

South Lakeland District Council
2021/22

Budget Book

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



SOUTH LAKELAND DISTRICT COUNCIL

2021/22 BUDGET BOOK

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This 2021/22 Budget was approved by Council on 23 February 2021

Introduction

- 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. An update to this Council Plan will be considered for approval by Council on 23rd February 2021.

- On 23 February 2021 Council will consider the 2021/22 revenue and capital budgets that support the council plan. These include a 2.51% increase in the 2020/21 SLDC council tax amount (£5.00 on a Band D property). The approved District Council Tax demand will be set at £9.3m with a capital programme of £19m for 2021/22. **Section 3b** of this document contains the detailed service revenue budgets for reference by budget holders, Senior Management, Members and any other stakeholders.
- 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.
- 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.
- 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:

	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service Expenditure	25,297.9	24,009.4	24,023.1	24,454.9	24,732.1
Service Income	(13,301.6)	(12,632.5)	(12,953.7)	(13,241.5)	(13,622.8)
Net Service Budget (excluding capital charges)	11,996.3	11,376.9	11,069.4	11,213.4	11,109.3
Council Tax	(9,285.4)	(9,564.8)	(9,846.7)	(10,131.1)	(10,417.9)
Business Rates	(4,001.9)	(2,260.2)	(2,161.2)	(2,302.0)	(1,956.7)
Government Grant	(809.2)	(145.7)	(145.7)	0.0	0.0
Interest Receivable/Payable	661.0	693.5	762.1	833.9	856.2
Minimum Revenue Provision	1,187.5	1,379.4	1,395.5	1,656.5	1,911.6
Other Corporate Items	251.7	889.4	1,036.9	858.0	733.2
(Surplus)/Deficit assuming £5 Band D Council Tax increase from April 2021 onwards	0.0	2,368.5	2,110.3	2,128.7	2,235.7

- The draft budget has been updated to reflect the final finance settlement received on the 3rd February 2021.
- The impact of COVID-19 is seen throughout the Council's budgets for 2020/21 and will continue to impact for the medium term through lower income receipts, increased expenditures and the need to repay monies used from reserves in 2020/21. There is still great uncertainty about the value and timing of these changes.
- The potential changes to the business rates retention system from April 2022 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 2022/23 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 to £2.2m by 2025/26.

9. 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.
10. Proposals for new areas of capital expenditure were considered by Portfolio Holders in October 2020 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

2020/21 Revised	2021/22	2022/23	2023/24	2024/25	2025/26	Total 2020/21 to 2025/26
£000	£000	£000	£000	£000	£000	£000
12,525.1	19,085.30	13,516.0	6,153.0	2983.0	1,223.0	55,485.4

As a result of COVID-19 and reductions in capacity of both staff to progress projects and contractors to deliver projects it is expected that there will be further movement of capital budget back to later years.

11. The Council has used significant levels of reserves in 2020/21 to fund the immediate financial impact of COVID-19. The proposed level of reserves and working balance place the Council in a reasonable financial position for 2021/22 but should be rebuilt as soon as possible to ensure they are adequate for the medium term. There are significant risks in the current MTFP projections, including the impact of COVID-19, 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.
12. The Council can set a balanced budget for 2021/22 and is relatively 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

	31/03/2020 £000	31/03/2021 £000	31/03/2022 £000	31/03/2023 £000	31/03/2024 £000	31/03/2025 £000	31/03/2025 £000
General Reserves	(6,464)	(4,778)	(4,511)	(4,983)	(5,499)	(6,015)	(6,215)
Capital Reserves	(2,348)	105	332	203	95	10	(75)
Earmarked Reserves	(5,267)	(16,476)	(5,245)	(4,737)	(4,347)	(4,297)	(4,247)
Total Reserves	(14,079)	(21,149)	(9,424)	(9,517)	(9,751)	(10,302)	(10,537)
Working Balance	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Total Reserves and Working Balance	(15,579)	(22,649)	(10,924)	(11,017)	(11,251)	(11,802)	(12,037)

13. Further details on the budget process and assumptions can be found in the report presented to Council 23 February 2021 and its supporting appendices.

General Fund Summary

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

	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Net Service Expenditure					
Director of Strategy, Innovation and Resources	5,857.0	6,207.7	6,096.1	5,942.8	5,710.5
Operational Lead Customer and Locality Services	2,291.2	1,749.1	1,769.7	1,801.9	1,828.5
Operational Lead Specialist Services	13,031.3	6,930.5	1,631.6	1,298.2	1,335.6
Operational Lead Case Management	1,664.8	1,617.1	1,512.0	1,547.5	1,570.6
Operational Lead Delivery and Commercial Services	5,290.2	4,687.3	4,632.9	4,968.3	5,040.9
Other GF Items	0.0	0.0	0.0	0.0	0.0
Net Service Budget	28,134.5	21,191.7	15,642.3	15,558.7	15,486.1
Corporate items					
Interest Receivable	(36.3)	(39.5)	(44.4)	(52.3)	(59.1)
Interest Payable	697.3	733.0	806.5	886.2	915.3
Other Government Grants					
Rural Services Delivery Grant	(454.9)	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(95.8)	0.0	0.0	0.0	0.0
Local Council Tax Support Grant	(112.8)	0.0	0.0	0.0	0.0
Local Tax Income Guarantee	(145.7)	(145.7)	(145.7)	0.0	0.0
Parish Grant	92.0	92.0	92.0	92.0	92.0
Retained Business Rates	(4,659.2)	(2,260.2)	(2,161.2)	(2,302.0)	(1,956.7)
Contribution to pool Reserve	657.3	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	113.0	84.0	63.0	40.0	40.0
Minimum Revenue Provision	1,187.5	1,379.4	1,395.5	1,656.5	1,911.6
Reversal of Capital Charges	(16,138.2)	(9,814.8)	(4,572.9)	(4,345.3)	(4,376.8)
Collection Fund surplus/deficit	11,232.0	460.2	460.2	0.0	0.0
Adjustment from NNDR surplus/deficit reserve	(10,755.9)	(289.7)	(289.7)	0.0	0.0
Transfers to/from Reserves	(429.4)	542.9	711.5	726.0	601.2
Corporate Items	(18,849.1)	(9,258.4)	(3,685.3)	(3,298.9)	(2,832.5)
Council Tax Requirement	9,285.4	11,933.3	11,957.0	12,259.8	12,653.6
Taxbase (Band D equivalent)	45,396.81	45,646.81	45,896.81	46,146.81	46,396.81
Council Tax (Band D) £	£204.54	£209.54	£214.54	£219.54	£224.54
Council Tax Increase: £ (Band D)	£5.00	£5.00	£5.00	£5.00	£5.00
Council Tax Increase: %	2.51%	2.44%	2.39%	2.33%	2.28%
Amount proposed to be raised through Council Tax	(9,285.4)	(9,564.8)	(9,846.7)	(10,131.1)	(10,417.9)
Deficit assuming £5 Band D Council Tax increase from April 2021	0.0	2,368.5	2,110.3	2,128.7	2,235.7

Medium Term Financial Plan Forecast 2021/22 - 2025/26

This table sets out detail of the latest draft budgets for 2021/22 onwards updated for the impact of COVID-19

	Budget 2021/22 £000	Budget 2022/23 £000	Budget 2023/24 £000	Budget 2024/25 £000	Budget 2025/26 £000
Base Budget:					
Expenditure					
Employee Costs	14,410.7	14,479.0	14,668.2	14,946.8	15,237.7
Running Costs	10,887.2	9,530.4	9,354.9	9,508.1	9,494.4
Total Service Expenditure	25,297.9	24,009.4	24,023.1	24,454.9	24,732.1
Income					
Car Parking Income	(4,955.3)	(5,102.9)	(5,204.9)	(5,309.0)	(5,411.9)
Contributions from other Local Authorities and Public Bodies	(10.3)	(10.3)	(9.9)	(9.6)	(9.6)
General Income	(3,912.5)	(4,027.1)	(4,206.6)	(4,180.2)	(4,226.3)
Government Grants	(1,374.9)	(387.7)	(387.7)	(558.7)	(727.7)
New Homes Bonus	(87.8)	(44.0)	(23.0)	0.0	0.0
Lake Income	(1,478.7)	(1,548.7)	(1,579.6)	(1,611.1)	(1,643.0)
Recycling Credits	(1,482.1)	(1,511.8)	(1,542.0)	(1,572.9)	(1,604.3)
Total Service Income	(13,301.6)	(12,632.5)	(12,953.7)	(13,241.5)	(13,622.8)
Net Service Budget before Capital Charges	11,996.3	11,376.9	11,069.4	11,213.4	11,109.3
Capital Charges	16,138.2	9,814.8	4,572.9	4,345.3	4,376.8
Net Service Budget after Capital Charges	28,134.5	21,191.7	15,642.3	15,558.7	15,486.1
Corporate items					
Interest Receivable	(36.3)	(39.5)	(44.4)	(52.3)	(59.1)
Interest Payable	697.3	733.0	806.5	886.2	915.3
Other Government Grants					
Rural Services Delivery Grant	(454.9)	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(95.8)	0.0	0.0	0.0	0.0
Local Council Tax Support Grant	(112.8)	0.0	0.0	0.0	0.0
Local Tax Income Guarantee	(145.7)	(145.7)	(145.7)	0.0	0.0
Income from Council Tax (net of Parish Precept)	(9,285.4)	(9,564.8)	(9,846.7)	(10,131.1)	(10,417.9)
Parish Grant	92.0	92.0	92.0	92.0	92.0
Retained Business Rates	(4,659.2)	(2,260.2)	(2,161.2)	(2,302.0)	(1,956.7)
Contribution to pool Reserve	657.3	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	113.0	84.0	63.0	40.0	40.0
Minimum Revenue Provision	1,187.5	1,379.4	1,395.5	1,656.5	1,911.6
Reversal of Capital Charges	(16,138.2)	(9,814.8)	(4,572.9)	(4,345.3)	(4,376.8)
Collection Fund surplus/deficit	11,232.0	460.2	460.2	0.0	0.0
Adjustment from NNDR surplus/deficit reserve	(10,755.9)	(289.7)	(289.7)	0.0	0.0
Transfers to/from Reserves	(429.4)	542.9	711.5	726.0	601.2
Total Corporate Items	(28,134.5)	(18,823.2)	(13,532.0)	(13,430.0)	(13,250.4)
January 2021 (Surplus)/Deficit assuming £5 Band D Council Tax increase from April 2021 onwards	0.0	2,368.5	2,110.3	2,128.7	2,235.7

SUMMARY OF CHANGES TO PROJECTED DEFICIT SINCE BUDGET APPROVED FEBRUARY 2020:

	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Net projected deficit February 2020	1,055.3	1,444.0	1,846.6	2,573.3	n/a
Changes included in MTFP approved July 2020					
Due to impact of COVID-19 - before use of reserves	1,409.3	1,196.8	955.2	274.9	n/a
Due to impact of COVID-19 - use of reserves	461.7	461.7	461.7	461.7	n/a
Due to delays in implementation of business rate changes	(1,410.2)	14.8	(320.8)	(630.0)	n/a
Net projected deficit July 2020	1,516.1	3,117.3	2,942.7	2,679.9	n/a
Further changes included in first draft budgets November 2020					
Unavoidable Revenue Pressures - See Appendix 4 full details	395.5	386.6	196.9	222.7	n/a
Revenue Growth - See Appendix 5 full details	27.0	27.0	12.0	12.0	n/a
Revenue Savings - See Appendix 6 full details	(198.3)	(304.2)	(330.0)	(263.0)	n/a
Revenue Impact of Capital Programme - See Appendix 7 full details	0.0	0.0	0.0	0.0	n/a
Further Impact of COVID-19 - See Appendix 8 for full details	(232.5)	(195.3)	(144.9)	(79.7)	n/a
Carry Forwards of Budgets - see Appendix 10 for full details	628.0	0.0	0.0	0.0	n/a
Changes in Contributions to and from Reserves See Appendix 11 for full details	(1,058.0)	(279.2)	(145.9)	(145.9)	n/a
Net projected deficit reported Cabinet 8 December 2020	1,077.8	2,752.2	2,530.8	2,425.9	2,260.8
Amendments since report to Cabinet 8 December 2020					
Salary - public sector pay freeze	(214.0)	(213.8)	(223.1)	(227.3)	(231.8)
Interest payable: PWLB borrowing rate reduction	(156.5)	(181.5)	(243.1)	(265.7)	(265.1)
Interest payable: reprofiling of capital schemes	(34.6)	(87.0)	(81.6)	(28.5)	
Interest receivable update	(2.0)	(0.3)	(0.2)	(3.0)	324.2
Reduction in Council tax due to lower tax base	165.1	193.9	222.5	227.3	147.7
New Homes Bonus	(14.8)	0.0	0.0	0.0	0.0
New Homes Bonus to reserve	14.8	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(95.8)	0.0	0.0	0.0	0.0
Sales, Fees & Charges Grant (Included in Appendix 8)	(65.4)	0.0	0.0	0.0	0.0
Rural Services Delivery Grant	(21.9)	0.0	0.0	0.0	0.0
Local Council Tax Support Grant (Included in Appendix 8)	(112.8)	0.0	0.0	0.0	0.0
COVID-19 Grant (Included in Appendix 8)	(447.9)	0.0	0.0	0.0	0.0
Latest projected deficit reported to O&S 15 January 2021	92.0	2,463.4	2,205.3	2,128.8	2,235.8
Amendments since report to O&S 15 January 2021					
Estimated Council tax deficit 2020/21	73.9	73.9	73.9	0.0	0.0
Reverse out assumed Council tax deficit 2020/21 (App 8)	(119.7)	(119.7)	(119.7)	0.0	0.0
Local Tax Income Guarantee - Council Tax	(49.1)	(49.1)	(49.1)	0.0	0.0
Business Rates	tbc	tbc	tbc	tbc	tbc
Projected income Cumbria Business Rate Pool 2021/22	tbc	0.0	0.0	0.0	0.0
Income to Cumbria Business Rate Pool reserve	tbc	0.0	0.0	0.0	0.0
Latest projected deficit reported to Cabinet 3 February 2021	(2.9)	2,368.5	2,110.3	2,128.8	2,235.8
Amendments since report to Cabinet 3 February 2021					
Retained Business Rates - from NNDR1 return	(313.6)	0.0	0.0	0.0	0.0
Estimated Business Rate deficit from NNDR1	11,158.1	386.3	386.3	0.0	0.0
Adjustment via reserve for timing of Business Rate deficits and grant	(10,755.9)	(289.7)	(289.7)	0.0	0.0
Local Tax Income Guarantee - Business Rates	(96.6)	(96.6)	(96.6)	0.0	0.0
Projected income Cumbria Business Rate Pool 2021/22	(657.3)	0.0	0.0	0.0	0.0
Income to Cumbria Business Rate Pool reserve	657.3	0.0	0.0	0.0	0.0
Adjustment via reserve for timing of COVID-19 costs and grant	10.9	0.0	0.0	0.0	0.0
Latest projected deficit reported to Council 23 February 2021	0.0	2,368.5	2,110.3	2,128.8	2,235.8

