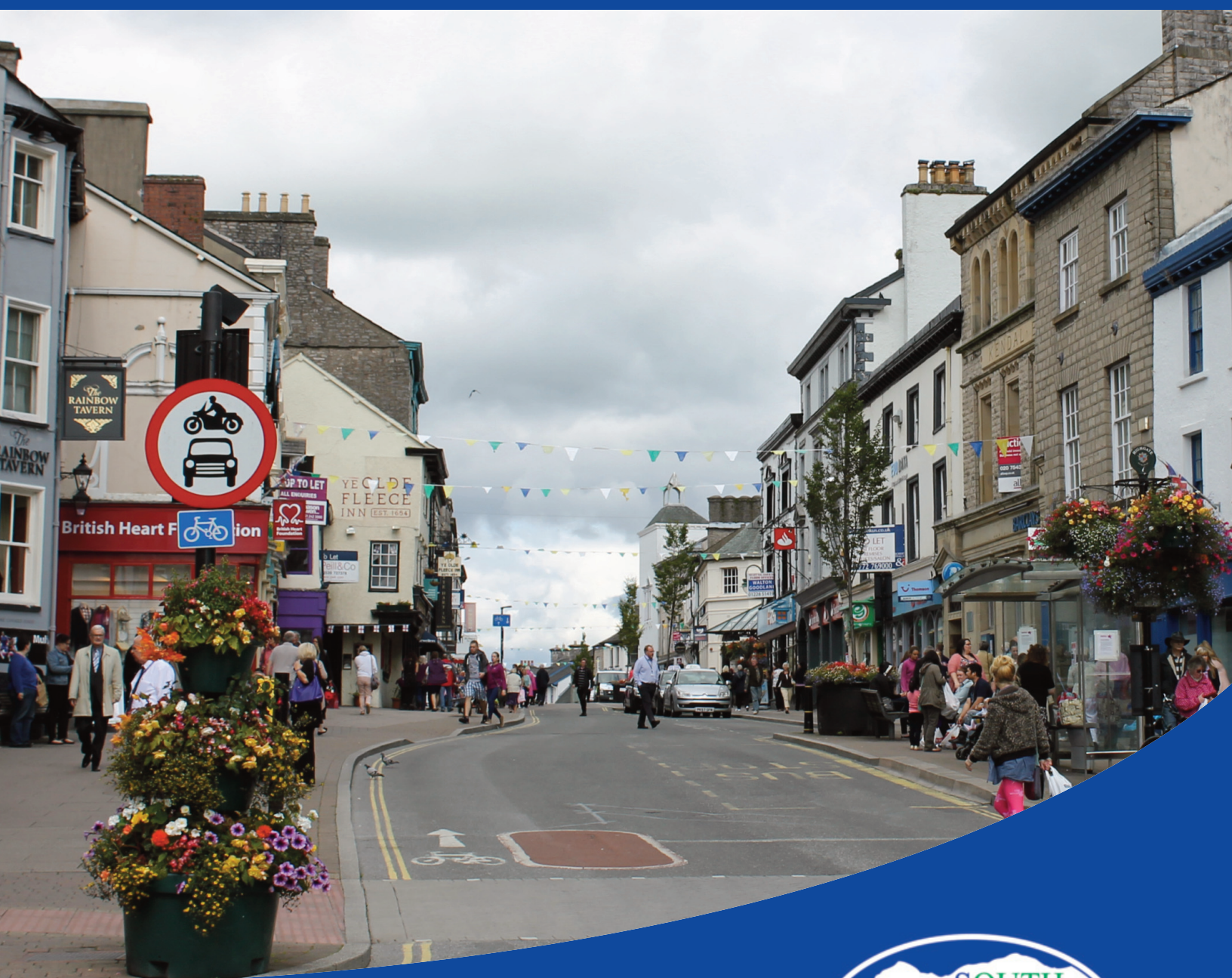


South Lakeland District Council

Budget Book 2022/23

Making South Lakeland the best place to live, work and explore



SOUTH LAKELAND DISTRICT COUNCIL

2022/23 BUDGET BOOK

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This 2022/23 Budget was approved by Council on 22 February 2022

Introduction

1. On 23rd February 2022 South Lakeland District Council approved the Council Plan 2020-25 which sets out a vision, underpinned by three priorities that will guide how we will work together with partners to make South Lakeland the best place to live, work and explore. Our areas of focus to achieve this vision are:
 - Working across boundaries to deliver economic growth
 - Delivering a balanced community
 - Reducing income and health inequality
 - Responding to climate change and enhancing biodiversity

The Council's main areas of activity relate to housing and communities, economy and culture and health and the environment.
2. Under the forthcoming Cumbria (Structural Changes) Order 2022. South Lakeland District Council will be abolished in April 2023 (along with Cumbria County Council, Barrow Borough Council and Eden District Council). Responsibility for all Local Government functions will transfer to a new unitary Westmorland and Furness Council. Elections to the Shadow Authority will take place on 5th May 2022. Between May 2022 and March 2023, both authorities will exist in parallel until April 2023 when South Lakeland District Council (and the current County and other Districts) will be abolished and the Shadow Authority will become Westmorland and Furness Council. The management of the change, future blueprint and operating model of the new Councils are matters initially for the Joint Committee and subsequently for the Shadow Authorities. The Local Government Reorganisation (LGR) process will enable the shadow authorities to deliver their implementation plans.
3. On 22nd February 2022 Council will consider South Lakeland's legacy. It will seek to make sure that, in its final year, during the transition to the establishment of Westmorland and Furness Council, efforts are focused on critical areas of delivery which will be a strong legacy and provide firm foundations on which the new authority can build. It will seek to ensure that the Westmorland and Furness Shadow Authority gives full consideration to the vision and priorities of South Lakeland and its communities in developing its strategy and policy framework.
4. On 22 February 2022 Council will consider the 2022/23 revenue and capital budgets that support the council plan. These include a 1.5% increase in the 2022/23 SLDC council tax amount (£3.07 on a Band D property). The approved District Council Tax demand will be set at £9.6m with a capital programme of £16m for 2022/23. **Section 3b** of this document contains the detailed service revenue budgets for reference by budget holders, Senior Management, Members and any other stakeholders.
5. 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.
6. 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.
7. 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 overleaf:

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service Expenditure	31,212.9	24,758.9	25,147.0	25,493.3	25,811.7
Service Income	(18,382.8)	(13,107.7)	(13,490.3)	(13,844.1)	(13,845.5)
Net Service Budget (excluding capital charges)	12,830.1	11,651.2	11,656.7	11,649.2	11,966.2
Council Tax	(9,588.5)	(9,872.6)	(10,159.2)	(10,448.2)	(10,739.8)
Business Rates	(3,786.0)	(2,161.2)	(2,302.0)	(1,956.7)	(1,956.7)
Government Grant	(858.5)	(145.7)	0.0	0.0	0.0
Interest Receivable/Payable	736.3	898.4	1,039.5	1,172.7	1,184.1
Minimum Revenue Provision	1,271.3	1,359.5	1,532.7	1,783.1	1,643.5
Other Corporate Items	(604.7)	573.5	497.2	723.2	748.2
(Surplus)/Deficit assuming £5 Band D Council Tax increase from April 2023 onwards	0.0	2,303.1	2,264.9	2,923.3	2,845.5

8. The impact of COVID-19 was seen throughout the Council's budgets for 2020/21 and 2021/22 and will continue to impact for the medium term through lower income receipts, and increased expenditures. There is still great uncertainty about the value and timing of these changes.
9. The potential changes to the business rates retention system from April 2023 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 2023/24 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 £2.8m by 2026/27.
10. 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.
11. 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

	2021/22 Latest £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total 2021/22 to 2025/26 £000
Capital Programme Feb 22	14,928.7	15,861.8	7,055.0	7,353.0	2,343.0	47,541.5

12. The Council has used significant levels of reserves in 2021/22 to fund the immediate financial cost of LGR. The proposed level of reserves and working balance place the Council in a reasonable financial position for 2022/23. 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.
13. The Council can set a balanced budget for 2022/23. The new Westmorland and Furness Council will need to address projected deficits in future years in a planned and strategic way: the bid to establish the new authorities in Cumbria assumes significant savings from new ways of working which will need to be delivered from April 2023 onwards. Details of the anticipated levels of reserves are presented in **Section 6**.
14. Further details on the budget process and assumptions can be found in the report presented to Council 22 February 2022 and its supporting appendices.

General Fund Summary

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

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Net Service Expenditure					
Director of Strategy, Innovation and Resources	6,036.6	6,073.4	5,995.5	5,845.6	5,946.8
Operational Lead Customer and Locality Services	2,717.2	2,508.6	2,560.5	2,569.5	2,578.0
Operational Lead Place and Environment	6,101.1	1,960.5	1,327.2	1,357.5	1,408.1
Operational Lead People, Welfare and Income Maximisation	3,753.3	2,952.7	2,922.7	2,959.0	1,996.6
Operational Lead Delivery and Commercial Services	3,980.4	3,629.8	3,877.5	4,044.5	4,050.4
Other GF Items	661.7	90.2	92.0	93.8	95.7
Net Service Budget	23,250.3	17,215.2	16,775.4	16,869.9	16,075.6
Corporate items					
Interest Receivable	(39.5)	(44.4)	(52.3)	(59.1)	(59.1)
Interest Payable	775.8	942.8	1,091.8	1,231.8	1,243.2
Other Government Grants					
Rural Services Delivery Grant	(454.9)	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(102.9)	0.0	0.0	0.0	0.0
2022/23 Services Grant	(155.0)	0.0	0.0	0.0	0.0
Local Council Tax Support Grant	0.0	0.0	0.0	0.0	0.0
Local Tax Income Guarantee	(145.7)	(145.7)	0.0	0.0	0.0
Parish Grant	92.0	92.0	92.0	92.0	92.0
Retained Business Rates	(4,682.0)	(2,161.2)	(2,302.0)	(1,956.7)	(1,956.7)
Contribution to pool Reserve	896.0	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	99.0	78.0	55.0	55.0	55.0
Minimum Revenue Provision	1,271.3	1,359.5	1,532.7	1,783.1	1,643.5
Reversal of Capital Charges	(10,420.2)	(5,564.0)	(5,118.7)	(5,220.7)	(4,109.4)
Collection Fund surplus/deficit	554.8	460.2	0.0	0.0	0.0
Transfers to/from Reserves	(1,350.5)	(56.7)	350.2	576.2	601.2
Corporate Items	(13,661.8)	(5,039.5)	(4,351.3)	(3,498.4)	(2,490.3)
Council Tax Requirement	9,588.5	12,175.7	12,424.1	13,371.5	13,585.3
Taxbase (Band D equivalent)	46,185.17	46,435.17	46,685.17	46,935.17	47,185.17
Council Tax (Band D) £	£207.61	£212.61	£217.61	£222.61	£227.61
Council Tax Increase: £ (Band D)	£3.07	£5.00	£5.00	£5.00	£5.00
Council Tax Increase: %	1.50%	2.41%	2.35%	2.30%	2.25%
Amount proposed to be raised through Council Tax	(9,588.5)	(9,872.6)	(10,159.2)	(10,448.2)	(10,739.8)
February 2022: Projected (Surplus)/Deficit with 1.5%	(0.0)	2,303.1	2,264.9	2,923.3	2,845.5
Council Tax increase for April 2022 and assuming £5 Band D					
Council Tax increase from April 2023 onwards					

Medium Term Financial Plan Forecast 2021/22 - 2026/27

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Base Budget:					
Expenditure					
Employee Costs	16,178.3	15,513.4	15,609.7	15,922.7	16,234.9
Running Costs	15,034.6	9,245.5	9,537.3	9,570.6	9,576.8
Total Service Expenditure	31,212.9	24,758.9	25,147.0	25,493.3	25,811.7
Income					
Car Parking Income	(5,156.9)	(5,258.9)	(5,363.0)	(5,465.9)	(5,465.9)
Contributions from other Local Authorities and Public Bodies	(10.3)	(9.9)	(9.6)	(9.6)	(9.6)
General Income	(4,096.7)	(4,279.2)	(4,318.6)	(4,366.2)	(4,367.6)
Government Grants	(5,888.5)	(375.1)	(575.1)	(715.1)	(715.1)
New Homes Bonus	(129.9)	(23.0)	0.0	0.0	0.0
Lake Income	(1,548.7)	(1,579.6)	(1,611.1)	(1,643.0)	(1,643.0)
Recycling Credits	(1,551.8)	(1,582.0)	(1,612.9)	(1,644.3)	(1,644.3)
Total Service Income	(18,382.8)	(13,107.7)	(13,490.3)	(13,844.1)	(13,845.5)
Net Service Budget before Capital Charges	12,830.1	11,651.2	11,656.7	11,649.2	11,966.2
Capital Charges	10,420.2	5,564.0	5,118.7	5,220.7	4,109.4
Net Service Budget after Capital Charges	23,250.3	17,215.2	16,775.4	16,869.9	16,075.6
Corporate items					
Interest Receivable	(39.5)	(44.4)	(52.3)	(59.1)	(59.1)
Interest Payable	775.8	942.8	1,091.8	1,231.8	1,243.2
Other Government Grants					
Rural Services Delivery Grant	(454.9)	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(102.9)	0.0	0.0	0.0	0.0
2022/23 Services Grant	(155.0)	0.0	0.0	0.0	0.0
Local Council Tax Support Grant	0.0	0.0	0.0	0.0	0.0
Local Tax Income Guarantee	(145.7)	(145.7)	0.0	0.0	0.0
Income from Council Tax (net of Parish Precept)	(9,588.5)	(9,872.6)	(10,159.2)	(10,448.2)	(10,739.8)
Parish Grant	92.0	92.0	92.0	92.0	92.0
Retained Business Rates	(4,682.0)	(2,161.2)	(2,302.0)	(1,956.7)	(1,956.7)
Contribution to pool Reserve	896.0	0.0	0.0	0.0	0.0
Direct Revenue Financing of Capital Programme	99.0	78.0	55.0	55.0	55.0
Minimum Revenue Provision	1,271.3	1,359.5	1,532.7	1,783.1	1,643.5
Reversal of Capital Charges	(10,420.2)	(5,564.0)	(5,118.7)	(5,220.7)	(4,109.4)
Collection Fund surplus/deficit	554.8	460.2	0.0	0.0	0.0
Adjustment from NNDR surplus/deficit reserve	0.0	0.0	0.0	0.0	0.0
Transfers to/from Reserves	(1,350.5)	(56.7)	350.2	576.2	601.2
Total Corporate Items	(23,250.3)	(14,912.1)	(14,510.5)	(13,946.6)	(13,230.1)
February 2022: Projected (Surplus)/Deficit with 1.5% Council Tax increase for April 2022 and assuming £5 Band D Council Tax increase from April 2023 onwards	0.0	2,303.1	2,264.9	2,923.3	2,845.5

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
February 2021 Council: (Surplus)/Deficit assuming £5 Band D Council Tax increase from April 2021 onwards	2,368.5	2,110.3	2,128.7	2,235.7	n/a
Amendments for Medium Term Financial Plan July 2021:					
Projected Pay award - reinstate 2% pay award assumption for 2021/22	213.8	223.1	227.3	231.8	n/a
Covid-19 - remove rebuilding of General Reserve - not required	(315.8)	(315.8)	(315.8)	0.0	n/a
Local Government Reorganisation	0.0	0.0	0.0	0.0	n/a
Delay in Local Government funding reform					n/a
- Rural Services Delivery Grant	(454.9)	0.0	0.0	0.0	n/a
- Lower Tier Services Grant	(47.9)	0.0	0.0	0.0	n/a
- Business Rate Retention	(1,434.6)	0.0	0.0	0.0	n/a
- Cumbria Business Rate Pool income received	(876.4)	0.0	0.0	0.0	n/a
- Cumbria Business Rate Pool income to reserve	876.4	0.0	0.0	0.0	n/a
Interest Payable - lower borrowing in 2020/21, higher interest rate	(31.5)	80.9	111.5	163.6	n/a
Projected (Surplus) / Deficit July 2021	297.6	2,098.6	2,151.7	2,631.1	0.0
Budget bids:					
Growth	76.0	0.0	0.0	0.0	0.0
Pressures	874.2	266.9	166.8	204.2	248.2
Savings	(536.6)	(212.4)	(125.2)	(38.0)	(38.0)
Projected NI increase	91.0	94.0	97.1	100.3	100.3
Q2 overspend	0.0	0.0	0.0	0.0	0.0
MRP review	(108.1)	(36.0)	(123.8)	(128.5)	1,643.5
Interest payable review	74.3	136.3	205.6	316.5	1,243.2
Increase in contribution to Major Repairs Reserve	15.0	15.0	15.0	15.0	55.0
Additional use of Reserves to fund Budget Pressures (Appendix 4)	(568.4)	0.0	0.0	0.0	0.0
Further Adjustments	(41.9)	(138.6)	(75.5)	(128.3)	(66.3)
Projected (Surplus) / Deficit December 2021	173.1	2,223.8	2,311.7	2,972.3	3,185.9
Taxbase higher than projected	(112.8)	(115.5)	(118.2)	(120.9)	(413.0)
New Homes Bonus	(85.9)	0.0	0.0	0.0	0.0
less NHB to reserves	85.9	0.0	0.0	0.0	0.0
Lower Tier Services Grant	(53.0)	0.0	0.0	0.0	0.0
2022/23 Services Grant	(155.0)	0.0	0.0	0.0	0.0
Homelessness Prevention Grant	(133.4)	0.0	0.0	0.0	0.0
Homelessness Prevention spend	133.4	0.0	0.0	0.0	0.0
Budget Pressures: further pressures identified (income, homelessness accommodation)	37.0	37.0	(27.0)	(27.0)	(27.0)
Budget Growth: further growth requested (Climate Change: CAFS)	50.0	0.0	0.0	0.0	0.0
less use of Business Rate reserve	(50.0)	0.0	0.0	0.0	0.0
Council tax deficit	94.6	0.0	0.0	0.0	0.0
Further Adjustments	7.7	68.1	8.3	8.3	8.5
Projected (Surplus) / Deficit January 2022	(8.4)	2,213.4	2,174.8	2,832.7	2,754.4
Additional business rate income	(82.6)	0.0	0.0	0.0	0.0
Projected (Surplus) / Deficit 9th February Cabinet	(91.0)	2,213.4	2,174.8	2,832.7	2,754.4
Final business rate income projection	(8.6)	0.0	0.0	0.0	0.0
Council tax energy rebate grant	(5,370.0)	0.0	0.0	0.0	0.0
Council tax energy rebate payments	5,370.0	0.0	0.0	0.0	0.0
Council tax 1.5% increase	89.1	89.7	90.1	90.6	91.1
Final Lower Tier Services Grant	(2.0)	0.0	0.0	0.0	0.0
Balancing contribution to General Reserve	12.5	0.0	0.0	0.0	0.0
Projected (Surplus) / Deficit Final February 2022	(0.0)	2,303.1	2,264.9	2,923.3	2,845.5

