1.2	1.2	1.2
62.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
404.1	387.4		393.0	399.2	404.8	411.1	418.5
404.1	387.4	Net Expenditure	393.0	399.2	404.8	411.1	418.5

This budget covers the cost of allowances, training, travelling and subsistence to the Members of the Council for carrying out their duties.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GMU	<u>Museum</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
4.8	9.8	Premises	2.0	2.2	2.3	2.4	2.8
129.9	26.5	Supplies and Services	31.6	37.9	44.4	44.5	45.1
14.1	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
148.8	36.3		33.6	40.1	46.7	46.9	47.9
		Capital Charges					
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
148.8	36.3	Net Expenditure	33.6	40.1	46.7	46.9	47.9

The Council's contribution to the running of the Kendal Natural History Museum

Service:	GMY	<u>Safer Stronger</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
28.5	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
28.5	0.0		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
28.5	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

To contribute to the delivery of the South Lakeland Crime and Disorder Reduction Plan in partnership with others.

Service:	GNH	<u>New Homes</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Income					
-629.5	-516.7	Grants and Contributions	-338.0	-73.0	-44.0	-23.0	0.0
-629.5	-516.7		-338.0	-73.0	-44.0	-23.0	0.0
-629.5	-516.7	Net Expenditure	-338.0	-73.0	-44.0	-23.0	0.0

New Homes Bonus funding to be directed to affordable housing enabling, supporting neighbourhood planning and local infrastructure provision

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GOT	<u>Environmental Other</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Operational Lead Case Management					
		Direct Expenditure					
1.7	1.3	Employees	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
13.0	15.8	Supplies and Services	13.0	13.0	13.0	13.0	13.0
112.4	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
127.1	17.1		13.0	13.0	13.0	13.0	13.0
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-2.0	-2.0	Customer Receipts	-2.0	-2.0	-2.0	-2.0	-2.0
-2.0	-2.0		-2.0	-2.0	-2.0	-2.0	-2.0
125.1	15.1	Net Expenditure	11.0	11.0	11.0	11.0	11.0

This budget includes staffing costs for Public Burials and Health Promotion

Service:	GPH	<u>Public Halls</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
125.9	118.1	Employees	81.7	84.9	86.8	88.4	90.4
118.8	224.2	Premises	85.4	87.1	100.4	102.4	107.1
0.9	0.9	Transport	0.9	0.9	0.9	0.9	0.9
84.0	83.3	Supplies and Services	68.0	32.4	14.7	14.7	15.1
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
177.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
507.4	426.5		236.0	205.3	202.8	206.4	213.5
		Income					
-125.6	-125.6	Customer Receipts	-95.3	-96.8	-117.9	-119.8	-98.7
-108.1	-108.1	Recharges and Transfers	-108.1	-108.1	-108.1	-108.1	-108.1
-233.7	-233.7		-203.4	-204.9	-226.0	-227.9	-206.8
		Capital Charges					
105.0	110.9	Capital Financing Costs	103.6	96.6	95.8	86.7	86.7
105.0	110.9		103.6	96.6	95.8	86.7	86.7
378.7	303.7	Net Expenditure	136.2	97.0	72.6	65.2	93.4

This budget includes the Kendal Town Hall, and grant funding for Ulverston Coronation Hall (Ulverston Coronation Hall was transferred to Ulverston Community Enterprise during 2016/17; grant funding for Grange Victoria Hall is included within Community Grants).

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GPK	<u>Parks and Open Spaces</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
171.2	134.4	Employees	19.7	20.1	20.5	21.0	21.7
701.8	805.8	Premises	779.0	794.2	814.7	818.1	836.2
10.8	9.0	Transport	5.7	5.8	5.9	6.0	6.5
47.6	47.4	Supplies and Services	46.4	45.4	45.5	45.5	45.8
3.3	1.8	Third Party Payments	2.9	2.7	2.6	2.6	2.6
158.4	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
1,093.1	998.4		853.7	868.2	889.2	893.2	912.8
		Income					
-6.6	-13.4	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-43.2	-92.4	Customer Receipts	-88.7	-89.5	-90.4	-91.2	-92.0
-5.5	-7.8	Recharges and Transfers	-8.1	-8.3	-8.4	-8.6	-8.6
-55.3	-113.6		-96.8	-97.8	-98.8	-99.8	-100.6
		Capital Charges					
99.2	135.4	Capital Financing Costs	68.1	64.5	64.5	56.9	56.9
99.2	135.4		68.1	64.5	64.5	56.9	56.9
1,137.0	1,020.2	Net Expenditure	825.0	834.9	854.9	850.3	869.1

Primarily the costs of parks and open spaces under the Council's control. 200 Hectares (495 acres) Play area inspection, and maintenance and repair. Provision and letting of allotment site at Ulverston

Service:	GPL	<u>Planned Maintenance</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
542.0	-80.1	Premises	541.5	541.0	487.4	487.4	497.1
542.0	-80.1		541.5	541.0	487.4	487.4	497.1
542.0	-80.1	Net Expenditure	541.5	541.0	487.4	487.4	497.1

This is the planned maintenance budget holding code for all council owned assets.

Service:	GPP	<u>South Lakeland House/Kendal Town Hall Places</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.0	154.2	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	154.2		0.0	0.0	0.0	0.0	0.0
0.0	154.2	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Revenue costs associated with the Customer Connect Places project

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GPR	<u>Consultation</u>					
Portfolio:		Promoting South Lakeland					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
10.0	10.0	Supplies and Services	10.0	10.0	10.0	10.0	10.0
25.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
35.6	10.0		10.0	10.0	10.0	10.0	10.0
35.6	10.0	Net Expenditure	10.0	10.0	10.0	10.0	10.0

Corporate consultation with stakeholders and communities.

Service:	GRA	<u>Rent Allowances</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
15.3	15.3	Supplies and Services	15.3	15.3	15.3	15.3	15.3
18,904.5	15,704.5	Transfer Payments	15,704.5	15,704.5	15,704.5	15,704.5	15,704.5
520.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
19,440.7	15,719.8		15,719.8	15,719.8	15,719.8	15,719.8	15,719.8
		Income					
-19,274.4	-16,074.4	Grants & Contributions	-16,074.4	-16,074.4	-16,074.4	-16,074.4	-16,074.4
0.0	0.0	Customer Receipts	-0.1	-0.1	-0.1	-0.1	-0.1
-19,274.4	-16,074.4		-16,074.5	-16,074.5	-16,074.5	-16,074.5	-16,074.5
166.3	-354.6	Net Expenditure	-354.7	-354.7	-354.7	-354.7	-354.7

Housing Benefit is a means tested social security benefit for tenants on low incomes and those paying rent to private landlords. The Council assesses claims based on income, capital and household details and reduces rent accounts accordingly. The majority of Rent Allowance expenditure is financed by Central Government subsidy and the Government also make a contribution towards the Council's administration costs. Many restrictions are placed on the amount of rent which may qualify for the allowance and rent allowance administration is subject to regular legislative change.

Service:	GRB	<u>Discretionary Housing Benefit</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
107.0	107.0	Transfer Payments	107.0	107.0	107.0	107.0	107.0
1.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
108.9	107.0		107.0	107.0	107.0	107.0	107.0
		Income					
-107.0	-107.0	Grants and Contributions	-107.0	-107.0	-107.0	-107.0	-107.0
-107.0	-107.0		-107.0	-107.0	-107.0	-107.0	-107.0
1.9	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

In many cases statutory housing benefit does not meet the full rent of a claimant and on occasions paying the shortfall can cause a tenant exceptional hardship. There is a discretionary scheme available to the Council to award additional payments in such circumstances providing the local awards per annum do not exceed a figure set by Central Government. The expenditure is offset by Government grant. The cost of administering the scheme are met by the Council.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GRD	<u>Discretionary Rate Relief</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.0	0.0	Transfer Payments	0.0	0.0	0.0	0.0	0.0
13.5	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
13.5	0.0		0.0	0.0	0.0	0.0	0.0
13.5	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

The Council operates various policies for granting rate relief to certain businesses and organisations including sporting clubs, village halls, community centres, rural village shops and post offices.

Service:	GRG	<u>Recreation Grounds</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
11.5	8.8	Employees	0.0	0.0	0.0	0.0	0.1
38.2	50.3	Premises	39.8	41.2	41.8	42.7	43.6
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.3	0.1	Supplies and Services	0.1	0.1	0.1	0.1	0.1
12.9	2.6	Central Support Services	2.7	2.8	2.8	2.9	2.9
62.9	61.8		42.6	44.1	44.7	45.7	46.7
		Income					
-3.7	-3.7	Customer Receipts	-3.7	-3.7	-3.8	-3.8	-3.9
-3.7	-3.7		-3.7	-3.7	-3.8	-3.8	-3.9
		Capital Charges					
205.0	216.6	Capital Financing Costs	75.2	81.7	88.2	94.7	101.2
205.0	216.6		75.2	81.7	88.2	94.7	101.2
264.2	274.7	Net Expenditure	114.1	122.1	129.1	136.6	144.0

This includes all sports and general recreation ground maintenance and development, including Jubilee fields and Yewbarrow.

Service:	GRM	<u>Kendal Regeneration</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
8.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
8.6	0.0		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
8.6	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Administration costs relating to Kendal Regeneration activities.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GRP	<u>Kendal Regeneration Projects</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.0	0.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
49.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
49.9	0.0		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
49.9	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Project costs relating to Kendal Regeneration activities, which are fully funded from external contributions.

Service:	GSE	<u>District Special Expenses</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
57.2	54.4	Premises	52.8	54.8	59.4	60.2	61.0
1.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
58.2	54.4		52.8	54.8	59.4	60.2	61.0
		Income					
-41.7	-41.7	Grants and Contributions	-41.7	-41.7	-41.7	-41.7	-41.7
-41.7	-41.7		-41.7	-41.7	-41.7	-41.7	-41.7
		Capital Charges					
2.9	2.5	Capital Financing Costs	1.8	4.5	5.5	6.5	7.5
2.9	2.5		1.8	4.5	5.5	6.5	7.5
19.4	15.2	Net Expenditure	12.9	17.6	23.2	25.0	26.8

The provision of footway lighting where it is not provided by individual Parish Councils. The costs are charged to the Council Taxpayers of the relevant Parishes. These are all repaired and maintained by Cumbria County Council's contractor.

Service:	GSH	<u>Second Homes Discounts</u>					
Portfolio:		Housing and Innovation					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
29.4	22.1	Employees	0.1	0.1	0.1	0.1	0.1
1.6	1.3	Transport	0.6	0.6	0.6	0.6	0.6
20.2	20.2	Supplies and Services	20.2	20.2	20.2	20.2	20.2
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
49.1	47.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
100.3	90.6		20.9	20.9	20.9	20.9	20.9
		Income					
-693.6	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-693.6	0.0		0.0	0.0	0.0	0.0	0.0
-593.3	90.6	Net Expenditure	20.9	20.9	20.9	20.9	20.9

Costs associated with the handy person scheme

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GSN	<u>Street Furniture</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
9.2	9.3	Premises	9.2	9.2	9.2	9.2	9.2
20.4	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
29.6	9.3		9.2	9.2	9.2	9.2	9.2
		Capital Charges					
1.1	1.1	Capital Financing Costs	1.1	1.1	1.1	1.1	1.1
1.1	1.1		1.1	1.1	1.1	1.1	1.1
30.7	10.4	Net Expenditure	10.3	10.3	10.3	10.3	10.3

To supply and fix street nameplates.