Section 3a

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Director of Strategy, Innovation and Resources							
88.2	88.2	DSC Communications	88.8	90.7	92.5	94.8	96.6
551.0	548.0	DSD Digital Services	597.1	595.0	599.4	586.6	526.5
364.6	364.6	DSF Finance	411.1	380.8	388.4	395.5	401.4
217.6	303.0	DSH Human Resources	383.9	390.5	397.3	404.9	411.7
409.7	419.7	DSL Legal Governance Democracy	450.7	424.0	386.9	395.2	401.8
976.2	973.4	DSO Support Services	976.4	1,000.1	1,025.2	1,050.3	1,069.0
172.7	172.7	DSP Performance Innovation Commissioning	169.4	175.3	178.6	182.4	185.6
319.1	320.1	DSS Strategy	343.4	324.3	331.1	339.2	345.8
366.2	366.2	DXC Management Team	368.8	376.0	383.4	392.2	399.4
0.0	0.0	ECF AD Performance and Innovation	0.0	0.0	0.0	0.0	0.0
0.0	0.0	ECL Legal	0.0	0.0	0.0	0.0	0.0
0.0	0.0	EDM Democratic and Member Services	0.0	0.0	0.0	0.0	0.0
0.0	0.0	EFS Financial Services	0.0	0.0	0.0	0.0	0.0
75.2	75.2	ERA Internal Audit	65.8	65.3	64.7	64.1	63.9
0.0	0.0	ERE Asst Dir Resources	0.0	0.0	0.0	0.0	0.0
505.3	508.3	ERI Information Services	514.3	525.6	534.8	546.4	561.1
0.0	0.0	ERP Printing and Graphic Design	0.0	0.0	0.0	0.0	0.0
85.4	0.0	ERS Employee Relations	0.0	0.0	0.0	0.0	0.0
0.0	0.0	EXC Management Team	0.0	0.0	0.0	0.0	0.0
98.8	294.8	EXS Policy and Performance	11.2	0.9	0.9	1.3	1.2
95.3	95.3	GCA Democratic Management	94.8	94.8	94.8	94.8	94.8
28.5	28.5	GCC Corporate Communications	28.5	28.4	28.3	28.2	28.1
0.0	0.0	GCX Corporate Management	0.0	0.0	0.0	0.0	0.0
0.0	0.0	GEC ECO Scheme	0.0	0.0	0.0	0.0	0.0
91.2	91.2	GEL Elections	91.2	171.2	171.2	91.2	16.2
31.2	31.2	GEM Emergency Planning	31.2	31.2	31.2	31.2	31.2
65.4	68.2	GER Electoral Registration	65.5	65.4	66.3	67.2	67.2
4.3	4.3	GFI Corporate Finance	4.3	4.3	4.3	4.3	4.3
324.1	474.1	GFS Unapportionable Pension Adj	276.1	276.1	276.1	276.1	276.1
18.3	18.3	GGT Subscriptions	18.3	18.3	18.3	18.3	18.3
60.3	84.8	GLP Development Plans	60.1	60.1	60.1	60.1	60.1
391.8	391.8	GMM Members	398.4	404.5	410.7	418.4	424.3
0.0	1.5	GMV Safer Stronger	1.5	1.5	1.5	1.5	1.5
(338.0)	(338.0)	GNH New Homes	(87.8)	(44.0)	(23.0)	0.0	0.0
10.0	10.0	GPR Consultation	10.0	10.0	10.0	10.0	10.0
20.8	20.8	GSH Second Homes Discounts	20.6	20.6	20.6	20.6	20.6
(152.2)	6.5	GTH Other Items	225.6	528.8	354.5	179.9	5.5
95.3	95.3	GTV Bank Charges	95.3	95.3	95.3	95.3	95.3
87.0	75.0	GTW Audit and Inspection	87.0	87.0	87.0	87.0	87.0
5.5	5.5	GVR Chairmans Allow and Civic Hosp	5.5	5.6	5.7	5.8	6.0
153.5	157.6	GXW Carbon Change Prog Savings	50.0	0.0	0.0	0.0	0.0
5,222.3	5,756.1		5,857.0	6,207.6	6,096.1	5,942.8	5,710.5
Operational Lead Customer and Locality Services							
1,216.7	1,216.7	DCL Customer and Locality Services	1,302.9	1,343.3	1,378.2	1,409.6	1,435.5
0.0	583.0	ECU Customer Services	553.0	0.0	0.0	0.0	0.0
0.0	0.0	ERB Revenues and Benefits	0.0	0.0	0.0	0.0	0.0
5.4	3.9	GCD Partnerships and Communities	3.8	3.6	3.6	3.6	3.6
384.9	384.9	GCG Community Grants	394.9	364.9	349.9	349.9	349.9
35.7	35.7	GWF Dog Control	36.6	37.3	38.0	38.8	39.5
1,642.7	2,224.2		2,291.2	1,749.1	1,769.7	1,801.9	1,828.5

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Operational Lead Specialist Services							
2,285.6	2,401.4	DCS Specialist Services	2,432.7	2,473.6	2,485.3	2,541.2	2,587.1
0.0	0.0	ESE AD Strategic Development	0.0	0.0	0.0	0.0	0.0
29.5	29.5	EUR AD Community Invest and Dev	0.3	0.3	0.3	0.4	0.4
(303.4)	(303.4)	GBC Building Control	(312.4)	(319.4)	(326.5)	(333.7)	(341.1)
(65.8)	(65.8)	GBN Council Tax Benefits	(65.8)	(65.8)	(65.8)	(65.8)	(65.8)
15.4	15.4	GBT Housing Benefit Local Scheme	15.4	15.4	15.4	15.4	15.4
0.1	153.8	GCH Community Housing Fund	0.0	0.0	0.0	0.0	0.0
3.8	3.8	GCP Coast Protection	3.8	3.8	3.8	3.8	3.8
78.4	80.0	GCV Conservation and Environment	3.3	3.3	3.3	3.3	3.3
2.3	2.3	GCZ Contaminated Land	2.3	2.3	2.3	2.3	2.3
(458.2)	(468.2)	GDC Development Control	(474.0)	(475.2)	(476.1)	(477.0)	(477.7)
(1.5)	(1.5)	GDS Dangerous Structures	(1.7)	(1.9)	(2.2)	(2.4)	(2.7)
5,134.8	5,248.3	GED Economic Development	3,981.0	2,489.4	446.9	65.6	65.4
3,281.9	3,281.9	GEN Housing Enabling Role	7,861.8	3,274.1	14.1	14.1	14.1
0.3	0.3	GEV Arts and Events	0.0	0.0	0.0	0.0	0.0
6.8	6.8	GFD Food Safety	6.8	6.7	6.7	6.7	6.7
(323.1)	(303.1)	GFN NNDR Collection	(323.5)	(323.5)	(323.5)	(323.5)	(323.5)
(146.0)	(166.0)	GFT Council Tax Collection	(149.4)	(149.4)	(149.4)	(149.4)	(149.4)
2.6	2.6	GHP Noise, Air and Water Pollution	2.6	6.4	6.4	6.4	6.4
0.5	0.5	GHS Health and Safety	0.5	0.5	0.5	0.5	0.5
593.1	614.5	GHT Housing Standards	590.5	532.5	532.4	532.3	532.2
(28.6)	(28.6)	GIL Community Infrastructure Levy	(31.7)	(31.7)	(31.7)	(31.7)	(31.7)
(158.1)	(158.1)	GLC Local Land Charges	(156.4)	(156.1)	(155.8)	(155.5)	(155.3)
(354.7)	(342.7)	GRA Rent Allowances	(354.8)	(354.8)	(354.8)	(354.8)	(354.8)
0.0	0.0	GRB Discretionary Housing Benefit	0.0	0.0	0.0	0.0	0.0
0.0	0.0	GRD Discretionary Rate Relief	0.0	0.0	0.0	0.0	0.0
9,595.7	10,003.7		13,031.3	6,930.5	1,631.6	1,298.2	1,335.6
Operational Lead Case Management							
1,770.9	1,909.3	DCM Case Management	1,940.0	1,900.7	1,803.8	1,847.3	1,880.2
52.3	52.3	EUN Community Invest. and Development	0.7	0.7	0.8	1.0	1.0
17.3	75.7	GCM Cemeteries	21.2	20.9	20.7	20.9	19.8
47.6	47.6	GFW Flood Warning	47.9	48.1	48.2	48.3	48.4
46.0	142.0	GHM Homelessness	43.9	43.9	43.9	43.9	43.9
(98.6)	(98.6)	GMA Hackney Carriage Licensing	(100.4)	(102.6)	(104.8)	(107.0)	(109.3)
(15.6)	(15.6)	GMC Miscellaneous Licensing	(16.0)	(16.4)	(16.7)	(17.1)	(17.6)
(201.9)	(201.9)	GMD Licensing Act	(206.2)	(210.4)	(214.6)	(218.9)	(223.3)
(21.0)	(21.0)	GME Gambling Licensing	(21.5)	(21.9)	(22.4)	(22.8)	(23.3)
11.0	8.5	GOT Environmental Other	8.5	8.5	8.5	8.5	8.5
(51.0)	(51.0)	GWS Water Supply and Pollution	(53.3)	(54.4)	(55.4)	(56.6)	(57.7)
1,557.0	1,847.3		1,664.8	1,617.1	1,512.0	1,547.5	1,570.6
Operational Lead Delivery and Commercial Services							
341.0	341.0	DCD Delivery Commercial Services	352.1	373.2	383.2	391.4	399.0
516.3	511.3	ECC Strategic Planning Admin	454.8	385.0	395.4	406.1	406.1
60.7	60.7	EHS Health and Safety	35.6	35.6	35.7	35.9	35.9
476.3	519.4	EPX Offices	680.3	699.8	580.7	591.8	595.7
(2,152.0)	(961.1)	GCK Car Parks	(2,660.8)	(2,742.4)	(2,825.8)	(2,961.8)	(3,077.3)
1.9	1.9	GCL Comm Leisure and Sports Develop	2.0	2.0	2.0	2.2	1.9
19.5	34.2	GCN Conveniences	21.3	23.6	23.8	24.2	24.3
(312.9)	(182.9)	GCS Caravan Site	(225.5)	(232.4)	(236.5)	(242.7)	(256.3)
0.0	85.4	GDY SLDC Depots	0.0	0.0	0.0	0.0	0.0
0.0	0.0	GGK Car Park Enforcement	0.0	0.0	0.0	0.0	0.0
11.2	58.6	GHL Town View Field Hostel	180.0	30.0	31.0	96.7	100.2
732.8	972.9	GLE Leisure Centres (incl Pools)	991.4	728.4	738.8	801.6	797.9
(1,003.4)	(958.5)	GLW Lake Windermere	(1,053.8)	(1,128.8)	(1,155.0)	(1,176.6)	(1,211.5)

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
(65.4)	(4.5)	GMK Markets	(16.6)	(14.2)	(17.6)	(65.1)	(65.9)
33.6	46.2	GMU Museum	41.9	48.7	48.9	49.9	49.3
136.3	169.4	GPH Public Halls	96.3	54.7	46.9	51.8	48.8
541.5	50.4	GPL Planned Maintenance	472.0	418.4	418.4	497.1	497.1
825.0	833.7	GPK Parks and Open Spaces	876.4	887.1	890.6	908.6	916.9
114.0	129.8	GRG Recreation Grounds	89.1	106.0	113.4	120.7	125.8
12.9	12.9	GSE District Special Expenses	18.1	19.8	21.5	23.3	24.1
10.3	10.3	GSN Street Furniture	11.1	11.1	11.1	11.1	11.1
(49.0)	54.9	GSY Sundry Properties	11.1	(71.4)	(71.3)	(65.7)	(72.2)
(22.7)	(22.7)	GTC Tourist Information Centres	(24.1)	(24.1)	(24.0)	(23.9)	(24.0)
1,139.5	1,128.1	GTG Street Cleansing	1,180.7	1,207.2	1,196.3	1,117.2	1,138.6
(5.9)	5.4	GTS Transport	0.0	0.0	0.0	0.0	0.0
(47.6)	(46.6)	GUL Industrial Units Landlord	(48.8)	(49.8)	(50.8)	(51.8)	(51.8)
(3.6)	(3.6)	GUT Industrial Units Tenants	(3.2)	(3.2)	(3.2)	(2.8)	(3.4)
0.0	0.0	GWC Bulky Waste Collection	0.0	0.0	0.0	0.0	0.0
3,244.8	3,318.6	GWK Kerbside Waste Collection, Recycling and Disposal	3,785.8	3,899.8	4,056.0	4,405.6	4,606.9
24.0	24.0	GWR Waste Recycling	23.0	23.2	23.4	23.5	23.7
4,579.1	6,189.2		5,290.2	4,687.3	4,632.9	4,968.3	5,040.9
Other GF Items							
150.0	0.0	GZZ Other General Fund Items	0.0	0.0	0.0	0.0	0.0
150.0	0.0		0.0	0.0	0.0	0.0	0.0
22,746.8	26,020.5	Total Service Expenditure	28,134.5	21,191.6	15,642.3	15,558.7	15,486.1

Detail Budgets for Services

Section 3b

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	DCD	<u>Delivery Commercial Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
331.5	331.5	Employees	343.1	354.7	364.1	372.1	379.4
6.1	6.1	Transport	6.1	6.1	6.1	6.1	6.1
3.5	3.5	Supplies and Services	2.6	2.7	2.8	3.3	3.0
0.0	0.0	Capital Financing Costs	0.0	9.7	9.7	9.7	9.7
341.1	341.1		351.8	373.2	382.7	391.2	398.2
		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
341.1	341.1	Net Expenditure	351.8	373.2	382.7	391.2	398.2

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					
1,147.6	1,147.6	Employees	1,226.1	1,266.3	1,300.9	1,330.3	1,357.5
38.5	38.5	Transport	42.6	42.6	42.6	42.6	42.6
30.5	30.5	Supplies and Services	34.1	34.3	34.6	36.6	35.4
0.2	0.2	Third Party Payments	0.2	0.2	0.2	0.2	0.2
1,216.8	1,216.8		1,303.0	1,343.4	1,378.3	1,409.7	1,435.7
		Income					
-0.1	-0.1	Customer Receipts	-0.1	-0.1	-0.1	-0.1	-0.1
-0.1	-0.1		-0.1	-0.1	-0.1	-0.1	-0.1
1,216.7	1,216.7	Net Expenditure	1,302.9	1,343.3	1,378.2	1,409.6	1,435.6

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

Service:	DCM	<u>Case Management</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Case Management					
		Direct Expenditure					
1,534.7	1,677.9	Employees	1,704.8	1,664.8	1,639.7	1,678.0	1,712.4
12.0	12.3	Transport	11.0	11.0	11.0	11.0	11.0
188.9	188.9	Supplies and Services	197.9	198.7	199.3	204.5	202.9
4.0	4.0	Third Party Payments	4.0	4.0	4.0	4.0	4.0
18.7	18.7	Central Support Services	18.7	18.7	18.7	18.7	18.7
72.6	72.6	Capital Financing Costs	72.6	72.6	0.0	0.0	0.0
1,830.9	1,974.4		2,009.0	1,969.8	1,872.7	1,916.2	1,949.0
		Income					
-34.6	-34.6	Recharges and Transfers	-18.7	-18.7	-18.7	-18.7	-18.7
-18.7	-23.9	Grants and Contributions	-43.7	-43.7	-43.4	-43.0	-43.0
-6.5	-6.5	Customer Receipts	-6.6	-6.8	-6.9	-7.0	-7.0
-59.8	-65.0		-69.0	-69.2	-69.0	-68.7	-68.7
1,771.1	1,909.4	Net Expenditure	1,940.0	1,900.6	1,803.7	1,847.5	1,880.3

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	DCS	<u>Specialist Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2,152.1	2,267.8	Employees	2,289.9	2,327.9	2,338.8	2,390.9	2,439.0
59.7	59.7	Transport	61.6	61.6	61.6	61.6	61.6
123.9	123.9	Supplies and Services	122.5	125.8	126.8	130.9	128.8
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
2,335.7	2,451.4		2,474.0	2,515.3	2,527.2	2,583.4	2,629.4
		Income					
0.0	0.0	Recharges and Transfers	-16.3	-16.6	-16.9	-17.3	-17.3
-50.0	-50.0	Grants and Contributions	-25.0	-25.0	-25.0	-25.0	-25.0
-50.0	-50.0		-41.3	-41.6	-41.9	-42.3	-42.3
2,285.7	2,401.4	Net Expenditure	2,432.7	2,473.7	2,485.3	2,541.1	2,587.1

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					
87.7	87.7	Employees	88.3	90.1	92.0	94.1	96.0
0.5	0.5	Supplies and Services	0.5	0.5	0.5	0.7	0.6
88.2	88.2		88.8	90.6	92.5	94.8	96.6
		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
88.2	88.2	Net Expenditure	88.8	90.6	92.5	94.8	96.6

Managing the Council's corporate communications

Service:	DSD	<u>Digital Services</u>					
Portfolio:		Housing and Innovation					
Department:		Digital Lead Specialist					
		Direct Expenditure					
2.4	2.4	Employees	51.3	31.2	31.9	32.5	33.2
0.4	0.4	Transport	0.4	0.4	0.4	0.4	0.4
261.8	258.8	Supplies and Services	288.9	288.1	288.5	278.2	278.7
36.5	36.5	Third Party Payments	36.5	36.5	36.5	36.5	36.5
254.4	254.4	Capital Financing Costs	224.6	243.3	246.6	243.5	182.2
555.5	552.5		601.7	599.5	603.9	591.1	531.0
		Income					
-4.5	-4.5	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
-4.5	-4.5		-4.5	-4.5	-4.5	-4.5	-4.5
551.0	548.0	Net Expenditure	597.2	595.0	599.4	586.6	526.5

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	DSF	<u>Finance</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
297.4	297.4	Employees	344.3	313.1	320.6	327.3	333.4
3.7	3.7	Transport	2.7	2.7	2.7	2.7	2.7
64.5	64.5	Supplies and Services	65.1	65.9	66.0	66.5	66.2
365.6	365.6		412.1	381.7	389.3	396.5	402.3
		Income					
-1.0	-1.0	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
-1.0	-1.0		-1.0	-1.0	-1.0	-1.0	-1.0
364.6	364.6	Net Expenditure	411.1	380.7	388.3	395.5	401.3

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

Service:	DSH	<u>Human Resources</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Human Resources Lead Specialist					
		Direct Expenditure					
208.5	297.4	Employees	378.8	385.4	392.2	399.6	406.6
1.9	1.9	Transport	1.9	1.9	1.9	1.9	1.9
7.2	7.2	Supplies and Services	6.7	6.7	6.8	7.1	6.9
217.6	306.5		387.4	394.0	400.9	408.6	415.4
		Income					
0.0	-3.4	Customer Receipts	-3.5	-3.6	-3.7	-3.7	-3.7
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
0.0	-3.4		-3.5	-3.6	-3.7	-3.7	-3.7
217.6	303.1	Net Expenditure	383.9	390.4	397.2	404.9	411.7

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					
359.8	359.8	Employees	440.9	414.6	377.9	386.1	393.6
2.3	2.3	Transport	2.3	2.3	2.3	2.3	2.3
105.6	115.6	Supplies and Services	65.6	65.7	65.9	66.5	66.2
467.7	477.7		508.8	482.6	446.1	454.9	462.1
		Income					
-58.0	-58.0	Customer Receipts	-58.0	-58.6	-59.1	-59.7	-60.3
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-58.0	-58.0		-58.0	-58.6	-59.1	-59.7	-60.3
409.7	419.7	Net Expenditure	450.8	424.0	387.0	395.2	401.8

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.