Section 3a

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Director of Strategy, Innovation and Resources							
88.8	88.8	DSC Communications	93.2	95.1	97.1	99.0	101.1
597.1	553.6	DSD Digital Services	500.6	522.3	520.5	455.8	484.9
411.1	431.7	DSF Finance	422.7	425.6	433.4	439.7	446.2
383.9	349.6	DSH Human Resources	296.1	338.3	343.8	349.6	352.6
450.7	472.0	DSL Legal Governance Democracy	446.9	394.0	402.7	410.0	418.0
976.4	1,023.1	DSO Support Services	1,047.4	1,097.3	1,119.4	1,140.7	1,164.4
169.4	169.4	DSP Performance Innovation Commissioning	162.2	175.4	178.7	182.1	185.6
343.4	340.0	DSS Strategy	387.0	362.5	369.9	377.4	385.1
368.8	368.8	DXC Management Team	386.1	393.3	401.0	408.8	416.8
65.8	65.8	ERA Internal Audit	65.3	64.7	64.1	63.9	63.9
514.3	546.7	ERI Information Services	568.2	568.0	576.1	585.8	595.4
11.2	136.8	EXS Policy and Performance	5.1	0.1	0.1	0.1	0.1
94.8	94.8	GCA Democratic Management	92.5	94.8	94.8	94.8	94.8
28.5	28.5	GCC Corporate Communications	27.3	28.0	27.9	27.8	27.8
3.8	3.8	GCD Partnerships and Communities	0.2	0.0	0.0	0.0	0.0
394.9	257.5	GCG Community Grants	183.8	119.3	119.3	119.3	119.3
0.0	0.0	GCX Corporate Management	0.0	0.0	0.0	0.0	0.0
91.2	91.2	GEL Elections	169.4	171.1	91.1	16.1	16.1
31.2	31.2	GEM Emergency Planning	20.5	31.2	31.2	31.2	31.2
65.5	65.5	GER Electoral Registration	67.0	66.2	67.1	67.1	67.1
4.3	4.3	GFI Corporate Finance	2.1	4.3	4.3	4.3	4.3
276.1	276.1	GFS Unapportionable Pension Adj	276.1	276.1	276.1	276.1	276.1
18.3	19.1	GGT Subscriptions	18.7	18.3	18.3	18.3	18.3
60.1	58.1	GLP Development Plans	52.2	59.6	59.6	59.6	59.6
0.0	250.0	GMG Local Government Reorganisation	0.0	0.0	0.0	0.0	0.0
398.4	398.2	GMM Members	388.8	401.4	407.7	413.9	413.9
1.5	1.5	GMY Safer Stronger	1.5	1.5	1.5	1.5	1.5
(87.8)	(87.8)	GNH New Homes	(129.9)	(23.0)	0.0	0.0	0.0
8.5	8.5	GOT Health Promotion	0.0	8.5	8.5	8.5	8.5
(471.9)	226.0	GTH Other Items	257.6	191.3	93.1	5.9	5.9
95.3	95.3	GTV Bank Charges	85.3	95.3	95.3	95.3	95.3
87.0	87.0	GTW Audit and Inspection	87.0	87.0	87.0	87.0	87.0
5.5	5.7	GVR Chairmans Allow and Civic Hosp	5.7	5.8	5.9	6.0	6.0
50.0	50.0	GXW Carbon Change Prog Savings	50.0	0.0	0.0	0.0	0.0
5,536.1	6,510.8		6,036.6	6,073.3	5,995.5	5,845.6	5,946.8
Operational Lead Customer and Locality Services							
1,302.9	1,278.2	DCL Customer and Locality Services	1,337.4	1,381.8	1,411.5	1,437.4	1,465.7
553.0	545.4	ECU Customer Services	335.3	60.0	60.0	25.0	0.0
876.4	879.1	GPK Parks and Open Spaces	909.0	916.3	930.5	942.6	941.2
10.0	10.0	GPR Consultation	10.0	10.0	10.0	10.0	10.0
89.1	93.8	GRG Recreation Grounds	88.2	102.5	109.7	115.0	121.6
36.6	36.6	GWF Dog Control	37.3	38.0	38.8	39.5	39.5
2,868.0	2,843.1		2,717.2	2,508.6	2,560.5	2,569.5	2,578.0

2021/22 Approved £000	2021/22 Current £000			2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Operational Lead - Place and Environment								
2,432.7	2,339.2	DCS	Place and Environment	2,643.5	2,478.9	2,493.7	2,540.9	2,590.6
0.3	0.3	EUR	AD Community Invest and Dev	0.0	0.0	0.0	0.0	0.0
(312.4)	(312.4)	GBC	Building Control	(340.6)	(339.3)	(346.5)	(353.9)	(353.9)
3.8	3.8	GCP	Coast Protection	1.7	3.8	3.8	3.8	3.8
3.3	3.3	GCV	Conservation and Environment	0.1	0.8	0.8	0.8	0.8
2.3	2.3	GCZ	Contaminated Land	1.2	2.3	2.3	2.3	2.3
(474.0)	(474.0)	GDC	Development Control	(500.0)	(482.1)	(483.0)	(483.7)	(483.7)
(1.7)	(1.7)	GDS	Dangerous Structures	(11.9)	(2.2)	(2.4)	(2.7)	(2.7)
3,981.0	4,098.0	GED	Economic Development	4,736.6	694.9	63.3	63.5	64.0
0.0	187.2	GEV	Arts and Events	157.2	187.2	187.2	187.2	187.2
6.8	6.8	GFD	Food Safety	5.1	6.7	6.7	6.7	6.7
2.6	2.6	GHP	Noise, Air and Water Pollution	(3.7)	3.1	3.1	3.1	3.1
0.5	0.5	GHS	Health and Safety	0.0	0.5	0.5	0.5	0.5
(31.7)	(31.7)	GIL	Community Infrastructure Levy	(31.7)	(31.7)	(31.7)	(31.7)	(31.7)
(156.4)	(156.4)	GLC	Local Land Charges	(149.0)	(148.5)	(148.2)	(148.0)	(147.7)
(100.4)	(100.4)	GMA	Hackney Carriage Licensing	(103.3)	(104.8)	(107.0)	(109.3)	(109.3)
(16.0)	(16.0)	GMC	Miscellaneous Licensing	(16.5)	(16.7)	(17.1)	(17.6)	(17.6)
(206.2)	(206.2)	GMD	Licensing Act	(210.5)	(214.6)	(218.9)	(223.3)	(223.3)
(21.5)	(21.5)	GME	Gambling Licensing	(22.6)	(22.4)	(22.8)	(23.3)	(23.3)
(53.3)	(53.3)	GWS	Water Supply and Pollution	(54.5)	(55.4)	(56.6)	(57.8)	(57.7)
5,059.7	5,270.4			6,101.1	1,960.5	1,327.2	1,357.5	1,408.1
Operational Lead - People, Welfare and Income Maximisation								
1,940.0	2,119.6	DCM	People, Welfare and Income Maximisation	2,210.0	2,088.6	2,060.7	2,099.7	2,138.8
0.7	0.7	EUN	Community Services	0.0	0.0	0.0	0.0	0.0
(65.8)	(80.7)	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
0.0	314.0	GCH	Community Housing Fund	52.0	0.0	0.0	0.0	0.0
21.2	28.8	GCM	Cemeteries	23.7	17.9	18.4	17.9	18.5
7,861.8	7,862.8	GEN	Housing Enabling Role	1,225.1	1,015.4	1,015.4	1,015.4	15.4
(323.5)	(319.1)	GFN	NNDR Collection	(315.2)	(322.5)	(322.6)	(322.6)	(322.6)
(149.4)	(153.8)	GFT	Council Tax Collection	(136.9)	(130.8)	(132.7)	(134.3)	(135.9)
43.9	43.9	GHM	Homelessness	39.9	43.0	43.0	43.0	43.0
590.5	588.9	GHT	Housing Standards	945.3	530.4	530.3	530.2	530.2
(354.8)	(354.8)	GRA	Rent Allowances	(259.2)	(259.1)	(259.6)	(260.1)	(260.6)
0.0	0.0	GRB	Discretionary Housing Benefit	0.0	0.0	0.0	0.0	0.0
20.6	20.6	GSH	Handy Person Scheme	19.0	20.2	20.2	20.2	20.2
9,600.6	10,086.3			3,753.3	2,952.7	2,922.7	2,959.0	1,996.6
Operational Lead Delivery and Commercial Services								
351.9	351.9	DCD	Delivery Commercial Services	724.1	739.0	756.6	762.7	769.8
454.8	454.8	ECC	Strategic Planning Admin	0.0	0.0	0.0	0.0	0.0
35.6	31.6	EHS	Health and Safety	35.7	36.3	36.3	36.4	36.4
680.3	704.9	EPX	Offices	568.1	449.5	457.9	466.3	469.9
(1,963.3)	(2,639.9)	GCK	Car Parks	(2,732.0)	(2,756.8)	(2,884.9)	(2,986.5)	(3,042.6)
2.0	2.0	GCL	Comm Leisure and Sports Develop	0.0	2.6	2.6	2.5	2.6
21.3	27.8	GCN	Conveniences	15.0	15.2	17.8	18.1	18.4
(225.5)	(217.7)	GCS	Caravan Site	(235.2)	(238.3)	(244.6)	(258.2)	(257.5)
0.0	65.8	GDY	SLDC Depots	2.0	1.8	1.0	1.8	4.9
47.9	47.9	GFW	Flood Warning	44.6	48.3	48.5	48.6	48.7
180.0	197.8	GHL	Homeless Hostels	76.1	78.3	81.5	85.8	90.5
991.4	1,089.8	GLE	Leisure Centres (incl Pools)	907.5	651.4	731.2	795.5	795.8
(1,053.8)	(922.8)	GLW	Lake Windermere	(1,072.2)	(1,138.0)	(1,161.3)	(1,192.8)	(1,185.4)
(16.6)	(7.3)	GMK	Markets	(16.4)	(11.7)	(60.3)	(59.9)	(59.2)
0.0	5.5	GMS	24 Main St Kirkby Lons	5.5	5.5	5.5	5.5	5.5
41.9	49.4	GMU	Museum	50.0	50.1	50.2	50.4	50.5

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
96.3	114.7	GPH Public Halls	118.5	45.0	46.1	47.4	50.9
472.0	162.5	GPL Planned Maintenance	418.8	418.8	497.5	497.5	497.6
18.1	18.1	GSE District Special Expenses	22.2	23.1	23.9	24.9	25.8
11.1	4.1	GSN Street Furniture	5.9	11.1	11.1	11.1	11.1
11.1	42.8	GSY Sundry Properties	10.6	(55.2)	(55.9)	(56.1)	(56.3)
(24.1)	(24.1)	GTC Tourist Information Centres	(24.3)	(24.3)	(24.4)	(24.4)	(24.3)
1,180.7	1,162.6	GTG Street Cleansing	1,191.4	1,182.3	1,099.8	1,120.5	1,134.9
0.0	0.0	GTS Transport	1.3	9.0	9.4	9.7	15.4
(48.8)	(47.2)	GUL Industrial Units Landlord	(49.8)	(50.8)	(51.8)	(51.8)	(51.7)
(3.2)	(3.2)	GUT Industrial Units Tenants	(3.1)	(3.3)	(3.3)	(3.4)	(3.4)
0.0	0.0	GWC Bulky Waste Collection	0.0	0.0	0.0	0.0	0.0
3,786.2	3,803.6	GWK Kerbside Waste Collection, Recycling and Disposal	3,893.3	4,117.8	4,464.0	4,669.2	4,678.9
23.0	23.0	GWR Waste Recycling	22.8	23.1	23.1	23.7	23.2
5,070.3	4,498.4		3,980.4	3,629.8	3,877.5	4,044.5	4,050.4
Other GF Items							
0.0	214.0	GZZ Other General Fund Items	661.7	90.2	92.0	93.8	95.7
0.0	214.0		661.7	90.2	92.0	93.8	95.7
28,134.7	29,423.0	Total Service Expenditure	23,250.3	17,215.1	16,775.4	16,869.9	16,075.6

Detail Budgets for Services

Section 3b

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	DCD	<u>Delivery Commercial Services</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
343.1	343.1	Employees	626.9	644.1	659.8	673.8	687.3
6.1	6.1	Transport	17.6	17.6	17.6	17.3	17.3
2.6	2.6	Supplies and Services	79.6	77.5	79.1	71.8	65.2
351.8	351.8		724.1	739.2	756.5	762.9	769.8
351.8	351.8	Net Expenditure	724.1	739.2	756.5	762.9	769.8

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 Locality Services					
Department:		Operational Lead - Customer and Locality					
		Direct Expenditure					
1,226.1	1,216.0	Employees	1,269.9	1,311.0	1,340.5	1,368.1	1,396.2
42.6	42.6	Transport	51.6	51.7	51.7	49.9	49.9
34.1	19.5	Supplies and Services	18.8	19.0	19.2	19.3	19.5
0.2	0.2	Third Party Payments	0.2	0.2	0.2	0.2	0.2
1,303.0	1,278.3		1,340.5	1,381.9	1,411.6	1,437.5	1,465.8
		Income					
-0.1	-0.1	Customer Receipts	-3.1	-0.1	-0.1	-0.1	-0.1
-0.1	-0.1		-3.1	-0.1	-0.1	-0.1	-0.1
1,302.9	1,278.2	Net Expenditure	1,337.4	1,381.8	1,411.5	1,437.4	1,465.7

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>People, Welfare and Income Maximisation</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
1,704.8	1,860.9	Employees	1,953.6	1,897.6	1,867.4	1,907.1	1,946.1
11.0	16.9	Transport	12.0	12.4	12.4	12.3	12.3
197.9	256.9	Supplies and Services	250.7	257.7	260.1	259.5	259.6
4.0	11.7	Third Party Payments	5.0	5.0	5.0	5.0	5.0
18.7	18.7	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
72.6	72.6	Capital Financing Costs	72.6	0.0	0.0	0.0	0.0
2,009.0	2,237.7		2,293.9	2,172.7	2,144.9	2,183.9	2,223.0
		Income					
-18.7	-33.6	Recharges and Transfers	-16.6	-16.9	-17.3	-17.3	-17.3
-43.7	-78.0	Grants and Contributions	-60.7	-60.4	-60.0	-60.0	-60.0
-6.6	-6.5	Customer Receipts	-6.6	-6.8	-6.9	-6.9	-6.9
-69.0	-118.1		-83.9	-84.1	-84.2	-84.2	-84.2
1,940.0	2,119.6	Net Expenditure	2,210.0	2,088.6	2,060.7	2,099.7	2,138.8

Administration for a wide range of cases and activities including Housing, Homelessness and Revenue and Benefits.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	DCS	<u>Place and Environment</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
2,289.9	2,244.3	Employees	2,525.4	2,358.8	2,373.3	2,421.7	2,471.0
61.6	55.7	Transport	57.7	58.3	58.3	56.9	56.9
122.5	40.6	Supplies and Services	36.1	37.5	37.8	38.1	38.4
0.0	0.0	Capital Financing Costs	24.3	24.3	24.3	24.3	24.3
2,474.0	2,340.6		2,643.5	2,478.9	2,493.7	2,541.0	2,590.6
		Income					
-16.3	-1.4	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-25.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-41.3	-1.4		0.0	0.0	0.0	0.0	0.0
2,432.7	2,339.2	Net Expenditure	2,643.5	2,478.9	2,493.7	2,541.0	2,590.6

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

Service:	DSC	<u>Communications</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead Support Services					
		Direct Expenditure					
88.3	88.3	Employees	92.7	94.6	96.5	98.5	100.5
0.5	0.5	Supplies and Services	0.5	0.5	0.5	0.5	0.5
88.8	88.8		93.2	95.1	97.0	99.0	101.0
88.8	88.8	Net Expenditure	93.2	95.1	97.0	99.0	101.0

Managing the Council's corporate communications

Service:	DSD	<u>Digital Services</u>					
Portfolio:		Customer and Locality Services					
Department:		Lead Specialist Digital Innovation					
		Direct Expenditure					
51.3	30.6	Employees	30.4	31.6	32.9	34.3	35.0
0.4	0.4	Transport	0.0	0.0	0.0	0.0	0.0
288.9	279.1	Supplies and Services	279.8	280.2	280.7	281.2	281.2
36.5	36.5	Third Party Payments	36.5	36.5	36.5	36.5	36.5
224.6	224.6	Capital Financing Costs	171.3	191.5	187.8	121.3	149.6
601.7	571.2		518.0	539.8	537.9	473.3	502.3
		Income					
-4.5	-17.5	Recharges and Transfers	-17.5	-17.5	-17.5	-17.5	-17.5
-4.5	-17.5		-17.5	-17.5	-17.5	-17.5	-17.5
597.2	553.7	Net Expenditure	500.5	522.3	520.4	455.8	484.8