Service:	GSY	<u>Sundry Properties</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
39.3	137.9	Premises	34.3	36.3	38.4	39.8	45.5
1.0	1.0	Supplies and Services	1.0	1.0	1.0	1.0	1.0
312.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
353.0	138.9		35.3	37.3	39.4	40.8	46.5
		Income					
-154.0	-154.0	Customer Receipts	-156.9	-167.3	-172.8	-173.7	-174.6
-154.0	-154.0		-156.9	-167.3	-172.8	-173.7	-174.6
		Capital Charges					
65.6	32.3	Capital Financing Costs	72.7	61.9	61.9	61.9	61.9
65.6	32.3		72.7	61.9	61.9	61.9	61.9
264.6	17.2	Net Expenditure	-48.9	-68.1	-71.5	-71.0	-66.2

This head includes expenditure/income in respect of various Sundry Properties owned by the Council, not used in direct service provision. Properties include: Royalty Cinema, Bowness, Castle Dairy, Kendal, Old Pool, Grange over Sands. This also includes Investment Properties.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GTC	<u>Tourist Information Centres</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.7	0.5	Premises	0.6	0.6	0.6	0.7	0.8
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.7	0.5		0.6	0.6	0.6	0.7	0.8
		Income					
-26.6	-26.6	Customer Receipts	-27.2	-27.8	-27.8	-27.8	-27.8
-26.6	-26.6		-27.2	-27.8	-27.8	-27.8	-27.8
		Capital Charges					
5.6	3.9	Capital Financing Costs	3.9	3.9	3.9	3.9	3.9
5.6	3.9		3.9	3.9	3.9	3.9	3.9
-20.3	-22.2	Net Expenditure	-22.7	-23.3	-23.3	-23.2	-23.1

Income and expenditure linked to tourist information centres owned (not directly operated) by the Council.

Service:	GTG	<u>Street Cleansing</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
772.2	646.0	Employees	621.5	644.8	660.4	675.1	689.3
327.4	344.8	Transport	336.1	343.9	352.1	358.1	372.3
63.0	90.0	Supplies and Services	71.7	72.0	72.1	72.3	73.2
52.8	32.8	Third Party Payments	34.2	35.6	37.0	37.8	38.5
281.6	81.4	Central Support Services	60.4	49.4	51.9	51.9	52.2
1,497.0	1,195.0		1,123.9	1,145.7	1,173.5	1,195.2	1,225.5
		Income					
-26.6	-6.6	Customer Receipts	-6.6	-6.7	-6.7	-6.8	-7.0
-111.5	-118.3	Recharges and Transfers	-118.3	-118.3	-118.3	-118.3	-118.3
-138.1	-124.9		-124.9	-125.0	-125.0	-125.1	-125.3
		Capital Charges					
35.3	140.4	Capital Financing Costs	140.4	140.5	140.5	105.1	0.0
35.3	140.4		140.4	140.5	140.5	105.1	0.0
1,394.2	1,210.5	Net Expenditure	1,139.4	1,161.2	1,189.0	1,175.2	1,100.2

Maintaining clean streets. The provision, maintenance and emptying of litter bins (approximately 945) throughout the District. Emptying frequency depends on location & season. Street sweeping and litter picking. The service provides for the collection and disposal of abandoned vehicles.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GTH	<u>Other Items</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
0.0	0.0	Employees	-198.0	-300.0	-300.0	-300.0	-300.0
5.0	210.6	Supplies and Services	5.2	5.2	5.2	5.3	5.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Transfers	40.6	36.4	0.7	0.8	0.5
5.0	210.6		-152.2	-258.4	-294.1	-293.9	-294.1
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
5.0	210.6	Net Expenditure	-152.2	-258.4	-294.1	-293.9	-294.1

Minor items that do not fall within other budgets including: Rating and Valuation Surveys, long service awards for staff & one off costs of voluntary redundancies and early retirements.

Service:	GTS	<u>Transport</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
256.7	247.2	Employees	247.3	252.7	258.3	263.3	268.7
304.0	365.1	Transport	367.2	373.3	380.0	386.3	394.0
53.7	51.1	Supplies and Services	50.8	50.9	50.9	51.0	51.3
113.2	14.1	Central Support Services	8.5	8.8	9.5	9.5	9.5
727.6	677.5		673.8	685.7	698.7	710.1	723.5
		Income					
-80.5	-80.5	Customer Receipts	-86.1	-91.9	-98.1	-100.0	-102.0
-656.3	-657.8	Recharges and Transfers	-602.8	-606.4	-613.2	-618.7	-626.2
-736.8	-738.3		-688.9	-698.3	-711.3	-718.7	-728.2
		Capital Charges					
9.2	4.9	Capital Financing Costs	9.2	6.4	6.4	6.4	6.4
9.2	4.9		9.2	6.4	6.4	6.4	6.4
0.0	-55.9	Net Expenditure	-5.9	-6.2	-6.2	-2.2	1.7

Maintains SLDC's vehicle fleet, carrying out safety inspections and ensuring they are available in delivering services.

Service:	GTV	<u>Bank Charges</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
88.6	88.6	Supplies and Services	95.3	95.3	95.3	95.3	95.3
2.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
91.5	88.6		95.3	95.3	95.3	95.3	95.3
91.5	88.6	Net Expenditure	95.3	95.3	95.3	95.3	95.3

This heading records fees and commission payable to the Council's bankers together with treasury management costs.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GTW	<u>Audit and Inspection</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
87.0	87.0	Supplies and Services	87.0	87.0	87.0	87.0	87.0
9.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
96.9	87.0		87.0	87.0	87.0	87.0	87.0
96.9	87.0	Net Expenditure	87.0	87.0	87.0	87.0	87.0

This budget covers costs of Statutory inspection including the staff costs of responding to requests for information.

Service:	GUL	<u>Industrial Units Landlord</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.4	0.8	Premises	0.3	0.3	0.4	0.4	0.4
7.6	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
8.0	0.8		0.3	0.3	0.4	0.4	0.4
		Income					
-47.0	-47.0	Customer Receipts	-47.9	-48.8	-49.8	-50.8	-51.8
-47.0	-47.0		-47.9	-48.8	-49.8	-50.8	-51.8
-39.0	-46.2	Net Expenditure	-47.6	-48.5	-49.4	-50.4	-51.4

This code covers the rent and management fee collected, any capital charges or recharges for the industrial units we own in Sedbergh, Broughton and a road access in Ulverston

Service:	GUT	<u>Industrial Units Tenants</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
2.9	3.0	Premises	3.1	3.2	3.3	3.4	3.7
0.6	0.6	Supplies and Services	0.6	0.6	0.6	0.6	0.6
3.5	3.6		3.7	3.8	3.9	4.0	4.3
		Income					
-7.2	-7.2	Customer Receipts	-7.3	-7.5	-7.6	-7.8	-7.9
-7.2	-7.2		-7.3	-7.5	-7.6	-7.8	-7.9
-3.7	-3.6	Net Expenditure	-3.6	-3.7	-3.7	-3.8	-3.6

This code covers the service charge income and expenditure for the industrial units we own in Sedbergh, Broughton and a road access in Ulverston

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GVR	<u>Chairmans Allow and Civic Hosp</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
5.6	4.9	Supplies and Services	4.9	4.9	4.9	4.9	4.9
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
5.6	4.9		4.9	4.9	4.9	4.9	4.9
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
5.6	4.9	Net Expenditure	4.9	4.9	4.9	4.9	4.9

This budget covers the costs arising from the position of Chairman of the Council when acting as civic head, e.g. Christmas cards, contribution towards the annual partners' networking dinner, Councillors' wreaths for remembrance day, contribution towards the annual Torchlight procession, donations and subscriptions to charities, etc.

Service:	GWC	<u>Bulky Waste Collection</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
40.0	40.0	Supplies and Services	40.0	40.0	40.0	40.0	40.0
18.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
58.8	40.0		40.0	40.0	40.0	40.0	40.0
		Income					
-40.0	-40.0	Customer Receipts	-40.0	-40.0	-40.0	-40.0	-40.0
-40.0	-40.0		-40.0	-40.0	-40.0	-40.0	-40.0
		Capital Charges					
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
18.8	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

The Council arranges for the collection of bulky household waste.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GWF	<u>Dog Control</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
35.9	35.9	Supplies and Services	36.7	37.6	38.4	38.4	38.4
8.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
44.7	35.9		36.7	37.6	38.4	38.4	38.4
		Income					
-2.3	-1.0	Customer Receipts	-1.0	-1.0	-1.0	-1.0	-1.0
-2.3	-1.0		-1.0	-1.0	-1.0	-1.0	-1.0
		Capital Charges					
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
42.4	34.9	Net Expenditure	35.7	36.6	37.4	37.4	37.4

The statutory service relates to the collection of stray dogs.

Service:	GWK	<u>Kerbside Waste Collection, Recycling and Disposal</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
1,941.1	2,429.3	Employees	2,512.6	2,613.9	2,703.5	2,783.7	2,843.9
1,029.5	972.3	Transport	938.3	965.6	995.6	1,012.6	1,051.9
643.1	591.7	Supplies and Services	603.2	627.2	651.8	664.2	679.6
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
127.4	22.8	Transfers	0.3	0.7	1.4	1.4	1.4
583.4	132.6	Central Support Services	116.5	81.7	86.2	86.3	86.8
4,324.5	4,148.7		4,170.9	4,289.1	4,438.5	4,548.2	4,663.6
		Income					
-1,276.2	-1,276.2	Grants and Contributions	-1,304.5	-1,343.9	-1,384.5	-1,412.2	-1,440.4
-304.5	-304.5	Customer Receipts	-215.5	-220.6	-222.3	-225.5	-212.8
-10.8	-13.0	Recharges and Transfers	-13.0	-13.0	-13.0	-13.0	-13.0
-1,591.5	-1,593.7		-1,533.0	-1,577.5	-1,619.8	-1,650.7	-1,666.2
		Capital Charges					
591.3	675.7	Capital Financing Costs	605.9	805.2	811.0	835.4	1,013.8
591.3	675.7		605.9	805.2	811.0	835.4	1,013.8
3,324.3	3,230.7	Net Expenditure	3,243.8	3,516.8	3,629.7	3,732.9	4,011.2

The collection of domestic waste on an alternate week basis from 52,000 properties throughout South Lakeland. Fortnightly collection from the kerbside of waste for recycling. This includes paper, cardboard, glass, cans, plastic and green waste. As part of its domestic service the Council arranges for collection of clinical waste.