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	DSO	<u>Support Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Support Services					
		Direct Expenditure					
896.0	903.2	Employees	904.9	928.3	951.9	974.3	993.9
2.2	2.2	Transport	2.2	2.2	2.2	2.2	2.2
83.3	73.3	Supplies and Services	74.7	74.9	76.8	79.9	79.0
981.5	978.7		981.8	1,005.4	1,030.9	1,056.4	1,075.1
		Income					
-5.4	-5.4	Customer Receipts	-5.4	-5.4	-5.4	-5.4	-5.4
0.0	0.0	Recharges and Transfers	0.0	0.0	-0.3	-0.7	-0.7
-5.4	-5.4		-5.4	-5.4	-5.7	-6.1	-6.1
976.1	973.3	Net Expenditure	976.4	1,000.0	1,025.2	1,050.3	1,069.0

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

Service:	DSP	<u>Performance Innovation Commissioning</u>					
Portfolio:		Promoting South Lakeland					
Department:		Performance, Innovation and Commissioning Lead Specialist					
		Direct Expenditure					
164.2	164.2	Employees	160.9	166.7	170.0	173.7	177.0
6.8	6.8	Transport	6.8	6.8	6.8	6.8	6.8
1.7	1.7	Supplies and Services	1.7	1.7	1.8	2.0	1.9
172.7	172.7		169.4	175.2	178.6	182.5	185.7
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	-0.1	-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	-0.1	-0.1
172.7	172.7	Net Expenditure	169.4	175.2	178.6	182.4	185.6

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					
321.6	322.6	Employees	343.3	323.9	330.6	338.1	344.9
2.9	2.9	Transport	3.9	3.9	3.9	3.9	3.9
1.6	1.6	Supplies and Services	3.3	3.5	3.7	4.3	4.0
326.1	327.1		350.5	331.3	338.2	346.3	352.8
		Income					
-7.0	-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
-7.0	-7.0		-7.0	-7.0	-7.0	-7.0	-7.0
319.1	320.1	Net Expenditure	343.5	324.3	331.2	339.3	345.8

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	DXC	<u>Management Team</u>					
Portfolio:		Promoting South Lakeland					
Department:		Finance Lead Specialist					
		Direct Expenditure					
352.9	352.9	Employees	355.4	362.5	369.8	378.1	385.6
5.5	5.5	Transport	5.5	5.5	5.5	5.5	5.5
7.8	7.8	Supplies and Services	7.9	8.0	8.1	8.6	8.3
366.2	366.2		368.8	376.0	383.4	392.2	399.4
		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
366.2	366.2	Net Expenditure	368.8	376.0	383.4	392.2	399.4

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

Service:	ECC	<u>Strategic Planning Admin</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
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
20.5	15.5	Supplies and Services	13.0	13.0	13.0	13.0	13.0
495.8	495.8	Third Party Payments	521.8	532.0	542.4	553.1	553.1
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
516.3	511.3		534.8	545.0	555.4	566.1	566.1
		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
516.3	511.3	Net Expenditure	534.8	545.0	555.4	566.1	566.1

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:	ECU	<u>Customer Services</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Customer and Locality Services					
		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
0.0	30.0	Supplies and Services	553.0	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
0.0	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
0.0	30.0		553.0	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	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	30.0	Net Expenditure	553.0	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): all remaining expenditure relates to the implementation of the Customer Connect programme

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	EHS	<u>Health and Safety</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
45.7	45.7	Employees	1.4	1.4	1.4	1.5	1.5
0.6	0.6	Transport	0.6	0.6	0.6	0.6	0.6
15.0	15.0	Supplies and Services	34.2	34.3	34.3	34.5	34.5
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
61.3	61.3		36.2	36.3	36.3	36.6	36.6
		Income					
-0.6	-0.6	Customer Receipts	-0.6	-0.6	-0.6	-0.6	-0.6
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-0.6	-0.6		-0.6	-0.6	-0.6	-0.6	-0.6
60.7	60.7	Net Expenditure	35.6	35.7	35.7	36.0	36.0

Internal Health and Safety Activity

Service:	EPX	<u>Offices</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
127.2	127.2	Employees	131.9	137.4	141.8	145.1	148.0
240.6	283.7	Premises	256.9	262.2	267.7	275.4	278.2
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
21.6	21.6	Supplies and Services	21.7	21.7	21.7	22.0	21.8
0.0	0.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
16.8	16.8	Central Support Services	16.8	16.8	16.8	16.8	16.8
78.7	78.7	Capital Financing Costs	262.2	305.2	305.2	305.2	303.5
484.9	528.0		689.5	743.3	753.2	764.5	768.3
		Income					
-8.7	-8.7	Customer Receipts	-9.1	-43.6	-172.6	-172.6	-172.6
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-8.7	-8.7		-9.1	-43.6	-172.6	-172.6	-172.6
476.2	519.3	Net Expenditure	680.4	699.7	580.6	591.9	595.7

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

Service:	ERA	<u>Internal Audit</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
75.2	75.2	Third Party Payments	65.8	65.3	64.7	64.1	63.9
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
75.2	75.2		65.8	65.3	64.7	64.1	63.9
		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
75.2	75.2	Net Expenditure	65.8	65.3	64.7	64.1	63.9

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	ERI	<u>Information Services</u>					
Portfolio:		Housing and Innovation					
Department:		Digital Lead Specialist					
		Direct Expenditure					
725.2	725.2	Employees	727.1	746.1	761.7	778.6	794.0
14.3	14.3	Transport	14.3	14.3	14.3	14.3	14.3
108.0	111.0	Supplies and Services	112.0	112.2	112.4	113.6	112.8
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
0.0	0.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
847.5	850.5		853.4	872.6	888.4	906.5	921.1
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-342.1	-342.1	Recharges and Transfers	-339.0	-347.0	-353.6	-359.9	-359.9
-342.1	-342.1		-339.0	-347.0	-353.6	-359.9	-359.9
505.4	508.4	Net Expenditure	514.4	525.6	534.8	546.6	561.2

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

Service:	ERS	<u>Employee Relations</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Human Resources Lead Specialist					
		Direct Expenditure					
88.9	0.0	Employees	0.0	0.0	0.0	0.0	0.0
88.9	0.0		0.0	0.0	0.0	0.0	0.0
		Income					
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-3.4	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-3.4	0.0		0.0	0.0	0.0	0.0	0.0
85.5	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

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 which now falls with HR (DSH) and Support Services (DSO)

Service:	EUN	<u>Community Invest. and Development</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Case Management					
		Direct Expenditure					
51.3	51.3	Employees	0.1	0.1	0.2	0.3	0.3
1.0	1.0	Transport	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Supplies and Services	0.6	0.6	0.6	0.7	0.7
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
52.3	52.3		0.7	0.7	0.8	1.0	1.0
		Income					
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
52.3	52.3	Net Expenditure	0.7	0.7	0.8	1.0	1.0

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	EUR	<u>AD Community Invest and Dev</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
29.5	29.5	Employees	0.1	0.1	0.1	0.2	0.2
0.0	0.0	Supplies and Services	0.2	0.2	0.2	0.2	0.2
29.5	29.5		0.3	0.3	0.3	0.4	0.4
		Income					
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
29.5	29.5	Net Expenditure	0.3	0.3	0.3	0.4	0.4

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:	EXS	<u>Policy and Performance</u>					
Portfolio:		Housing and Innovation					
Department:		Performance, Innovation and Commissioning Lead Specialist					
		Direct Expenditure					
98.8	237.8	Employees	10.6	0.3	0.3	0.5	0.5
0.0	57.0	Supplies and Services	0.6	0.6	0.6	0.8	0.7
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
98.8	294.8		11.2	0.9	0.9	1.3	1.2
		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
98.8	294.8	Net Expenditure	11.2	0.9	0.9	1.3	1.2

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					
3.6	3.6	Employees	2.8	2.8	2.8	2.8	2.8
14.4	14.4	Transport	14.4	14.4	14.4	14.4	14.4
20.9	20.9	Supplies and Services	19.4	19.4	19.4	19.4	19.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
38.9	38.9		36.6	36.6	36.6	36.6	36.6
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-342.3	-342.3	Customer Receipts	-349.0	-356.0	-363.1	-370.4	-377.8
-342.3	-342.3		-349.0	-356.0	-363.1	-370.4	-377.8
-303.4	-303.4	Net Expenditure	-312.4	-319.4	-326.5	-333.8	-341.2

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	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
-65.8	-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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
51.7	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
15.4	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					
4.0	4.0	Supplies and Services	3.5	3.5	3.5	3.5	3.5
91.3	91.3	Central Support Services	91.3	91.3	91.3	91.3	91.3
95.3	95.3		94.8	94.8	94.8	94.8	94.8
95.3	95.3	Net Expenditure	94.8	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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GCC	<u>Corporate Communications</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
1.0	1.0	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
31.4	31.4	Supplies and Services	31.4	31.4	31.4	31.4	31.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
33.1	33.1		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
-4.5	-4.5	Customer Receipts	-4.6	-4.7	-4.8	-4.9	-5.0
-4.5	-4.5		-4.6	-4.7	-4.8	-4.9	-5.0
28.6	28.6	Net Expenditure	28.5	28.4	28.3	28.2	28.1

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
5.4	3.9	Supplies and Services	3.8	3.6	3.6	3.6	3.6
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
5.4	3.9		3.8	3.6	3.6	3.6	3.6
5.4	3.9	Net Expenditure	3.8	3.6	3.6	3.6	3.6

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					
30.0	30.0	Employees	30.0	0.0	0.0	0.0	0.0
8.5	8.5	Supplies and Services	8.5	8.5	8.5	8.5	8.5
346.4	346.4	Third Party Payments	356.4	356.4	341.4	341.4	341.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
384.9	384.9		394.9	364.9	349.9	349.9	349.9
		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
384.9	384.9	Net Expenditure	394.9	364.9	349.9	349.9	349.9

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GCH	<u>Community Housing Fund</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.0	86.7	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
0.1	0.1	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	67.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
0.1	153.8		0.0	0.0	0.0	0.0	0.0
0.1	153.8	Net Expenditure	0.0	0.0	0.0	0.0	0.0

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					
456.2	456.2	Employees	468.2	480.1	489.7	500.5	510.5
1,150.3	1,184.2	Premises	1,167.6	1,187.1	1,207.0	1,228.4	1,247.7
22.9	22.9	Transport	23.5	23.8	24.1	24.4	24.7
212.8	225.7	Supplies and Services	117.8	119.1	120.5	122.5	123.4
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
526.4	526.4	Central Support Services	428.7	389.9	396.6	406.7	406.7
2,440.4	2,479.3		2,277.6	2,271.8	2,309.7	2,354.3	2,384.8
		Income					
-4,609.7	-3,457.7	Customer Receipts	-4,955.3	-5,102.9	-5,204.9	-5,309.0	-5,411.9
-566.1	-566.1	Recharges and Transfers	-468.4	-429.6	-436.3	-446.3	-446.3
-5,175.8	-4,023.8		-5,423.7	-5,532.5	-5,641.2	-5,755.3	-5,858.2
		Capital Charges					
583.4	583.4	Capital Financing Costs	485.3	518.3	505.7	439.4	396.2
583.4	583.4		485.3	518.3	505.7	439.4	396.2
-2,152.0	-961.1	Net Expenditure	-2,660.8	-2,742.4	-2,825.8	-2,961.6	-3,077.2

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					
1.1	1.1	Premises	1.0	1.1	1.1	1.4	1.2
2.7	2.7	Supplies and Services	2.7	2.7	2.7	2.7	2.7
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
3.8	3.8		3.7	3.8	3.8	4.1	3.9
		Income					
-1.9	-1.9	Customer Receipts	-1.7	-1.8	-1.8	-1.9	-1.9
-1.9	-1.9		-1.7	-1.8	-1.8	-1.9	-1.9
1.9	1.9	Net Expenditure	2.0	2.0	2.0	2.2	2.0

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GCM	<u>Cemeteries</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Case Management					
		Direct Expenditure					
0.1	0.1	Employees	0.0	0.0	0.0	0.0	0.0
211.9	255.7	Premises	217.9	222.3	226.8	232.0	236.0
1.3	1.3	Transport	1.3	1.3	1.3	1.3	1.3
15.0	31.5	Supplies and Services	19.3	19.3	19.3	19.3	19.3
4.5	4.5	Central Support Services	4.6	4.7	4.8	4.8	4.8
232.8	293.1		243.1	247.6	252.2	257.4	261.4
		Income					
-233.4	-235.4	Customer Receipts	-239.8	-244.5	-249.4	-254.4	-259.5
-233.4	-235.4		-239.8	-244.5	-249.4	-254.4	-259.5
		Capital Charges					
17.9	17.9	Capital Financing Costs	17.9	17.9	17.9	17.9	17.9
17.9	17.9		17.9	17.9	17.9	17.9	17.9
17.3	75.6	Net Expenditure	21.2	21.0	20.7	20.9	19.8

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
10.5	25.2	Premises	11.9	12.1	12.4	12.7	12.9
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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
10.5	25.2		11.9	12.1	12.4	12.7	12.9
		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					
9.0	9.0	Capital Financing Costs	9.5	11.5	11.5	11.5	11.5
9.0	9.0		9.5	11.5	11.5	11.5	11.5
19.5	34.2	Net Expenditure	21.4	23.6	23.9	24.2	24.4

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GCP	<u>Coast Protection</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2.2	2.2	Premises	2.2	2.2	2.2	2.2	2.2
1.6	1.6	Supplies and Services	1.6	1.6	1.6	1.6	1.6
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
3.8	3.8		3.8	3.8	3.8	3.8	3.8
3.8	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					
34.8	34.8	Premises	34.2	34.9	35.6	36.4	37.1
0.0	0.0	Supplies and Services	0.4	0.4	0.4	0.4	0.4
174.0	174.0	Third Party Payments	174.0	174.0	174.0	174.0	174.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
208.8	208.8		208.6	209.3	210.0	210.8	211.5
		Income					
-521.7	-391.7	Customer Receipts	-434.1	-441.7	-446.5	-453.5	-467.8
-521.7	-391.7		-434.1	-441.7	-446.5	-453.5	-467.8
-312.9	-182.9	Net Expenditure	-225.5	-232.4	-236.5	-242.7	-256.3

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					
0.6	0.6	Employees	0.5	0.5	0.5	0.5	0.5
2.2	2.2	Transport	2.5	2.5	2.5	2.5	2.5
0.6	2.2	Supplies and Services	0.3	0.3	0.3	0.3	0.3
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
3.4	5.0		3.3	3.3	3.3	3.3	3.3
		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					
75.0	75.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
75.0	75.0		0.0	0.0	0.0	0.0	0.0
78.4	80.0	Net Expenditure	3.3	3.3	3.3	3.3	3.3

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GCX	<u>Corporate Management</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
0.0	0.0	Central Support Services	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	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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
2.3	2.3		2.3	2.3	2.3	2.3	2.3
2.3	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					
9.0	9.0	Employees	7.5	7.5	7.5	7.5	7.5
9.2	9.2	Transport	9.2	9.2	9.2	9.2	9.2
76.1	66.1	Supplies and Services	62.4	61.9	61.9	61.9	61.9
0.0	0.0	Transfers	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
94.3	84.3		79.1	78.6	78.6	78.6	78.6
		Income					
-552.5	-552.5	Customer Receipts	-553.2	-553.8	-554.7	-555.6	-556.3
-552.5	-552.5		-553.2	-553.8	-554.7	-555.6	-556.3
-458.2	-468.2	Net Expenditure	-474.1	-475.2	-476.1	-477.0	-477.7

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
10.0	10.0		10.0	10.0	10.0	10.0	10.0
		Income					
-11.5	-11.5	Customer Receipts	-11.7	-11.9	-12.2	-12.4	-12.7
-11.5	-11.5		-11.7	-11.9	-12.2	-12.4	-12.7
-1.5	-1.5	Net Expenditure	-1.7	-1.9	-2.2	-2.4	-2.7

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
115.8	206.2	Premises	125.6	128.1	130.7	134.1	135.9
0.2	0.2	Transport	0.2	0.2	0.2	0.2	0.2
59.2	54.2	Supplies and Services	9.2	9.2	9.2	9.2	9.2
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
175.4	260.8		135.2	137.7	140.3	143.7	145.5
		Income					
-2.5	-2.5	Customer Receipts	-2.7	-2.9	-2.9	-3.0	-3.0
-188.0	-188.0	Recharges and Transfers	-147.6	-149.9	-152.5	-155.8	-157.6
-190.5	-190.5		-150.3	-152.8	-155.4	-158.8	-160.6
		Capital Charges					
15.1	15.1	Capital Financing Costs	15.1	15.1	15.1	15.1	15.1
15.1	15.1		15.1	15.1	15.1	15.1	15.1
0.0	85.4	Net Expenditure	0.0	0.0	0.0	0.0	0.0