Covering the areas of Corporate Information Communication Technology for South Lakeland.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	DSF	<u>Finance</u>					
Portfolio:		Customer and Locality Services					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
344.3	344.3	Employees	322.3	328.3	336.1	342.4	348.9
2.7	2.7	Transport	3.3	3.6	3.6	3.5	3.5
65.1	85.6	Supplies and Services	90.2	86.7	86.7	86.8	86.8
0.0	0.0	Capital Financing Costs	8.0	8.0	8.0	8.0	8.0
412.1	432.6		423.8	426.6	434.4	440.7	447.2
		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
411.1	431.6	Net Expenditure	422.8	425.6	433.4	439.7	446.2

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 Locality Services					
Department:		Human Resources Lead Specialist					
		Direct Expenditure					
378.8	342.5	Employees	289.0	330.9	336.5	342.2	347.1
1.9	1.9	Transport	1.6	1.8	1.8	1.8	1.8
6.7	8.7	Supplies and Services	9.1	9.3	9.3	9.4	7.4
387.4	353.1		299.7	342.0	347.6	353.4	356.3
		Income					
-3.5	-3.5	Customer Receipts	-3.6	-3.7	-3.7	-3.7	-3.7
-3.5	-3.5		-3.6	-3.7	-3.7	-3.7	-3.7
383.9	349.6	Net Expenditure	296.1	338.3	343.9	349.7	352.6

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

Service:	DSL	<u>Legal Governance Democracy</u>					
Portfolio:		Customer and Locality Services					
Department:		Legal, Governance and Democracy Lead Specialist (MO)					
		Direct Expenditure					
440.9	392.1	Employees	419.2	384.7	394.0	401.7	409.7
2.3	2.3	Transport	1.4	1.7	1.7	1.7	1.7
65.6	148.6	Supplies and Services	84.9	66.7	66.8	66.9	67.0
508.8	543.0		505.5	453.1	462.5	470.3	478.4
		Income					
-58.0	-71.0	Customer Receipts	-58.6	-59.1	-59.7	-60.3	-60.3
-58.0	-71.0		-58.6	-59.1	-59.7	-60.3	-60.3
450.8	472.0	Net Expenditure	446.9	394.0	402.8	410.0	418.1

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	DSO	<u>Support Services</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead Support Services					
		Direct Expenditure					
904.9	953.6	Employees	993.2	1,026.9	1,047.6	1,068.8	1,090.4
2.2	2.2	Transport	1.6	1.6	1.6	1.6	1.6
74.7	72.7	Supplies and Services	58.0	74.5	76.3	76.4	78.5
981.8	1,028.5		1,052.8	1,103.0	1,125.5	1,146.8	1,170.5
		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	-0.3	-0.7	-0.7	-0.7
-5.4	-5.4		-5.4	-5.7	-6.1	-6.1	-6.1
976.4	1,023.1	Net Expenditure	1,047.4	1,097.3	1,119.4	1,140.7	1,164.4

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

Service:	DSP	<u>Performance Innovation Commissioning</u>					
Portfolio:		Customer and Locality Services					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
160.9	160.9	Employees	159.0	171.1	174.5	177.9	181.3
6.8	6.8	Transport	2.3	2.6	2.6	2.6	2.6
1.7	1.7	Supplies and Services	0.8	1.7	1.7	1.7	1.7
169.4	169.4		162.1	175.4	178.8	182.2	185.6
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	-0.1	-0.1	-0.1
0.0	0.0		0.0	0.0	-0.1	-0.1	-0.1
169.4	169.4	Net Expenditure	162.1	175.4	178.7	182.1	185.5

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:		Customer and Locality Services					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
343.3	339.9	Employees	380.1	355.5	362.8	370.2	377.8
3.9	3.9	Transport	4.1	4.1	4.1	4.0	4.0
3.3	3.3	Supplies and Services	5.2	5.3	5.4	5.5	5.6
350.5	347.1		389.4	364.9	372.3	379.7	387.4
		Income					
-7.0	-7.0	Grants and Contributions	-2.4	-2.4	-2.4	-2.4	-2.4
-7.0	-7.0		-2.4	-2.4	-2.4	-2.4	-2.4
343.5	340.1	Net Expenditure	387.0	362.5	369.9	377.3	385.0

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	DXC	<u>Management Team</u>					
Portfolio:		Customer and Locality Services					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
355.4	355.4	Employees	371.3	380.7	388.3	396.1	404.0
5.5	5.5	Transport	4.2	4.8	4.8	4.8	4.8
7.9	7.9	Supplies and Services	10.7	7.9	7.9	8.0	8.0
368.8	368.8		386.2	393.4	401.0	408.9	416.8
		Income					
368.8	368.8	Net Expenditure	386.2	393.4	401.0	408.9	416.8

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

Service:	ECC	<u>Strategic Planning Admin</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
13.0	13.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
521.8	521.8	Third Party Payments	0.0	0.0	0.0	0.0	0.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
534.8	534.8		0.0	0.0	0.0	0.0	0.0
534.8	534.8	Net Expenditure	0.0	0.0	0.0	0.0	0.0

Property Services Contract. This service has now been brought in-house and falls within Delivery and Commercial Services (DCD)

Service:	ECU	<u>Customer Services</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Customer and Locality					
		Direct Expenditure					
0.0	0.0	Employees	120.3	0.0	0.0	0.0	0.0
553.0	545.4	Supplies and Services	215.0	60.0	60.0	25.0	0.0
553.0	545.4		335.3	60.0	60.0	25.0	0.0
553.0	545.4	Net Expenditure	335.3	60.0	60.0	25.0	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

Service:	EHS	<u>Health and Safety</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
1.4	1.4	Employees	2.6	1.3	1.3	1.3	1.3
0.6	0.6	Transport	0.3	0.3	0.3	0.3	0.3
34.2	30.2	Supplies and Services	33.4	35.3	35.4	35.4	35.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
36.2	32.2		36.3	36.9	37.0	37.0	37.1
		Income					
-0.6	-0.6	Customer Receipts	-0.6	-0.6	-0.6	-0.6	-0.6
-0.6	-0.6		-0.6	-0.6	-0.6	-0.6	-0.6
35.6	31.6	Net Expenditure	35.7	36.3	36.4	36.4	36.5

Internal Health and Safety Activity

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	EPX	<u>Offices</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
131.9	131.9	Employees	138.8	143.4	146.3	149.4	152.5
256.9	281.5	Premises	273.2	278.2	283.6	289.2	294.7
0.0	0.0	Transport	2.3	2.3	2.3	2.2	2.2
21.7	21.7	Supplies and Services	20.7	21.7	21.7	21.7	21.7
16.8	16.8	Central Support Services (see note)	16.8	16.8	16.8	16.8	16.8
262.2	262.2	Capital Financing Costs	159.7	159.7	159.7	159.7	154.7
689.5	714.1		611.5	622.1	630.4	639.0	642.6
		Income					
-9.1	-9.1	Customer Receipts	-43.6	-172.6	-172.6	-172.6	-172.6
0.0	0.0	Recharges and Transfers	0.0	0.0	0.0	0.0	0.0
-9.1	-9.1		-43.6	-172.6	-172.6	-172.6	-172.6
680.4	705.0	Net Expenditure	567.9	449.5	457.8	466.4	470.0

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 Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
65.8	65.8	Third Party Payments	65.3	64.7	64.1	63.9	63.9
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
65.8	65.8		65.3	64.7	64.1	63.9	63.9
65.8	65.8	Net Expenditure	65.3	64.7	64.1	63.9	63.9

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

Service:	ERI	<u>Information Services</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		Lead Specialist Digital Innovation					
		Direct Expenditure					
727.1	727.1	Employees	739.2	764.0	780.0	795.6	811.4
14.3	14.3	Transport	8.8	8.8	8.8	8.8	8.8
112.0	166.0	Supplies and Services	190.1	167.5	167.2	167.7	168.1
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
853.4	907.4		938.1	940.3	956.0	972.1	988.3
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
-339.0	-360.6	Recharges and Transfers	-369.9	-372.4	-380.0	-386.3	-393.0
-339.0	-360.6		-369.9	-372.4	-380.0	-386.3	-393.0
514.4	546.8	Net Expenditure	568.2	567.9	576.0	585.8	595.3

Covering the telephony and mobile costs for South Lakeland and the Shared ICT Service with Eden DC.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	EUN	<u>Community Services</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
0.1	0.1	Employees	0.0	0.0	0.0	0.0	0.0
0.6	0.6	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.7	0.7		0.0	0.0	0.0	0.0	0.0
0.7	0.7	Net Expenditure	0.0	0.0	0.0	0.0	0.0

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 Place and Environment (DCS), People, Welfare and Income Maximisation (DCM) and Locality Services (DCL)

Service:	EUR	<u>AD Community Invest and Dev</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Place and Environment					
		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
0.3	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 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 Place and Environment (DCS)

Service:	EXS	<u>Policy and Performance</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		0					
		Direct Expenditure					
10.6	136.2	Employees	5.0	0.0	0.0	0.0	0.0
0.6	0.6	Supplies and Services	0.1	0.1	0.1	0.1	0.1
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
11.2	136.8		5.1	0.1	0.1	0.1	0.1
		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
11.2	136.8	Net Expenditure	5.1	0.1	0.1	0.1	0.1

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)

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GBC	<u>Building Control</u>					
Portfolio:		Housing					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
2.8	2.8	Employees	0.0	2.8	2.8	2.8	2.8
14.4	9.4	Transport	1.6	1.6	1.6	1.6	1.6
19.4	24.4	Supplies and Services	13.7	19.4	19.4	19.4	19.4
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
36.6	36.6		15.3	23.8	23.8	23.8	23.8
		Income					
-349.0	-349.0	Customer Receipts	-356.0	-363.1	-370.4	-377.8	-377.8
-349.0	-349.0		-356.0	-363.1	-370.4	-377.8	-377.8
-312.4	-312.4	Net Expenditure	-340.7	-339.3	-346.6	-354.0	-354.0

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.

Service:	GBN	<u>Council Tax Benefits</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
0.0	0.0	Central Support Services (see note)	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	-80.7	Grants and Contributions	-65.8	-65.8	-65.8	-65.8	-65.8
-65.8	-80.7		-65.8	-65.8	-65.8	-65.8	-65.8
-65.8	-80.7	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 Assets					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		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 (see note)	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.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GCA	<u>Democratic Management</u>					
Portfolio:		Customer and Locality Services					
Department:		Legal, Governance and Democracy Lead Specialist (MO)					
		Direct Expenditure					
3.5	3.5	Supplies and Services	1.2	3.5	3.5	3.5	3.5
91.3	91.3	Central Support Services (see note)	91.3	91.3	91.3	91.3	91.3
94.8	94.8		92.5	94.8	94.8	94.8	94.8
94.8	94.8	Net Expenditure	92.5	94.8	94.8	94.8	94.8

This includes the costs of maintaining certain statutory registers and the provision of information to members of the public in the exercise of statutory rights. Also includes costs of the members areas in Kendal Town Hall, eg. District Council Chamber.

Service:	GCC	<u>Corporate Communications</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		Operational Lead Support Services					
		Direct Expenditure					
1.0	1.0	Employees	0.0	1.0	1.0	1.0	1.0
0.7	0.7	Transport	0.3	0.4	0.4	0.4	0.4
31.4	31.4	Supplies and Services	31.6	31.4	31.4	31.4	31.4
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
33.1	33.1		31.9	32.8	32.8	32.8	32.8
		Income					
-4.6	-4.6	Customer Receipts	-4.7	-4.8	-4.9	-5.0	-5.0
-4.6	-4.6		-4.7	-4.8	-4.9	-5.0	-5.0
28.5	28.5	Net Expenditure	27.2	28.0	27.9	27.8	27.8

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

Service:	GCD	<u>Partnerships and Communities</u>					
Portfolio:		Health, Wellbeing and Poverty Alleviation					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
3.8	3.8	Supplies and Services	0.2	0.0	0.0	0.0	0.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
3.8	3.8		0.2	0.0	0.0	0.0	0.0
3.8	3.8	Net Expenditure	0.2	0.0	0.0	0.0	0.0

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.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GCG	<u>Community Grants</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
30.0	60.0	Employees	0.0	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
356.4	189.0	Third Party Payments	125.8	110.8	110.8	110.8	110.8
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
394.9	257.5		134.3	119.3	119.3	119.3	119.3
		Capital Charges					
0.0	0.0	Capital Financing Costs	49.5	0.0	0.0	0.0	0.0
0.0	0.0		49.5	0.0	0.0	0.0	0.0
394.9	257.5	Net Expenditure	183.8	119.3	119.3	119.3	119.3

Grants to Community Partnerships

Service:	GCH	<u>Community Housing Fund</u>					
Portfolio:		Housing					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
0.0	78.0	Employees	52.0	0.0	0.0	0.0	0.0
0.0	236.0	Third Party Payments	0.0	0.0	0.0	0.0	0.0
0.0	314.0		52.0	0.0	0.0	0.0	0.0
0.0	314.0	Net Expenditure	52.0	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. This budget is transferred from the Community Housing Fund reserve within year

Service:	GCK	<u>Car Parks</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
468.2	462.7	Employees	492.2	504.1	515.4	525.8	536.4
1,167.6	1,184.0	Premises	1,170.8	1,212.1	1,232.5	1,253.3	1,271.3
23.5	23.5	Transport	20.3	20.9	21.0	21.1	21.2
117.8	117.8	Supplies and Services	171.0	179.6	180.9	182.2	182.4
63.9	73.9	Third Party Payments	68.9	63.9	63.9	63.9	63.9
7.9	7.9	Transfers	7.9	7.9	7.9	7.9	7.9
428.7	428.7	Central Support Services (see note)	389.9	396.6	406.7	406.7	406.7
2,277.6	2,298.5		2,321.0	2,385.1	2,428.3	2,460.9	2,489.8
		Income					
-4,257.8	-4,955.3	Customer Receipts	-5,156.9	-5,258.9	-5,363.0	-5,465.9	-5,465.9
-468.4	-468.4	Recharges and Transfers	-429.6	-436.3	-446.3	-446.3	-446.3
-4,726.2	-5,423.7		-5,586.5	-5,695.2	-5,809.3	-5,912.2	-5,912.2
		Capital Charges					
485.3	485.3	Capital Financing Costs	533.4	553.3	496.2	465.0	379.8
485.3	485.3		533.4	553.3	496.2	465.0	379.8
-1,963.3	-2,639.9	Net Expenditure	-2,732.1	-2,756.8	-2,884.8	-2,986.3	-3,042.6

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GCL	<u>Comm Leisure and Sports Develop</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
1.0	1.0	Premises	1.7	1.8	1.8	1.8	1.9
2.7	2.7	Supplies and Services	0.0	2.7	2.7	2.7	2.7
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
3.7	3.7		1.7	4.5	4.5	4.5	4.6
		Income					
-1.7	-1.7	Customer Receipts	-1.8	-1.8	-1.9	-1.9	-1.9
-1.7	-1.7		-1.8	-1.8	-1.9	-1.9	-1.9
2.0	2.0	Net Expenditure	-0.1	2.7	2.6	2.6	2.7

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

Service:	GCM	<u>Cemeteries</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
217.9	224.4	Premises	226.1	225.1	229.6	234.2	234.8
1.3	1.0	Transport	0.3	0.3	0.3	0.3	0.3
19.3	24.4	Supplies and Services	26.3	26.3	26.3	26.3	26.3
4.6	4.6	Central Support Services (see note)	4.7	4.8	4.8	4.8	4.8
243.1	254.4		257.4	256.5	261.0	265.6	266.2
		Income					
-239.8	-243.7	Customer Receipts	-251.5	-256.4	-261.4	-266.5	-266.5
-239.8	-243.7		-251.5	-256.4	-261.4	-266.5	-266.5
		Capital Charges					
17.9	17.9	Capital Financing Costs	17.9	17.9	18.8	18.8	18.8
17.9	17.9		17.9	17.9	18.8	18.8	18.8
21.2	28.6	Net Expenditure	23.8	18.0	18.4	17.9	18.5

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 Poverty Alleviation					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
11.9	18.3	Premises	10.7	10.9	11.1	11.3	11.6
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
11.9	18.3		10.7	10.9	11.1	11.3	11.6
		Capital Charges					
9.5	9.5	Capital Financing Costs	4.3	4.3	6.7	6.7	6.7
9.5	9.5		4.3	4.3	6.7	6.7	6.7
21.4	27.8	Net Expenditure	15.0	15.2	17.8	18.0	18.3

Maintains facilities that SLDC are responsible for.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GCP	<u>Coast Protection</u>					
Portfolio:		Climate Action and Biodiversity					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
2.2	2.2	Premises	0.9	2.2	2.2	2.2	2.2
1.6	1.6	Supplies and Services	0.8	1.6	1.6	1.6	1.6
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
3.8	3.8		1.7	3.8	3.8	3.8	3.8
3.8	3.8	Net Expenditure	1.7	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 Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
34.2	42.1	Premises	31.7	33.4	34.0	34.7	35.3
0.4	0.4	Supplies and Services	0.8	0.9	0.9	0.9	0.9
174.0	174.0	Third Party Payments	174.0	174.0	174.0	174.0	174.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
208.6	216.5		206.5	208.3	208.9	209.6	210.2
		Income					
-434.1	-434.1	Customer Receipts	-441.7	-446.5	-453.5	-467.8	-467.8
-434.1	-434.1		-441.7	-446.5	-453.5	-467.8	-467.8
-225.5	-217.6	Net Expenditure	-235.2	-238.2	-244.6	-258.2	-257.6

This relates to Braithwaite Fold Caravan Park which is leased to an external provider.