Detail Budgets for Services

2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GWR	<u>Waste Recycling</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
185.9	139.9	Supplies and Services	143.5	147.2	151.0	154.0	157.0
60.7	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
246.6	139.9		143.5	147.2	151.0	154.0	157.0
		Income					
-149.2	-129.2	Grants and Contributions	-133.7	-138.3	-143.0	-145.9	-148.8
-149.2	-129.2		-133.7	-138.3	-143.0	-145.9	-148.8
		Capital Charges					
16.1	16.1	Capital Financing Costs	14.1	14.1	14.1	14.1	14.1
16.1	16.1		14.1	14.1	14.1	14.1	14.1
113.5	26.8	Net Expenditure	23.9	23.0	22.1	22.2	22.3

This service utilises a well established network of Bring Sites, collecting a variety of materials: glass, paper, drinks cans, plastic and cardboard etc.

Service:	GWS	<u>Water Supply and Pollution</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Case Management					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
2.9	8.7	Transport	1.4	1.4	1.4	1.4	1.4
18.6	68.6	Supplies and Services	18.6	18.6	18.6	18.6	18.6
112.8	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
134.3	77.3		20.0	20.0	20.0	20.0	20.0
		Income					
-71.7	-125.5	Customer Receipts	-73.0	-74.3	-75.6	-77.0	-78.3
-71.7	-125.5		-73.0	-74.3	-75.6	-77.0	-78.3
		Capital Charges					
2.0	2.0	Capital Financing Costs	2.0	0.0	0.0	0.0	0.0
2.0	2.0		2.0	0.0	0.0	0.0	0.0
64.6	-46.2	Net Expenditure	-51.0	-54.3	-55.6	-57.0	-58.3

Sampling at commercial and domestic premises of private water supplies. Organising the analysis of the water and acting upon those that fail. Advice on water safety and quality. Charges are made for sampling and analysis.

Service:	GXW	<u>Carbon Change Prog Savings</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
0.0	50.0	Supplies and Services	153.5	50.0	0.0	0.0	0.0
1.9	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
1.9	50.0		153.5	50.0	0.0	0.0	0.0
1.9	50.0	Net Expenditure	153.5	50.0	0.0	0.0	0.0

Savings generated from, and future initiatives in support of, carbon emissions reduction.

Detail Budgets for Services

			2019/20 Approved £000	2019/20 Current £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Service:	GZZ	<u>Other General Fund Items</u>								
Portfolio:		Finance and Resources								
Department:		Finance Lead Specialist								
		Direct Expenditure								
	0.0	670.7	Employees		150.0	0.0	0.0	0.0	0.0	0.0
	0.0	8.0	Transport		0.0	0.0	0.0	0.0	0.0	0.0
	500.0	0.0	Transfers		0.0	0.0	0.0	0.0	0.0	0.0
	500.0	678.7			150.0	0.0	0.0	0.0	0.0	0.0
	500.0	678.7	Net Expenditure		150.0	0.0	0.0	0.0	0.0	0.0
Previously savings generated from implementation of Customer Connect program										
	14,650.0	23,239.8	Total Service Expenditure		22,747.0	20,168.7	14,735.0	14,256.8	14,683.2	

The purpose of this table is to set out the revenue budget pressures from 2020/21 onwards

Revenue Pressures - Unavoidable

Scheme	Portfolio	Lead	Description	2020/21	2021/22	2022/23	2023/24	2024/25
Planning Advertising Budget	Housing and Innovation	Gareth Candlin	To meet increased statutory requirements on the public advertisement of planning applications	17.5	17.5	17.5	17.5	17.5
Parking Income	Finance and Resources	Sion Thomas	Projected car parking income is lower than currently budgeted	160.0	160.0	160.0	160.0	160.0
			Partially offset by an increase in permit fees to give a better balance between daily parking fees and annual fees	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)
Sale of Recyclable Materials	Finance and Resources	Sion Thomas	Due to global market conditions we are not receiving the same level of income for recyclable materials as in the past.	110.0	110.0	110.0	110.0	110.0
Langstone House	Finance and Resources	Sion Thomas	Revenue budget previously removed from Langstone House budget code as expectation was for Langstone House to be sold. Currently WTC still occupy the site and therefore costs such as services and rates still payable.	13.0	13.0	13.0	0.0	0.0
Specialist Legal Governance and Democracy	Customer and Commercial Services and People	Linda Fisher	There has been a significant upturn in the work for the legal services team due to the significant ambitions within the council plan and this extra resource will ensure all aspects of this area of work can be delivered to the highest expected standards.	46.3	48.7	51.6	52.4	54.0
				(25.0)	(25.0)	(25.0)	(25.0)	(25.0)
Level 2 Case Manager for Legal Governance and Democracy	Customer and Commercial Services and People	Linda Fisher / Simon McVey	The Legal Governance and Democracy Lead Specialist will keep an overview of the work taking place in the work programme and attend the O and S Committee.	26.9	28.0	29.2	30.4	31.0
Reduce vacancy allowance from rota-ed services	Finance and Resources	Helen Smith	e.g. waste collection, hostel, WMS CCP attendants. These services need a certain level of staffing - where staff are absent then additional resources are required so there is no overall saving on vacancies reduce vacancy savings to 2% rather than 4% and monitor delivery during 2020/21	91.5	95.0	98.5	101.0	103.0
Commercial Project Team	Customer and Commercial Services and People	Linda fisher / Gareth Candlin	The Council has an ambitious future work programme and needs to ensure that its Economic Development, Planning Policy, Planning, Legal and Procurement resource is adequately equipped to deal with its commitments and also needs to future proof our systems and processes.	153.0	0.0	0.0	0.0	0.0

Scheme	Portfolio	Lead	Description	2020/21	2021/22	2022/23	2023/24	2024/25
Fixed Term Enforcement Officer	Housing and Innovation	Gareth Candlin	To reduce outstanding case load in anticipation of new working practices and outcomes following the Customer Connect model and locality working	34.5	0.0	0.0	0.0	0.0
Dredging Ferry Nab Marina	Finance and Resources	Sion Thomas	Dredging to improve operation of Ferry Nab and to maximise use of the marina. Use of central area is dependant on water levels. Each Summer there are concerns expressed by users over the water levels and the impact on berth holders and day visitors and therefore income.	50.0	0.0	0.0	0.0	0.0
Choice Based Lettings	Housing and Innovation		To reinstate base budget for SLDC contribution to the Cumbria Choice Based Letting scheme	10.8	4.0	4.0	4.0	4.0
				678.5	441.2	448.8	440.3	444.6
								<u>2,058.6</u>

Section 3d

The purpose of this table is to set out the revenue growth proposals for 2020/21 onwards

Revenue Growth

Name	Portfolio	Lead	Description	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Lowther Street Feasibility Study	Finance and Resources	Sion Thomas	Feasibility to consider future options for Lowther Street following completion of the reconfiguration and refurbishment of SLH and KTH.	0.0	7.5	0.0	0.0	0.0	0.0
Masterplan for North Lonsdale Rd	Finance and Resources	Sion Thomas	To set out future opportunities for Economic Growth in the area. Potential to include part of the GSK site as part of future master planning.	0.0	50.0	0.0	0.0	0.0	0.0
Glebe Masterplan to follow on from BDP masterplan	Finance and Resources	Sion Thomas	In line with Asset Strategy to ensure that Council's assets are being used efficiently and opportunities maximised. The BDP masterplan needs to be updated in line with LDNPA Local Plan.	0.0	75.0	0.0	0.0	0.0	0.0
Arnside Car Park Study	Finance and Resources	Sion Thomas	Exploring the potential of increasing visitor numbers and tourist spend within the village including an assessment of cost / feasibility / viability / pay-back-period for a car park.	0.0	25.0	0.0	0.0	0.0	0.0
Climate Change Co-ordinator and project funding	Climate Emergency and Localism	Dan Hudson	Employment of Climate Change Co-ordinator and Budget for Grants and Environmental Projects	25.0	100.0	75.0	0.0	0.0	0.0
Debt Advisor	Finance and Resources	Fiona Inston / Vicky McDonald	To provide a district-wide debt advisory service, preferably including budget training in schools. To ensure the Council is meeting its obligations under the breathing space initiative	0.0	30.0	30.0	0.0	0.0	0.0
Carbon Reduction			Support to Carbon Reduction Schemes	0.0	50.0	50.0	0.0	0.0	0.0
				25.1	337.5	155.0	0.0	0.0	0.0

The purpose of this table is to set out the revenue savings for 2020/21 onwards
Revenue Savings

Name	Portfolio	Lead	Description	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
District Elections 2024/25	Climate Emergency and Localism	Simon McVey	District Election costs will reduce as combined with Police and Crime Commissioner elections	0.0	0.0	0.0	0.0	0.0	(80.0)
DFG Levy Income Saving	Housing and Innovation	Gareth Candlin	Increased income budgets to reflect the true level of income expected.	0.0	(71.9)	(71.9)	(71.8)	(71.8)	(71.8)
Insurance	Finance and Resources	Helen Smith	Reduction in insurance premium following tender exercise in March 2019	0.0	(171.0)	(150.0)	(132.0)	(112.0)	0.0
Offset by Corporate Budget Review	Finance and Resources	Helen Smith	Includes updating fuel, utility, rates and other uncontrollable budgets: net impact	0.0	40.8	40.8	40.8	40.8	40.8
Pension Contribution	Finance and Resources	Helen Smith	Reduction in pension contributions due to elimination of deficit on SLDC fund - initial estimate based on draft contributions	0.0	(300.0)	(300.0)	(300.0)	(300.0)	(300.0)
General Savings				0.0	(502.1)	(481.1)	(463.0)	(443.0)	(411.0)