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £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
24.0	31.3	Premises	21.7	22.1	22.4	23.0	23.1
133.9	312.9	Supplies and Services	134.3	84.3	84.4	84.4	84.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
160.7	347.0		158.8	109.2	109.6	110.2	110.3
		Income					
-4.0	-16.9	Grants and Contributions	-4.0	-4.0	-4.0	-4.0	-4.0
-49.3	-109.3	Customer Receipts	-49.9	-50.6	-51.6	-52.5	-52.8
-53.3	-126.2		-53.9	-54.6	-55.6	-56.5	-56.8
		Capital Charges					
5,027.5	5,027.5	Capital Financing Costs	3,876.1	2,434.9	392.9	11.9	11.9
5,027.5	5,027.5		3,876.1	2,434.9	392.9	11.9	11.9
5,134.9	5,248.3	Net Expenditure	3,981.0	2,489.5	446.9	65.6	65.4

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					
1.3	1.3	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
2.5	2.5	Transport	4.9	0.1	0.1	0.1	4.9
262.6	262.6	Supplies and Services	430.2	175.0	175.0	295.0	355.2
1.0	1.0	Central Support Services	1.0	1.0	1.0	1.0	1.0
267.4	267.4		437.4	177.4	177.4	297.4	362.4
		Income					
-176.2	-176.2	Grants and Contributions	-346.2	-6.2	-6.2	-206.2	-346.2
-176.2	-176.2		-346.2	-6.2	-6.2	-206.2	-346.2
91.2	91.2	Net Expenditure	91.2	171.2	171.2	91.2	16.2

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
1.6	1.6	Central Support Services	1.6	1.6	1.6	1.6	1.6
31.2	31.2		31.2	31.2	31.2	31.2	31.2
31.2	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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GEN	<u>Housing Enabling Role</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
1.4	1.4	Employees	1.0	1.0	1.0	1.0	1.0
3.3	3.3	Transport	3.3	3.3	3.3	3.3	3.3
17.2	17.2	Supplies and Services	9.8	9.8	9.8	9.8	9.8
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
21.9	21.9		14.1	14.1	14.1	14.1	14.1
		Income					
0.0	0.0	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
0.0	0.0		0.0	0.0	0.0	0.0	0.0
		Capital Charges					
3,260.0	3,260.0	Capital Financing Costs	7,847.7	3,260.0	0.0	0.0	0.0
3,260.0	3,260.0		7,847.7	3,260.0	0.0	0.0	0.0
3,281.9	3,281.9	Net Expenditure	7,861.8	3,274.1	14.1	14.1	14.1

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					
0.3	3.1	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
95.7	95.7	Supplies and Services	72.6	66.4	67.4	39.3	68.3
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
96.1	98.9		73.0	66.8	67.8	39.7	68.7
		Income					
-30.0	-30.0	Grants and Contributions	-7.0	-1.0	-1.0	28.0	-1.0
-0.7	-0.7	Customer Receipts	-0.4	-0.5	-0.5	-0.5	-0.5
-30.7	-30.7		-7.4	-1.5	-1.5	27.5	-1.5
65.4	68.2	Net Expenditure	65.6	65.3	66.3	67.2	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.

Service:	GEV	<u>Arts and Events</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.1	0.1	Employees	0.0	0.0	0.0	0.0	0.0
0.2	0.2	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
0.3	0.3		0.0	0.0	0.0	0.0	0.0
0.3	0.3	Net Expenditure	0.0	0.0	0.0	0.0	0.0

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
7.0	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
6.8	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					
2.3	2.3	Supplies and Services	2.3	2.3	2.3	2.3	2.3
2.0	2.0	Third Party Payments	2.0	2.0	2.0	2.0	2.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
4.3	4.3		4.3	4.3	4.3	4.3	4.3
4.3	4.3	Net Expenditure	4.3	4.3	4.3	4.3	4.3

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

Service:	GFN	<u>NNDR Collection</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2.8	22.8	Supplies and Services	2.8	2.8	2.8	2.8	2.8
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
2.8	22.8		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
-22.2	-22.2	Customer Receipts	-22.6	-22.6	-22.6	-22.6	-22.6
-325.9	-325.9		-326.3	-326.3	-326.3	-326.3	-326.3
-323.1	-303.1	Net Expenditure	-323.5	-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.

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GFS	<u>Unapportionable Pension Adj</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
324.1	474.1	Employees	276.1	276.1	276.1	276.1	276.1
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
324.1	474.1		276.1	276.1	276.1	276.1	276.1
324.1	474.1	Net Expenditure	276.1	276.1	276.1	276.1	276.1

Contribution to pension funds for staff who have left the authority and is paid to the Cumbria pension fund.

Service:	GFT	<u>Council Tax Collection</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
30.2	10.2	Supplies and Services	30.2	30.2	30.2	30.2	30.2
3.2	490.3	Transfer Payments	3.2	3.2	3.2	3.2	3.2
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
33.4	500.5		33.4	33.4	33.4	33.4	33.4
		Income					
0.0	-487.1	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-179.4	-179.4	Customer Receipts	-182.8	-182.8	-182.8	-182.8	-182.8
-179.4	-179.4		-182.8	-182.8	-182.8	-182.8	-182.8
-146.0	321.1	Net Expenditure	-149.4	-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.

Service:	GFW	<u>Flood Warning</u>					
Portfolio:		Climate Emergency and Localism					
Department:		Operational Lead Case Management					
		Direct Expenditure					
4.5	4.5	Employees	4.6	4.8	4.9	5.0	5.1
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
0.1	0.1	Supplies and Services	0.2	0.2	0.2	0.2	0.2
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
9.7	9.7		9.9	10.1	10.2	10.3	10.4
		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
47.6	47.6	Net Expenditure	47.8	48.0	48.1	48.2	48.3

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GGT	<u>Subscriptions</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
18.3	18.3	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	18.3		18.3	18.3	18.3	18.3	18.3
18.3	18.3	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>Homeless Hostels</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
178.3	211.3	Employees	223.6	188.7	189.4	194.2	197.7
31.6	81.2	Premises	36.3	36.9	37.5	38.5	38.7
0.1	0.1	Transport	0.1	0.1	0.1	0.1	0.1
49.1	25.1	Supplies and Services	5.0	45.2	49.1	49.4	49.2
4.5	4.5	Third Party Payments	4.5	4.5	4.5	4.5	4.5
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
263.6	322.2		269.5	275.4	280.6	286.7	290.2
		Income					
-35.0	-35.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-237.9	-249.2	Customer Receipts	-269.7	-273.6	-277.8	-218.1	-218.1
-272.9	-284.2		-269.7	-273.6	-277.8	-218.1	-218.1
		Capital Charges					
20.5	20.5	Capital Financing Costs	180.1	28.1	28.1	28.1	28.1
20.5	20.5		180.1	28.1	28.1	28.1	28.1
11.2	58.5	Net Expenditure	179.9	29.9	30.9	96.7	100.2

Statutory requirement to address homelessness. Provision of temporary accommodation for the homeless.
Town View Fields, Kendal: 18 rooms. Staffed 24/7. Hampsfell, Grange: 3 units

Service:	GHM	<u>Homelessness</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Case Management					
		Direct Expenditure					
9.7	9.7	Employees	9.2	9.2	9.2	9.2	9.2
-0.8	-0.8	Transport	-0.8	-0.8	-0.8	-0.8	-0.8
156.4	377.9	Supplies and Services	200.4	72.5	72.5	72.5	72.5
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
165.3	386.8		208.8	80.9	80.9	80.9	80.9
		Income					
-108.4	-171.2	Grants and Contributions	-153.9	-26.0	-26.0	-26.0	-26.0
-10.8	-73.6	Customer Receipts	-10.8	-10.8	-10.8	-10.8	-10.8
-119.2	-244.8		-164.7	-36.8	-36.8	-36.8	-36.8
46.1	142.0	Net Expenditure	44.1	44.1	44.1	44.1	44.1

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GHP	Noise, Air and Water Pollution					
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	14.9	Supplies and Services	14.9	14.9	14.9	14.9	14.9
0.0	0.0	Capital Financing Costs	0.0	3.8	3.8	3.8	3.8
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
17.3	17.3		17.3	21.1	21.1	21.1	21.1
		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
2.7	2.7	Net Expenditure	2.7	6.5	6.5	6.5	6.5

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	Health and Safety					
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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.5	0.5		0.5	0.5	0.5	0.5	0.5
0.5	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.

Service:	GHT	Housing Standards					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
2.3	2.3	Employees	1.7	1.7	1.7	1.7	1.7
2.4	2.4	Transport	2.4	2.4	2.4	2.4	2.4
6.9	28.3	Supplies and Services	5.0	5.0	5.0	5.0	5.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
11.6	33.0		9.1	9.1	9.1	9.1	9.1
		Income					
-4.5	-4.5	Customer Receipts	-4.5	-4.6	-4.7	-4.8	-4.9
-75.0	-75.0	Recharges and Transfers	-75.0	-75.0	-75.0	-75.0	-75.0
-79.5	-79.5		-79.5	-79.6	-79.7	-79.8	-79.9
		Capital Charges					
661.0	661.0	Capital Financing Costs	661.0	603.0	603.0	603.0	603.0
661.0	661.0		661.0	603.0	603.0	603.0	603.0
593.1	614.5	Net Expenditure	590.6	532.5	532.4	532.3	532.2

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.

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GIL	<u>Community Infrastructure Levy</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
0.1	0.1	Employees	0.0	0.0	0.0	0.0	0.0
0.3	0.3	Transport	0.3	0.3	0.3	0.3	0.3
8.2	8.2	Supplies and Services	8.0	8.0	8.0	8.0	8.0
2.0	2.0	Third Party Payments	2.0	2.0	2.0	2.0	2.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
2.9	2.9	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
13.5	13.5		10.3	10.3	10.3	10.3	10.3
		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
-28.5	-28.5	Net Expenditure	-31.7	-31.7	-31.7	-31.7	-31.7

Costs and income related to administering the Community Infrastructure Levy.

Service:	GLC	<u>Local Land Charges</u>					
Portfolio:		Housing and Innovation					
Department:		Operational Lead Specialist Services					
		Direct Expenditure					
1.1	1.1	Employees	0.9	0.9	0.9	0.9	0.9
7.1	7.1	Supplies and Services	9.1	9.4	9.6	9.9	10.2
83.6	83.6	Third Party Payments	83.6	83.6	83.6	83.6	83.6
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
91.8	91.8		93.6	93.9	94.1	94.4	94.7
		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
-158.2	-158.2	Net Expenditure	-156.4	-156.1	-155.9	-155.6	-155.3

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					
23.9	59.1	Premises	21.4	22.2	23.1	27.3	23.7
1.5	86.5	Supplies and Services	1.5	1.5	1.5	1.5	1.5
238.4	358.4	Third Party Payments	238.4	128.4	18.4	18.4	18.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
490.4	490.4	Capital Financing Costs	752.0	598.5	718.6	777.6	777.6
754.2	994.4		1,013.3	750.6	761.6	824.8	821.2
		Income					
-21.5	-21.5	Customer Receipts	-21.9	-22.3	-22.8	-23.2	-23.2
-21.5	-21.5		-21.9	-22.3	-22.8	-23.2	-23.2
732.7	972.9	Net Expenditure	991.4	728.3	738.8	801.6	798.0

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GLP	<u>Development Plans</u>					
Portfolio:		Promoting South Lakeland					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
3.2	3.2	Employees	3.1	3.1	3.1	3.1	3.1
2.1	2.1	Transport	2.1	2.1	2.1	2.1	2.1
55.1	79.6	Supplies and Services	55.0	55.0	55.0	55.0	55.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
60.4	84.9		60.2	60.2	60.2	60.2	60.2
		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
60.4	84.9	Net Expenditure	60.1	60.1	60.1	60.1	60.1

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					
229.0	242.3	Employees	210.4	215.7	221.1	226.1	230.6
137.6	169.2	Premises	90.2	92.0	93.9	98.1	97.0
14.2	14.2	Transport	13.2	13.3	13.3	13.4	13.5
24.3	24.3	Supplies and Services	27.1	27.4	27.8	28.5	28.6
0.6	0.6	Third Party Payments	0.6	0.6	0.6	0.6	0.6
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
405.7	450.6		341.5	349.0	356.7	366.7	370.3
		Income					
-1,492.6	-1,492.6	Customer Receipts	-1,478.7	-1,548.7	-1,579.6	-1,611.1	-1,643.0
-6.2	-6.2	Recharges and Transfers	-6.2	-6.2	-6.2	-6.2	-6.2
-1,498.8	-1,498.8		-1,484.9	-1,554.9	-1,585.8	-1,617.3	-1,649.2
		Capital Charges					
89.7	89.7	Capital Financing Costs	89.6	77.1	74.0	74.0	67.3
89.7	89.7		89.6	77.1	74.0	74.0	67.3
-1,003.4	-958.5	Net Expenditure	-1,053.8	-1,128.8	-1,155.1	-1,176.6	-1,211.6

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
8.0	8.0		8.0	8.0	8.0	8.0	8.0
		Income					
-106.5	-106.5	Customer Receipts	-108.4	-110.6	-112.8	-115.0	-117.3
-106.5	-106.5		-108.4	-110.6	-112.8	-115.0	-117.3
-98.5	-98.5	Net Expenditure	-100.4	-102.6	-104.8	-107.0	-109.3

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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
3.2	3.2		3.2	3.2	3.2	3.2	3.2
		Income					
-18.9	-18.9	Customer Receipts	-19.2	-19.6	-20.0	-20.4	-20.8
-18.9	-18.9		-19.2	-19.6	-20.0	-20.4	-20.8
-15.7	-15.7	Net Expenditure	-16.0	-16.4	-16.8	-17.2	-17.6

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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.2	0.2		0.2	0.2	0.2	0.2	0.2
		Income					
-202.1	-202.1	Customer Receipts	-206.5	-210.6	-214.8	-219.1	-223.5
-202.1	-202.1		-206.5	-210.6	-214.8	-219.1	-223.5
-201.9	-201.9	Net Expenditure	-206.3	-210.4	-214.6	-218.9	-223.3

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.6	0.6		0.6	0.6	0.6	0.6	0.6
		Income					
-21.7	-21.7	Customer Receipts	-22.1	-22.6	-23.0	-23.5	-23.9
-21.7	-21.7		-22.1	-22.6	-23.0	-23.5	-23.9
-21.1	-21.1	Net Expenditure	-21.5	-22.0	-22.4	-22.9	-23.3

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					
4.9	4.9	Employees	49.8	49.8	49.8	4.8	4.8
45.9	73.7	Premises	53.5	54.3	55.0	56.7	56.3
5.9	5.9	Transport	5.9	5.9	5.9	5.9	5.9
4.5	4.5	Supplies and Services	4.3	4.3	4.3	4.3	4.3
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
61.2	89.0		113.5	114.3	115.0	71.7	71.3
		Income					
-132.5	-99.5	Customer Receipts	-136.0	-140.4	-144.6	-148.8	-149.1
-132.5	-99.5		-136.0	-140.4	-144.6	-148.8	-149.1
		Capital Charges					
5.9	5.9	Capital Financing Costs	5.9	11.9	11.9	11.9	11.9
5.9	5.9		5.9	11.9	11.9	11.9	11.9
-65.4	-4.6	Net Expenditure	-16.6	-14.2	-17.7	-65.2	-65.9

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					
11.0	11.0	Employees	11.0	11.0	11.1	12.0	12.0
29.7	29.7	Transport	29.7	29.7	29.7	29.7	29.7
350.0	350.0	Supplies and Services	356.5	362.6	368.8	375.6	381.5
1.2	1.2	Transfer Payments	1.2	1.2	1.2	1.2	1.2
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
391.9	391.9		398.4	404.5	410.8	418.5	424.4
391.9	391.9	Net Expenditure	398.4	404.5	410.8	418.5	424.4

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GMU	<u>Museum</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
2.0	14.7	Premises	3.4	3.6	3.7	4.6	3.9
31.6	31.6	Supplies and Services	38.5	45.1	45.2	45.3	45.4
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
33.6	46.3		41.9	48.7	48.9	49.9	49.3
		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
33.6	46.3	Net Expenditure	41.9	48.7	48.9	49.9	49.3

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

Service:	GMV	<u>Safer Stronger</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
0.0	1.5	Third Party Payments	1.5	1.5	1.5	1.5	1.5
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
0.0	1.5		1.5	1.5	1.5	1.5	1.5
0.0	1.5	Net Expenditure	1.5	1.5	1.5	1.5	1.5

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					
-338.0	-338.0	Grants and Contributions	-87.8	-44.0	-23.0	0.0	0.0
-338.0	-338.0		-87.8	-44.0	-23.0	0.0	0.0
-338.0	-338.0	Net Expenditure	-87.8	-44.0	-23.0	0.0	0.0

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

Service:	GOT	<u>Environmental Other</u>					
Portfolio:		Health, Wellbeing and Financial Resilience					
Department:		Operational Lead Case Management					
		Direct Expenditure					
13.0	8.5	Supplies and Services	8.5	8.5	8.5	8.5	8.5
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
13.0	8.5		8.5	8.5	8.5	8.5	8.5
		Income					
-2.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-2.0	0.0		0.0	0.0	0.0	0.0	0.0
11.0	8.5	Net Expenditure	8.5	8.5	8.5	8.5	8.5

This budget includes staffing costs for Health Promotion (previously included public burials now included under Cemeteries)

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GPH	<u>Public Halls</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
81.7	81.7	Employees	84.0	86.5	88.2	90.0	91.8
85.4	98.8	Premises	88.8	90.9	93.2	98.9	96.7
0.9	0.9	Transport	0.9	0.9	0.9	0.9	0.9
68.0	63.7	Supplies and Services	32.2	14.4	14.5	14.6	14.6
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
236.0	245.1		205.9	192.7	196.8	204.4	204.0
		Income					
-95.3	-71.3	Customer Receipts	-98.1	-125.8	-128.6	-131.4	-133.8
-108.1	-108.1	Recharges and Transfers	-108.1	-108.1	-108.1	-108.1	-108.1
-203.4	-179.4		-206.2	-233.9	-236.7	-239.5	-241.9
		Capital Charges					
103.6	103.6	Capital Financing Costs	96.6	95.8	86.7	86.7	86.7
103.6	103.6		96.6	95.8	86.7	86.7	86.7
136.2	169.3	Net Expenditure	96.3	54.6	46.8	51.6	48.8

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).