Service:	GCV	<u>Conservation and Environment</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.5	0.5	Employees	0.0	0.5	0.5	0.5	0.5
2.5	2.5	Transport	0.0	0.0	0.0	0.0	0.0
0.3	0.3	Supplies and Services	0.1	0.3	0.3	0.3	0.3
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
3.3	3.3		0.1	0.8	0.8	0.8	0.8
		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
3.3	3.3	Net Expenditure	0.1	0.8	0.8	0.8	0.8

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GCX	<u>Corporate Management</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
0.0	0.0	Central Support Services (see note)	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 Action and Biodiversity					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
2.3	2.3	Supplies and Services	1.2	2.3	2.3	2.3	2.3
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
2.3	2.3		1.2	2.3	2.3	2.3	2.3
2.3	2.3	Net Expenditure	1.2	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					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
7.5	7.5	Employees	0.0	7.5	7.5	7.5	7.5
9.2	9.2	Transport	3.2	3.2	3.2	3.2	3.2
62.4	62.4	Supplies and Services	50.7	61.9	61.9	61.9	61.9
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
79.1	79.1		53.9	72.6	72.6	72.6	72.6
		Income					
-553.2	-553.2	Customer Receipts	-553.8	-554.7	-555.6	-556.3	-556.3
-553.2	-553.2		-553.8	-554.7	-555.6	-556.3	-556.3
-474.1	-474.1	Net Expenditure	-499.9	-482.1	-483.0	-483.7	-483.7

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GDS	<u>Dangerous Structures</u>					
Portfolio:		Housing					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
10.0	10.0	Supplies and Services	0.0	10.0	10.0	10.0	10.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
10.0	10.0		0.0	10.0	10.0	10.0	10.0
		Income					
-11.7	-11.7	Customer Receipts	-11.9	-12.2	-12.4	-12.7	-12.7
-11.7	-11.7		-11.9	-12.2	-12.4	-12.7	-12.7
-1.7	-1.7	Net Expenditure	-11.9	-2.2	-2.4	-2.7	-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 Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
0.2	0.2	Employees	0.2	0.2	0.2	0.2	0.2
125.6	191.4	Premises	129.4	131.8	134.4	137.0	140.1
0.2	0.2	Transport	0.0	0.0	0.0	0.0	0.0
9.2	9.2	Supplies and Services	9.2	9.2	9.2	9.2	9.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
135.2	201.0		138.8	141.2	143.8	146.4	149.5
		Income					
-2.7	-2.7	Customer Receipts	-2.9	-2.9	-3.0	-3.0	-3.0
-147.6	-147.6	Recharges and Transfers	-149.9	-152.5	-155.8	-157.6	-157.6
-150.3	-150.3		-152.8	-155.4	-158.8	-160.6	-160.6
		Capital Charges					
15.1	15.1	Capital Financing Costs	16.0	16.0	16.0	16.0	16.0
15.1	15.1		16.0	16.0	16.0	16.0	16.0
0.0	65.8	Net Expenditure	2.0	1.8	1.0	1.8	4.9

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GED	<u>Economic Development</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
2.8	2.8	Employees	2.8	2.8	2.8	2.8	2.8
21.7	27.7	Premises	17.0	21.9	22.3	22.6	23.1
134.3	299.9	Supplies and Services	7.1	84.7	84.7	84.7	84.7
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
158.8	330.4		26.9	109.4	109.8	110.1	110.6
		Income					
-4.0	-58.6	Grants and Contributions	-4.0	-4.0	-4.0	-4.0	-4.0
-49.9	-49.9	Customer Receipts	-50.6	-51.6	-52.5	-52.8	-52.8
-53.9	-108.5		-54.6	-55.6	-56.5	-56.8	-56.8
		Capital Charges					
3,876.1	3,876.1	Capital Financing Costs	4,764.3	641.1	10.1	10.1	10.1
3,876.1	3,876.1		4,764.3	641.1	10.1	10.1	10.1
3,981.0	4,098.0	Net Expenditure	4,736.6	694.9	63.4	63.4	63.9

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 Locality Services					
Department:		Operational Lead Support Services					
		Direct Expenditure					
1.3	1.3	Employees	0.6	1.3	1.3	1.3	1.3
0.0	0.0	Premises	0.0	0.0	0.0	0.0	0.0
4.9	4.9	Transport	0.0	0.0	0.0	4.8	4.8
430.2	430.2	Supplies and Services	174.0	175.0	295.0	355.2	355.2
1.0	1.0	Central Support Services (see note)	1.0	1.0	1.0	1.0	1.0
437.4	437.4		175.6	177.3	297.3	362.3	362.3
		Income					
-346.2	-346.2	Grants and Contributions	-6.2	-6.2	-206.2	-346.2	-346.2
-346.2	-346.2		-6.2	-6.2	-206.2	-346.2	-346.2
91.2	91.2	Net Expenditure	169.4	171.1	91.1	16.1	16.1

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 and Innovation					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
10.9	10.9	Supplies and Services	0.2	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 (see note)	1.6	1.6	1.6	1.6	1.6
31.2	31.2		20.5	31.2	31.2	31.2	31.2
31.2	31.2	Net Expenditure	20.5	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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GEN	<u>Housing Enabling Role</u>					
Portfolio:		Housing					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
1.0	1.0	Employees	0.0	1.0	1.0	1.0	1.0
3.3	3.3	Transport	1.0	1.1	1.1	1.1	1.1
9.8	10.8	Supplies and Services	8.7	13.2	13.2	13.2	13.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
14.1	15.1		9.7	15.3	15.3	15.3	15.3
		Capital Charges					
7,847.7	7,847.7	Capital Financing Costs	1,215.3	1,000.0	1,000.0	1,000.0	0.0
7,847.7	7,847.7		1,215.3	1,000.0	1,000.0	1,000.0	0.0
7,861.8	7,862.8	Net Expenditure	1,225.0	1,015.3	1,015.3	1,015.3	15.3

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 Locality Services					
Department:		Operational Lead Support Services					
		Direct Expenditure					
0.3	0.3	Employees	2.2	0.3	0.3	0.3	0.3
0.1	0.1	Transport	0.0	0.0	0.0	0.0	0.0
72.6	72.6	Supplies and Services	66.3	67.4	68.3	68.3	68.3
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
73.0	73.0		68.5	67.7	68.6	68.6	68.6
		Income					
-7.0	-7.0	Grants and Contributions	-1.0	-1.0	-1.0	-1.0	-1.0
-0.4	-0.4	Customer Receipts	-0.5	-0.5	-0.5	-0.5	-0.5
-7.4	-7.4		-1.5	-1.5	-1.5	-1.5	-1.5
65.6	65.6	Net Expenditure	67.0	66.2	67.1	67.1	67.1

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 - Place and Environment					
		Direct Expenditure					
0.0	187.2	Third Party Payments	157.2	187.2	187.2	187.2	187.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
0.0	187.2		157.2	187.2	187.2	187.2	187.2
0.0	187.2	Net Expenditure	157.2	187.2	187.2	187.2	187.2

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GFD	<u>Food Safety</u>					
Portfolio:		Health, Wellbeing and Poverty Alleviation					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
1.0	1.0	Employees	0.0	1.0	1.0	1.0	1.0
6.0	6.0	Supplies and Services	5.3	6.0	6.0	6.0	6.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
7.0	7.0		5.3	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	5.1	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 Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
2.3	2.3	Supplies and Services	0.1	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 (see note)	0.0	0.0	0.0	0.0	0.0
4.3	4.3		2.1	4.3	4.3	4.3	4.3
4.3	4.3	Net Expenditure	2.1	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 Assets					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
2.8	7.2	Supplies and Services	6.0	2.9	2.9	2.9	2.9
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
2.8	7.2		6.0	2.9	2.9	2.9	2.9
		Income					
-303.7	-303.7	Grants and Contributions	-303.7	-303.7	-303.7	-303.7	-303.7
-22.6	-22.6	Customer Receipts	-17.5	-21.7	-21.8	-21.8	-21.9
-326.3	-326.3		-321.2	-325.4	-325.5	-325.5	-325.6
-323.5	-319.1	Net Expenditure	-315.2	-322.5	-322.6	-322.6	-322.7

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GFS	<u>Unapportionable Pension Adj</u>					
Portfolio:		Finance and Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
276.1	276.1	Employees	276.1	276.1	276.1	276.1	276.1
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
276.1	276.1		276.1	276.1	276.1	276.1	276.1
276.1	276.1	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 Assets					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
30.2	25.8	Supplies and Services	24.4	32.4	32.2	32.0	31.8
3.2	3.2	Transfer Payments	3.2	3.2	3.2	3.2	3.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
33.4	29.0		27.6	35.6	35.4	35.2	35.0
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-182.8	-182.8	Customer Receipts	-164.5	-166.4	-168.0	-169.5	-170.8
-182.8	-182.8		-164.5	-166.4	-168.0	-169.5	-170.8
-149.4	-153.8	Net Expenditure	-136.9	-130.8	-132.6	-134.3	-135.8

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 Action and Biodiversity					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
4.6	4.6	Employees	4.7	4.8	5.0	5.1	5.2
5.1	5.1	Premises	1.6	5.1	5.1	5.1	5.1
0.2	0.2	Supplies and Services	0.4	0.4	0.4	0.4	0.4
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
9.9	9.9		6.7	10.3	10.5	10.6	10.7
		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
47.8	47.8	Net Expenditure	44.6	48.2	48.4	48.5	48.6

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GGT	<u>Subscriptions</u>					
Portfolio:		Finance and Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
18.3	19.1	Supplies and Services	18.7	18.3	18.3	18.3	18.3
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
18.3	19.1		18.7	18.3	18.3	18.3	18.3
18.3	19.1	Net Expenditure	18.7	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					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
223.6	223.6	Employees	193.9	196.5	203.4	207.1	210.9
36.3	54.2	Premises	48.0	48.4	49.0	49.6	50.5
0.1	0.1	Transport	0.2	0.2	0.2	0.2	0.2
5.0	5.0	Supplies and Services	46.9	50.3	50.3	50.3	50.3
4.5	4.5	Third Party Payments	4.5	4.5	4.5	4.5	4.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
269.5	287.4		293.5	299.9	307.4	311.7	316.4
		Income					
-269.7	-269.7	Customer Receipts	-236.6	-240.8	-245.1	-245.1	-245.1
-269.7	-269.7		-236.6	-240.8	-245.1	-245.1	-245.1
		Capital Charges					
180.1	180.1	Capital Financing Costs	19.2	19.2	19.2	19.2	19.2
180.1	180.1		19.2	19.2	19.2	19.2	19.2
179.9	197.8	Net Expenditure	76.1	78.3	81.5	85.8	90.5

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					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
9.2	11.0	Employees	6.1	9.2	9.2	9.2	9.2
-0.8	-0.8	Transport	-1.8	-1.8	-1.8	-1.8	-1.8
200.4	260.4	Supplies and Services	265.8	132.5	132.5	132.5	132.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
208.8	270.6		270.1	139.9	139.9	139.9	139.9
		Income					
-153.9	-155.8	Grants and Contributions	-159.4	-26.0	-26.0	-26.0	-26.0
-10.8	-70.8	Customer Receipts	-70.8	-70.8	-70.8	-70.8	-70.8
-164.7	-226.6		-230.2	-96.8	-96.8	-96.8	-96.8
44.1	44.0	Net Expenditure	39.9	43.1	43.1	43.1	43.1

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GHP	Noise, Air and Water Pollution					
Portfolio:		Climate Action and Biodiversity					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
1.5	1.5	Employees	0.0	1.5	1.5	1.5	1.5
0.9	0.9	Premises	0.0	0.9	0.9	0.9	0.9
14.9	14.9	Supplies and Services	10.4	14.9	14.9	14.9	14.9
0.0	0.0	Capital Financing Costs	0.5	0.5	0.5	0.5	0.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
17.3	17.3		10.9	17.8	17.8	17.8	17.8
		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	-3.7	3.2	3.2	3.2	3.2

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 Poverty Alleviation					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.5	0.5	Employees	0.0	0.5	0.5	0.5	0.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
0.5	0.5		0.0	0.5	0.5	0.5	0.5
0.5	0.5	Net Expenditure	0.0	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					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
1.7	1.7	Employees	0.0	1.7	1.7	1.7	1.7
2.4	2.4	Transport	0.3	0.4	0.4	0.4	0.4
5.0	43.1	Supplies and Services	4.1	5.0	5.0	5.0	5.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
9.1	47.2		4.4	7.1	7.1	7.1	7.1
		Income					
-4.5	-4.5	Customer Receipts	-4.6	-4.7	-4.8	-4.9	-4.9
-75.0	-114.7	Recharges and Transfers	-115.5	-75.0	-75.0	-75.0	-75.0
-79.5	-119.2		-120.1	-79.7	-79.8	-79.9	-79.9
		Capital Charges					
661.0	661.0	Capital Financing Costs	1,061.0	603.0	603.0	603.0	603.0
661.0	661.0		1,061.0	603.0	603.0	603.0	603.0
590.6	589.0	Net Expenditure	945.3	530.4	530.3	530.2	530.2

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GIL	<u>Community Infrastructure Levy</u>					
Portfolio:		Housing					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.3	0.3	Transport	0.3	0.3	0.3	0.3	0.3
8.0	8.0	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 (see note)	0.0	0.0	0.0	0.0	0.0
10.3	10.3		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
-31.7	-31.7	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					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.9	0.9	Employees	0.8	0.9	0.9	0.9	0.9
0.0	0.0	Premises	0.0	0.0	0.0	0.0	0.0
9.1	9.1	Supplies and Services	16.6	17.0	17.2	17.5	17.8
83.6	83.6	Third Party Payments	83.6	83.6	83.6	83.6	83.6
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
93.6	93.6		101.0	101.5	101.7	102.0	102.3
		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
-156.4	-156.4	Net Expenditure	-149.0	-148.5	-148.3	-148.0	-147.7

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					
21.4	34.8	Premises	20.4	20.7	21.0	21.3	21.6
1.5	86.5	Supplies and Services	77.6	1.5	1.5	1.5	1.5
238.4	238.4	Third Party Payments	238.4	18.4	18.4	18.4	18.4
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
752.0	752.0	Capital Financing Costs	593.5	633.6	713.6	777.6	777.5
1,013.3	1,111.7		929.9	674.2	754.5	818.8	819.0
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
-21.9	-21.9	Customer Receipts	-22.3	-22.8	-23.2	-23.2	-23.2
-21.9	-21.9		-22.3	-22.8	-23.2	-23.2	-23.2
991.4	1,089.8	Net Expenditure	907.6	651.4	731.3	795.6	795.8

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GLP	<u>Development Plans</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
3.1	3.1	Employees	0.0	3.1	3.1	3.1	3.1
2.1	2.1	Transport	1.5	1.6	1.6	1.6	1.6
55.0	53.0	Supplies and Services	50.8	55.0	55.0	55.0	55.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
60.2	58.2		52.3	59.7	59.7	59.7	59.7
60.2	58.2	Net Expenditure	52.3	59.7	59.7	59.7	59.7

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					
210.4	226.0	Employees	242.6	249.1	254.2	259.3	264.6
90.2	201.6	Premises	84.8	92.0	93.6	95.1	96.9
13.2	13.2	Transport	13.6	14.0	14.0	14.1	14.1
27.1	31.1	Supplies and Services	31.0	35.0	35.3	35.6	35.9
0.6	0.6	Third Party Payments	0.6	0.6	0.6	0.6	0.6
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
341.5	472.5		372.6	390.7	397.7	404.7	412.1
		Income					
-1,478.7	-1,478.7	Customer Receipts	-1,548.7	-1,579.6	-1,611.1	-1,643.0	-1,643.0
-6.2	-6.2	Recharges and Transfers	-6.2	-6.2	-6.2	-6.2	-6.2
-1,484.9	-1,484.9		-1,554.9	-1,585.8	-1,617.3	-1,649.2	-1,649.2
		Capital Charges					
89.6	89.6	Capital Financing Costs	110.1	57.1	58.3	51.6	51.6
89.6	89.6		110.1	57.1	58.3	51.6	51.6
-1,053.8	-922.8	Net Expenditure	-1,072.2	-1,138.0	-1,161.3	-1,192.9	-1,185.5

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

Service:	GMA	<u>Hackney Carriage Licensing</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.0	0.0	Employees	0.1	0.0	0.0	0.0	0.0
8.0	8.0	Supplies and Services	7.2	8.0	8.0	8.0	8.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
8.0	8.0		7.3	8.0	8.0	8.0	8.0
		Income					
-108.4	-108.4	Customer Receipts	-110.6	-112.8	-115.0	-117.3	-117.3
-108.4	-108.4		-110.6	-112.8	-115.0	-117.3	-117.3
-100.4	-100.4	Net Expenditure	-103.3	-104.8	-107.0	-109.3	-109.3

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GMC	<u>Miscellaneous Licensing</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.0	0.0	Employees	0.1	0.0	0.0	0.0	0.0
3.2	3.2	Supplies and Services	3.0	3.2	3.2	3.2	3.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
3.2	3.2		3.1	3.2	3.2	3.2	3.2
		Income					
-19.2	-19.2	Customer Receipts	-19.6	-20.0	-20.4	-20.8	-20.8
-19.2	-19.2		-19.6	-20.0	-20.4	-20.8	-20.8
-16.0	-16.0	Net Expenditure	-16.5	-16.8	-17.2	-17.6	-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 - Place and Environment					
		Direct Expenditure					
0.0	0.0	Employees	0.1	0.0	0.0	0.0	0.0
0.2	0.2	Supplies and Services	0.0	0.2	0.2	0.2	0.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
0.2	0.2		0.1	0.2	0.2	0.2	0.2
		Income					
-206.5	-206.5	Customer Receipts	-210.6	-214.8	-219.1	-223.5	-223.5
-206.5	-206.5		-210.6	-214.8	-219.1	-223.5	-223.5
-206.3	-206.3	Net Expenditure	-210.5	-214.6	-218.9	-223.3	-223.3