Capitail Bids and Revenue Impact of Capital Requests

Name	Portfolio	Lead	Description	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Funding
Capital Bids										
Environment Agency lead Flood Relief Scheme Improvements	Housing and Innovation	Gareth Candlin	Replace part of the proposed stone faced flood defence wall along Aynam Road with glass providing a visually much improved scheme. EA to deliver this as part of the flood defence works, provided additional funding is secured to upgrade this proposed section. This bid also includes upgrades to footpaths belonging to SLDC along the River whether affected by the flood defence walls or not. Additionally it will help support the delivery of the public art strategy with match funding from KTC and EA.	0.0	0.0	550.0	0.0	0.0	0.0	Pool Reserve
Purchase of Bins and Boxes for Waste Service	Customer and Commercial Services and People	Sion Thomas	Funding requested for replacement of waste bins and boxes. Further review will be needed looking at future years and consideration will need to be given to Waste and Collection Policy.	0.0	65.0	0.0	0.0	0.0	0.0	Funding from borrowing.
Structural Repair works to Westmorland Shopping Centre MSCP	Finance and Resources	Sion Thomas	Structural repair works and trifix coating to concrete surfaces to extend expected life span of the Multi Storey Car Park to 25 years.	0.0	0.0	240.0	240.0	0.0	0.0	Funding from borrowing.
Refurbishment of Ellerthwaite Depot to create office accommodation for rent	Finance and Resources	Sion Thomas	Refurbishment to depot within Broad Street CP to provide commercial opportunity.	0.0	0.0	90.0	0.0	0.0	0.0	Funding from borrowing.
Extension and refurbishment to Rothay Park toilets	Finance and Resources	Sion Thomas	Lakes Parish Council have approached the Council to seek match funding for the capital scheme to refurbish the toilets and extend to create a food/ drink establishment. The scheme will cost in the region of 100k and the LPC have requested 50k match funding towards the scheme. In return, the income from the concession will be split. between LPC and SLDC.	0.0	0.0	50.0	0.0	0.0	0.0	Funding from borrowing.
Extension and refurbishment to Rothay Park toilets - Changing Places	Finance and Resources	Sion Thomas	To include a Changing Places toilet in the scheme at Rothay Park	0.0	25.0	0.0	0.0	0.0	0.0	Revenue contribution
Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage	Finance and Resources	Sion Thomas	Investment required from Kendal Parking study. This includes potential acquisition of site(s), machine upgrades and £50k to be included for new signage	0.0	0.0	500.0	0.0	0.0	0.0	Funding from borrowing.
Roofing repairs to The Monument, Kirkby Lonsdale	Finance and Resources	Sion Thomas	KLTC have approached the Council with a view to SLDC transferring the asset to KLTC. This will remove any liability in the future but KLTC have asked that the roof area be repaired/ replaced prior to the asset transfer.	0.0	27.0	0.0	0.0	0.0	0.0	Usable Capital Receipts
Total Capital Programme Bids				0.0	117.0	1,430.0	240.0	0.0	0.0	

Name	Portfolio	Lead	Description	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Funding
									1,787.0	
Revenue Impact of Capital Requests										
Structural Repair Works to Westmorland Shopping Centre Car Park	Finance and Resources	Sion Thomas	Loss of income during periods when part of car park is closed	0.0	0.0	50.0	50.0	0.0	0.0	
Refurbishment of Ellerthwaite Depot to create office accommodation	Finance and Resources	Sion Thomas	New income from remodelling of depot	0.0	0.0	(7.5)	(7.5)	(7.5)	(7.5)	
Extension and refurbishment to Rothay Park toilets.	Finance and Resources	Sion Thomas	Share of new income from development partner	0.0	0.0	0.0	(5.0)	(5.0)	(5.0)	
Extension and refurbishment to Rothay Park toilets - Changing Places	Finance and Resources	Sion Thomas	Revenue contribution	0.0	25.0	0.0	0.0	0.0	0.0	
Actions arising from Kendal Parking Study	Finance and Resources	Sion Thomas	Additional income	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	
General Savings				0.0	25.0	42.5	(12.5)	(62.5)	(62.5)	
								(7.5)	(70.0)	

This section is based on

- the proposed Council Tax increase for the Police and Crime Commissioner of Cumbria of 3.47%
- the proposed Council Tax increase for Cumbria County Council of 3.99%

ESTIMATED COLLECTION FUND INCOME AND EXPENDITURE ACCOUNT

2019/20 £000	2019/20 £000		2020/21 £000	2020/21 £000
		INCOME		
98,632		Council Tax (Gross)	102,734	
178		Add Council Tax Premiums	183	
-5,218		Less Council Tax Benefits/ Reduction	-5,332	
-7,406		Less Council Tax Discounts	-7,792	
	86,186	Net Income from Council Tax		89,793
59,558		Non Domestic Rates (Gross)	61,436	
-1,312		less Estimated Appeals	-1,330	
-14,897		less Mandatory and Discretionary Reliefs	-16,778	
	43,349	Net Income from Non-Domestic Rates		43,328
	4	Transfers from General Fund: Local Council Tax Discounts		4
	129,539	TOTAL INCOME		133,125
		EXPENDITURE		
		Precepts & Demands :		
63,049		Cumbria County Council	65,851	
11,682		Cumbria Police and Crime Commissioner	12,141	
8,904		South Lakeland District Council	9,121	
1,693		Parish Councils	1,785	
	85,328			88,898
		Non-Domestic Rates :		
21,304		Payment to Central Government	21,293	
4,261		Payment to Cumbria County Council	4,258	
17,043		Payment to South Lakeland District Council (before levy and tariff)	17,033	
301		Cost of Collection Allowance	301	
	42,909			42,885
862		Increase/(Reduction) in Bad Debt provision		
440		Council Tax Bad Debt Provision	898	
	1,302	Non-Domestic Rates Bad Debt Provision	443	
				1,341
	129,539	TOTAL EXPENDITURE		133,124
		Surplus/(Deficit) For Year		
-334		Surplus/(Deficit) at 1st April: Council Tax		
895		Surplus/(Deficit) at 1st April: Non-Domestic Rates	1,348	
	561			1,348
		Add Council Tax Deficit for previous years transferred to:		
42		South Lakeland District Council		
43		Cumbria Police Authority		
249	334	Cumbria County Council		0
		Less NNDR Surplus/deficit for previous years transferred to:		
-358		South Lakeland District Council	-539	
-448		Central Government	-674	
-89	-895	Cumbria County Council	-135	-1,348
	0	SURPLUS/(DEFICIT) AT 31ST MARCH		0
	45,712.13			45,712.13
	£	Band D Council Taxes		£
	195.63	South Lakeland District Council		199.54
	37.20	Average Parish Council		39.05
	1,385.28	Cumbria County Council		1,440.56
	256.68	Cumbria Police & Crime Commissioner		265.59
	1,874.79	Total Average Council Tax		1,944.74

Taxbase 2020/21 for parish of:
SOUTH LAKELAND
Section 4b

Band:		A	B	C	D	E	F	G	H	Total
Number of properties		4,943.00	11,020.00	12,255.00	10,056.00	7,458.00	4,771.00	2,849.00	276.00	53,628.00
Exempt properties	less	186.00	207.00	191.00	168.00	102.00	62.00	38.00	6.00	960.00
100% discount	less	88.00	169.00	149.00	127.00	87.00	42.00	29.00	3.00	694.00
		4,669.00	10,644.00	11,915.00	9,761.00	7,269.00	4,667.00	2,782.00	267.00	51,974.00
Disabled relief (move down one band)		32.00	45.00	53.00	47.00	32.00	31.00	20.00	0.00	260.00
		4,701.00	10,657.00	11,923.00	9,755.00	7,254.00	4,666.00	2,771.00	247.00	51,974.00
Adjustments additions	add	68.25	60.75	77.75	47.25	86.25	50.00	12.00	2.50	404.75
Adjustments deletions	less	20.00	11.50	0.00	0.00	0.00	0.00	0.00	0.00	31.50
Adjustments discounts	less	8.75	10.25	25.50	1.75	19.25	1.50	0.00	0.00	67.00
		4,740.50	10,696.00	11,975.25	9,800.50	7,321.00	4,714.50	2,783.00	249.50	52,280.25
Council Tax Reduction Scheme discounts	less	949.92	1,232.55	738.20	262.47	114.88	43.71	16.70	0.00	3,358.43
		3,790.58	9,463.45	11,237.05	9,538.03	7,206.12	4,670.79	2,766.30	249.50	48,921.82
50% discount disregards	ignore	3.00	11.00	8.00	17.00	4.00	12.00	29.00	6.00	90.00
50% discount special 2nd homes	ignore	13.00	6.00	34.00	7.00	4.00	5.00	0.00	0.00	69.00
50% discounts adj for disabled	less 50%	16.00	17.00	42.00	24.00	8.00	17.00	35.00	0.00	159.00
Single person occupancy	less 25%	2,715.00	4,516.00	3,972.00	2,650.00	1,644.00	913.00	465.00	32.00	16,907.00
Empty dwellings	ignore	140.00	199.00	157.00	134.00	89.00	57.00	52.00	6.00	834.00
Class G exemption	add 25%	13.00	2.00	27.00	0.00	0.00	0.00	0.00	0.00	42.00
Second homes no discount	ignore	683.50	1,137.00	1,007.25	674.50	415.00	236.75	133.75	8.00	4,295.75
Discounted dwellings		3,107.08	8,326.45	10,229.80	8,863.53	6,791.12	4,434.04	2,632.55	241.50	44,626.07
Long term empty with premium	add 50% x 75%	51.00	55.00	45.00	40.00	28.00	20.00	16.00	2.00	257.00
Total before adj for band D equiv		3,126.21	8,347.08	10,246.68	8,878.53	6,801.62	4,441.54	2,638.55	242.25	44,722.45
Weighting	Divide by 9 and multiply by:	6.00	7.00	8.00	9.00	11.00	13.00	15.00	18.00	
Relevant Amount		2,084.14	6,492.17	9,108.16	8,878.53	8,313.09	6,415.56	4,397.58	484.50	46,173.72

Collection rate

0.99

Scaled taxbase

45,712.13

The purpose of this section is to set out the parish precepts

Parish	Tax Base	District Lighting £	Parish Expenses £	Total Precept	Band D Council Tax £
Aldingham	543.71	0.00	11,314.14	11,314.14	20.81
Arnside	1,164.41	5,403.97	42,864.00	48,267.97	41.45
Barbon	134.47	502.10	6,139.18	6,641.28	49.39
Beetham	891.00	4,290.21	19,560.00	23,850.21	26.77
Blawith & Subberthwaite	139.09	0.00	3,654.18	3,654.18	26.27
Broughton East	151.79	0.00	2,960.90	2,960.90	19.51
Burneside	658.84	624.43	26,096.41	26,720.84	40.56
Burton in Kendal	627.66	1,575.97	22,326.00	23,901.97	38.08
Cartmel Fell	251.39	0.00	6,257.85	6,257.85	24.89
Casterton	180.74	0.00	8,638.16	8,638.16	47.79
Claife	241.40	0.00	6,911.16	6,911.16	28.63
Colton	497.17	0.00	13,536.17	13,536.17	27.23
Coniston	472.29	0.00	20,159.80	20,159.80	42.69
Crook	220.85	0.00	6,707.14	6,707.14	30.37
Crosthwaite & Lyth	390.82	0.00	6,811.58	6,811.58	17.43
Dent	350.94	0.00	16,957.00	16,957.00	48.32
Docker	26.81	0.00	0.00	0.00	0.00
Duddon	531.36	0.00	23,931.62	23,931.62	45.04
Egton with Newland, Mansriggs & Osmo	527.22	0.00	8,058.02	8,058.02	15.28
Fawcett Forest	15.74	0.00	0.00	0.00	0.00
Firbank	63.30	0.00	0.00	0.00	0.00
Garsdale	124.52	0.00	2,459.10	2,459.10	19.75
Grange-over-Sands	2,138.24	11,915.11	184,119.03	196,034.14	91.68
Grayrigg	104.10	345.99	391.57	737.56	7.09
Haverthwaite	377.75	0.00	11,602.67	11,602.67	30.72
Hawkshead	339.21	0.00	11,506.00	11,506.00	33.92
Helsington	172.57	0.00	8,468.56	8,468.56	49.07
Heversham	352.58	0.00	11,701.22	11,701.22	33.19
Hincaster	105.40	0.00	0.00	0.00	0.00
Holme	583.68	234.16	22,810.00	23,044.16	39.48
Hutton Roof	107.46	0.00	4,645.32	4,645.32	43.23
Kendal	10,500.63	0.00	450,405.19	450,405.19	42.89
Kentmere	61.51	0.00	481.87	481.87	7.83
Killington	81.29	0.00	0.00	0.00	0.00
Kirkby Ireleth	516.81	0.00	8,190.60	8,190.60	15.85
Kirkby Lonsdale	919.94	762.82	56,426.55	57,189.37	62.17
Lakes	2,474.91	10,121.95	98,000.00	108,121.95	43.69
Lambrigg	44.99	0.00	0.00	0.00	0.00