Service:	GPK	<u>Parks and Open Spaces</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
19.7	19.7	Employees	0.1	0.1	0.1	0.1	0.1
779.0	787.7	Premises	797.1	812.9	829.1	848.8	861.4
5.7	5.7	Transport	5.8	5.9	6.0	6.1	6.2
46.4	46.8	Supplies and Services	45.0	45.0	45.0	45.0	45.0
2.9	2.9	Third Party Payments	1.2	1.2	1.2	1.2	1.2
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
853.7	862.8		849.2	865.1	881.4	901.2	913.9
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-88.7	-89.1	Customer Receipts	-89.9	-91.7	-93.6	-95.4	-97.1
-8.1	-8.1	Recharges and Transfers	-8.3	-8.4	-8.6	-8.6	-8.6
-96.8	-97.2		-98.2	-100.1	-102.2	-104.0	-105.7
		Capital Charges					
68.1	68.1	Capital Financing Costs	125.4	122.2	111.4	111.4	108.8
68.1	68.1		125.4	122.2	111.4	111.4	108.8
825.0	833.7	Net Expenditure	876.4	887.2	890.6	908.6	917.0

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GPL	<u>Planned Maintenance</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
541.5	50.4	Premises	541.0	487.4	487.4	497.1	497.1
0.0	0.0	Transfers	-69.0	-69.0	-69.0	0.0	0.0
541.5	50.4		472.0	418.4	418.4	497.1	497.1
541.5	50.4	Net Expenditure	472.0	418.4	418.4	497.1	497.1

This is the planned maintenance budget holding code for all council owned assets: during the year the budget is moved to individual services to match spend on individual buildings

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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
10.0	10.0		10.0	10.0	10.0	10.0	10.0
10.0	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	27.3	Supplies and Services	15.3	15.3	15.3	15.3	15.3
15,704.5	15,704.5	Transfer Payments	15,704.5	15,704.5	15,704.5	15,704.5	15,704.5
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
15,719.8	15,731.8		15,719.8	15,719.8	15,719.8	15,719.8	15,719.8
		Income					
-16,074.4	-16,074.4	Grants & Contributions	-16,074.4	-16,074.4	-16,074.4	-16,074.4	-16,074.4
-0.1	-0.1	Customer Receipts	-0.1	-0.1	-0.1	-0.1	-0.1
-16,074.5	-16,074.5		-16,074.5	-16,074.5	-16,074.5	-16,074.5	-16,074.5
-354.7	-342.7	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.

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
107.0	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
0.0	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.

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
0.0	0.0	Central Support Services	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	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					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
39.8	55.6	Premises	44.0	44.9	45.8	46.9	47.7
0.0	0.0	Transport	0.0	0.0	0.0	0.0	0.0
0.1	0.1	Supplies and Services	0.0	0.0	0.0	0.0	0.0
2.7	2.7	Central Support Services	2.8	2.8	2.9	2.9	2.9
42.6	58.4		46.8	47.7	48.7	49.8	50.6
		Income					
-3.7	-3.7	Customer Receipts	-2.4	-2.4	-2.5	-2.5	-2.6
-3.7	-3.7		-2.4	-2.4	-2.5	-2.5	-2.6
		Capital Charges					
75.2	75.2	Capital Financing Costs	44.7	60.7	67.2	73.5	77.9
75.2	75.2		44.7	60.7	67.2	73.5	77.9
114.1	129.9	Net Expenditure	89.1	106.0	113.4	120.8	125.9

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GSE	<u>District Special Expenses</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
52.8	52.8	Premises	55.3	56.1	56.8	57.5	58.3
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
52.8	52.8		55.3	56.1	56.8	57.5	58.3
		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					
1.8	1.8	Capital Financing Costs	4.5	5.5	6.5	7.5	7.5
1.8	1.8		4.5	5.5	6.5	7.5	7.5
12.9	12.9	Net Expenditure	18.1	19.9	21.6	23.3	24.1

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					
0.1	0.1	Employees	0.0	0.0	0.0	0.0	0.0
0.6	0.6	Transport	0.6	0.6	0.6	0.6	0.6
20.2	20.2	Supplies and Services	20.0	20.0	20.0	20.0	20.0
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
20.9	20.9		20.6	20.6	20.6	20.6	20.6
20.9	20.9	Net Expenditure	20.6	20.6	20.6	20.6	20.6

Costs associated with the handy person scheme

Service:	GSN	<u>Street Furniture</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
9.2	9.2	Premises	9.2	9.2	9.2	9.2	9.2
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
9.2	9.2		9.2	9.2	9.2	9.2	9.2
		Capital Charges					
1.1	1.1	Capital Financing Costs	1.9	1.9	1.9	1.9	1.9
1.1	1.1		1.9	1.9	1.9	1.9	1.9
10.3	10.3	Net Expenditure	11.1	11.1	11.1	11.1	11.1

To supply and fix street nameplates.

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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
34.3	138.1	Premises	39.5	41.0	42.7	49.7	44.2
1.0	1.0	Supplies and Services	1.0	1.0	1.0	1.0	1.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
35.3	139.1		40.5	42.0	43.7	50.7	45.2
		Income					
-156.9	-156.9	Customer Receipts	-168.7	-174.6	-176.0	-177.6	-178.5
-156.9	-156.9		-168.7	-174.6	-176.0	-177.6	-178.5
		Capital Charges					
72.7	72.7	Capital Financing Costs	139.3	61.1	61.1	61.1	61.1
72.7	72.7		139.3	61.1	61.1	61.1	61.1
-48.9	54.9	Net Expenditure	11.1	-71.5	-71.2	-65.8	-72.2

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.

Service:	GTC	<u>Tourist Information Centres</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
0.6	0.6	Premises	0.5	0.5	0.6	0.7	0.6
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
3.9	3.9	Capital Financing Costs	3.4	3.4	3.4	3.4	3.4
4.5	4.5		3.9	3.9	4.0	4.1	4.0
		Income					
-27.2	-27.2	Customer Receipts	-28.0	-28.0	-28.0	-28.0	-28.0
-27.2	-27.2		-28.0	-28.0	-28.0	-28.0	-28.0
-22.7	-22.7	Net Expenditure	-24.1	-24.1	-24.0	-23.9	-24.0

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					
621.5	621.5	Employees	649.8	665.9	680.9	695.4	708.7
336.1	324.8	Transport	345.9	353.4	360.7	368.4	376.0
71.7	71.7	Supplies and Services	71.6	72.3	73.0	74.5	74.4
34.2	34.2	Third Party Payments	47.6	49.0	49.8	50.5	50.5
60.4	60.4	Central Support Services	51.0	51.8	52.7	53.8	54.4
140.4	140.4	Capital Financing Costs	139.9	139.9	104.5	0.0	0.0
1,264.3	1,253.0		1,305.8	1,332.3	1,321.6	1,242.6	1,264.0
		Income					
-6.6	-6.6	Customer Receipts	-6.7	-6.8	-6.9	-7.1	-7.2
-118.3	-118.3	Recharges and Transfers	-118.3	-118.3	-118.3	-118.3	-118.3
-124.9	-124.9		-125.0	-125.1	-125.2	-125.4	-125.5
1,139.4	1,128.1	Net Expenditure	1,180.8	1,207.2	1,196.4	1,117.2	1,138.5

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GTH	<u>Other Items</u>					
Portfolio:		Finance and Resources					
Department:		Finance Lead Specialist					
		Direct Expenditure					
-198.0	-251.8	Employees	0.0	0.0	0.0	0.0	0.0
0.0	50.0	Premises	0.0	0.0	0.0	0.0	0.0
5.2	78,199.9	Supplies and Services	5.0	5.0	5.0	5.0	5.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
40.6	1,274.8	Transfers	733.9	523.8	349.5	174.9	0.5
-152.2	79,272.9		738.9	528.8	354.5	179.9	5.5
		Income					
0.0	-79,216.4	Grants and Contributions	-513.3	0.0	0.0	0.0	0.0
0.0	-50.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	-79,266.4		-513.3	0.0	0.0	0.0	0.0
-152.2	6.5	Net Expenditure	225.6	528.8	354.5	179.9	5.5

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. For 2021/22 includes contingency for lost income and additional costs of COVID-19

Service:	GTS	<u>Transport</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
247.3	247.3	Employees	252.0	258.4	263.4	268.9	274.1
367.2	378.5	Transport	377.6	383.7	390.0	396.4	403.0
50.8	50.8	Supplies and Services	51.2	51.3	51.4	51.8	51.6
8.5	8.5	Central Support Services	9.7	9.8	10.0	10.3	10.4
673.8	685.1		690.5	703.2	714.8	727.4	739.1
		Income					
-86.1	-86.1	Customer Receipts	-91.9	-93.7	-95.6	-97.5	-99.4
-602.8	-602.8	Recharges and Transfers	-600.7	-611.7	-621.4	-632.1	-641.7
-688.9	-688.9		-692.6	-705.4	-717.0	-729.6	-741.1
		Capital Charges					
9.2	9.2	Capital Financing Costs	2.1	2.1	2.1	2.1	2.1
9.2	9.2		2.1	2.1	2.1	2.1	2.1
-5.9	5.4	Net Expenditure	0.0	-0.1	-0.1	-0.1	0.1

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					
95.3	95.3	Supplies and Services	95.3	95.3	95.3	95.3	95.3
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
95.3	95.3		95.3	95.3	95.3	95.3	95.3
95.3	95.3	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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GTW	<u>Audit and Inspection</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Support Services					
		Direct Expenditure					
87.0	75.0	Supplies and Services	87.0	87.0	87.0	87.0	87.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
87.0	75.0		87.0	87.0	87.0	87.0	87.0
87.0	75.0	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					
0.3	1.4	Premises	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
0.3	1.4		0.0	0.0	0.0	0.0	0.0
		Income					
-47.9	-47.9	Customer Receipts	-48.8	-49.8	-50.8	-51.8	-51.8
-47.9	-47.9		-48.8	-49.8	-50.8	-51.8	-51.8
-47.6	-46.5	Net Expenditure	-48.8	-49.8	-50.8	-51.8	-51.8

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					
3.1	3.1	Premises	3.7	3.8	3.9	4.5	4.1
0.6	0.6	Supplies and Services	0.6	0.6	0.6	0.6	0.6
3.7	3.7		4.3	4.4	4.5	5.1	4.7
		Income					
-7.3	-7.3	Customer Receipts	-7.5	-7.6	-7.8	-7.9	-8.1
-7.3	-7.3		-7.5	-7.6	-7.8	-7.9	-8.1
-3.6	-3.6	Net Expenditure	-3.2	-3.2	-3.3	-2.8	-3.4

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

Service:	GVR	<u>Chairmans Allow and Civic Hosp</u>					
Portfolio:		Promoting South Lakeland					
Department:		Operational Lead Support Services					
		Direct Expenditure					
5.5	5.5	Supplies and Services	5.5	5.6	5.7	5.8	6.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
5.5	5.5		5.5	5.6	5.7	5.8	6.0
5.5	5.5	Net Expenditure	5.5	5.6	5.7	5.8	6.0

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.

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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	63.0	Supplies and Services	40.0	40.0	40.0	40.0	40.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
40.0	63.0		40.0	40.0	40.0	40.0	40.0
		Income					
-40.0	-63.0	Customer Receipts	-40.0	-40.0	-40.0	-40.0	-40.0
-40.0	-63.0		-40.0	-40.0	-40.0	-40.0	-40.0
0.0	0.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

The Council arranges for the collection of bulky household waste.

Service:	GWF	<u>Dog Control</u>					
Portfolio:		Customer and Commercial Services and People					
Department:		Operational Lead Customer and Locality Services					
		Direct Expenditure					
36.7	36.7	Supplies and Services	37.6	38.3	39.0	39.8	40.5
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
36.7	36.7		37.6	38.3	39.0	39.8	40.5
		Income					
-1.0	-1.0	Customer Receipts	-1.0	-1.0	-1.0	-1.0	-1.0
-1.0	-1.0		-1.0	-1.0	-1.0	-1.0	-1.0
35.7	35.7	Net Expenditure	36.6	37.3	38.0	38.8	39.5

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					
2,513.6	2,520.1	Employees	2,611.0	2,691.0	2,771.4	2,835.9	2,891.6
938.3	938.3	Transport	961.7	982.4	1,002.4	1,023.6	1,044.4
603.2	605.5	Supplies and Services	626.5	638.4	650.7	666.4	675.9
116.5	116.5	Central Support Services	84.3	85.7	87.2	89.1	90.2
0.3	0.3	Transfers	0.0	0.0	0.0	0.0	0.0
4,171.9	4,180.7		4,283.5	4,397.5	4,511.7	4,615.0	4,702.1
		Income					
-1,304.5	-1,239.5	Grants and Contributions	-1,343.9	-1,370.8	-1,398.2	-1,426.1	-1,454.7
-215.5	-215.5	Customer Receipts	-170.6	-172.7	-176.3	-164.0	-164.4
-13.0	-13.0	Recharges and Transfers	-13.0	-13.0	-13.0	-13.0	-13.0
-1,533.0	-1,468.0		-1,527.5	-1,556.5	-1,587.5	-1,603.1	-1,632.1
		Capital Charges					
605.9	605.9	Capital Financing Costs	1,028.9	1,059.3	1,131.9	1,393.0	1,535.7
605.9	605.9		1,028.9	1,059.3	1,131.9	1,393.0	1,535.7
3,244.8	3,318.6	Net Expenditure	3,784.9	3,900.3	4,056.1	4,404.9	4,605.7

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

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £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
143.5	143.5	Supplies and Services	147.2	150.1	153.1	156.2	159.3
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
143.5	143.5		147.2	150.1	153.1	156.2	159.3
		Income					
-133.7	-133.7	Grants and Contributions	-138.3	-141.0	-143.8	-146.7	-149.7
-133.7	-133.7		-138.3	-141.0	-143.8	-146.7	-149.7
		Capital Charges					
14.1	14.1	Capital Financing Costs	14.1	14.1	14.1	14.1	14.1
14.1	14.1		14.1	14.1	14.1	14.1	14.1
23.9	23.9	Net Expenditure	23.0	23.2	23.4	23.6	23.7

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
1.4	1.4	Transport	2.5	2.5	2.6	2.6	2.7
18.6	68.6	Supplies and Services	18.6	18.9	19.3	19.7	20.0
0.0	0.0	Central Support Services	0.0	0.0	0.0	0.0	0.0
20.0	70.0		21.1	21.4	21.9	22.3	22.7
		Income					
-73.0	-123.0	Customer Receipts	-74.3	-75.8	-77.3	-78.8	-80.4
-73.0	-123.0		-74.3	-75.8	-77.3	-78.8	-80.4
		Capital Charges					
2.0	2.0	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
2.0	2.0		0.0	0.0	0.0	0.0	0.0
-51.0	-51.0	Net Expenditure	-53.2	-54.4	-55.4	-56.5	-57.7

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					
153.5	153.5	Supplies and Services	50.0	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
153.5	153.5		50.0	0.0	0.0	0.0	0.0
153.5	153.5	Net Expenditure	50.0	0.0	0.0	0.0	0.0

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

Detail Budgets for Services

2020/21 Approved £000	2020/21 Current £000		2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Service:	GZZ	<u>Other General Fund Items</u>					
Portfolio:		Finance and Resources					
Department:		Operational Lead Delivery and Commercial Services					
		Direct Expenditure					
150.0	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
0.0	0.0	Transfers	-80.0	-160.0	-160.0	-160.0	-160.0
150.0	0.0		-80.0	-160.0	-160.0	-160.0	-160.0
150.0	0.0	Net Expenditure	-80.0	-160.0	-160.0	-160.0	-160.0
Previously savings generated from implementation of Customer Connect program							
22,747.6	25,788.5	Total Service Expenditure	28,134.3	21,191.7	15,641.8	15,558.5	15,485.3

The purpose of this table is to set out the revenue budget pressures from 2021/22 onwards