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

Service:	GME	<u>Gambling Licensing</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.6	0.6	Employees	0.0	0.6	0.6	0.6	0.6
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
0.6	0.6		0.0	0.6	0.6	0.6	0.6
		Income					
-22.1	-22.1	Customer Receipts	-22.6	-23.0	-23.5	-23.9	-23.9
-22.1	-22.1		-22.6	-23.0	-23.5	-23.9	-23.9
-21.5	-21.5	Net Expenditure	-22.6	-22.4	-22.9	-23.3	-23.3

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GMG	<u>Local Government Reorganisation</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
0.0	250.0	Supplies and Services	0.0	0.0	0.0	0.0	0.0
0.0	250.0		0.0	0.0	0.0	0.0	0.0
0.0	250.0	Net Expenditure	0.0	0.0	0.0	0.0	0.0

This represents the cost of the Council preparing for Local Government Reorganisation: from 1 April 2023
South Lakeland District Council will be merged with Barrow Borough

Service:	GMK	<u>Markets</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
49.8	49.8	Employees	49.8	49.8	4.8	4.8	4.8
53.5	62.8	Premises	59.6	61.5	62.2	62.8	63.6
5.9	5.9	Transport	0.5	0.5	0.5	0.5	0.5
4.3	4.3	Supplies and Services	2.1	4.4	4.4	4.4	4.4
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
113.5	122.8		112.0	116.2	71.9	72.5	73.3
		Income					
-136.0	-136.0	Customer Receipts	-140.4	-144.6	-148.8	-149.1	-149.1
-136.0	-136.0		-140.4	-144.6	-148.8	-149.1	-149.1
		Capital Charges					
5.9	5.9	Capital Financing Costs	11.9	16.7	16.7	16.7	16.7
5.9	5.9		11.9	16.7	16.7	16.7	16.7
-16.6	-7.3	Net Expenditure	-16.5	-11.7	-60.2	-59.9	-59.1

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 Locality Services					
Department:		Legal, Governance and Democracy Lead Specialist (MO)					
		Direct Expenditure					
11.0	11.0	Employees	6.1	11.3	11.3	11.4	11.4
29.7	29.5	Transport	20.0	20.3	20.3	20.1	20.1
356.5	356.5	Supplies and Services	361.5	368.6	374.8	381.2	381.2
1.2	1.2	Transfer Payments	1.2	1.2	1.2	1.2	1.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
398.4	398.2		388.8	401.4	407.6	413.9	413.9
398.4	398.2	Net Expenditure	388.8	401.4	407.6	413.9	413.9

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GMS	<u>24 Main St Kirkby Lons</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
0.0	5.5	Third Party Payments	5.5	5.5	5.5	5.5	5.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
0.0	5.5		5.5	5.5	5.5	5.5	5.5
0.0	5.5	Net Expenditure	5.5	5.5	5.5	5.5	5.5

This is a grant paid to Kirkby Lonsdale Town Council for operating 24 Main Street, Kirkby Lonsdale

Service:	GMU	<u>Museum</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
3.4	10.9	Premises	2.6	2.7	2.7	2.8	2.9
38.5	38.5	Supplies and Services	47.3	47.4	47.5	47.6	47.7
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
41.9	49.4		49.9	50.1	50.2	50.4	50.6
41.9	49.4	Net Expenditure	49.9	50.1	50.2	50.4	50.6

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

Service:	GMY	<u>Safer Stronger</u>					
Portfolio:		Health, Wellbeing and Poverty Alleviation					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
1.5	1.5	Third Party Payments	1.5	1.5	1.5	1.5	1.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
1.5	1.5		1.5	1.5	1.5	1.5	1.5
1.5	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 Assets					
Department:		Finance Lead Specialist (Section 151)					
		Income					
-87.8	-87.8	Grants and Contributions	-129.9	-23.0	0.0	0.0	0.0
-87.8	-87.8		-129.9	-23.0	0.0	0.0	0.0
-87.8	-87.8	Net Expenditure	-129.9	-23.0	0.0	0.0	0.0

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GOT	<u>Health Promotion</u>					
Portfolio:		Health, Wellbeing and Poverty Alleviation					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
8.5	8.5	Supplies and Services	0.0	8.5	8.5	8.5	8.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
8.5	8.5		0.0	8.5	8.5	8.5	8.5
		Income					
0.0	0.0	Customer Receipts	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
8.5	8.5	Net Expenditure	0.0	8.5	8.5	8.5	8.5

This budget includes staffing costs for Health Promotion

Service:	GPH	<u>Public Halls</u>					
Portfolio:		Economy, Culture and Leisure					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
84.0	84.0	Employees	86.5	88.9	90.9	92.7	94.5
88.8	107.2	Premises	95.2	98.3	100.2	102.1	103.8
0.9	0.9	Transport	0.9	0.9	0.9	0.9	0.9
32.2	32.2	Supplies and Services	89.3	15.5	15.5	15.6	15.6
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
205.9	224.3		271.9	203.6	207.5	211.3	214.8
		Income					
-98.1	-98.1	Customer Receipts	-125.8	-128.6	-131.4	-133.8	-133.8
-108.1	-108.1	Recharges and Transfers	-108.1	-108.1	-108.1	-108.1	-108.1
-206.2	-206.2		-233.9	-236.7	-239.5	-241.9	-241.9
		Capital Charges					
96.6	96.6	Capital Financing Costs	80.5	78.0	78.0	78.0	78.0
96.6	96.6		80.5	78.0	78.0	78.0	78.0
96.3	114.7	Net Expenditure	118.5	44.9	46.0	47.4	50.9

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)

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GPK	<u>Parks and Open Spaces</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Customer and Locality					
		Direct Expenditure					
0.1	0.1	Employees	0.0	0.0	0.0	0.0	0.0
797.1	799.8	Premises	808.8	828.9	844.9	861.3	861.8
5.8	5.8	Transport	6.0	6.0	6.0	6.1	6.1
45.0	45.0	Supplies and Services	44.8	44.8	44.8	44.8	44.8
1.2	1.2	Third Party Payments	1.2	1.2	1.2	1.2	1.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
849.2	851.9		860.8	880.9	896.9	913.4	913.9
		Income					
-89.9	-89.9	Customer Receipts	-91.7	-93.6	-95.4	-97.1	-97.1
-8.3	-8.3	Recharges and Transfers	-8.4	-8.6	-8.6	-8.6	-8.6
-98.2	-98.2		-100.1	-102.2	-104.0	-105.7	-105.7
		Capital Charges					
125.4	125.4	Capital Financing Costs	148.4	137.6	137.5	134.9	133.1
125.4	125.4		148.4	137.6	137.5	134.9	133.1
876.4	879.1	Net Expenditure	909.1	916.3	930.4	942.6	941.3

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

Service:	GPL	<u>Planned Maintenance</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
0.0	76.8	Employees	82.3	86.1	0.0	0.0	0.0
541.0	55.1	Premises	313.1	309.2	497.1	497.1	497.1
0.0	10.0	Transport	18.5	18.5	0.0	0.0	0.0
0.0	12.3	Supplies and Services	4.9	4.9	0.4	0.4	0.4
0.0	8.4	Capital Financing Costs	0.0	0.0	0.0	0.0	0.0
-69.0	0.0	Transfers	0.0	0.0	0.0	0.0	0.0
472.0	162.6		418.8	418.7	497.5	497.5	497.5
472.0	162.6	Net Expenditure	418.8	418.7	497.5	497.5	497.5

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. It also includes the costs of the Council's planned maintenance team from April 2021.

Service:	GPR	<u>Consultation</u>					
Portfolio:		Promoting South Lakeland and Innovation					
Department:		Operational Lead - Customer and Locality					
		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 (see note)	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.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GRA	<u>Rent Allowances</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
15.3	15.3	Supplies and Services	29.7	29.9	29.6	29.3	29.0
15,704.5	15,704.5	Transfer Payments	13,298.5	12,904.3	12,521.5	12,149.8	11,788.9
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
15,719.8	15,719.8		13,328.2	12,934.2	12,551.1	12,179.1	11,817.9
		Income					
-16,074.4	-16,074.4	Grants & Contributions	-13,587.3	-13,193.2	-12,810.6	-12,439.1	-12,078.4
-0.1	-0.1	Customer Receipts	-0.1	-0.1	-0.1	-0.1	-0.1
-16,074.5	-16,074.5		-13,587.4	-13,193.3	-12,810.7	-12,439.2	-12,078.5
-354.7	-354.7	Net Expenditure	-259.2	-259.1	-259.6	-260.1	-260.6

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

Service:	GRB	<u>Discretionary Housing Benefit</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
107.0	74.0	Transfer Payments	107.0	107.0	107.0	107.0	107.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
107.0	74.0		107.0	107.0	107.0	107.0	107.0
		Income					
-107.0	-74.0	Grants and Contributions	-107.0	-107.0	-107.0	-107.0	-107.0
-107.0	-74.0		-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:	GRG	<u>Recreation Grounds</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Customer and Locality					
		Direct Expenditure					
44.0	48.7	Premises	38.1	45.9	46.8	47.7	47.8
44.7	44.7	Capital Financing Costs	49.8	56.3	62.6	67.0	73.5
2.8	2.8	Central Support Services (see note)	2.8	2.9	2.9	2.9	2.9
91.5	96.2		90.7	105.1	112.3	117.6	124.2
		Income					
-2.4	-2.4	Customer Receipts	-2.4	-2.5	-2.5	-2.6	-2.6
-2.4	-2.4		-2.4	-2.5	-2.5	-2.6	-2.6
89.1	93.8	Net Expenditure	88.3	102.6	109.8	115.0	121.6

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

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GSE	<u>District Special Expenses</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
55.3	55.3	Premises	62.8	63.7	64.6	65.5	66.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
55.3	55.3		62.8	63.7	64.6	65.5	66.5
		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					
4.5	4.5	Capital Financing Costs	1.0	1.0	1.0	1.0	1.0
4.5	4.5		1.0	1.0	1.0	1.0	1.0
18.1	18.1	Net Expenditure	22.1	23.0	23.9	24.8	25.8

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

Service:	GSH	<u>Handy Person Scheme</u>					
Portfolio:		Housing					
Department:		Operational Lead - People, Welfare and Income Maximisation					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
0.6	0.6	Transport	0.1	0.2	0.2	0.2	0.2
20.0	20.0	Supplies and Services	18.9	20.0	20.0	20.0	20.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
20.6	20.6		19.0	20.2	20.2	20.2	20.2
20.6	20.6	Net Expenditure	19.0	20.2	20.2	20.2	20.2

Costs associated with the handy person scheme

Service:	GSN	<u>Street Furniture</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
9.2	2.2	Premises	4.0	9.2	9.2	9.2	9.2
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
9.2	2.2		4.0	9.2	9.2	9.2	9.2
		Capital Charges					
1.9	1.9	Capital Financing Costs	1.9	1.9	1.9	1.9	1.9
1.9	1.9		1.9	1.9	1.9	1.9	1.9
11.1	4.1	Net Expenditure	5.9	11.1	11.1	11.1	11.1

To supply and fix street nameplates.

Detail Budgets for Services

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GSY	<u>Sundry Properties</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
39.5	71.2	Premises	44.1	40.9	41.7	42.5	43.5
1.0	1.0	Supplies and Services	0.5	1.0	1.0	1.0	1.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
40.5	72.2		44.6	41.9	42.7	43.5	44.5
		Income					
-168.7	-168.7	Customer Receipts	-174.6	-176.0	-177.6	-178.5	-178.5
-168.7	-168.7		-174.6	-176.0	-177.6	-178.5	-178.5
		Capital Charges					
139.3	139.3	Capital Financing Costs	140.5	78.9	78.9	78.9	77.7
139.3	139.3		140.5	78.9	78.9	78.9	77.7
11.1	42.8	Net Expenditure	10.5	-55.2	-56.0	-56.1	-56.3

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					
0.5	0.5	Premises	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 (see note)	0.0	0.0	0.0	0.0	0.0
3.4	3.4	Capital Financing Costs	3.4	3.4	3.4	3.4	3.4
3.9	3.9		3.7	3.7	3.7	3.7	3.7
		Income					
-28.0	-28.0	Customer Receipts	-28.0	-28.0	-28.0	-28.0	-28.0
-28.0	-28.0		-28.0	-28.0	-28.0	-28.0	-28.0
-24.1	-24.1	Net Expenditure	-24.3	-24.3	-24.3	-24.3	-24.3

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

Service:	GTG	<u>Street Cleansing</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
649.8	649.8	Employees	675.7	691.9	705.3	718.9	732.9
345.9	345.9	Transport	337.3	343.2	349.5	355.4	355.8
71.6	70.8	Supplies and Services	70.3	72.8	73.5	74.1	74.1
47.6	40.2	Third Party Payments	41.7	42.4	43.2	43.2	43.2
51.0	51.0	Central Support Services (see note)	51.8	52.7	53.8	54.4	54.4
139.9	139.9	Capital Financing Costs	139.9	104.5	0.0	0.0	0.0
1,305.8	1,297.6		1,316.7	1,307.5	1,225.3	1,246.0	1,260.4
		Income					
-6.7	-16.7	Customer Receipts	-6.8	-6.9	-7.1	-7.2	-7.2
-118.3	-118.3	Recharges and Transfers	-118.3	-118.3	-118.3	-118.3	-118.3
-125.0	-135.0		-125.1	-125.2	-125.4	-125.5	-125.5
1,180.8	1,162.6	Net Expenditure	1,191.6	1,182.3	1,099.9	1,120.5	1,134.9

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GTH	<u>Other Items</u>					
Portfolio:		Finance and Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
0.0	0.0	Premises	0.4	0.4	0.4	0.4	0.4
5.0	5.0	Supplies and Services	5,375.0	5.0	5.0	5.0	5.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
36.4	734.3	Transfers	262.2	185.9	87.7	0.5	0.5
41.4	739.3		5,637.6	191.3	93.1	5.9	5.9
		Income					
-513.3	-513.3	Grants and Contributions	-5,380.0	0.0	0.0	0.0	0.0
-513.3	-513.3		-5,380.0	0.0	0.0	0.0	0.0
-471.9	226.0	Net Expenditure	257.6	191.3	93.1	5.9	5.9

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 2022/23 to 2024/25 includes contingency for lost income and additional costs of COVID-19. Also includes £5.3m for Council Tax Energy Rebate in 2022/23 which is being funded by Central Government.

Service:	GTS	<u>Transport</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
252.0	252.0	Employees	268.3	275.6	282.2	287.6	293.2
377.6	397.6	Transport	377.0	386.3	392.5	398.8	398.9
51.2	51.2	Supplies and Services	49.5	51.8	51.9	51.9	52.0
9.7	9.7	Central Support Services (see note)	9.8	10.0	10.3	10.4	10.4
690.5	710.5		704.6	723.7	736.9	748.7	754.5
		Income					
-91.9	-111.9	Customer Receipts	-93.7	-95.6	-97.5	-99.4	-99.4
-600.7	-600.7	Recharges and Transfers	-611.7	-621.4	-632.1	-641.7	-641.7
-692.6	-712.6		-705.4	-717.0	-729.6	-741.1	-741.1
		Capital Charges					
2.1	2.1	Capital Financing Costs	2.1	2.1	2.1	2.1	2.1
2.1	2.1		2.1	2.1	2.1	2.1	2.1
0.0	0.0	Net Expenditure	1.3	8.8	9.4	9.7	15.5

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 Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
95.3	95.3	Supplies and Services	85.3	95.3	95.3	95.3	95.3
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
95.3	95.3		85.3	95.3	95.3	95.3	95.3
95.3	95.3	Net Expenditure	85.3	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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GTW	<u>Audit and Inspection</u>					
Portfolio:		Finance and Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
87.0	87.0	Supplies and Services	87.0	87.0	87.0	87.0	87.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
87.0	87.0		87.0	87.0	87.0	87.0	87.0
87.0	87.0	Net Expenditure	87.0	87.0	87.0	87.0	87.0

This budget covers costs of Statutory inspection.