Section 4c

Parish	Tax Base	District Lighting	Parish Expenses	Total Precept	Band D Council Tax
		£	£		£
Levens	576.10	1,845.62	13,165.86	15,011.48	26.06
Lindale and Newton-In-Cartmel	430.16	258.05	16,880.43	17,138.48	39.84
Longsleddale	42.34	0.00	423.40	423.40	10.00
Lower Allithwaite	900.61	0.00	36,908.96	36,908.96	40.98
Lower Holker	717.33	0.00	15,781.63	15,781.63	22.00
Lowick	129.34	0.00	2,880.92	2,880.92	22.27
Lupton	87.53	0.00	3,517.82	3,517.82	40.19
Mansergh	77.71	0.00	0.00	0.00	0.00
Middleton	51.75	0.00	0.00	0.00	0.00
Milnthorpe	734.64	1,170.80	27,999.73	29,170.53	39.71
Natland	515.70	546.37	9,831.43	10,377.80	20.12
New Hutton	177.81	0.00	1,190.40	1,190.40	6.69
Old Hutton & Holmescales	180.88	234.16	2,452.86	2,687.02	14.86
Pennington	769.15	390.27	5,059.60	5,449.87	7.09
Preston Patrick	177.27	0.00	4,131.98	4,131.98	23.31
Preston Richard	498.35	492.02	23,676.35	24,168.37	48.50
Satterthwaite	129.25	0.00	5,000.00	5,000.00	38.68
Sedbergh	1,064.14	0.00	38,313.93	38,313.93	36.00
Sedgwick	191.31	0.00	10,613.01	10,613.01	55.48
Skelsmergh & Scalthwaiterigg	212.22	390.27	4,845.54	5,235.81	24.67
Skelwith	116.97	0.00	4,205.15	4,205.15	35.95
Stainton	152.30	0.00	4,796.22	4,796.22	31.49
Staveley in Cartmel	276.54	0.00	4,772.46	4,772.46	17.26
Staveley with Ings	778.56	1,014.70	14,575.58	15,590.28	20.02
Torver	80.39	0.00	2,935.35	2,935.35	36.51
Ulverston	4,122.42	0.00	202,245.00	202,245.00	49.06
Underbarrow & Bradleyfield	212.45	0.00	8,177.65	8,177.65	38.49
Urswick	621.89	0.00	8,877.64	8,877.64	14.28
Whinfell	79.42	0.00	0.00	0.00	0.00
Whitwell & Selside	100.41	0.00	0.00	0.00	0.00
Windermere	4,107.49	6,898.55	128,000.00	134,898.55	32.84
Witherslack & Meathop	313.11	0.00	10,608.90	10,608.90	33.88
	45,712.13	49,017.52	1,735,958.79	1,784,976.31	39.05

Capital Programme 2019/20-2024/25

GL Code	Programme Spending by Project	2019/20 Approved Feb 2019	Carry-forwards approved May 2019	Re-profiling and adj approved July 19	Re-profiling and adj requested Oct 19	Q3 Changes	2019/20 Revised	2020/21	2021/22	2022/23	2023/24	2024/25	Total 2019/20 to 2024/25
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
KDE06	ERDF funded flood defence works	2,226.7	0.0	0.0	-2,226.7	0.0	0.0	2,670.0	2,544.0	126.1	0.0	0.0	5,340.1
KXB27	Energy-saving building enhancements	0.0	139.2	0.0	0.0	0.0	139.2	0.0	0.0	0.0	0.0	0.0	139.2
KFL01	Footway Lighting	25.0	40.7	0.0	-40.7	0.0	25.0	65.7	25.0	25.0	25.0	0.0	165.7
KLR31	Nobles Rest	0.0	6.9	1.3	0.0	0.0	8.2	0.0	0.0	0.0	0.0	0.0	8.2
KMR33	Braithwaite Fold Caravan Park extention	0.0	186.9	0.0	36.5	0.0	223.4	0.0	0.0	0.0	0.0	0.0	223.4
KNM56	Millerground Public Open Space, Access and Play Project	0.0	47.7	0.0	0.0	0.0	47.7	0.0	0.0	0.0	0.0	0.0	47.7
KNMxx	Play Areas (including community funded schemes and schemes arising from the Play Space Audit)	194.0	288.2	44.4	106.3	51.0	683.9	65.0	65.0	65.0	65.0	65.0	1,008.9
KPY42	Car Parking Machines	0.0	137.4	0.0	0.0	0.0	137.4	0.0	0.0	0.0	0.0	0.0	137.4
KPY44	Town and Car Park signing	0.0	11.7	0.0	0.0	0.0	11.7	0.0	0.0	0.0	0.0	0.0	11.7
KPY45	South Lakeland House carpark works	0.0	370.4	0.0	-36.5	0.0	333.9	0.0	0.0	0.0	0.0	0.0	333.9
KPY46	Car park re-surfacing	25.0	80.3	0.0	0.0	0.0	105.3	0.0	0.0	0.0	0.0	0.0	105.3
KPY48	Parkside Road, Kendal car park	0.0	153.8	0.0	0.0	0.0	153.8	0.0	0.0	0.0	0.0	0.0	153.8
KPY49	Windermere Road car park, Grange	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	100.0
KPY50	Purchase of Car Park Dowker Lane	0.0	0.0	325.0	0.0	0.0	325.0	0.0	0.0	0.0	0.0	0.0	325.0
KSC91	Vehicle & Plant Programme (inc bins and boxes)	1,869.0	112.0	0.0	-1,687.0	0.0	294.0	2,281.0	499.0	820.0	2,049.0	2,235.0	8,178.0
KCD01	Castle Dairy flood damage reinstatement	0.0	4.0	0.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	4.0
KIP01	LIPS (excluding contributions to SLDC property included under individual properties)	165.8	208.0	-2.2	0.0	0.0	371.6	0.0	0.0	0.0	0.0	0.0	371.6
KLC03	New Ulverston Leisure Centre	0.0	0.0	0.0	0.0	0.0	0.0	250.0	6,000.0	2,950.0	0.0	0.0	9,200.0
KLH02	Coronation Hall alterations	0.0	79.8	0.0	-79.8	0.0	0.0	39.9	39.9	0.0	0.0	0.0	79.8
KLH08	Abbot Hall redevelopment	100.0	0.0	0.0	-50.0	0.0	50.0	50.0	0.0	0.0	0.0	0.0	100.0
KLL18	Cockshott Point Entrance Improvements	0.0	1.5	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
KMR21	Kendal Museum contribution	0.0	85.0	0.0	0.0	0.0	85.0	0.0	0.0	0.0	0.0	0.0	85.0
KMR31	Festival Infrastructure	0.0	24.0	0.0	0.0	0.0	24.0	0.0	0.0	0.0	0.0	0.0	24.0
KMR34	Kendal Castle (funded from LIPS)	0.0	41.0	0.0	0.0	0.0	41.0	0.0	0.0	0.0	0.0	0.0	41.0
KMR35	Burton Hertiage Grant Scheme (funded from LIPS)	80.0	0.0	85.0	0.0	89.5	254.5	75.0	0.0	0.0	0.0	0.0	329.5

Capital Programme 2019/20-2024/25

GL Code	Programme Spending by Project	2019/20 Approved Feb 2019	Carry-forwards approved May 2019	Re-profiling and adj approved July 19	Re-profiling and adj requested Oct 19	Q3 Changes	2019/20 Revised	2020/21	2021/22	2022/23	2023/24	2024/25	Total 2019/20 to 2024/25
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
KPE18	Kendal to Lancaster towpath trail	0.0	120.0	0.0	0.0	0.0	120.0	0.0	0.0	0.0	0.0	0.0	120.0
KRE53	Kendal Town Centre Public Realm	0.0	15.7	0.0	0.0	0.0	15.7	0.0	0.0	0.0	0.0	0.0	15.7
KLH07	Kendal Town Hall/South Lakeland House	947.5	0.0	0.0	-947.5	0.0	0.0	3,789.9	947.5	0.0	0.0	0.0	4,737.4
KEP52	Disabled Toilet improvements	40.0	10.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	50.0
KAH10	Affordable & Empty Homes, Town Centre Properties.	260.0	119.0	92.0	0.0	0.0	471.0	260.0	260.0	260.0	0.0	0.0	1,251.0
KAH11	Cross-a-Moor junction improvement	300.0	0.0	0.0	0.0	0.0	300.0	0.0	0.0	0.0	0.0	0.0	300.0
KAH13	S106 funded affordable homes purchase	86.0	0.0	0.0	0.0	0.0	86.0	0.0	0.0	0.0	0.0	0.0	86.0
KAH14	Homeless Accommodation for Families	461.4	0.0	0.0	-230.7	0.0	230.7	230.7	0.0	0.0	0.0	0.0	461.4
KCH01	Community Housing Fund	0.0	470.0	0.0	0.0	0.0	470.0	0.0	0.0	0.0	0.0	0.0	470.0
KDE07	Coastal Communities Fund (includes £1.1 million for Grande Promenade)	0.0	0.0	818.3	-818.3	0.0	0.0	2,351.2	0.0	0.0	0.0	0.0	2,351.2
KGD21	Disabled Facilities Grants	661.0	0.0	0.0	74.3	0.0	735.3	661.0	661.0	603.0	603.0	603.0	3,866.3
KIF01	Housing Investment Fund: Loans to Housing Associations	3,000.0	0.0	0.0	-3,000.0	0.0	0.0	3,000.0	3,000.0	0.0	0.0	0.0	6,000.0
KIT27	Mobile Working	0.0	120.0	0.0	0.0	0.0	120.0	0.0	0.0	0.0	0.0	0.0	120.0
KIT30	Customer Connect	300.0	168.3	0.0	0.0	0.0	468.3	0.0	0.0	0.0	0.0	0.0	468.3
KIT90	IT Replacements	80.0	6.7	0.0	60.0	0.0	146.7	80.0	80.0	80.0	80.0	80.0	546.7
KRE04	Grange Regeneration	157.3	0.0	0.0	-157.3	0.0	0.0	157.3	0.0	0.0	0.0	0.0	157.3
KRE66	Grange Promenade Structural works	300.0	96.0	0.0	-396.0	0.0	0.0	796.0	375.0	0.0	0.0	0.0	1,171.0
KRE67	Grange Lido	960.0	0.0	0.0	-960.0	0.0	0.0	1,960.0	0.0	0.0	0.0	0.0	1,960.0
KRT10	Right to buy replacement scheme	0.0	0.0	495.0	0.0	0.0	495.0	0.0	0.0	0.0	0.0	0.0	495.0
	New Bids												
CAP A	Environment Agency lead Flood Relief Scheme Improvements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	550.0	0.0	0.0	0.0	550.0
CAP B	Purchase of Bins and Boxes for Waste Service	0.0	0.0	0.0	0.0	0.0	0.0	65.0	0.0	0.0	0.0	0.0	65.0
CAP C	Structural Repair works to Westmorland Shopping Centre MSCP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	240.0	240.0	0.0	0.0	480.0
CAP D	Refurbishment of Ellerthwaite Depot to create office accommodation for rent	0.0	0.0	0.0	0.0	0.0	0.0	0.0	90.0	0.0	0.0	0.0	90.0
CAP E	Extension and refurbishment to Rothay Park toilets (incl Changing Places toilet)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	0.0	0.0	0.0	75.0
CAP F	Dredging Ferry Nab Marina - moved to revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Capital Programme 2019/20-2024/25