Revenue Pressures - Unavoidable

Scheme	Portfolio	Lead	Description	2020/21	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Sale of Materials	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Sale of Materials budget pressure. Currently the market return for recycling material is extremely low and showing no signs of improvement.		50.0	50.0	50.0	50.0	50.0
Moorings Rents	Finance and Resources	Operational Lead for Delivery and Commercial Services	Mooring rents are not being met, year after year due to demand levels falling. Unlikely to increase following Covid.		40.0	0.0	0.0	0.0	0.0
Kendal Markets	Economy Culture and Leisure	Operational Lead for Delivery and Commercial Services	Estimated cost of employing market promotion officer		45.0	45.0	45.0	0.0	0.0
Braithwaite Fold Caravan Park - Income	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	25 Year Lease agreement with Camping and Caravan Club.		95.0	98.0	104.0	108.0	105.0
Digital Platform	Housing and Innovation	Head of Shared ICT and Lead Specialist for Digital Innovation	A contract for the digital platform was agreed in June 2016, The delivery of the system was to replace a number of existing systems and enable capability to underpin organisational transformation.		35.8	34.6	34.6	23.8	23.8
Homeless Service - Supporting People Income	Finance and Resources	Operational Lead for Delivery and Commercial Services	Unlikely to receive the £35k supporting people grant from Cumbria County Council. Current agreement is for 2020/21 only		35.0	35.0	35.0	35.0	35.0
Additional Car Park Income	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Additional potential income from changes to structure of parking fees and charges		(305.0)	(311.1)	(317.3)	(323.7)	(330.1)
Review of salary and pension contributions	All	All	Pay award 2020/21 0.75% higher than base estimate: review of pension contribution rates; additional temporary staff split between:						
			Additional cost of pensions		252.0	252.0	252.0	252.0	252.0
			Additional cost of 2.75% pay award 2020/21		103.1	105.9	108.5	110.7	112.9
			Additional costs of temporary staff met from grants		37.7	20.8	0.0	0.0	0.0
			Additional costs of temporary staff met from reserves		114.3	47.6	0.0	0.0	0.0
			Other additional staff costs		39.7	38.5	(0.5)	(1.7)	290.7
Net Zero Budget Changes	Various	Various	Difference due to timing of elections and share of election costs		0.0	80.0	0.0	0.0	(75.0)

Scheme	Portfolio	Lead	Description	2020/21	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Corporate Budget Review	Various	Various	Includes updating utility, rates, insurance and inflation: net impact		19.2	(37.3)	55.6	2.7	(132.2)
Minimum Revenue Provision	Finance and Resources	Finance Lead Specialist	Adjustment to the Minimum Revenue Provision to reflect reprofiling of capital programme as part of Q2 Finance Update report request to Council December 2020		(62.9)	22.4	(157.3)	(18.6)	n/a
Interest Payable	Finance and Resources	Finance Lead Specialist	Adjustment to interest payable due to delaying borrowing to reflect reprofiling of capital programme as part of Q2 Finance Update report request to Council December 2020		(103.4)	(94.8)	(12.7)	(15.5)	(335.5)
				0.0	395.5	386.6	196.9	222.7	(3.5)
									1,198.1

Section 3d

The purpose of this table is to set out the revenue growth proposals for 2021/22 onwards

Revenue Growth

Name	Portfolio	Lead	Description	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Support for Bridgeway Sexual Assault Referral Centre Joint Funding	Health Wellbeing and Financial Resilience	Strategy Lead Specialist	Support for victims of rape and sexual assault. Commitment given by Leader of 15K per annum over 3 years. Starting 2020/21	15.0	15.0	0.0	0.0	0.0
Contribution to CCC for Weedspraying	Customer and Commercial Services	Operational Lead for Delivery and Commercial Services	Contribution given to Cumbria County Council each year towards the weedspraying of the highways	12.0	12.0	12.0	12.0	12.0
				27.0	27.0	12.0	12.0	12.0

The purpose of this table is to set out the revenue savings for 2021/22 onwards
Revenue Savings

	Name	Portfolio	Lead	Description	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Queries and comments
RS2	Delivery Options for building maintenance	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Proposal to bring the property mtce service in house generating revenue savings.	(69.0)	(69.0)	(69.0)	0.0	0.0	Cabinet Report 25 November 2020
	Other Delivery Options for Services	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Proposals to change delivery of existing services	(80.0)	(160.0)	(160.0)	(160.0)	(160.0)	To be the subject of a future Cabinet report
	Council Tax Discounts and Premium	Finance and Resources	Finance Lead Specialist	Reducing council tax discounts on unoccupied properties and increasing premium on empty homes	(49.3)	(75.2)	(101.0)	(103.0)	(105.1)	Cabinet on 25 November 2020 before consultation exercise, Cabinet 3 February 2021 with consultation responses
General Savings					(198.3)	(304.2)	(330.0)	(263.0)	(265.1)	
									(1,360.6)	

Section 3f

Capital Bids and Revenue Impact of Capital Requests

Name	Portfolio	Lead	Description	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Funding
Capital Bids									
Ulverston Bank Clock Repairs	Finance and Resources	Operational Lead for Delivery and Commercial Services	Capital works to repair Ulverston Town Clock. Following repair, SLDC to enter into negotiations to transfer asset to UTC.	45.0	0.0	0.0	0.0	0.0	
Transport Software	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Move to a modern, Cloud based transport system. Current system is coming to the end of life and support for the system is running out	35.0	0.0	0.0	0.0	0.0	
Millerground Pumping Station	Finance and Resources	Operational Lead for Delivery and Commercial Services	Repairs to foul water pumping plant at Millerground.	38.0	0.0	0.0	0.0	0.0	
Windermere Jetty Repairs	Finance and Resources	Operational Lead for Delivery and Commercial Services	Repair works to Jetty outside Lake Wardens office.	30.0	0.0	0.0	0.0	0.0	
Homerless Accomodation for Families - Revision to Original Scheme KAH14	Finance and Resources	Operational Lead for Delivery and Commercial Services	Revision to original KAH14 scheme which will see creation of homeless accommodation in Grange and Kendal. Proposed to put £175k back into the Capital pot.	(175.0)	0.0	0.0	0.0	0.0	Return to Revenue for Capital Reserve.
New vehicles as a result of service redesign.	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Proposal to bring the property mtce service in house resulting in need to purchase vehicles for the maintenance team. Related revenue savings shown in revenue savings appendix.	68.0	0.0	0.0	0.0	0.0	Borrowing
Kendal Market Lift	Finance and Resources	Operational Lead for Delivery and Commercial Services	Capital works to repair lift to Market Hall.	60.0	0.0	0.0	0.0	0.0	
Purchase of Bins and Boxes for waste service	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Increase funding for replacement of waste bins and boxes to £125k from the £60k currently in the programme. A further review will be needed looking at future years and consideration will need to be given to Waste and Collection Policy.	65.0	0.0	0.0	0.0	0.0	Borrowing
Income Management System Upgrade	Finance and Resources	Finance Lead Specialist	In October 2021 a background operating system that the software relies on is being de-supported. Therefore we need to upgrade to a newer version that does not rely on the de-supported operating system.	40.0	0.0	0.0	0.0	0.0	

Name	Portfolio	Lead	Description	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Funding
Windermere Road Grange - Flood Aliviation	Finance and Resources Climate Emergency and Localism	Director of Strategy, Innovation and Resources	A funding contribution towards capital project delivered by CCC as the Lead Local Flood Authority. The project will involve installation of new pipework and pumping station on the Council's property at Winderemre Rd Grange	0.0	300.0	0.0	0.0	0.0	
Rough Sleepers / Next Step	Housing and Innovation	Strategy Lead Specialist	Change to Next Step Capital Programme to create 12 move on beds spaces for rough sleepers including 4 complex need spaces. This is funded by Government Grants	152.0	0.0	0.0	0.0	0.0	Government Grant
Gooseholme - Retaining Wall Repairs	Finance and Resources	Operational Lead for Delivery and Commercial Services	Capital works to repair section of wall to Gooseholme . EA have undertaken investigation along river corridor and have highlighted section of wall which is a concern. This is not due to be worked on as part of the flood defence works. EA have indicated that they may be able to undertake the works and charge back to the Council.	50.0	0.0	0.0	0.0	0.0	
Total Capital Programme Bids				408.0	300.0	0.0	0.0	0.0	
								708.0	
Revenue Impact of Capital Requests									
None									
				0.0	0.0	0.0	0.0	0.0	
								0.0	

Impact of COVID-19 on Revenue Budget

Name	Description	2020/21 £000	2020/21 £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
		Approved May 2020	MTFP July 2020	Feb 2021 Projection					
Government Grant:	COVID-19 Support Grant	(1,080.5)	(1,080.5)	(1,323.5)	(447.9) *	0.0	0.0	0.0	0.0
Additional Service Costs:	Processing Additional Benefit Claims	60.0	80.0	60.0	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Temporary Staff	75.0	100.0	399.2	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Temporary Staff Specialist Services	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Waste Collection	30.0	40.0	8.8	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Homelessness	150.0	100.0	150.0	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Leisure Services	120.0	480.0	480.0	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Bereavement Services	50.0	60.0	50.0	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Training - Virtual Meetings	5.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	IT	10.0	87.0	99.8	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	General Provision	250.0	85.0	85.0	0.0	0.0	0.0	0.0	0.0
Kendal Leisure Centre:	Creation of Recovery Centre	20.0	20.0	20.0	0.0	0.0	0.0	0.0	0.0
External Contributions	Contributions Due: Recovery Centre	(20.0)	(20.0)	(20.0)	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Car Parking	1,152.0		1,670.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Building Control	86.0		40.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Development Control	138.0		100.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Land Charges	63.0		6.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Licensing	77.0		10.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Caravan Site	130.0		278.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Markets	33.0		33.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Public Halls	24.0	3,642.8	24.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Water Sampling	18.0		44.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Bulky Waste	10.0		0.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Other Rents	381.0		50.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	NNDR Collection: reduced court fees	0.0		11.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Council Tax Collection: reduced court fees	0.0		82.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	DFG Levy	0.0		45.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Transport	0.0		20.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Lake Charges (rents included above in general income)	38.0	38.0	20.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Recycling Credits lost: Temporary Suspension of Green Waste Collections	65.0	65.0	65.0	0.0	0.0	0.0	0.0	0.0
Reduced Income:	Recycling Credits Projected Reduced Income Q1	65.0	65.0	10.0	0.0	0.0	0.0	0.0	0.0

Name	Description	2020/21 £000	2020/21 £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Reduced Income:	For future years this is based on a 15% reduction car parking turnover 2021/22, reducing by 5% pa. No other income loss is factored into the projections. In practice this loss may materialise through car parking, business rates, council tax or other fees and charges	0.0	0.0	0.0	697.5	523.1	348.8	174.4	0.0
Government Grant:	lost income grant: 75p per £1 over 5% of annual budget threshold	0.0	(2,139.3)	(1,387.4)	(65.4) *	0.0	0.0	0.0	0.0
Additional Service Costs:	Reopening High Streets Safely expenditure	0.0	0.0	92.9	0.0	0.0	0.0	0.0	0.0
Government Grant:	Reopening High Streets Safely grant	0.0	0.0	(92.9)	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Compliance and Enforcement costs	0.0	0.0	40.6	0.0	0.0	0.0	0.0	0.0
Government Grant:	Compliance and Enforcement grant	0.0	0.0	(40.6)	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Emergency support rough sleepers	0.0	0.0	10.3	0.0	0.0	0.0	0.0	0.0
Government Grant:	Emergency support rough sleepers grant	0.0	0.0	(10.3)	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Track and Trace - Programme Payments	0.0	0.0	33.5	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Track and Trace - Discretionary Payments	0.0	0.0	20.3	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Track and Trace - Admin costs	0.0	0.0	25.0	0.0	0.0	0.0	0.0	0.0
Government Grant:	Track and Trace - Grants	0.0	0.0	(78.8)	0.0	0.0	0.0	0.0	0.0
Business Support:									
Business Support:	Small Business and Retail, Leisure and Hospitality Grant scheme: payments of grant (£10k & £25k)	74,844.0	74,844.0	61,915.0	0.0	0.0	0.0	0.0	0.0
Government Grant:	Small Business and Retail, Leisure and Hospitality Grant scheme: Government grant received	(74,844.0)	(74,844.0)	(61,915.0)	0.0	0.0	0.0	0.0	0.0
Business Support:	Discretionary Business Rate Grant Scheme	tbc	3,742.5	3,742.5	0.0	0.0	0.0	0.0	0.0
Government Grant:	Discretionary Business Rate Grant Scheme: Grant received	tbc	(3,742.5)	(3,742.5)	0.0	0.0	0.0	0.0	0.0
Business Support:	Local Restrictions Support Grants (Closed) - payments out	0.0	0.0	6,746.5	0.0	0.0	0.0	0.0	0.0
Government Grant:	Local Restrictions Support Grants (Closed) - grant received	0.0	0.0	(6,746.5)	0.0	0.0	0.0	0.0	0.0
Business Support:	Tier 4 and January lockdown grant schemes	0.0	0.0	31,285.3	0.0	0.0	0.0	0.0	0.0
Government Grant:	Tier 4 and January lockdown grant schemes	0.0	0.0	(31,285.3)	0.0	0.0	0.0	0.0	0.0
Additional Service Costs:	Business Improvement District support payments	0.0	0.0	12.8	0.0	0.0	0.0	0.0	0.0
Government Grant:	Business Improvement District support scheme	0.0	0.0	(12.8)	0.0	0.0	0.0	0.0	0.0
Business Rates related:									

Name	Description	2020/21 £000	2020/21 £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Business Rates:	Additional Retail, Hospitality and Leisure Relief and Nursery Relief schemes - cost of relief awarded	27,012.0	27,012.0	27,821.0	0.0	0.0	0.0	0.0	0.0
Government Grant:	Additional Retail, Hospitality and Leisure Relief and Nursery Relief schemes - additional Government grant	(27,012.0)	(27,012.0)	(27,821.0)	0.0	0.0	0.0	0.0	0.0
Government Grant:	Grant scheme: admin grant	0.0	0.0	(170.0)					
Business Rates:	Business Rate Collection Fund Deficit 2020/21 - split - SLDC share of £2.0m irrecoverable income (11%); in practice this figure may be too high for 2020/21 but may be realistic for in-year losses from April 2021 onwards through loss of rate base	0.0	0.0	0.0	266.7	266.7	266.7	0.0	0.0
Business Rates:	Business Rate Pool - reduced income 2020/21	0.0	474.0	0.0	0.0	0.0	0.0	0.0	0.0
Business Rates:	Contribution to Business Rate Pool Reserve-reduced income 2020/21	0.0	(474.0)	0.0	0.0	0.0	0.0	0.0	0.0
Council Tax related:									
Council Tax Reduction Scheme (CTRS)	Council Tax COVID-19 Hardship Fund	487.1	487.1	487.1	0.0	0.0	0.0	0.0	0.0
Government Grant:	Council Tax COVID-19 Hardship Fund	(487.1)	(487.1)	(487.1)	0.0	0.0	0.0	0.0	0.0
Council Tax Reduction Scheme (CTRS)	In-year additional cost; 5% increase in claims remaining, reducing by 1.25% pa	0.0	0.0	0.0	27.4	20.5	13.7	6.8	0.0
Council Tax Reduction Scheme (CTRS)	2020/21 additional cost split; 20% increase in claims	0.0	0.0	0.0	36.5	36.5	36.5	0.0	0.0
Local Council Tax Support Grant	One-off grant for 2021/22	0.0	0.0	0.0	(112.8) *	0.0	0.0	0.0	0.0
Council Tax Surplus / Deficit	Council Tax Collection Fund Deficit 2020/21 - split. SLDC share of £3.5m irrecoverable income (4%); may have Government grant to assist	0.0	0.0	0.0	119.7	119.7	119.7	0.0	0.0
Other:									
Interest Receivable	Updated Interest on Investments (Base Rate 0.1%)	0.0	198.0	198.0	252.0	309.0	321.0	334.0	0.0
Interest Payable	Updated Interest Payable (current PWLB margin 1.8%)	0.0	25.3	25.3	(223.0)	(274.0)	(296.0)	(320.0)	0.0
Projected Impact of COVID-19 on Revenue Budget before use of Reserves		1,949.5	1,846.3	1,263.2	550.7	1,001.5	810.4	195.2	0.0

* additional government funding announced alongside provisional local government finance settlement

Impact of Delay in Implementation of Rates Reform

Name	Portfolio	Lead	Description	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Retained Business Rates	Finance and Resources	Finance	Additional business rates - continuation of exemption from negative RSG, no baseline reset	(977.2)	14.8	(320.8)	(630.0)	(630.0)
Other Government Grants	Finance and Resources	Finance	Additional rural services delivery grant	(433.0)	0.0	0.0	0.0	0.0
Total Impact of Delay in Implementation of Rates Reform				(1,410.2)	14.8	(320.8)	(630.0)	(630.0)

Section 3i

Carry forward of budgets requested

Name	Portfolio	Lead	Description	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Funding
Customer Connect	Housing and Innovation	Head of Shared ICT and Lead Specialist for Digital Innovation	Reprofiling of spend to reflect procurement exercises completed to date	(553.0)	553.0	0.0	0.0	0.0	0.0	Customer Connect reserve
Elections	Climate Emergency and Localism	Operational Lead Support Services	The district council elections due to be held in May 2020 have been postponed to May 2021 due to Covid-19.	(75.0)	75.0	0.0	0.0	0.0	0.0	
Total Carry forward of budgets requested				(628.0)	628.0	0.0	0.0	0.0	0.0	