Service:	GUL	<u>Industrial Units Landlord</u>					
Portfolio:		Finance and Assets					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
0.0	1.6	Premises	0.0	0.0	0.0	0.0	0.1
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
0.0	1.6		0.0	0.0	0.0	0.0	0.1
		Income					
-48.8	-48.8	Customer Receipts	-49.8	-50.8	-51.8	-51.8	-51.8
-48.8	-48.8		-49.8	-50.8	-51.8	-51.8	-51.8
-48.8	-47.2	Net Expenditure	-49.8	-50.8	-51.8	-51.8	-51.7

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 Assets					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
3.7	3.7	Premises	3.9	3.9	3.9	4.0	4.1
0.6	0.6	Supplies and Services	0.6	0.6	0.6	0.6	0.6
4.3	4.3		4.5	4.5	4.5	4.6	4.7
		Income					
-7.5	-7.5	Customer Receipts	-7.6	-7.8	-7.9	-8.1	-8.1
-7.5	-7.5		-7.6	-7.8	-7.9	-8.1	-8.1
-3.2	-3.2	Net Expenditure	-3.1	-3.3	-3.4	-3.5	-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 and Innovation					
Department:		Legal, Governance and Democracy Lead Specialist (MO)					
		Direct Expenditure					
5.5	5.7	Supplies and Services	5.7	5.8	5.9	6.0	6.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
5.5	5.7		5.7	5.8	5.9	6.0	6.0
		Income					
0.0	0.0	Grants and Contributions	0.0	0.0	0.0	0.0	0.0
0.0	0.0		0.0	0.0	0.0	0.0	0.0
5.5	5.7	Net Expenditure	5.7	5.8	5.9	6.0	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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GWC	<u>Bulky Waste Collection</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
40.0	50.0	Supplies and Services	50.0	50.0	50.0	50.0	50.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
40.0	50.0		50.0	50.0	50.0	50.0	50.0
		Income					
-40.0	-50.0	Customer Receipts	-50.0	-50.0	-50.0	-50.0	-50.0
-40.0	-50.0		-50.0	-50.0	-50.0	-50.0	-50.0
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 Locality Services					
Department:		Operational Lead - Customer and Locality					
		Direct Expenditure					
37.6	37.6	Supplies and Services	38.3	39.0	39.8	40.5	40.5
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
37.6	37.6		38.3	39.0	39.8	40.5	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
36.6	36.6	Net Expenditure	37.3	38.0	38.8	39.5	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 Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
2,612.3	2,612.3	Employees	2,727.9	2,818.1	2,886.7	2,948.5	3,008.2
961.7	961.7	Transport	1,021.8	1,040.1	1,059.3	1,077.6	1,080.3
626.5	626.5	Supplies and Services	729.4	740.0	752.0	764.2	764.5
0.0	7.4	Third Party Payments	7.4	7.4	7.4	7.4	7.4
84.3	84.3	Central Support Services (see note)	85.7	87.2	89.1	90.2	90.2
0.0	0.0	Transfers	0.0	0.0	0.0	0.0	0.0
4,284.8	4,292.2		4,572.2	4,692.8	4,794.5	4,887.9	4,950.6
		Income					
-1,343.9	-1,343.9	Grants and Contributions	-1,410.8	-1,438.2	-1,466.1	-1,494.7	-1,494.7
-170.6	-160.6	Customer Receipts	-222.7	-226.3	-214.0	-214.4	-214.4
-13.0	-13.0	Recharges and Transfers	-13.0	-13.0	-13.0	-13.0	-13.0
-1,527.5	-1,517.5		-1,646.5	-1,677.5	-1,693.1	-1,722.1	-1,722.1
		Capital Charges					
1,028.9	1,028.9	Capital Financing Costs	967.6	1,102.1	1,362.2	1,502.9	1,450.1
1,028.9	1,028.9		967.6	1,102.1	1,362.2	1,502.9	1,450.1
3,786.2	3,803.6	Net Expenditure	3,893.3	4,117.4	4,463.6	4,668.7	4,678.6

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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GWR	<u>Waste Recycling</u>					
Portfolio:		Customer and Locality Services					
Department:		Operational Lead - Delivery and Commercial Services					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
147.2	147.2	Supplies and Services	150.1	153.1	156.2	159.3	159.3
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
147.2	147.2		150.1	153.1	156.2	159.3	159.3
		Income					
-138.3	-138.3	Grants and Contributions	-141.0	-143.8	-146.7	-149.7	-149.7
-138.3	-138.3		-141.0	-143.8	-146.7	-149.7	-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
23.0	23.0	Net Expenditure	23.2	23.4	23.6	23.7	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 Action and Biodiversity					
Department:		Operational Lead - Place and Environment					
		Direct Expenditure					
0.0	0.0	Employees	0.0	0.0	0.0	0.0	0.0
2.5	2.5	Transport	2.5	2.6	2.6	2.6	2.6
18.6	58.6	Supplies and Services	18.8	19.3	19.7	20.0	20.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
21.1	61.1		21.3	21.9	22.3	22.6	22.6
		Income					
-74.3	-114.3	Customer Receipts	-75.8	-77.3	-78.8	-80.4	-80.4
-74.3	-114.3		-75.8	-77.3	-78.8	-80.4	-80.4
		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
-53.2	-53.2	Net Expenditure	-54.5	-55.4	-56.5	-57.8	-57.8

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

Service:	GXW	<u>Carbon Change Prog Savings</u>					
Portfolio:		Climate Action and Biodiversity					
Department:		Strategy Lead Specialist					
		Direct Expenditure					
50.0	50.0	Supplies and Services	50.0	0.0	0.0	0.0	0.0
0.0	0.0	Central Support Services (see note)	0.0	0.0	0.0	0.0	0.0
50.0	50.0		50.0	0.0	0.0	0.0	0.0
50.0	50.0	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

2021/22 Approved £000	2021/22 Current £000		2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Service:	GZZ	<u>Other General Fund Items</u>					
Portfolio:		Finance and Assets					
Department:		Finance Lead Specialist (Section 151)					
		Direct Expenditure					
0.0	214.0	Employees	568.4	0.0	0.0	0.0	0.0
0.0	0.0	Premises	88.4	90.2	92.0	93.8	95.7
0.0	0.0	Supplies and Services	4.8	0.0	0.0	0.0	0.0
0.0	214.0		661.6	90.2	92.0	93.8	95.7
0.0	214.0	Net Expenditure	661.6	90.2	92.0	93.8	95.7

This are contingent budgets which will be allocated across services during the year as the impact of certain events become known

28,215.7	29,503.6	Total Service Expenditure	23,250.3	17,215.2	16,775.5	16,870.0	16,075.6
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Note: Central Support Charges

As part of the Customer Connect programme there was a fundamental restructuring of the Council's staffing in 2019/20. Costs to services are usually based on internal recharges which reflect staff time on individual services. Prior to Customer Connect there were regular exercises to record staff time spend on functions which formed the basis of the recharge calculation. 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. With the additional demands of the response to COVID-19 followed by the announcement of Local Government Reorganisation these calculations have not been a priority and have been delayed until the end of 2022/23. 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.

The purpose of this table is to set out the revenue budget pressures from
Revenue Pressures - Unavoidable

Scheme	Portfolio	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Council Tax Collection and Associated Costs	Customer & Locality Services	Vicki McDonald	10% reduction in legal and court costs year on year due to changes in working practices - being more proactive with customers with debt recovery to avoid court costs. Corresponding reduction by 10% year on year for GFT01 14420 and 14533	0	20,703	18,633	16,769	15,094	13,582
NNDR Collection and Associated Costs	Customer & Locality Services	Vicki McDonald	10% reduction in legal and court costs year on year but to changes in working practices - being more proactive with customers with debt recovery to avoid court costs. Corresponding reduction by 10% year on year for GFT01 14420 and 14533	0	5,282	1,002	950	903	859
Covid Resource - DFG delivery	Housing	Vicki McDonald	Creation of fixed term (2 years) Case Management Level 2 (Grade E) post to deliver disabled facilities grants which are experiencing significantly increased demand as a direct result of Covid 19 pandemic Necessary to maintain service delivery and support NHS partners in managing the impacts of COVID 19 pandemic (current health and social care crisis)	13,836	28,832	15,020	0	0	0
Grange Hostel	Customer & Locality Services	Sion Thomas	Budgets needs adjusting to reflect actual expenditure against Grange Hostel . 10k to be assigned to Premises Expenses and 1k assigned to Supplies and Services.	0	11,000	11,000	11,000	11,000	11,000
Legal - Corporate Land Search Fees	Customer & Locality Services	Linda Fisher	Corporate land search budget needs increasing to match possible increase in workload	0	3,000	0	0	0	0
Legal - Road Closure Advertising Budget	Customer & Locality Services	Linda Fisher	Budget for cost of advertising road closure orders, currently there is no budget for cost currently in place	0	3,000	0	0	0	0
Legal - Dragon Dictation	Customer & Locality Services	Linda Fisher	provides real time savings using this	0	1,001	0	0	0	0
Legal - On line resources	Customer & Locality Services	Linda Fisher	Cost of online resource has risen to £12,854 against budget of £10,000.	0	2,854	0	0	0	0
Housing Benefit Income & expenditure	Customer & Locality Services	Vicki McDonald	Reduction in DWP funding allocations for HB Subsidy, and increase in External Audit fees to bring budget in line with actual charged. These need to be considered together as relates to same thing and can't take one with out the over.	0	2,487,156	2,881,187	3,263,792	3,635,300	3,996,035
				0	-2,391,050	-2,785,573	-3,168,660	-3,540,644	-3,901,846

Scheme	Portfolio	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Corporate budget review	All	Helen Smith	Following review of Corporate Budgets for increases over 2% currently allowed for. This is the net result, some budgets have increased and some decreased. Budgets covered include Insurance, Utilities, Rates and Car Allowances	0	45,643	35,435	-48,998	-11,310	32,897
Additional Utility Pressure	All	Helen Smith	Price increases for Gas and Electric have come in higher than originally accessed in the Corporate budget review.	0	88,397	90,165	91,969	93,808	95,684
Business as Usual Staffing Pressure 2021/22 and 2022/23	All	All	Additional staffing requests to reflect additional demand pressure and inability to recruit for some specialist services with national shortages which require use of agency resources, which are much more expensive than employees. The split between 2021/22 and 2022/23 will depend on when appointments are made.	150,385	568,425	0	0	0	0
Reported in December 2021				164,221	874,244	266,869	166,821	204,151	248,212
Grange Hostel	Customer & Locality Services	Sion Thomas	Adjustment to reflect actual number of units delivered compared to original bid	0	37,000	37,000	-27,000	-27,000	-27,000
Reported in February 2022				164,221	911,244	303,869	139,821	177,151	221,212
								1,917,518	

Section 3d

The purpose of this table is to set out the revenue growth proposals

Revenue Growth

Name	Portfolio	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Legal - Training Budget	Customer & Locality Services	Linda Fisher	More budget required to support larger legal team	0	1,000	0	0	0	0
UCE Support Grant	Economy Culture and Leisure	Sion Thomas	UCE have approached the Council in September 2021 seeking additional grant support for this FY and next. This was after agreeing to a new 2 year short term lease and long term lease. Currently they have a deficit of circa £250k that they are looking to find and have approached the Council to seek support.	75,000	75,000	0	0	0	0
Reported in December 2021				75,000	76,000	0	0	0	0
Contribution to CAFS	Climate Action and Biodiversity	Dan Hudson	Cumbria Action for Sustainability (CAfS) is a key partner for SLDC in implementing the Council Plan priority of "addressing the climate emergency". The Council has a target for South Lakeland to be carbon neutral by 2037 - the proposed funding agreement with CAfS will deliver projects designed to significantly progress this aspiration.	0	50,000	0	0	0	0
Reported in February 2022				75,000	126,000	0	0	0	0

Section 3e

The purpose of this table is to set out the revenue savings

Revenue Savings

Name	Portfolio	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Fixed Penalty Charge Notice & Community Protection Notice	Customer & Locality Services	Claire Gould	Income generation for locality enforcement	0.0	(3,000.0)	0.0	0.0	0.0	0.0
Community Toilet Scheme	Customer & Locality Services	Dan Hudson	Due to the end of the Community Toilet Scheme payments to Town/Parish Councils this budget is no longer required	0.0	(38,000.0)	(38,000.0)	(38,000.0)	(38,000.0)	(38,000.0)
Finance Budget Review	All services	Helen Smith	Following review of all budgets for regular underspends, single-year savings for LGR etc. This is the net result, some budgets have increased and some decreased.	0.0	(234,000.0)	0.0	0.0	0.0	0.0
Covid-19 Contingency	All services	Helen Smith	Reduce Covid-19 contingency for future years by 50% to reflect use to date in 2021/22	0.0	(261,550.0)	(174,400.0)	(87,200.0)	0.0	0.0
General Savings				0.0	(536,550.0)	(212,400.0)	(125,200.0)	(38,000.0)	(38,000.0)
									(950,150.0)

Capital Bids and Revenue Impact of Capital Requests

	Name	Portfolio	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
	Capital Bids									
C2	Ulverston Market Hall Boiler Replacement	Economy Culture and Leisure	Sion Thomas	Looking to agree long term lease with UCE to take on Ulverston Market Hall. Boiler replacement will be needed if UCE are to agree a long term lease.	0.0	50,000.0	0.0	0.0	0.0	0.0
C3	Ulverston Coronation Hall Lift Replacement	Economy Culture and Leisure	Sion Thomas	Looking to agree long term lease with UCE to take on Coronation Hall. Lift replacement will be needed if UCE are to agree a long term lease.	0.0	65,000.0	0.0	0.0	0.0	0.0
C4	Ulverston Market Hall Roof Repair/Replacement	Economy Culture and Leisure	Sion Thomas	Looking to agree long term lease with UCE to take on Ulverston Market Hall. Roof works will be needed if UCE are to agree a long term lease.	0.0	125,000.0	0.0	0.0	0.0	0.0
C5	Pavement/highway improvement works	Deputy Leader and Finance and Assets	Sion Thomas	CCC are undertaking a pedestrian protection scheme in Bowness. CCC have approached SLDC to seek a contribution of £50k towards the scheme in order to provide a premium flagged pavement area as opposed to retaining the existing finish. CCC are investing ica £350-400k into the scheme.	0.0	50,000.0	0.0	0.0	0.0	0.0
C6	Dean Gibson - Drainage Works	Deputy Leader and Finance and Assets	Sion Thomas	Significant surface water evident on playing fields, temporary works has been undertaken to reduce surface water but this is currently impacting on the school and local community groups when using the field for sports activities.	0.0	25,000.0	0.0	0.0	0.0	0.0
C7	Rothay Park Retaining Wall Repairs	Deputy Leader and Finance and Assets	Sion Thomas	Further deterioration of river walls in Rothay Park. These areas are different to those previously re-built following Storm Desmond. Scour at base of walls evident following inspections of the site. Potential impact on pathways around Rothay Park and Health and Safety Risk.	0.0	0.0	40,000.0	0.0	0.0	0.0
C8	Repairs to Ferry Nab Jetty	Deputy Leader and Finance and Assets	Sion Thomas	LDC already has £50k earmarked for this work. During detailed investigations of the jetty, it appears that further work is needed to replace the jetty in full due to structural timbers showing signs of rot. This bid is to seek a top up to the original £50k previously awarded and to seek an additional £35k for the scheme.	0.0	0.0	25,000.0	0.0	0.0	0.0

	Name	Portfolio	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
C9	Parkside Road Cemetery Roof Replacement	Deputy Leader and Finance and Assets	Sion Thomas	Roof replacement to Cemetery Roof on Parkside Road, Kendal. Potential impact on Bereavement Service.	0.0	0.0	45,000.0	0.0	0.0	0.0
C10	Repairs to Gooseholme/ Stramongate Retaining Wall	Deputy Leader and Finance and Assets	Sion Thomas	CCC reported defects to base of retaining wall next to Kiosk on Gooseholme whilst undertaking surveys of the bridges in Kendal. EA have flagged this as a risk as their flood defence wall, due to be built on this wall. If SLDC do not progress with the repair, EA will need to fund this repair to ensure that the flood defence wall can be sited and built in this area.	0.0	265,000.0	0.0	0.0	0.0	0.0
Total Capital Programme Bids					0.0	580,000.0	110,000.0	0.0	0.0	0.0
										690,000.0

Carry forward of budgets requested

Name	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Specialist Level 2 Food and Safety Fixed Term	Gareth Candlin	Temporary additonal staffing to support work on Covid-19 Test and Trace work	(24,561.0)	24,561.0				
Ulverston Leisure Centre	Sion Thomas	Preparation of full business case	(76,050.0)	76,050.0				
Shared ICT Business Partner Fixed Term	Ben Wright	Part of business case for development management system	(15,284.0)	15,284.0				
Extended Support for Microsoft SQL Server 2012	Ben Wright	Failure to have the extended support will leave SLDC vulnerable to potential Cyber Attack	(75,000.0)	25,000.0	25,000.0	25,000.0		
Fund Change to Backup and Disaster Recovery Contract	Ben Wright	Moving SharePoint and Exchange (e-mail) into the cloud will enable us to reduce the cost of extended support for windows 2012 servers listed below and help create some resource capacity in the Shared ICT service	(30,000.0)	10,000.0	10,000.0	10,000.0		
Extended Support for Microsoft Windows Server 2012	Ben Wright	Failure to have the extended support will leave SLDC vulnerable to potential Cyber Attack	(75,000.0)		25,000.0	25,000.0	25,000.0	
BAU Staffing Requests	All	Digital Development Officer and Procurement Specialist included in BAU staffing requests	(105,010.0)	105,010.0				

Name	Lead	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Digital Innovation	Ben Wright	Digital Innovation Budget not yet spent and required in 2022/23	(180,000.0)	180,000.0				
Local Government Reorgansiation	Helen Smith	A lump-sum budget of £250,000 was approved by Council on 14th December 2021 and delegated approval for the use in 2021/22 to the Chief Executive in consultation with the Leader in order to fund any costs which the Council may incur itself which are outwith the eligibility criteria for the Cumbria Wide Implementation Reserve; any balance not spent in 2021/22 to be carried-forward into 2022/23	Up to (£250,000)	Up to £250,000				
Total Carry forward of budgets requested			(580,905.0)	435,905.0	60,000.0	60,000.0	25,000.0	0.0

This section is based on

- the proposed Council Tax increase for the Police and Crime Commissioner of Cumbria of 3.67%
- the proposed Council Tax increase for Cumbria County Council of 2.00%