GL Code	Programme Spending by Project	2019/20 Approved Feb 2019	Carry-forwards approved May 2019	Re-profiling and adj approved July 19	Re-profiling and adj requested Oct 19	Q3 Changes	2019/20 Revised	2020/21	2021/22	2022/23	2023/24	2024/25	Total 2019/20 to 2024/25
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
CAP G	Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage	0.0	0.0	0.0	0.0	0.0	0.0	0.0	500.0	0.0	0.0	0.0	500.0
CAP H	Roofing repairs to The Monument, Kirkby Lonsdale	0.0	0.0	0.0	0.0	0.0	0.0	27.0	0.0	0.0	0.0	0.0	27.0
	Bids subject to further assessment:												
	Car park investments*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Employment site land acquisition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Depot review	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total	12,338.7	3,144.2	1,858.8	-10,353.4	140.5	7,128.8	18,874.7	15,951.4	5,169.1	2,822.0	2,983.0	52,929.0

Section 5

Capital Funding 2019/20 - 2024/5

	Balance April 2019 £000	Estimated Income £000	Use in capital programme £000	Projected Balance March 2025 £000
General				
Usable Capital Receipts	1,188.9	419.0	(1,401.6)	206.3
VAT Shelter receipt	932.0	1,300.0	(2,029.0)	203.0
New homes bonus (capital)****	1,581.1	513.0	(1,983.0)	111.1
Earmarked or allocated				
Revenue (LIPS)	537.4	240.0	(721.6)	55.8
IT replacement reserve	81.2	480.0	(546.7)	14.5
Major Repairs Reserve	155.4	900.0	(953.2)	102.2
General Revenue contributions	324.2	1,808.0	(2,025.6)	106.6
Cap grants and contributions (inc S106)	871.6	11,166.0	(11,624.7)	412.9
Disabled Facilities Grants	177.4	3,753.0	(3,866.3)	64.1
Community Housing Fund*	2,233.4	0.0	(470.0)	1,763.4
Right to Buy receipt**	4,544.5	4,200.0	(6,495.0)	2,249.5
Borrowing				
Funding from borrowing***.	0.0	20,812.0	(20,812.3)	(0.3)
Total	12,626.9	45,591.0	(52,929.0)	5,288.9

*Ring fenced for Community Housing Schemes

**Ring fenced to support replacement of affordable housing.

***'Prudential Borrowing'; this may not result in taking on new loans but requires revenue charge to cover the cost over the assets' life

****Subject to annual confirmation and settlement

Reserves Summary

Section 6a

The purpose of this table is to set out the projected balance on the Council's usable reserves over the MTPF period.

Reserve			Type	Balance 31/3/2019 £000	Balance 31/3/2020 £000	Balance 31/3/2021 £000	Balance 31/3/2022 £000	Balance 31/3/2023 £000	Balance 31/3/2024 £000	Balance 31/3/2025 £000	Responsible Lead	Summary, Purpose and Commentary
General Reserve			General	(4,784)	(4,385)	(4,589)	(4,759)	(4,959)	(5,159)	(5,359)	Finance Lead Specialist	The main use of this reserve in recent years has been to fund the one-off costs of flooding, staff redundancy and early retirements to enable organisational reorganisation and the discontinuation of direct provision of services. Unless allocated for a particular purpose, revenue budget under-spending and windfalls are added to the General Reserve. (For more details of the risk and an assessment of the potential financial exposure please see the Risk Assessment of Level of Reserves). The Medium Term Financial Plan provisionally assumes a £200,000 annual contribution to the Reserve, depending on quantification of the potential impact of these factors. Any balance on the General Fund working balance above £1.5m is transferred to this reserve as part of the closure of accounts.
Statutory Duties Reserve			General	(98)	(98)	(98)	(98)	(98)	(98)	(98)	Legal /Governance/ Democracy Lead Specialist	Part of General Reserve earmarked for certain purposes: use delegated to SMT & reported as part of Corporate Financial Monitoring. Includes £50k legal costs/by-election contingency, £40k planning legal costs contingency, £60k enforcement legal costs contingency
Carry-forward Reserve			General	(391)	(10)	(10)	(10)	(10)	(10)	(10)	Finance Lead Specialist	Part of General Reserve earmarked for revenue budgets carried forward from 2017/18 to future years.
Climate Change Reserve			Earmarked	0	0	(125)	0	0	0	0	Strategy Lead Specialist	To fund climate change work initially approved as part of 2020/21 budget
Community Housing Fund			Earmarked	(2,234)	(1,706)	(1,706)	(1,706)	(1,706)	(1,706)	(1,706)	Strategy Lead Specialist	income received from Government for Community Housing Fund not spent in year.
Commuted Sums Reserve			Earmarked	(134)	(44)	(44)	(44)	(44)	(44)	(44)	Operational - Specialist Services	Income received under various s106 agreements not spent in year
Cumbria NDR Pool Income Reserve			Earmarked	(1,577)	(2,136)	(2,060)	(2,010)	(2,010)	(2,010)	(2,010)	Operational - Specialist Services	Income from Cumbria NNDR pool, earmarked for economic development
Cumbria NDR Pool volatility Reserve			Earmarked	(176)	(344)	(344)	(344)	(344)	(344)	(344)	Finance Lead Specialist	Share of NNDR pool income retained by pool to offset potential future deficits

Reserve			Type	Balance 31/3/2019 £000	Balance 31/3/2020 £000	Balance 31/3/2021 £000	Balance 31/3/2022 £000	Balance 31/3/2023 £000	Balance 31/3/2024 £000	Balance 31/3/2025 £000	Responsible Lead	Summary, Purpose and Commentary
Customer Connect Reserve			General	(2,035)	(4)	(4)	(4)	(4)	(4)	(4)	Operational Lead Support Services	To fund the implementation of the Customer Connect Project, initially using the Customer Connect budgets from 2016/17 revenue budgets not spent during 2016/17.
Economic Development Fund			General	(304)	(304)	(304)	(304)	(304)	(304)	(304)	Operational - Specialist Services	To encourage economic development in the District and to ensure that unused funds in a particular year can be carried forward.
General Fund Major Repairs Reserve			Capital	(155)	(260)	238	153	68	(17)	(102)	Operational Lead Delivery and Commercial Services	To fund major repairs and maintenance to General Fund properties that are not capitalisable and would be difficult to accommodate in the annual planned maintenance programme. The Reserve: • acts as a backstop for emergency major repairs • accumulates funds as necessary to meet an abnormal year in maintenance terms, • is able to assist in meeting regular maintenance costs.
IT Replacement Reserve			Capital	(81)	(14)	(14)	(14)	(14)	(14)	(14)	Digital Lead Specialist	To fund the replacement of hardware and software with a preference for the updating of the corporate and networking infrastructure.
LABGI			General	(5)	(5)	(5)	(5)	(5)	(5)	(5)	Operational - Specialist Services	To fund non-recurring initiatives that contribute directly to one or more of the Council's priority initiatives, with a preference for economic development. This fund is now practically fully committed and should be closed once the committed spend is achieved.
Local Arts Strategic Partnership			Earmarked	(30)	(30)	(30)	(30)	(30)	(30)	(30)	Operational Lead Specialist Services	Monies provided towards Arts Strategy and related activities carried forward for use in subsequent years.
Local Project Reserve			Earmarked	0	0	(500)	(300)	(150)	(50)	0		New Reserve April 2020: To earmark 2020/21 Rural Services Delivery Grant for use in the future to support local projects when NHB for LIPS is reduced
LSVT Environmental Warranties			Earmarked	(282)	(282)	(282)	(282)	(282)	(282)	(282)	Finance Lead Specialist	To pay for environmental insurance until 2032 relating to warranties given as part of the housing transfer.
Marshall Hooper Reserve			Earmarked	(37)	(37)	(37)	(37)	(37)	(37)	(37)	Strategy Lead Specialist	Monies left to the Council as a bequest to be used for housing for the elderly in Grange
New Homes Bonus Reserve			Capital	(2,118)	(1,317)	(577)	(275)	(319)	(342)	(342)	Finnace Lead Specialist	New reserve to enable forward funding of eligible schemes through the Council's New Homes Bonus protocol

Reserve			Type	Balance 31/3/2019 £000	Balance 31/3/2020 £000	Balance 31/3/2021 £000	Balance 31/3/2022 £000	Balance 31/3/2023 £000	Balance 31/3/2024 £000	Balance 31/3/2025 £000	Responsible Lead	Summary, Purpose and Commentary
NNDR Surplus Reserve			Earmarked	(1)	(540)	(1)	(1)	(1)	(1)	(1)	Finance Lead Specialist	Timing gap between recognising s31 grant and recognising offsetting NDR collection fund deficits.
Personal Financial Resilience Reserve			Earmarked	(25)	(23)	(23)	(23)	(23)	(23)	(23)	Operational Lead Case Management	New reserve created from unclaimed members allowances earmarked to improve financial resilience
Revenue Funds for Capital			Capital	(307)	63	284	194	94	(6)	(106)	Finance Lead Specialist	Monies provided from revenue to support the Capital Programme & fund expenditure that may not be capitalisable: annual contribution £100k
Second Homes Income Reserve			General	(92)	0	0	0	0	0	0	Strategy Lead Specialist	Initiatives to enable the provision of affordable housing: transfer of unspent balance at end of year
Building Control Fee Income Reserve			Earmarked	0	0	0	0	0	0	0	Operational - Specialist Services	Statutory ring fenced reserve to record surpluses and losses on building control.
Local Land Charges Reserve			Earmarked	(0)	(0)	(0)	(0)	(0)	(0)	(0)	Operational - Specialist Services	Statutory ring fenced reserve to record surpluses and losses on local land charges.
Hackney Carriage Licensing Reserve			Earmarked	21	21	21	21	21	21	21	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Licensing Act Reserve			Earmarked	(154)	(154)	(154)	(154)	(154)	(154)	(154)	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Misc Licensing Reserve			Earmarked	69	69	69	69	69	69	69	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Gambling Licensing Reserve			Earmarked	25	25	25	25	25	25	25	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Total Reserves excluding working balance GF Working balance				(14,906) (1,500)	(11,517) (1,500)	(10,272) (1,500)	(9,940) (1,500)	(10,219) (1,500)	(10,527) (1,500)	(10,862) (1,500)	Finance Lead Specialist	Buffer against unforeseen & emergency expenditure in-year, inflationary demands, adverse cash flow, inability to use capital resources.
Total Usable Reserves				(16,406)	(13,017)	(11,772)	(11,440)	(11,719)	(12,027)	(12,362)		