Changes in Projected Use of Reserves relating to budget proposals

Name	Portfolio	Lead	Description	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Covid-19 Use of General Reserve in 2020/21	Finance and Resources	Finance Lead Specialist	For more detail on Covid-19 spend see Appendix 8	(1,263.2)	0.0	0.0	0.0	0.0	0.0
Covid-19 reinstatement of General Reserves used in 2020/21	Finance and Resources	Finance Lead Specialist	This represents good practice to reinstate the level of reserves once the direct impact of Covid-19 has reduced.	0.0	315.8	315.8	315.8	315.8	0.0
Contribution to Covid-19 reserve for grant received in 2020/21 but to be spent across 2021/22 and 2022/23	Finance and Resources	Finance Lead Specialist	This represents the costs of temporary staff to the end of August 2022	168.4	(124.8)	(43.6)	0.0	0.0	0.0
Use of Licensing Reserve	Economy, Culture and Leisure	Operational Lead Specialist Services	Use of Licensing Reserve to support temporary additional resources in Licensing service	(31.6)	(58.9)	(21.6)	0.0	0.0	0.0
Use of Pool Reserve	Economy, Culture and Leisure	Operational Lead Specialist Services	Use of Pool Reserve to support temporary additional resources to expedite development that will support economic development	(29.7)	(55.4)	(23.1)	0.0	0.0	0.0
Use of Pool Reserve - Kendal Markets	Customer and Commercial Services and People	Operational Lead for Delivery and Commercial Services	Estimated cost of employing market promotion officer	(45.0)	(45.0)	(45.0)	0.0	0.0	0.0
Use of Carry Forward Reserve	Various	Various	For more detail on carry forward requests see Appendix 10	628.0	(628.0)	0.0	0.0	0.0	0.0
Total Changes in Use of Reserves				(573.1)	(596.3)	182.5	315.8	315.8	0.0

This section is based on

- the proposed Council Tax increase for the Police and Crime Commissioner of Cumbria of 2.47%
- the proposed Council Tax increase for Cumbria County Council of 3.99%

ESTIMATED COLLECTION FUND INCOME AND EXPENDITURE ACCOUNT

2020/21 £000	2020/21 £000		2021/22 £000	2021/22 £000
		INCOME		
102,734		Council Tax (Gross)	106,599	
183		Add Council Tax Premiums	207	
-5,332		Less Council Tax Benefits/ Reduction	-6,249	
-7,792		Less Council Tax Discounts	-8,173	
	89,793	Net Income from Council Tax		92,384
61,436		Non Domestic Rates (Gross)	61,727	
-1,330		less Estimated Appeals	-1,330	
-16,778		less Mandatory and Discretionary Reliefs	-15,018	
	43,328	Net Income from Non-Domestic Rates		45,379
	4	Transfers from General Fund: Local Council Tax Discounts		4
	133,125	TOTAL INCOME		137,767
		EXPENDITURE		
		Precepts & Demands :		
65,851		Cumbria County Council	68,006	
12,141		Cumbria Police and Crime Commissioner	12,355	
9,121		South Lakeland District Council	9,285	
1,785		Parish Councils	1,813	
	88,898			91,459
		Non-Domestic Rates :		
21,293		Payment to Central Government	22,304	
4,258		Payment to Cumbria County Council	4,461	
17,033		Payment to South Lakeland District Council (before levy and tariff)	17,843	
301		Cost of Collection Allowance	305	
	42,885			44,913
898		Increase/(Reduction) in Bad Debt provision		
443		Council Tax Bad Debt Provision	924	
	1,341	Non-Domestic Rates Bad Debt Provision	466	
				1,390
	133,124	TOTAL EXPENDITURE		137,762
		Estimated Surplus/(Deficit) For Year		
-686		Surplus/(Deficit) at 1st April: Council Tax	-1,618	
1,348		Surplus/(Deficit) at 1st April: Non-Domestic Rates	-27,895	
	662			-29,513
		Add Council Tax Deficit for previous years transferred to:		
85		South Lakeland District Council	1,199	
94		Cumbria Police Authority	198	
507	686	Cumbria County Council	221	1,618
		Less NNDR Surplus/deficit for previous years transferred to:		
-539		South Lakeland District Council	11,158	
-674		Central Government	13,948	
-135	-1,348	Cumbria County Council	2,789	27,895
	0	SURPLUS/(DEFICIT) AT 31ST MARCH		0
	45,712.13			45,396.81
	£	Band D Council Taxes		£
	199.54	South Lakeland District Council		204.54
	39.05	Average Parish Council		39.94
	1,440.56	Cumbria County Council		1,498.04
	265.59	Cumbria Police & Crime Commissioner		272.16
	1,944.74	Total Average Council Tax		2,014.68

Taxbase 2021/22 for South Lakeland District
Section 4b

	Band:	A	B	C	D	E	F	G	H	Total
Number of properties		4,982.0	11,029.0	12,244.0	10,078.0	7,472.0	4,802.0	2,846.0	275.0	53,728.0
Exempt properties	less	194.0	238.0	227.0	161.0	137.0	71.0	46.0	6.0	1,080.0
100% discount	less	77.0	139.0	133.0	96.0	46.0	48.0	22.0	4.0	565.0
		4,711.0	10,652.0	11,884.0	9,821.0	7,289.0	4,683.0	2,778.0	265.0	52,083.0
Disabled relief (move down one band)		31.0	42.0	51.0	45.0	33.0	28.0	21.0	0.0	251.0
		4,742.0	10,663.0	11,893.0	9,815.0	7,277.0	4,678.0	2,771.0	244.0	52,083.0
Adjustments additions	add	39.8	67.0	38.5	83.3	149.8	34.5	3.5	2.5	418.8
Adjustments deletions	less	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments discounts	less	13.0	17.5	0.0	30.0	66.0	3.0	0.0	0.0	129.5
		4,768.8	10,712.5	11,931.5	9,868.3	7,360.8	4,709.5	2,774.5	246.5	52,372.3
Council Tax Reduction Scheme discounts	less	1,043.3	1,344.2	874.5	297.7	127.3	57.6	26.9	1.2	3,772.7
		3,725.4	9,368.3	11,057.0	9,570.5	7,233.5	4,651.9	2,747.6	245.3	48,599.6
50% discount disregards	ignore	3.0	10.0	9.0	15.0	3.0	13.0	29.0	6.0	88.0
50% discount special 2nd homes	ignore	13.0	4.0	28.0	7.0	6.0	3.0	0.0	0.0	61.0
50% discounts adj for disabled	less 50%	16.0	14.0	37.0	22.0	9.0	16.0	35.0	0.0	149.0
Single person occupancy	less 25%	2,748.0	4,556.0	3,989.0	2,719.0	1,680.0	928.0	477.0	30.0	17,127.0
Empty dwellings	ignore	142.0	239.0	185.0	140.0	105.0	52.0	42.0	6.0	911.0
Class G exemption	add 25%	12.0	3.0	32.0	1.0	0.0	0.0	0.0	0.0	48.0
Second homes	ignore	692.0	1,145.3	1,007.8	690.5	424.5	240.0	136.8	7.5	4,344.3
Discounted dwellings		3,033.4	8,223.0	10,049.2	8,880.0	6,809.0	4,411.9	2,610.9	237.8	44,255.3
Long term empty with premium	add 50% x 75%	48.0	70.0	52.0	39.0	34.0	21.0	12.0	5.0	281.0
Total before adj for band D equiv		3,051.4	8,249.3	10,068.7	8,894.7	6,821.7	4,419.8	2,615.4	239.7	44,360.7
Weighting	Divide by 9 and multiply by:	6.0	7.0	8.0	9.0	11.0	13.0	15.0	18.0	
Relevant Amount		2,034.3	6,416.1	8,950.0	8,894.7	8,337.7	6,384.2	4,359.0	479.4	45,855.4
From sum of individual parishes	check	2,034.3	6,416.1	8,950.0	8,894.7	8,337.7	6,384.2	4,359.0	479.4	45,855.4
Difference (sum of roundings)	check	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Collection rate	multiply by:									99.0%
Scaled taxbase										45,396.8

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

Parish	Tax Base	District Lighting	Parish Expenses	Total Precept	Band D Council Tax £
		£	£		
Aldingham	566.02	0.00	11,380.37	11,380.37	20.11
Arnside	1,158.05	6,372.90	44,150.00	50,522.90	43.63
Barbon	135.46	618.05	6,206.60	6,824.65	50.38
Beetham	875.18	4,862.53	21,906.84	26,769.37	30.59
Blawith & Subberthwaite	139.69	0.00	3,631.95	3,631.95	26.00
Broughton East	146.07	0.00	3,500.00	3,500.00	23.96
Burneside	652.97	656.92	26,247.65	26,904.57	41.20
Burton in Kendal	618.40	1,999.47	15,971.23	17,970.70	29.06
Cartmel Fell	245.30	0.00	6,234.97	6,234.97	25.42
Casterton	173.86	0.00	8,542.46	8,542.46	49.13
Claife	233.26	0.00	6,824.87	6,824.87	29.26
Colton	486.37	0.00	13,535.28	13,535.28	27.83
Coniston	467.10	0.00	20,486.67	20,486.67	43.86
Crook	218.21	0.00	6,666.36	6,666.36	30.55
Crosthwaite & Lyth	382.19	0.00	6,723.69	6,723.69	17.59
Dent	347.68	0.00	18,394.46	18,394.46	52.91
Docker	27.30	0.00	0.00	0.00	0.00
Duddon	528.53	0.00	27,264.15	27,264.15	51.58
Egton with Newland, Mansriggs & Osmo	526.61	0.00	8,015.15	8,015.15	15.22
Fawcett Forest	15.49	0.00	0.00	0.00	0.00
Firbank	62.16	0.00	0.00	0.00	0.00
Garsdale	124.31	0.00	2,489.02	2,489.02	20.02
Grange-over-Sands	2,140.13	13,646.72	187,328.59	200,975.31	93.91
Grayrigg	102.60	328.46	392.05	720.51	7.02
Haverthwaite	381.39	0.00	11,602.64	11,602.64	30.42
Hawkshead	330.09	0.00	11,471.03	11,471.03	34.75
Helsington	170.88	0.00	9,018.52	9,018.52	52.78
Heversham	351.85	0.00	11,511.43	11,511.43	32.72
Hincaster	103.25	0.00	0.00	0.00	0.00
Holme	580.17	246.34	23,172.80	23,419.14	40.37
Hutton Roof	109.27	0.00	4,553.68	4,553.68	41.67
Kendal	10,430.64	0.00	460,812.00	460,812.00	44.18
Kentmere	63.08	0.00	1,500.00	1,500.00	23.78
Killington	79.28	0.00	0.00	0.00	0.00
Kirkby Ireleth	513.27	0.00	8,313.45	8,313.45	16.20
Kirkby Lonsdale	926.16	995.20	56,138.92	57,134.12	61.69
Lakes	2,437.20	10,785.48	96,041.11	106,826.59	43.83
Lambrigg	42.90	0.00	0.00	0.00	0.00

Section 4c

Parish	Tax Base	District Lighting	Parish Expenses	Total Precept	Band D Council Tax
		£	£		£
Levens	577.23	1,790.83	13,650.90	15,441.73	26.75
Lindale and Newton in Cartmel	427.87	270.23	16,845.63	17,115.86	40.00
Longsleddale	41.13	0.00	0.00	0.00	0.00
Allithwaite and Cartmel	904.46	0.00	38,930.35	38,930.35	43.04
Lower Holker	713.47	0.00	12,732.18	12,732.18	17.85
Lowick	123.90	0.00	3,100.66	3,100.66	25.03
Lupton	88.55	0.00	3,592.71	3,592.71	40.57
Mansergh	77.01	0.00	0.00	0.00	0.00
Middleton	52.05	0.00	0.00	0.00	0.00
Milnthorpe	717.66	1,421.06	28,839.24	30,260.30	42.17
Natland	518.68	574.80	9,813.16	10,387.96	20.03
New Hutton	177.18	0.00	1,196.39	1,196.39	6.75
Old Hutton & Holmescales	177.93	246.34	2,441.13	2,687.47	15.10
Pennington	752.18	410.57	5,116.38	5,526.95	7.35
Preston Patrick	182.32	0.00	4,310.98	4,310.98	23.65
Preston Richard	498.92	555.44	23,658.26	24,213.70	48.53
Satterthwaite	134.28	0.00	5,000.00	5,000.00	37.24
Sedbergh	1,052.38	0.00	37,885.68	37,885.68	36.00
Sedgwick	188.92	0.00	10,865.43	10,865.43	57.51
Skelsmergh & Scalthwaiterigg	209.74	410.57	4,845.54	5,256.11	25.06
Skelwith	120.56	0.00	4,373.00	4,373.00	36.27
Stainton	150.96	0.00	4,925.75	4,925.75	32.63
Staveley in Cartmel	278.30	0.00	4,789.98	4,789.98	17.21
Staveley with Ings	778.14	1,067.49	14,880.00	15,947.49	20.49
Torver	83.88	0.00	2,948.84	2,948.84	35.16
Ulverston	4,147.57	0.00	206,289.00	206,289.00	49.74
Underbarrow & Bradleyfield	203.61	0.00	8,112.27	8,112.27	39.84
Urswick	613.14	0.00	9,295.98	9,295.98	15.16
Whinfell	78.40	0.00	0.00	0.00	0.00
Whitwell & Selside	98.84	0.00	0.00	0.00	0.00
Windermere and Bowness	4,021.34	7,433.67	129,280.00	136,713.67	34.00
Witherslack & Meathop	313.84	0.00	10,563.44	10,563.44	33.66
	45,396.81	54,693.07	1,758,310.82	1,813,003.89	39.94

Capital Programme 2020/21-2025/26

GL Code	Programme Spending by Project	Portfolio	2020/21 Approved Feb 2020	Carry- forwards approved June 2020	Q2 monitoring amendments 2020/21	2020/21 Latest £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total 2020/21 to 2025/26 £000
KDE06	ERDF funded flood defence works	Climate Emergency and Localism	2,670.0	0.0	-2,146.9	523.1	2,163.0	2,273.0	381.0	0.0	0.0	5,340.1
KXB27	Energy-saving building enhancements	Climate Emergency and Localism	0.0	129.1	-10.0	119.1	0.0	0.0	0.0	0.0	0.0	119.1
KFL01	Footway Lighting	Customer and Commercial Services and People	65.7	20.5	0.0	86.2	25.0	25.0	25.0	0.0	0.0	161.2
KLR31	Nobles Rest	Customer and Commercial Services and People	0.0	4.3	0.0	4.3	0.0	0.0	0.0	0.0	0.0	4.3
KMR33	Braithwaite Fold Caravan Park extention	Customer and Commercial Services and People	0.0	0.0	33.5	33.5	0.0	0.0	0.0	0.0	0.0	33.5
KNM56	Millerground Public Open Space, Access and Play Project	Customer and Commercial Services and People	0.0	17.0	0.0	17.0	0.0	0.0	0.0	0.0	0.0	17.0
KNMxx	Play Areas (including community funded schemes and schemes arising from the Play Space Audit)	Customer and Commercial Services and People	65.0	142.3	-92.8	114.5	159.8	65.0	65.0	65.0	65.0	534.3
KPY42	Car Parking Machines	Customer and Commercial Services and People	0.0	84.2	0.0	84.2	0.0	0.0	0.0	0.0	0.0	84.2
KPY44	Town and Car Park signing	Customer and Commercial Services and People	0.0	11.7	0.0	11.7	0.0	0.0	0.0	0.0	0.0	11.7
KPY45	South Lakeland House carpark works	Customer and Commercial Services and People	0.0	15.2	-13.5	1.7	0.0	0.0	0.0	0.0	0.0	1.7
KPY46	Car park re-surfacing	Customer and Commercial Services and People	0.0	92.4	0.0	92.4	0.0	0.0	0.0	0.0	0.0	92.4
KPY48	Parkside Road, Kendal car park	Customer and Commercial Services and People	0.0	145.3	0.0	145.3	0.0	0.0	0.0	0.0	0.0	145.3
KSC91	Vehicle & Plant Programme (inc bins and boxes)	Customer and Commercial Services and People	2,346.0	13.5	0.0	2,359.5	499.0	820.0	2,049.0	2,235.0	475.0	8,437.5
KCD01	Castle Dairy flood damage reinstatement	Economy, Culture and Leisure	0.0	4.0	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)	Economy, Culture and Leisure	0.0	125.0	0.0	125.0	0.0	0.0	0.0	0.0	0.0	125.0
KLC03	New Ulverston Leisure Centre	Economy, Culture and Leisure	250.0	0.0	-250.0	0.0	250.0	6,000.0	2,950.0	0.0	0.0	9,200.0
KLH02	Coronation Hall alterations	Economy, Culture and Leisure	39.9	0.0	-39.9	0.0	79.8	0.0	0.0	0.0	0.0	79.8
KLH08	Abbot Hall redevelopment	Economy, Culture and Leisure	50.0	50.0	-100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KLL18	Cockshott Point Entrance Improvements	Economy, Culture and Leisure	0.0	1.4	0.0	1.4	0.0	0.0	0.0	0.0	0.0	1.4
KMR21	Kendal Museum contribution	Economy, Culture and Leisure	0.0	85.0	0.0	85.0	0.0	0.0	0.0	0.0	0.0	85.0
KMR34	Kendal Castle (funded from LIPS)	Economy, Culture and Leisure	0.0	41.0	0.0	41.0	0.0	0.0	0.0	0.0	0.0	41.0
KMR35	Burton Hertiage Grant Scheme (funded from LIPS)	Economy, Culture and Leisure	75.0	61.2	0.0	136.2	0.0	0.0	0.0	0.0	0.0	136.2
KPE18	Kendal to Lancaster towpath trail	Economy, Culture and Leisure	0.0	120.0	-120.0	0.0	120.0	0.0	0.0	0.0	0.0	120.0
KDP03	Refurbishment of Ellerthwaite Depot to create office accommodation for rent	Finance and Resources	0.0	0.0	10.0	10.0	80.0	0.0	0.0	0.0	0.0	90.0