ESTIMATED COLLECTION FUND INCOME AND EXPENDITURE ACCOUNT

2021/22 £000	2021/22 £000		budget 2022/23 £000	budget 2022/23 £000
		INCOME		
106,599		Council Tax (Gross)	110,072	
207		Add Council Tax Premiums	2,453	
-6,249		Less Council Tax Benefits/ Reduction	-5,968	
-8,173		Less Council Tax Discounts	-8,441	
	92,384	Net Income from Council Tax		98,116
61,727		Non Domestic Rates (Gross)	62,021	
-1,330		less Estimated Appeals	-1,000	
-15,018		less Mandatory and Discretionary Reliefs	-22,742	
	45,379	Net Income from Non-Domestic Rates		38,279
	4	Transfers from General Fund: Local Council Tax Discounts		4
	137,767	TOTAL INCOME		136,399
		EXPENDITURE		
		Precepts & Demands :		
68,006		Cumbria County Council	70,571	
12,355		Cumbria Police and Crime Commissioner	13,031	
9,285		South Lakeland District Council	9,589	
1,813		Parish Councils	1,981	
	91,459			95,172
		Non-Domestic Rates :		
22,304		Payment to Central Government	18,793	
4,461		Payment to Cumbria County Council	3,756	
17,843		Payment to South Lakeland District Council (before levy and tariff)	15,034	
305		Cost of Collection Allowance	303	
	44,913			37,886
		Increase/(Reduction) in Bad Debt provision		
924		Council Tax Bad Debt Provision	924	
466		Non-Domestic Rates Bad Debt Provision	390	
	1,390			1,314
	137,762	TOTAL EXPENDITURE		134,372
		Estimated Surplus/(Deficit) For Year		
-1,618		Surplus/(Deficit) at 1st April: Council Tax	-774	
-27,895		Surplus/(Deficit) at 1st April: Non-Domestic Rates	-15,442	
	-29,513			-16,216
		Add Council Tax Deficit for previous years transferred to:		
1,199		South Lakeland District Council	95	
198		Cumbria Police Authority	105	
221	1,618	Cumbria County Council	574	774
		Less NNDR Surplus/deficit for previous years transferred to:		
11,158		South Lakeland District Council	6,177	
13,948		Central Government	7,721	
2,789	27,895	Cumbria County Council	1,544	15,442
	0	SURPLUS/(DEFICIT) AT 31ST MARCH		0
	45,396.81			46,185.17
	£	Band D Council Taxes		£
	204.54	South Lakeland District Council		207.61
	39.94	Average Parish Council		42.90
	1,498.04	Cumbria County Council		1,528.00
	272.16	Cumbria Police & Crime Commissioner		282.15
	2,014.68	Total Average Council Tax		2,060.66

Taxbase 2022/23 for South Lakeland District
Section 4b

Band:		A	B	C	D	E	F	G	H	Total
Number of properties		4,954.0	11,037.0	12,226.0	10,067.0	7,527.0	4,826.0	2,863.0	276.0	53,776.0
Exempt properties	less	187.0	209.0	206.0	175.0	138.0	70.0	42.0	6.0	1,033.0
100% discount	less	53.0	84.0	56.0	33.0	17.0	19.0	10.0	0.0	272.0
Total reduced for exemptions and 100% discounts		4,714.0	10,744.0	11,964.0	9,859.0	7,372.0	4,737.0	2,811.0	270.0	52,471.0
Disabled relief (move down one band)		30.0	40.0	48.0	44.0	35.0	26.0	20.0	0.0	243.0
Total incl disabled reliefs		4,744.0	10,754.0	11,972.0	9,855.0	7,363.0	4,728.0	2,805.0	250.0	52,471.0
Adjustments additions	add 50%	32.5	83.3	284.5	92.5	119.5	143.0	28.8	4.0	788.0
Adjustments deletions	less	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments discounts	less	0.0	0.0	0.0	12.0	24.0	0.0	0.0	0.0	36.0
Total adj for additions, deletions and discounts		4,760.3	10,795.6	12,114.3	9,889.3	7,398.8	4,799.5	2,819.4	252.0	52,829.0
Council Tax Reduction Scheme discounts	less	975.1	1,281.6	818.0	275.2	106.5	52.6	24.5	0.1	3,533.5
Total adj for CTRS		3,785.1	9,514.0	11,296.2	9,614.1	7,292.3	4,747.0	2,794.9	251.9	49,295.5
50% discount disregards	ignore	3.0	14.0	8.0	16.0	5.0	13.0	27.0	6.0	92.0
50% discount special 2nd homes	ignore	11.0	4.0	25.0	8.0	4.0	1.0	0.0	0.0	53.0
50% discounts adj for disabled	less 50%	14.0	18.0	33.0	24.0	9.0	14.0	33.0	0.0	145.0
Single person occupancy	less 25%	2,767.0	4,612.0	4,064.0	2,729.0	1,716.0	902.0	470.0	32.0	17,292.0
Empty dwellings	ignore	142.0	272.0	229.0	182.0	121.0	68.0	56.0	7.0	1,077.0
Class G exemption	add 25%	16.0	4.0	27.0	1.0	0.0	0.0	0.0	0.0	48.0
Second homes	ignore	262.0	483.0	806.0	746.0	512.0	361.0	331.0	65.0	3,566.0
Total adj for other discounted dwellings		3,090.4	8,353.0	10,270.5	8,920.1	6,858.8	4,514.5	2,660.9	243.9	44,912.0
Long term empty with premium	add 100% x 75%	22.0	43.0	34.0	24.0	20.0	16.0	6.0	1.0	166.0
Long term empty with premium	add 200% x 50%	19.0	25.0	25.0	16.0	9.0	4.0	5.0	1.0	104.0
Long term empty with premium	add 300% x 50%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total before adj for band D equiv		3,125.9	8,410.3	10,321.0	8,954.1	6,882.8	4,530.5	2,670.4	245.6	45,140.5
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		2,083.9	6,541.3	9,174.2	8,954.1	8,412.3	6,544.0	4,450.7	491.2	46,651.7

Collection rate
Scaled taxbase

multiply by:

99.0%

46,185.2

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	550.74	0.00	12,762.86	12,762.86	23.17
Arnside	1,166.77	6,299.65	54,150.00	60,449.65	51.81
Barbon	135.64	488.32	6,483.00	6,971.32	51.40
Beetham	895.28	3,244.42	21,841.00	25,085.42	28.02
Blawith & Subberthwaite	134.38	0.00	4,119.10	4,119.10	30.65
Broughton East	146.34	0.00	5,887.00	5,887.00	40.23
Burneside	651.93	857.89	26,180.62	27,038.51	41.47
Burton in Kendal	643.64	1,383.58	16,852.73	18,236.31	28.33
Cartmel Fell	242.73	0.00	6,257.03	6,257.03	25.78
Casterton	185.08	0.00	9,283.33	9,283.33	50.16
Claife	226.49	0.00	7,364.75	7,364.75	32.52
Colton	482.43	0.00	14,000.00	14,000.00	29.02
Coniston	472.70	0.00	21,064.11	21,064.11	44.56
Crook	213.14	0.00	13,062.70	13,062.70	61.29
Crosthwaite & Lyth	388.25	0.00	12,253.92	12,253.92	31.56
Dent	349.98	0.00	19,656.60	19,656.60	56.16
Docker	27.30	0.00	0.00	0.00	0.00
Duddon	545.99	0.00	27,156.18	27,156.18	49.74
Egton with Newland, Mansriggs & Osmol	530.82	0.00	8,000.00	8,000.00	15.07
Firbank	62.89	0.00	0.00	0.00	0.00
Garsdale	127.71	0.00	2,992.66	2,992.66	23.43
Grange-over-Sands	2,170.88	11,606.47	191,518.20	203,124.67	93.57
Grayrigg	106.95	325.55	395.50	721.05	6.74
Haverthwaite	377.55	0.00	11,692.90	11,692.90	30.97
Hawkshead	336.32	0.00	11,843.50	11,843.50	35.21
Helsington	171.30	0.00	9,631.00	9,631.00	56.22
Heversham	359.12	0.00	12,220.55	12,220.55	34.03
Hincaster	104.36	0.00	0.00	0.00	0.00
Holme	589.20	244.16	23,499.06	23,743.22	40.30
Hutton Roof	112.76	0.00	4,542.68	4,542.68	40.29
Kendal	10,730.14	0.00	502,285.00	502,285.00	46.81
Kentmere	64.65	0.00	977.59	977.59	15.12
Killington	81.45	0.00	0.00	0.00	0.00
Kirkby Ireleth	527.94	0.00	8,313.45	8,313.45	15.75
Kirkby Lonsdale	940.81	829.48	116,657.43	117,486.91	124.88
Lakes	2,465.21	12,131.10	99,960.00	112,091.10	45.47
Lambrigg	44.33	0.00	0.00	0.00	0.00

Section 4c

Parish	Tax Base	District Lighting	Parish Expenses	Total Precept	Band D Council Tax £
Levens	578.26	2,317.86	13,960.05	16,277.91	28.15
Lindale and Newton in Cartmel	427.12	268.77	16,828.11	17,096.88	40.03
Longsleddale	42.34	0.00	0.00	0.00	0.00
Allithwaite and Cartmel	906.37	0.00	38,887.90	38,887.90	42.91
Lower Holker	717.70	0.00	9,907.31	9,907.31	13.80
Lowick	128.97	0.00	4,026.45	4,026.45	31.22
Lupton	88.35	0.00	4,012.48	4,012.48	45.42
Mansergh	77.00	0.00	0.00	0.00	0.00
Middleton	54.90	0.00	0.00	0.00	0.00
Milnthorpe	724.81	1,414.68	31,298.95	32,713.63	45.13
Natland	566.91	839.14	9,784.94	10,624.08	18.74
New Hutton	178.36	0.00	1,194.48	1,194.48	6.70
Old Hutton & Holmescales	181.32	244.16	2,466.46	2,710.62	14.95
Pennington	760.05	406.94	5,239.89	5,646.83	7.43
Preston Patrick	187.85	0.00	4,370.60	4,370.60	23.27
Preston Richard	580.68	488.32	24,725.21	25,213.53	43.42
Satterthwaite	136.40	0.00	5,100.00	5,100.00	37.39
Sedbergh	1,078.62	0.00	41,160.14	41,160.14	38.16
Sedgwick	190.65	0.00	11,252.90	11,252.90	59.02
Skelsmergh & Scalthwaiterigg	210.28	406.94	5,015.13	5,422.07	25.79
Skelwith	115.81	0.00	4,733.12	4,733.12	40.87
Stainton	150.75	0.00	5,123.24	5,123.24	33.99
Staveley in Cartmel	282.67	0.00	7,305.38	7,305.38	25.84
Staveley with Ings	787.13	1,058.03	15,475.00	16,533.03	21.00
Torver	84.67	0.00	3,134.13	3,134.13	37.02
Ulverston	4,186.16	0.00	221,351.35	221,351.35	52.88
Underbarrow & Bradleyfield	211.91	0.00	8,195.19	8,195.19	38.67
Urswick	620.66	0.00	9,299.29	9,299.29	14.98
Whinfell	77.52	0.00	0.00	0.00	0.00
Selside and Fawcett Forest	114.51	0.00	0.00	0.00	0.00
Windermere and Bowness	4,060.94	7,490.17	131,600.00	139,090.17	34.25
Witherslack & Meathop	312.30	0.00	10,591.22	10,591.22	33.91
	46,185.17	52,345.63	1,928,943.37	1,981,289.00	42.90

Capital Programme 2021/22-2025/26

GL Code	Programme Spending by Project	2021/22 Approved Feb 2021	amendments March 2020	amendments Outturn	amendments Dec 2021	amendments Jan 2022	2021/22 Latest	2022/23	2023/24	2024/25	2025/26	Total 2021/22 to 2025/26
		£000					£000	£000	£000	£000	£000	£000
KAH10	Affordable & Empty Homes, Town Centre Properties.	260.0	0.0	-39.0	-221.0	0.0	0.0	481.0	0.0	0.0	0.0	481.0
KAH11	Cross-a-Moor junction improvement	4,531.7	0.0	0.0	0.0	0.0	4,531.7	0.0	0.0	0.0	0.0	4,531.7
KAH13	S106 funded affordable homes purchase	56.0	0.0	30.0	-56.0	0.0	30.0	56.0	0.0	0.0	0.0	86.0
KAH14	Homeless Accommodation for Families	0.0	0.0	115.4	-115.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KAH15	Next Steps Accommodation Programme	152.0	0.0	237.0	-389.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KCH01	Community Housing Fund	0.0	0.0	543.0	-100.0	0.0	443.0	100.0	0.0	0.0	0.0	543.0
KCI01	Scaling On Street Charging infrastructure	0.0	173.8	10.0	0.0	0.0	183.8	0.0	0.0	0.0	0.0	183.8
KDE06	ERDF funded flood defence works	2,163.0	0.0	-407.5	0.0	0.0	1,755.5	2,273.0	381.0	0.0	0.0	4,409.5
KDE07	Coastal Communities Fund (includes £1.1 million for Grande Promenade)	1,151.2	1,050.0	150.0	-2,231.2	0.0	120.0	2,231.2	0.0	0.0	0.0	2,351.2
KDE08	Environment Agency lead Flood Relief Scheme Improvements	550.0	0.0	0.0	-500.0	0.0	50.0	250.0	250.0	0.0	0.0	550.0
KDE09	Windermere Road Grange - Flood Aliviation	0.0	0.0	0.0	0.0	0.0	0.0	150.0	0.0	0.0	0.0	150.0
KDE10	Kendal Market Lift	60.0	0.0	0.0	0.0	0.0	60.0	0.0	0.0	0.0	0.0	60.0
KDP03	Refurbishment of Ellerthwaite Depot to create office accommodation for rent	80.0	0.0	7.6	-87.6	0.0	0.0	87.6	0.0	0.0	0.0	87.6
KEP52	Disabled Toilet improvements	0.0	40.0	0.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0
KEP53	Extension and refurbishment to Rothay Park toilets (incl Changing Places toilet)	59.5	0.0	12.5	-72.0	0.0	0.0	0.0	72.0	0.0	0.0	72.0
KFL01	Footway Lighting	25.0	85.0	0.0	-110.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KGD21	Disabled Facilities Grants	661.0	363.0	200.8	-458.0	0.0	766.8	1,061.0	603.0	603.0	603.0	3,636.8
KIF01	Housing Investment Fund	3,000.0	0.0	0.0	-2,150.0	0.0	850.0	578.3	1,000.0	1,000.0	1,000.0	4,428.3
KIP01	LIPS (excluding contributions to SLDC property included under individual properties)	0.0	0.0	90.0	-49.5	0.0	40.5	49.5	0.0	0.0	0.0	90.0
KIT27	Mobile Working	0.0	120.0	0.0	-120.0	0.0	0.0	0.0	0.0	0.0	120.0	120.0
KIT30	Customer Connect	0.0	260.0	24.5	-201.6	0.0	82.9	30.0	0.0	0.0	0.0	112.9
KIT32	Transport Software	35.0	0.0	0.0	0.0	0.0	35.0	0.0	0.0	0.0	0.0	35.0
KIT33	Income Management System Upgrade	40.0	0.0	0.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0
KIT34	Development Management System Replacement	0.0	0.0	0.0	121.6	0.0	121.6	0.0	0.0	0.0	0.0	121.6
KIT90	IT Replacements	80.0	15.0	15.3	-4.0	0.0	106.3	134.0	80.0	80.0	80.0	480.3
KLC03	New Ulverston Leisure Centre	250.0	0.0	0.0	-250.0	0.0	0.0	2,000.0	2,000.0	3,370.0	0.0	7,370.0
KLH02	Coronation Hall alterations	79.8	0.0	0.0	-79.8	0.0	0.0	79.8	0.0	0.0	0.0	79.8
KLH07	Kendal Town Hall/South Lakeland House	947.5	1,500.0	262.4	0.0	350.0	3,059.9	0.0	0.0	0.0	0.0	3,059.9
KLH08	Abbot Hall redevelopment	0.0	615.0	0.0	0.0	0.0	615.0	0.0	0.0	0.0	0.0	615.0
KLL18	Cockshott Point Entrance Improvements	0.0	0.0	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	1.4
KLL19	Millerground Pumping Station	38.0	0.0	0.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	38.0
KLR31	Nobles Rest	0.0	0.0	3.9	0.0	0.0	3.9	0.0	0.0	0.0	0.0	3.9