RISK ASSESSEMENT OF LEVEL OF RESERVES: 31/3/21

Section 4

Potential Risk	Risk Score	Weighting	Financial Exposure (£000)	Balance Required (£000)	Comment (Basis of Financial Exposure)
Base Budget Contingency for inflation or other unanticipated rise.	4	50%	353	177	Assumed at 1% of Gross Revenue Budget for 2020/21
Underachievement of Charges Income targets and spending exceeds budgets	4	50%	508	254	Estimate of 5% Customer Receipts Income forecasts for 2020/21
Underachievement of Investment Income	4	50%	259	130	1% of exposure of average balance of £13m
Insurance Excesses	5	50%	47	24	Based on 10% of insurance premia payments
Potential costs of legal challenges	4	50%	700	350	Based on estimated cost of a public enquiry or legal challenge
Savings not achieved	2	25%	2,603	651	Savings target at 31/3/25
Vacancy target not delivered	2	25%	439	110	Staff vacancy target topsliced from salary budgets
Pay increase	3	50%	141	70	2% allowance made in budget for pay increase from April 2020. Impact of additional 1% pay award
Increase in pension contributions	4	50%	113	57	Allowance for 1.0% increase in pension fund contributions at next triennial revaluation
Changes to existing government funding regimes	6	25%	5,945	1,486	25% of Total of RSG/transitional grant/Rural Services grant/NNDR retained funding, based on 2020/21 final settlement (on top of reduction already reflected in budgets)
Changes to existing external grants and contributions	4	50%	1,007	504	50% of total revenue grants and contributions received, excluding benefit subsidy and formula grant (based on 2019/20 excluding New Homes Bonus)
Impact of introduction of Universal Credit	2	25%	200	50	Increase in homelessness, changes in administration arrangements, reduction in collection rate etc
Changes to Homelessness requirements	2	25%	200	50	Changes in requirements for homelessness
Reduction in business rate income	4	50%	227	114	SLDC share, based on 5% reduction in rateable values, based on 2017 list
Council tax reduction scheme	4	25%	67	17	SLDC share, based on 10% increase in claims based on 2020/21 estimate
Risk Management	9	100%	500	500	Monies set aside to meet the one-off costs of risk management
Emergency Contingency	9	100%	1,000	1,000	Emergency contingency fund - Council practice to allocate £1m for any unforeseen emergencies. Bellwin scheme cuts in at 0.2% of net budget and provides for up to 85% of eligible costs.
TOTALS			14,309	5,544	
Maximum Risk Based Reserve Balances				14,309	Total Financial Exposure
Recommended Risk Base Reserve Balances				5,544	from above
Minimum Risk Based Reserve Balances				3,577	25% of Total Financial Exposure
Projected Level of Reserves					
- General Fund Working Balance				1,500	Projected balance 31/3/21
- General Reserve				4,589	Projected balance 31/3/21
Projected Level of Reserves (General Fund)				6,089	
Projected (Shortfall)/Excess of Current Reserve Balance over Risk Based Reserves				545	assumes use the recommended risk based balance

Medium Term Financial Plan Risks and Opportunities Log

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
1.	Revenue budget and Capital Programme may not be integrated and aligned with Council Plan.	Resources not directed to achieving corporate outcomes, leading to inappropriate spending.	Low	Marginal	Both the revenue budget and the Capital Programme are now embedded in the corporate planning cycle. All revenue budgets and capital programme schemes are linked to Council plan priorities
2.	The programme of budget reductions does not deliver the required level of savings to correct the forecast inherent budget deficit.	Council will be forced to cut services and/or make knee-jerk and potentially irrational spending reductions.	Low	Critical	Universal acceptance of the problem by heightened awareness. Clear direction and identification of measures by Members and Officers. Strict project management to ensure that proposals are implemented.
3.	The Customer Connect Programme does not deliver the organisational changes and efficiency savings included in budget forecasts.	Council will be forced to cut services and/or make knee-jerk and potentially irrational spending reductions.	Low	Marginal	Majority of reductions are delivered: monitoring of service delivery and review of final phase of staffing required.
4.	Result of Brexit may potentially change estimated levels of growth, inflation, interest etc.	The Council may have to amend the capital and revenue spending plans to react to changes in funding and potential increased levels of expenditure	Medium	Serious	Monitor impact of decision
5.	Resources cannot be identified to fund new service development.	Corporate outcomes may not be delivered.	Low	Marginal	Accurate assessments of spending needs to be built into the budget forecast. Project management of reduction programme.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
6.	Further loss of income from investments as interest rates reduce.	Revenue budget unable to cope with reduced income	Low	Marginal	Close monitoring of returns, already minimal levels of projected interest receipts.
7.	<ul style="list-style-type: none"> Provisions for pay, price inflation are inadequate e.g. fuel Income falls below targets Government grant is withdrawn suddenly 	In-year budgetary pressure and potential overspending, jeopardising service delivery.	Low	Marginal	Close monitoring and short-term use of revenue contingency provision and General Reserve followed by review for following year.
8.	Government devolution approach diverts funding to other areas	Reduction in funding for other services	Medium	Marginal	Monitor proposals for extension of devolution
9.	The resilience of the budget is not re-enforced by the strengthening of reserves and balances.	Budget may not be able to cope with unexpected events and spending plans may have to be curtailed.	Low	Marginal	Close adherence to the Plan's proposals for the maintenance of reserves and balances.
10.	Government introduction of more stringent capping system through the specification of levels above which a referendum will be triggered	Revenue budget unable to cope with basic inflationary increases, further pressure on resources and service delivery.	Low	Marginal	Maintenance of General Reserve as a buffer against unexpected restriction on council tax increases. The Plan uses realistic assumptions for forward planning.
11.	Government proposals for localisation of business rates, including baseline reset increase uncertainty of major income stream.	Income streams will be insufficient to fund service delivery.	High	Critical	Monitor changes in rateable values & proposals for new development / closures/ other changes. Monitor Government proposals for changes in NNDR legislation. Maintenance of General Reserve as a buffer against unexpected changes in funding.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
11a.	Government proposals for additional reliefs for business rates will not be fully funded	As above	As above	As above	As above
12.	Council is reluctant to take the required challenging decisions in a number of service areas e.g. fees & charges or grants payable	Income streams may not be optimised leading to reduced resources available for spending on priority services or projected savings may not be generated	Low	Serious	Financial decisions in non-priority areas should be made on commercial principles backed by sound business cases. Commissioning Framework to include decommissioning.
13.	Budgetary control procedures are not understood and followed – higher likelihood during period of organisational change.	Variances from budgets are not identified and acted upon, leading to inappropriate/unauthorised spending.	Medium	Marginal	Ongoing review of procedures to ensure that budget monitoring information is appropriate and meaningful. Greater emphasis on trend analysis and the use of customer data. Closer liaison between Finance staff and budget holders.
14.	Reduction in economic development funding if Cumbria LEP is unable to attract significant funding.	Inability to improve employment prospects within the district	Low	Serious	If LEP is unable to invest in economic development there will be increased pressure on the Council's capital programme to invest significant funds.
15.	The Council is unable to meet future demand for services	Service falls below all acceptable standards.	Medium	Critical	Close monitoring of the changing needs and levels of demand and review of resource allocation.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
16.	Pension funding	Budget may not be able to cope with additional costs and spending plans may have to be curtailed.	Low	Marginal	Moved to alternative method of contribution based on set percentage for current service accrual and fixed contribution for past service costs; this has reduced inherent problem of declining staff base for contributions. Government reform of pension scheme should alleviate impact of declining investment returns.
17.	Costs of asset maintenance, as identified in the Land and Property Strategy, exceed resources available.	Budgetary pressures force cuts in standards of maintenance.	Medium	Serious	A quinquennial review of maintenance requirements is prepared. The General Fund Planned Maintenance fund exists to meet abnormal spending needs.
18.	Future demographic and other changes demand additional expenditure	Budget inadequate for additional spending demands/potential loss of income due to declining population	Medium	Serious	Monitor impact of demographic changes
19.	Potential creation of Internal Drainage Board	Unavoidable Levy payable to Internal Drainage Board; under capping rules, levies would count against the Council's Council Tax capping limit.	Low	Marginal	Monitor proposals, review treatment as special expense. Current rules for calculating council tax increases a new levy would count towards triggering a referendum. Government consultation spring 2019.
20.	Potential loss of surplus-generating assets through the proposed Community right to bid and/or failure of assets transferred	Budget may not be able to cope with loss of income/sudden increase in budgets required for remedial costs	Low	Marginal	Review all requests against the Asset Transfer Policy

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
21.	Higher than estimated increase in costs due to international political uncertainty e.g. fuel	Budget may not be able to cope with additional costs and spending plans may have to be curtailed.	Low	Marginal	Frequent budget monitoring
22.	Reduced ability to attract and retain suitably qualified staff.	Inability to deliver services to current levels or additional costs of temporary staff	Low	Marginal	Monitor recruitment activity
23.	Welfare reform: additional costs of implementation of Universal Credit due to need to support digital by default application process and payment to claimants rather than landlords.	Potential increase in support costs and potential increase in homelessness cases due to rent arrears. Loss of administration grant towards continuing costs	High	Marginal	Monitor proposals and respond to consultation
24.	Procurement projects: projected savings not generated	Unable to deliver estimated savings, inability to balance budget	Medium	Marginal	Review all savings proposals for deliverability, ensure specification of proposed contract is realistic.
25.	Procurement projects: challenge to process	Potential legal costs and additional costs of service delivery until challenge resolved	Low	Marginal	All procurement exercises to follow Council's Contract Procedure Rules, which are updated for changes in legislation. Additional legal advice is procured for major or unusual procurement projects
26.	Closure of major employer	Reduction in income from business rates but increase in demand for affordable housing and council tax reduction scheme.	Medium	Marginal	Monitoring of significant employers: impact will increase if multiple major employers close.
27.	Legal challenge, particularly of charging regimes	Potential need to refund income received and contribute to legal costs	Low	Marginal	Potential claims for significant refunds of charges e.g. land charges

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
28.	Increased tax avoidance, particularly of business rates	Reductions in income from business rates	Medium	Marginal	Monitor claims for reliefs, particularly empty properties
29.	Further changes to New Homes Bonus e.g. increase in threshold	Reduction in income from government	High	Marginal	Currently income from New Homes Bonus is not included as a recurring item in the Council's base budget due to uncertainty about future income streams. Any reduction would reduce the funding available to local projects and may require funding from other Council income streams.
30.	Changes in shopping habits and other behavioural changes reduces income from Council operations	Reduction in income from markets, car parking, public halls etc	Medium	Serious	Will be incremental impact initially: monitor income and usage as part of corporate monitoring process and budgeting process
31.	Increased applications for rate reliefs and/or appeals	Reduction in income from business rates	Medium	Serious	Monitor applications for relief and appeals
32.	Cumbria Business Rate pool income lower than expected	Reduction in income from pool potentially below single-authority safety-net	Low	Serious	Regular monitoring of business rate income and appeals through Cumbria pool, particularly relating to Sellafield due to abnormally large rateable value.