Capital Programme 2020/21-2025/26

GL Code	Programme Spending by Project	Portfolio	2020/21 Approved Feb 2020	Carry- forwards approved June 2020	Q2 monitoring amendments 2020/21	2020/21 Latest £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total 2020/21 to 2025/26 £000
KEP53	Extension and refurbishment to Rothay Park toilets (incl Changing Places toilet)	Finance and Resources	0.0	0.0	15.5	15.5	59.5	0.0	0.0	0.0	0.0	75.0
KLH07	Kendal Town Hall/South Lakeland House	Finance and Resources	3,789.9	-37.0	439.0	4,191.9	947.5	0.0	0.0	0.0	0.0	5,139.4
KMR36	Roofing repairs to The Monument, Kirkby Lonsdale	Finance and Resources	27.0	0.0	0.0	27.0	0.0	0.0	0.0	0.0	0.0	27.0
KPY38	Structural Repair works to Westmorland Shopping Centre MSCP	Finance and Resources	0.0	0.0	43.0	43.0	197.0	240.0	0.0	0.0	0.0	480.0
KPY51	Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage	Finance and Resources	0.0	0.0	6.5	6.5	493.5	0.0	0.0	0.0	0.0	500.0
KEP52	Disabled Toilet improvements	Health, Wellbeing and Financial Resilience	0.0	40.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	40.0
CAP A	Environment Agency lead Flood Relief Scheme Improvements	Housing and Innovation	0.0	0.0	0.0	0.0	550.0	0.0	0.0	0.0	0.0	550.0
KAH10	Affordable & Empty Homes, Town Centre Properties.	Housing and Innovation	260.0	431.0	-349.0	342.0	260.0	260.0	0.0	0.0	0.0	862.0
KAH11	Cross-a-Moor junction improvement	Housing and Innovation	0.0	300.0	-300.0	0.0	4,531.7	0.0	0.0	0.0	0.0	4,531.7
KAH13	S106 funded affordable homes purchase	Housing and Innovation	0.0	86.0	-56.0	30.0	56.0	0.0	0.0	0.0	0.0	86.0
KAH14	Homeless Accommodation for Families	Housing and Innovation	230.7	223.7	-185.0	269.4	175.0	0.0	0.0	0.0	0.0	444.4
KAH15	Next Steps Accommodation Programme	Housing and Innovation	0.0	0.0	237.0	237.0	0.0	0.0	0.0	0.0	0.0	237.0
KCH01	Community Housing Fund	Housing and Innovation	0.0	325.8	235.2	561.0	0.0	0.0	0.0	0.0	0.0	561.0
KDE07	Coastal Communities Fund (includes £1.1 million for Grande Promenade)	Housing and Innovation	2,351.2	0.0	-1,151.2	1,200.0	1,151.2	0.0	0.0	0.0	0.0	2,351.2
KGD21	Disabled Facilities Grants	Housing and Innovation	661.0	66.3	0.0	727.3	661.0	603.0	603.0	603.0	603.0	3,800.3
KIF01	Housing Investment Fund: Loans to Housing Associations	Housing and Innovation	3,000.0	0.0	-3,000.0	0.0	3,000.0	3,000.0	0.0	0.0	0.0	6,000.0
KIT27	Mobile Working	Housing and Innovation	0.0	120.0	0.0	120.0	0.0	0.0	0.0	0.0	0.0	120.0
KIT30	Customer Connect	Housing and Innovation	0.0	307.3	0.0	307.3	0.0	0.0	0.0	0.0	0.0	307.3
KIT90	IT Replacements	Housing and Innovation	80.0	8.6	0.0	88.6	80.0	80.0	80.0	80.0	80.0	488.6
KRE04	Grange Regeneration	Housing and Innovation	157.3	0.0	-157.3	0.0	157.3	0.0	0.0	0.0	0.0	157.3
KRE66	Grange Promenade Structural works	Housing and Innovation	796.0	-74.0	-716.0	6.0	1,091.0	0.0	0.0	0.0	0.0	1,097.0
KRE67	Grange Lido	Housing and Innovation	1,960.0	0.0	-1,890.0	70.0	1,890.0	0.0	0.0	0.0	0.0	1,960.0
KRT10	Right to buy replacement scheme	Housing and Innovation	0.0	247.5	0.0	247.5	0.0	0.0	0.0	0.0	0.0	247.5
CAP 1	Ulverston Bank Clock Repairs	Finance and Resources	0.0	0.0	0.0	0.0	45.0	0.0	0.0	0.0	0.0	45.0
CAP 2	Transport Software	Customer and Commercial Services and People	0.0	0.0	0.0	0.0	35.0	0.0	0.0	0.0	0.0	35.0
CAP 3	Millerground Pumping Station	Finance and Resources	0.0	0.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	38.0
CAP 4	Windemere Jetty Repairs	Finance and Resources	0.0	0.0	0.0	0.0	30.0	0.0	0.0	0.0	0.0	30.0

Capital Programme 2020/21-2025/26

GL Code	Programme Spending by Project	Portfolio	2020/21 Approved Feb 2020	Carry- forwards approved June 2020	Q2 monitoring amendments 2020/21	2020/21 Latest £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total 2020/21 to 2025/26 £000
CAP 5	Town View Fields - Revision to Org Scheme KAH14	Finance and Resources	0.0	0.0	0.0	0.0	-175.0	0.0	0.0	0.0	0.0	-175.0
CAP 6	Service Redesign - New Vehicles	Customer and Commercial Services and People	0.0	0.0	0.0	0.0	68.0	0.0	0.0	0.0	0.0	68.0
CAP 7	Kendal Market Lift	Finance and Resources	0.0	0.0	0.0	0.0	60.0	0.0	0.0	0.0	0.0	60.0
CAP 8	Purchase of Bins and Boxes for Waste Service	Customer and Commercial Services and People	0.0	0.0	0.0	0.0	65.0	0.0	0.0	0.0	0.0	65.0
CAP 9	Income Management System Upgrade	Finance and Resources	0.0	0.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0
CAP10	Windermere Road Grange - Flood Aliviation	Finance and Resources	0.0	0.0	0.0	0.0	0.0	150.0	0.0	0.0	0.0	150.0
CAP11	Rough Sleepers / Next Step	Climate Emergency and Localism	0.0	0.0	0.0	0.0	152.0	0.0	0.0	0.0	0.0	152.0
CAP12	Gooseholme - Retaining Wall Repairs	Housing and Innovation	0.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	50.0
	Bids subject to further assessment:	Finance and Resources										
	Car park investments*		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
	Depot review		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total		18,874.7	3,208.3	-9,557.9	12,525.1	19,085.3	13,516.0	6,153.0	2,983.0	1,223.0	55,485.4

*subject to detailed review of car parking strategy including potential new car parks, reconfiguration options on existing car parks and electric charging points

Capital Programme 2020/21-2025/26

GL Code	Programme Spending by Project	Portfolio	2020/21 Approved Feb 2020	Carry-forwards approved June 2020	Q2 monitoring amendments 2020/21	2020/21 Latest £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total 2020/21 to 2025/26 £000
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Reconciliation:

Capital Programme approved July 2020			22,083.0	15,951.4	5,169.1	2,822.0	2,983.0	0.0	49,008.5
Reprofiling			-10,296.1	-1,231.8	8,196.9	3,331.0	0.0	0.0	0.0
Q1 monitoring approvals approved Council Sept 2020			911.2	0.0	0.0	0.0	0.0	0.0	911.2
Additional external funding - play areas			2.0	0.0	0.0	0.0	0.0	0.0	2.0
Additional funding - Cross-a-Moor approved Council Sept 2020			0.0	4,231.7	0.0	0.0	0.0	0.0	4,231.7
Budgeting 2021/22 Adjustmentsts including Bids			-175.0	134.0	150.0	0.0	0.0	1,223.0	1,332.0
Approved Programme February 2021			12,525.1	19,085.3	13,516.0	6,153.0	2,983.0	1,223.0	55,485.4

Capital Programme: to be reprofiled from 2020/21 to 2021/22

Mobile Working for Streetscene	-120.0	120.0
Digital Innovation Project	-260.0	260.0
IT Replacement Fund	-15.0	15.0
Coastal Community Fund	-1,050.0	1,050.0
Disabled Facility Grants	-363.0	363.0
Disabled Toilet Improvements	-40.0	40.0
Scaling on Street Charging Infrastructure	-173.8	173.8
Footway Lighting	-85.0	85.0
South Lakeland House and Kendal Town Hall Reconfiguration	-1,500.0	1,500.0
Kendal Museum alterations	-85.0	85.0
Car Parking Machines Update	-84.2	84.2
Vehicle Purchase	-860.0	860.0
Energy Saving Building Enhancement	-30.0	30.0
Queens Park Play Area	-12.4	12.4
Total capital budgets to be re-profiled	-4,678.4	4,678.4

Capital Funding 2020/21 - 2025/26

	Balance April 2020 £000	Estimated Income £000	Use in capital programme £000	Projected Balance March 2026 £000
General				
Usable Capital Receipts	2,062.3	1,695.0	(2,848.6)	908.7
New homes bonus (capital)****	1,279.6	265.7	(1,510.0)	35.3
Earmarked or allocated				
Revenue (LIPS)	379.4	126.1	(395.9)	109.6
IT replacement reserve	23.1	480.0	(488.6)	14.5
Major Repairs Reserve	280.4	500.0	(795.9)	(15.5)
General Revenue contributions	1,342.4	820.4	(1,726.3)	436.5
Cap grants and contributions (inc S106)	1,896.3	14,159.1	(15,525.7)	529.7
Disabled Facilities Grants	244.5	3,808.3	(3,800.3)	252.4
Community Housing Fund*	1,968.3	0.0	(561.0)	1,407.3
Right to Buy receipt**	5,444.9	4,200.0	(7,144.2)	2,500.7
Borrowing				
Funding from borrowing***.	0.0	20,240.9	(20,240.9)	0.0
Sub Total	14,921.2	46,295.6	(55,037.4)	6,179.3
Funding to be agreed	0.0	0.0	(448.0)	(448.0)
Total	14,921.2	46,295.6	(55,485.4)	5,731.3

*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

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

Reserve	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	Balance 31/3/2026 £000	Responsible Lead	Summary, Purpose and Commentary
General Reserve	(4,943)	(3,274)	(3,760)	(4,276)	(4,791)	(5,307)	(5,507)	Finance Lead Specialist	The main use of this reserve in recent years has been to fund the one-off costs of COVID-19, 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	(150)	(150)	(150)	(150)	(150)	(150)	(150)	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	(202)	(998)	(245)	(202)	(202)	(202)	(202)	Finance Lead Specialist	Part of General Reserve earmarked for revenue budgets carried forward from 2017/18 to future years.
Climate Change Reserve	(194)	(194)	(69)	(69)	(69)	(69)	(69)	Strategy Lead Specialist	To fund climate change work initially approved as part of 2020/21 budget
Community Housing Fund	(1,969)	(1,643)	(1,643)	(1,643)	(1,643)	(1,643)	(1,643)	Strategy Lead Specialist	income received from Government for Community Housing Fund not spent in year.
Commuted Sums Reserve	(132)	(132)	(132)	(132)	(132)	(132)	(132)	Operational - Specialist Services	Income received under various s106 agreements not spent in year

Reserve	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	Balance 31/3/2026 £000	Responsible Lead	Summary, Purpose and Commentary
Cumbria NDR Pool Income Reserve	(2,302)	(2,101)	(1,951)	(1,883)	(1,883)	(1,883)	(1,883)	Operational - Specialist Services	Income from Cumbria NNDR pool, earmarked for economic development
Cumbria NDR Pool volatility Reserve	(216)	(216)	(216)	(216)	(216)	(216)	(216)	Finance Lead Specialist	Share of NNDR pool income retained by pool to offset potential future deficits
Customer Connect Reserve	(813)	(0)	(0)	(0)	(0)	(0)	(0)	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	(321)	(321)	(321)	(321)	(321)	(321)	(321)	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	(280)	238	253	268	283	298	313	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: <ul style="list-style-type: none"> • 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.
Improving South Lakeland	(30)	(30)	(30)	(30)	(30)	(30)	(30)	Operational - Specialist Services	To match fund schemes within South Lakeland
IT Replacement Reserve	(23)	(23)	(23)	(23)	(23)	(23)	(23)	Digital Lead Specialist	To fund the replacement of hardware and software with a preference for the updating of the corporate and networking infrastructure.
LABGI	(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	(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.

Reserve	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	Balance 31/3/2026 £000	Responsible Lead	Summary, Purpose and Commentary
Local Project Reserve	0	(500)	(300)	(150)	(50)	0	50		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	(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	(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	(1,658)	(394)	(92)	(136)	(159)	(159)	(159)	Finnace Lead Specialist	New reserve to enable forward funding of eligible schemes through the Council's New Homes Bonus protocol
NNDR Surplus Reserve	(1)	(11,236)	(480)	(191)	99	99	99	Finance Lead Specialist	Timing gap between recognising s31 grant and recognising offsetting NDR collection fund deficits.
Personal Financial Resilience Reserve	(53)	(53)	(53)	(53)	(53)	(53)	(53)	Operational Lead Case Management	New reserve created from unclaimed members allowances earmarked to improve financial resilience
Revenue Funds for Capital	(387)	284	194	94	(6)	(106)	(206)	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	0	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	11	11	11	11	11	11	11	Operational - Specialist Services	Statutory ring fenced reserve to record surpluses and losses on building control.
Local Land Charges Reserve	9	9	9	9	9	9	9	Operational - Specialist Services	Statutory ring fenced reserve to record surpluses and losses on local land charges.
Hackney Carriage Licensing Reserve	20	20	20	20	20	20	20	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Licensing Act Reserve	(231)	(231)	(231)	(231)	(231)	(231)	(231)	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.

Reserve	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	Balance 31/3/2026 £000	Responsible Lead	Summary, Purpose and Commentary
Misc Licensing Reserve	104	104	104	104	104	104	104	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Gambling Licensing Reserve	37	37	37	37	37	37	37	Operational Lead Case Management	Statutory ring fenced reserve to record surpluses and losses on licensing.
Total Reserves excluding working balance GF Working balance	(14,079) (1,500)	(21,149) (1,500)	(9,424) (1,500)	(9,517) (1,500)	(9,751) (1,500)	(10,302) (1,500)	(10,537) (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	(15,579)	(22,649)	(10,924)	(11,017)	(11,251)	(11,802)	(12,037)		

Risk Assessment of Level of Reserves 31/3/21

Section 6b

This table shows the risk exposure as calculated in February 2020 for the 2020/21 budget: the figures have not been updated for the impact of Covid-19 except the project use of General Reserve in 2020/21.

Potential Risk	Risk Score	Weighting	Financial Exposure (£000)	Balance Required (£000)	Comment (Basis of Financial Exposure)
COVID-19 further impact	9	100%	353	353	Already included in 2021/22 budget: allow further 1% of gross revenue budget
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			14,662	5,897	
Maximum Risk Based Reserve Balances				14,662	Total Financial Exposure
Recommended Risk Base Reserve Balances				5,897	from above
Minimum Risk Based Reserve Balances				3,665	25% of Total Financial Exposure
Projected Level of Reserves					
- General Fund Working Balance				1,500	Estimated Balance 31/3/21
- General Reserve				3,274	Estimated Balance 31/3/21
Projected Level of Reserves (General Fund)				4,774	
Projected (Shortfall)/Excess of Current Reserve Balance over Risk Based Reserves				-1,123	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
New: 1.	COVID-19	Additional costs, reduced income arising from requirement to respond to COVID-19 epidemic	High	Critical	During 2020/21 the Council has received over £130m of additional Government funding to alleviate the impact of COVID-19 on the Council and its residents and businesses. It is not known how long the epidemic may last or how long the financial impact may last. Income and expenditure trends are carefully monitored and analysed.
New: 2	Local Government reorganisation: additional costs of consultation, preparation of transition costs and implementation costs of potential change to local government boundaries and functions	Additional short-term costs	High	Serious	
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

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
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.
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.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
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.
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.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
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.
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.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
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
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

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
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
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.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
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	New 2	New 1 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

New 1	COVID-19
New 2	Local Government Reorganisation
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 2022.</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

GLOSSARY AND NOTES

Section 7

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 2020/21 Budget and MTFP figures approved by Council in February 2020
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).
2021/22 to 2025/26 Budget	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. The savings agreed for 2021/22 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.

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 was a fundamental restructuring of the Council's staffing. From January 2020 the new structure of customer services, case management, specialists and the delivery team was introduced. Because this structure is so different to the previous structure it was not possible to calculate recharges with any degree of accuracy. It was 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. Due to the additional demands of COVID-19 this has not yet been completed but it is expected this will be concluded by the end of 2020/21. 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.

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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