Risk Prioritisation Matrix

Likelihood	A High		23,29,32		11, 11a
	B Medium		8, 13, 24, 26, 28	4, 17,18,30, 31	15
	C Low		1, 3, 5, 6, 7, 9, 10, 13, 16, 19, 20, 21, 22, 25, 27	12, 14, 32	2
	D Very Low				
		4 Negligible	3 Marginal	2 Serious	1 Critical
	Impact				

Colour key:	
	Low priority risks which require annual review
	Priority risks which require mitigating controls and quarterly review

- 1 Revenue budget & Capital Programme not integrated & aligned with Council Plan.
- 2 The programme of budget reductions does not deliver the required level of savings to correct the forecast inherent budget deficit.
- 3 The Customer Connect Programme does not deliver the organisational changes and efficiency savings included in budget forecasts.
- 4 Result of Brexit
- 5 Resources cannot be identified to fund new service development.
- 6 Further loss of income from investments as interest rates reduce.
- 7 Provisions for inflation are inadequate, income falls below targets, grant is withdrawn suddenly
- 8 Government devolution approach diverts funding to other areas
- 9 The resilience of the budget is not re-enforced by the strengthening of reserves and balances.
- 10 Government introduction of more stringent capping system through the specification of levels above which a referendum will be triggered
- 11 Government proposals for localisation of business rates, including baseline reset increase uncertainty of major income stream.
- 11a. Government proposals for additional reliefs for business rates not fully funded
- 12 Council is reluctant to take the required challenging decisions in a number of service areas e.g. fees & charges or grants payable
- 13 Budgetary control procedures are not understood and followed – higher likelihood during period of organisational change.
- 14 Reduction in economic development funding if Cumbria LEP is unable to attract significant funding.
- 15 The Council is unable to meet future demand for services
- 16 Pension funding
- 17 Costs of asset maintenance exceed resources available.
- 18 Future demographic and other changes demand additional expenditure
- 19 Potential creation of Internal Drainage Board
- 20 Potential loss of surplus-generating assets through the proposed Community right to bid and/or failure of assets transferred
- 21 Higher than estimated increase in costs due to international political uncertainty e.g. fuel
- 22 Reduced ability to attract and retain suitably qualified staff.
- 23 Welfare reform: additional costs of implementation of Universal Credit due to need to support digital by default application process and payment to claimants rather than landlords.
- 24 Procurement projects: projected savings not generated
- 25 Procurement projects: challenge to process
- 26 Closure of major employer
- 27 Legal challenge, particularly of charging regimes
- 28 Increased tax avoidance, particularly of business rates
- 29 Further changes to New Homes Bonus e.g. increase in threshold
- 30 Changes in shopping habits and other behavioural changes reduces income from Council operations
- 31 Increased applications for rate reliefs and/or appeals
- 32 Cumbria Business Rate pool income lower than expected



Opportunities

Ref	Opportunity/Trigger	Consequence	Likelihood	Impact	Actions to achieve this opportunity
A.	Regional Devolution	Removal of government restrictions and barriers between organisations enabling more localised decision making, for example variation in Council Tax discounts and premiums	Medium	Significant	Discussions with other public sector organisations and HM Treasury
B.	Significant increase in net dwellings increases New Homes bonus.	Additional funding to support either expansion of existing services, provision of new services or prevents reduction in existing services	High	Marginal	<p>Maximise addition of properties (& minimise removal of properties) on valuation list by end of September annually; maximise increase in number of affordable homes through planning requirements or provision of support, financial or otherwise. Likely to be abolished from March 2021.</p> <p>Although may be significant increase in income, the Council has commitment for use on affordable housing and locally important projects.</p>

Ref	Opportunity/Trigger	Consequence	Likelihood	Impact	Actions to achieve this opportunity
C.	Localisation of business rates	Potentially could provide funding to support either expansion of existing services, provision of new services or prevent reduction in existing services	High	Marginal	The Government scheme of tariffs limits the potential for significant gains from increased business rates. Monitor planning applications, Local Plan proposals etc.
D.	Business rate pilot	Potentially could increase proportion of business rate income retained locally, either by Council or by Cumbria County Council	Medium	Serious	Cumbria Pilot bid was unsuccessful for 2018/19 and 2019/20. Impact beyond April 2021 is impossible to predict due to uncertainties around Government proposals for business rates.
E.	Shared services	Potentially could provide additional funding to support either the existing level of service or enhanced service levels	High	Marginal	Review existing services, work with other public services in the area to review service provision and potential sharing of services: depends on finding a partner.
F.	New advances in technologies	Potentially could reduce staffing requirements or existing non-staffing costs; could permit new or enhanced services	Low	Marginal	Monitor developments in technology
G.	Community Groups wishing to take over services	Potential transfer of costs to alternative provider who may be able to provide existing services at lower cost or enhanced services at existing cost	Low	Significant	Monitor requests, including those under the Community Right to Challenge. Currently there appears little appetite or capacity for further transfers.

Ref	Opportunity/Trigger	Consequence	Likelihood	Impact	Actions to achieve this opportunity
H.	Opportunities for generating additional income for services – relaxation of national controls e.g. planning fees	Potential increase in income	High	Marginal	Monitor proposals, respond to consultation
I.	Significant increase in economic development funding if Cumbria LEP is able to attract significant funding through bidding for Regional Growth Fund or Single Local Growth Fund monies.	Ability to improve employment prospects within the district	Medium	Significant	Funding is allocated directly to schemes so the Council is not involved as accountable body but funding would reduce pressure on the Council's capital programme to support economic development schemes.
J.	Cost of debt repayment lower than expected due to higher long-term interest rates and therefore PWLB premiums reducing	Need to commit less capital receipts to repayment of debt in order to deliver interest payment reductions	High	Marginal	Monitor interest rates and repay debt when premiums are minimised if appropriate and in line with treasury management strategy.
K.	Increased income from investments as interest rates improve.	Additional revenue income offsets need to find savings to balance budget deficit.	Low	Marginal	Close monitoring of returns, minimal levels of projected interest receipts in MTFP financial model.
L.	Identification and delivery of savings enable funding of programme of growth and service development	Additional revenue savings beyond those needed to offset budget deficit	Low	Marginal	Close monitoring of deliverability of proposed savings

Ref	Opportunity/Trigger	Consequence	Likelihood	Impact	Actions to achieve this opportunity
M.	Corporate assets generate new income streams, either revenue or capital	Additional income to offset budget deficit or to supplement capital programme.	High	Marginal	Review each asset for alternative use or sale in accordance with the Corporate Asset Strategy
N.	Result of Brexit may potentially change estimated levels of growth, inflation, interest etc.	The Council may have opportunity to amend the capital and revenue spending plans to react to changes in funding and potential lower levels of expenditure	Medium	Serious	Monitor impact of decision

Explanation of terms used:

Expenditure	
Employees:	Staff employed directly on services, including National Insurance and Pension Contributions, Allowances, Training, Employee Related Insurances, etc.
Premises:	Repairs, Maintenance, Alterations Internal and External Decoration of Buildings Grounds Maintenance Energy Costs Rents, Rates, Water and Sewerage Charges Fixtures and Fittings Building Cleaning Premises Insurance
Transport:	Car Allowances Public Transport Fuel, Tyres and Batteries Licences, Tests and Insurances Vehicle Repairs and Maintenance Hire Charges
Supplies & Services:	Equipment, Tools and Furniture Materials and Provisions Clothing, Uniforms and Laundry Printing and Stationery Books and Publications Information Technology Postages and Telephones Subsistence Allowances Contributions and Grants Advertising Miscellaneous Insurances
Bought-in Services:	Contracted Services provided by external suppliers e.g. Leisure Management, Specialist Services, Internal Audit
Central Support and other recharges in:	– See below
Income	
Government Grants:	
Contributions from other Local Authorities and Public Bodies:	Mainly agency arrangements for the provision of services
Central Support and other recharges out:	See below
Charges to External Customers:	Sales, Fees and Charges
Other Income:	Rents and Interest

Indirect Expenditure	
Capital Charges:	Depreciation charges made to services to reflect the use of the Council's assets. (see also below)
REFCUS Charges:	The full cost of capital expenditure on grants and software charged to individual services in the year incurred.
In both cases, expenditure on services is matched by income of a similar amount on the General Fund Summary Revenue Account so that there is no cost to the Council Taxpayer.	
Approved Budget	The 2019/20 Budget and MTFP figures approved by Council in February 2019
Current Budget	These are the latest estimates, taking account of any authorised changes to the approved budget including carry forwards from the previous year and budget virements (transfers).
2020/21 to 2024/25 Budget	<p>These Budgets include assumptions about inflation, unavoidable growth in base budgets, changes to income from fees and charges, savings agreed as part of the corporate savings exercise and specific one off growth items. Expected inflation has been added to detailed estimates where unavoidable.</p> <p>The savings agreed for 2020/21 have been built into base budgets. Future years assume further savings and these will require more detailed proposals to be developed during the year for incorporation into 2021/22 and future years' budgets.</p>

Central Support and Other Recharges

The Internal Recharges system is used to allocate and apportion an appropriate share of all Management and Support Services and other overheads. The general principle is that all overheads, support services and management costs should be fully 100% recharged to the appropriate Service expenditure headings.

In addition, there are other recharged amounts that represent services performed for one department by another, the main example being the transport services. As these are all Council departments, using a recharge mechanism ensures that the expenditure is only presented once in the accounts with the inter-department transactions effectively taken out of the Council's overall income and expenditure.

As part of the Customer Connect programme there has been a fundamental restructuring of the Council's staffing. From January 2020 the new structure of customer services, case management, specialists and the delivery team has been introduced. Because this structure is so different to the previous structure it will not be possible to calculate recharges with any degree of accuracy. It is planned to calculate recharges in autumn 2020 when the new operating model has been in place for six months and there is sufficient transaction and activity data to make accurate allocations of time and therefore cost. In the meantime the draft budgets in this budget book exclude recharges for the current and future years. These have no impact on the surplus/deficit projections as the income and expenditure for internal recharges nets to £0.

All recharges to and from services are included in the figures within Section 3(b).

Capital Charges

Capital and REFCUS (Revenue Expenditure Funded from Capital Under Statute) Charges are shown after the direct expenditure and income on individual services. This reflects the accounting treatment of these charges, which are credited in total in the General Fund Summary and so have a neutral effect overall.

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