Capital Programme 2021/22-2025/26

GL Code	Programme Spending by Project	2021/22 Approved Feb 2021	amendments March 2020	amendments Outturn	amendments Dec 2021	amendments Jan 2022	2021/22 Latest	2022/23	2023/24	2024/25	2025/26	Total 2021/22 to 2025/26
		£000					£000	£000	£000	£000	£000	£000
KMR21	Kendal Museum contribution	0.0	85.0	0.0	0.0	0.0	85.0	0.0	0.0	0.0	0.0	85.0
KMR33	Braithwaite Fold Caravan Park extension	0.0	0.0	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.9
KMR34	Kendal Castle (funded from LIPS)	0.0	0.0	38.1	0.0	0.0	38.1	0.0	0.0	0.0	0.0	38.1
KMR35	Burton Hertiage Grant Scheme (funded from LIPS)	0.0	0.0	106.3	0.0	0.0	106.3	0.0	0.0	0.0	0.0	106.3
KMR36	Roofing repairs to The Monument, Kirkby Lonsdale	0.0	0.0	20.7	0.0	0.0	20.7	0.0	0.0	0.0	0.0	20.7
KMR37	Ulverston Bank Clock Repairs	45.0	0.0	0.0	-45.0	0.0	0.0	0.0	45.0	0.0	0.0	45.0
KMR38	Gooseholme - Retaining Wall Repairs	50.0	0.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	50.0
KNMxx	Play Areas (including community funded schemes and schemes arising from the Play Space Audit)	159.8	12.4	-77.2	136.5	0.0	231.5	65.0	65.0	65.0	65.0	491.5
KPE18	Kendal to Lancaster towpath trail	120.0	0.0	0.0	-120.0	0.0	0.0	120.0	0.0	0.0	0.0	120.0
KPE19	Gooseholme Footbridge contribution	0.0	0.0	0.0	75.0	0.0	75.0	0.0	0.0	0.0	0.0	75.0
KPY38	Structural Repair works to Westmorland Shopping Centre MSCP	197.0	0.0	18.0	0.0	0.0	215.0	240.0	0.0	0.0	0.0	455.0
KPY42	Car Parking Machines	0.0	84.2	0.0	-84.2	0.0	0.0	84.2	0.0	0.0	0.0	84.2
KPY44	Town and Car Park signing	0.0	0.0	8.7	0.0	0.0	8.7	0.0	0.0	0.0	0.0	8.7
KPY48	Parkside Road, Kendal car park	0.0	0.0	144.1	-144.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KPY51	Kendal Car Parking improvements including potential purchase of site, machine upgrades and signage	493.5	0.0	0.0	-493.5	0.0	0.0	0.0	400.0	0.0	0.0	400.0
KRE04	Grange Regeneration	157.3	0.0	0.0	-157.3	0.0	0.0	157.3	0.0	0.0	0.0	157.3
KRE66	Grange Promenade Structural works	1,091.0	0.0	0.0	-1,091.0	0.0	0.0	1,091.0	0.0	0.0	0.0	1,091.0
KRE67	Grange Lido	1,890.0	867.0	28.7	-2,700.1	0.0	85.6	2,700.1	0.0	0.0	0.0	2,785.7
KRE68	Windemere Jetty Repairs	30.0	0.0	0.0	-30.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KSC91	Vehicle & Plant Programme (inc bins and boxes)	564.0	860.0	-22.5	-442.8	0.0	958.7	1,262.8	2,049.0	2,235.0	475.0	6,980.5
KSC94	Service Redesign - New Vehicles	68.0	0.0	0.0	-68.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KXB27	Energy-saving building enhancements	0.0	30.0	47.9	0.0	0.0	77.9	0.0	0.0	0.0	0.0	77.9
	Bids Autumn 2021:						0.0					
Cap Bid1	Ulverston Market Hall Boiler Replacement	0.0	0.0	0.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	50.0
Cap Bid2	Ulverston Coronation Hall Lift Replacement	0.0	0.0	0.0	0.0	0.0	0.0	65.0	0.0	0.0	0.0	65.0
Cap Bid3	Ulverston Market Hall Roof Repair/ Replacement	0.0	0.0	0.0	0.0	0.0	0.0	125.0	0.0	0.0	0.0	125.0
Cap Bid4	Pavement/ highway improvement works	0.0	0.0	0.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	50.0
Cap Bid5	Dean Gibson - Drainage Works	0.0	0.0	0.0	0.0	0.0	0.0	25.0	0.0	0.0	0.0	25.0
Cap Bid6	Rothay Park Retaining Wall Repairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40.0	0.0	0.0	40.0
Cap Bid7	Repairs to Ferry Nab Jetty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0	0.0	0.0	25.0
Cap Bid8	Parkside Road Cemetery Roof Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.0	0.0	0.0	45.0
Cap Bid9	Repairs to Gooseholme/ Stramongate Retaining Wall	0.0	0.0	0.0	0.0	0.0	0.0	265.0	0.0	0.0	0.0	265.0

Capital Programme 2021/22-2025/26

GL Code	Programme Spending by Project	2021/22 Approved Feb 2021	amendments March 2020	amendments Outturn	amendments Dec 2021	amendments Jan 2022	2021/22 Latest £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	Total 2021/22 to 2025/26 £000
	Bids subject to further assessment:											
	Car park investments*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Employment site land acquisition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Depot review	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total	19,085.3	6,160.4	1,571.0	-12,238.1	350.0	14,928.7	15,861.8	7,055.0	7,353.0	2,343.0	47,541.5

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

Section 5

Capital Funding 2021/22 - 2025/26

	Balance April 2021 £000	Estimated Income £000	Use in capital programme £000	Projected Balance March 2026 £000
General				
Usable Capital Receipts	(2,020.3)	(1,169.0)	2,861.8	(327.5)
New homes bonus / LIPS****	(1,954.0)	(467.1)	2,421.1	0.0
Earmarked or allocated				
IT replacement reserve	(13.6)	(400.0)	380.3	(33.3)
Major Repairs Reserve	(399.4)	(410.0)	793.6	(15.8)
General Revenue contributions	0.0	(210.1)	210.1	0.0
Other Reserves	(456.6)	(1,350.0)	1,642.7	(163.9)
Cap grants and contributions (inc S106)	(4,184.2)	(11,021.4)	13,630.1	(1,575.6)
Disabled Facilities Grants	(833.8)	(3,073.0)	3,636.8	(270.0)
Community Housing Fund*	(1,821.0)	0.0	543.0	(1,278.0)
Right to Buy receipt**	(5,469.9)	(2,100.0)	6,000.0	(1,569.9)
Community Infrastructure Levy	(2,112.5)	(442.9)	75.0	(2,480.4)
Borrowing				
Funding from borrowing***.	0.0	(15,322.0)	15,322.0	0.0
Sub Total	(19,265.3)	(35,965.5)	47,516.5	(7,714.4)
Funding to be agreed	0.0	0.0	25.0	25.0
Total	(19,265.3)	(35,965.5)	47,541.5	(7,689.4)

*Ring fenced for Community Housing Schemes

**Ring fenced to support replacement of affordable housing. A further £925k is earmarked as contingency for Cross-a-Moor junction improvements

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

****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	Type	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	General	(5,838)	(2,875)	(2,636)	(2,661)	(2,774)	(2,974)	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. Contribution of £1.6m to Cumbria LGR reserve and £250k earmarked for SLDC LGR implementation. Unless allocated for a particular purpose, revenue budget under-spending and windfalls are added to the General Reserve. (For more details of the risk and an assessment of the potential financial exposure please see the Risk Assessment of Level of Reserves). The Medium Term Financial Plan provisionally assumes a £200,000 annual contribution to the Reserve, depending on quantification of the potential impact of these factors. Any balance on the General Fund working balance above £1.5m is transferred to this reserve as part of the closure of accounts.
Statutory Duties Reserve	General	(150)	(80)	(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	General	(440)	(581)	(145)	(85)	(25)	(0)	Finance Lead Specialist	Part of General Reserve earmarked for revenue budgets carried forward from 2017/18 to future years.
Climate Change Reserve	Earmarked	(83)	0	0	0	0	0	Strategy Lead Specialist	To fund climate change work initially approved as part of 2020/21 budget
Community Housing Fund	Earmarked	(1,821)	(1,300)	(1,148)	(1,148)	(1,148)	(1,148)	Operational Lead – People, Welfare and Income Maximisation	income received from Government for Community Housing Fund not spent in year.
S106 / Commuted Sums Reserve	Earmarked	(330)	(330)	(330)	(330)	(330)	(330)	Operational Lead – Place and Environment	Income received under various s106 agreements not spent in year
Council Tax Hardship Reserve	Earmarked	(76)	(51)	(51)	(51)	(51)	(51)	Finance Lead Specialist	Income from Government earmarked for alleviation of hardship for those in need
Cumbria NDR Pool Income Reserve	Earmarked	(2,820)	(2,214)	(1,770)	(1,475)	(1,475)	(1,475)	Operational Lead – Place and Environment	Income from Cumbria NNDR pool, earmarked for economic development

Reserve	Type	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 volatility Reserve	Earmarked	(364)	(1,021)	(1,917)	(1,917)	(1,917)	(1,917)	Finance Lead Specialist	Share of NNDR pool income retained by pool to offset potential future deficits
Customer Connect Reserve	General	(790)	(64)	(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	General	(239)	(239)	0	0	0	0	Operational Lead – Place and Environment	To encourage economic development in the District and to ensure that unused funds in a particular year can be carried forward.
General Fund Major Repairs Reserve	Capital	(399)	(57)	250	165	80	(5)	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	General	(30)	(20)	(20)	(20)	(20)	(20)	Operational Lead – Place and Environment	To match fund schemes within South Lakeland
Insurance Reserve	General	(30)	(30)	(30)	(30)	(30)	(30)	Finance Lead Specialist	To meet expected cost of MMI insurance levy
IT Replacement Reserve	Capital	(45)	(119)	(65)	(65)	(65)	(65)	Digital Lead Specialist	To fund the replacement of hardware and software with a preference for the updating of the corporate and networking infrastructure.
LABGI	General	(5)	(5)	0	0	0	0	Operational Lead – Place and Environment	To fund non-recurring initiatives that contribute directly to one or more of the Council's priority initiatives, with a preference for economic development. This fund is now practically fully committed and should be closed once the committed spend is achieved.
Local Arts Strategic Partnership	Earmarked	(30)	(30)	0	0	0	0	Operational Lead – Place and Environment	Monies provided towards Arts Strategy and related activities carried forward for use in subsequent years.
LSVT Environmental Warranties	Earmarked	(282)	(282)	(282)	(282)	(282)	(282)	Finance Lead Specialist	To pay for environmental insurance until 2032 relating to warranties given as part of the housing transfer.
Marshall Hooper Reserve	Earmarked	(37)	(37)	(37)	(37)	(37)	(37)	Operational Lead – People, Welfare and Income Maximisation	Monies left to the Council as a bequest to be used for housing for the elderly in Grange
Neighbourhood Plans Reserve	Earmarked	(24)	(24)	(24)	(24)	(24)	(24)	Strategy Lead Specialist	Grant received for Neighbourhood planning, to be spent on parish referendums etc.

Reserve	Type	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
New Homes Bonus Reserve	Capital	(1,954)	(1,701)	(997)	(997)	(997)	(997)	Finance Lead Specialist	Reserve to enable forward funding of eligible schemes through the Council's New Homes Bonus protocol
NNDR Surplus Reserve	Earmarked	(11,701)	(6,301)	(289)	0	0	0	Finance Lead Specialist	Timing gap between recognising s31 grant and recognising offsetting NDR collection fund deficits.
Personal Financial Resilience Reserve	Earmarked	(86)	(86)	(86)	(86)	(86)	(86)	Operational Lead – People, Welfare and Income Maximisation	New reserve created from unclaimed members allowances earmarked to improve financial resilience
Revenue Funds for Capital	Capital	(231)	(246)	91	(9)	(109)	(164)	Finance Lead Specialist	Monies provided from revenue to support the Capital Programme & fund expenditure that may not be capitalisable: annual contribution £100k
Tax Income Guarantee Scheme	General	(252)	0	0	0	0	0	Finance Lead Specialist	Grant received 2020/21 to be offset against Covid-19 related Council Tax losses in 2021/22 onwards
Building Control Fee Income Reserve	Earmarked	11	11	11	11	11	11	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on building control.
Local Land Charges Reserve	Earmarked	9	9	9	9	9	9	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on local land charges.
Hackney Carriage Licensing Reserve	Earmarked	0	0	0	0	0	0	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on licensing.
Licensing Act Reserve	Earmarked	(166)	(166)	(166)	(166)	(166)	(166)	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on licensing.
Misc Licensing Reserve	Earmarked	0	0	0	0	0	0	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on licensing.
Gambling Licensing Reserve	Earmarked	0	0	0	0	0	0	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on licensing.
Total Reserves excluding working balance		(28,203)	(17,839)	(9,783)	(9,348)	(9,586)	(9,901)		
GF Working balance		(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(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		(29,703)	(19,339)	(11,283)	(10,848)	(11,086)	(11,401)		

RISK ASSESSEMENT OF LEVEL OF RESERVES: 31/3/23

Section 6b

Potential Risk	Risk Score	Weighting	Financial Exposure (£000)	Balance Required (£000)	Comment (Basis of Financial Exposure)
Base Budget Contingency for inflation or other unanticipated rise.	4	50%	310	155	Assumed at 1% of Gross Revenue Budget for 2022/23
Underachievement of Charges Income targets and spending exceeds budgets	4	50%	540	270	Estimate of 5% Customer Receipts Income forecasts for 2022/23
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%	2,923	731	Savings target at 31/3/25
Vacancy target not delivered	4	50%	513	257	Staff vacancy target topsliced from salary budgets
Pay increase	3	50%	141	70	2% allowance made in budget for pay increase from April 2021. Impact of additional 1% pay award
Increase in pension contributions	3	50%	115	57	Allowance for 1.0% increase in pension fund contributions at next triennial revaluation
Changes to existing government funding regimes	6	25%	2,161	540	25% of Total of central grants /NNDR retained funding, based on 2022/23 final settlement less reduction already reflected in budgets
Changes to existing external grants and contributions	4	50%	654	327	50% of total revenue grants and contributions received, excluding benefit subsidy and formula grant (based on 2022/23 excluding Council tax energy rebate grant)
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%	124	31	SLDC share, based on 10% increase in claims based on 2022/23 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			10,614	4,656	
Maximum Risk Based Reserve Balances				10,614	Total Financial Exposure
Recommended Risk Base Reserve Balances				4,656	from above
Minimum Risk Based Reserve Balances				2,654	25% of Total Financial Exposure
Projected Level of Reserves					
- General Fund Working Balance				1,500	Projected balance 31/3/23
- General Reserve				2,636	Projected balance 31/3/23
Projected Level of Reserves (General Fund)				4,136	
Projected (Shortfall)/Excess of Current Reserve Balance over Risk Based Reserves				-520	assumes use the recommended risk based balance

Medium Term Financial Plan Risks

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
1.	COVID-19	Additional costs, reduced income arising from requirement to respond to COVID-19 epidemic	Medium	Serious	During 2020/21 the Council has received over £1.4m of additional Government funding to alleviate the impact of COVID-19 on the Council and a further £130m to alleviate the impact of COVID-19 on its residents and businesses. Further business rate reliefs have been announced for 2022/23. There is still uncertainty about how long the epidemic may last or how long the financial impact may last. Income and expenditure trends are carefully monitored and analysed.
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	A contribution of £1.6m to the Cumbria LGR implementation reserve is already included in the budget proposals along with a budget of £250k for SLDC costs.
3.	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
4.	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.
5.	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 conducted by LGR has reduced ability to implement.
6.	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	Higher levels of inflation during 2022 partially attributed to Brexit alongside impact of COVID-19 and other pressures.
7.	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.
8.	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.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
9.	<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.	Medium	Serious	Higher than anticipated levels of inflation in early 2022. Staff pay award not yet agreed for 2021/22. Close monitoring and short-term use of revenue contingency provision and General Reserve followed by review for following year.
10.	Government devolution and levelling up diverts funding to other areas	Reduction in funding for other services	Medium	Marginal	Monitor proposals for extension of devolution
11.	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.	Medium	Serious	Close adherence to the Plan's proposals for the maintenance of reserves and balances. Significant use of reserves anticipated for implementation of LGR
12.	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.
13.	Government proposals for localisation of business rates, including baseline reset increase uncertainty of major income stream.	Income streams will be insufficient to fund service delivery.	High	Critical	Monitor changes in rateable values & proposals for new development / closures/ other changes. Monitor Government proposals for changes in NNDR legislation. Maintenance of General Reserve as a buffer against unexpected changes in funding.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
14.	Government proposals for additional reliefs for business rates will not be fully funded	As above	As above	As above	As above
15.	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.
16.	Budgetary control procedures are not understood and followed – higher likelihood during period of reorganisation.	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.
17.	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.
18.	The Council is unable to meet future demand for services	Service falls below all acceptable standards.	Medium	Critical	Close monitoring of the changing needs and levels of demand and review of resource allocation.

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
19.	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.
20.	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.
21.	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
22.	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.
23.	Potential loss of surplus-generating assets through the Community right to bid and/or failure of assets transferred	Budget may not be able to cope with loss of income/sudden increase in budgets required for remedial costs	Low	Marginal	Review all requests against the Asset Transfer Policy

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
24.	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.	Medium	Serious	Frequent budget monitoring
25.	Reduced ability to attract and retain suitably qualified staff particularly with LGR from April 2023.	Inability to deliver services to current levels or additional costs of temporary staff	Medium	Serious	Monitor recruitment activity
26.	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	Medium	Marginal	Monitor proposals and respond to consultation
27.	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.
28.	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
29.	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.
30.	Legal challenge, particularly of charging regimes	Potential need to refund income received and contribute to legal costs	Low	Marginal	Potential claims for significant refunds of charges e.g. land charges

Ref	Vulnerability / Trigger	Consequence	Likelihood	Impact	Actions to control this risk
31.	Increased tax avoidance, particularly of business rates	Reductions in income from business rates	Medium	Marginal	Monitor claims for reliefs, particularly empty properties
32.	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.
33.	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
34.	Increased applications for rate reliefs and/or appeals	Reduction in income from business rates	Medium	Serious	Monitor applications for relief and appeals
35.	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		32	2	13,14
	B Medium		10,16,26, 27,29,31	1,6,9,11, 20,21,24, 25,33,34	18
	C Low		3,5,7,8,12, 19,22,23, 28,30	15,17,35	4
	D Very Low				
		4 Negligible	3 Marginal	2 Serious	1 Critical
	Impact				

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

- 1 COVID-19
- 2 Local Government reorganisation: additional costs of consultation, preparation of transition costs and implementation costs of potential change to local government boundaries and functions
- 3 Revenue budget and Capital Programme not integrated and aligned with Council Plan.
- 4 The programme of budget reductions does not deliver the required level of savings to correct the forecast inherent budget deficit.
- 5 The Customer Connect Programme does not deliver the organisational changes and efficiency savings included in budget forecasts.
- 6 Result of Brexit may potentially change estimated levels of growth, inflation, interest etc.
- 7 Resources cannot be identified to fund new service development.
- 8 Further loss of income from investments as interest rates reduce.
- 9 Provisions for pay, price inflation are inadequate e.g. fuel, income below targets or government grant is withdrawn suddenly
- 10 Government devolution and levelling up diverts funding to other areas
- 11 The resilience of the budget is not re-enforced by the strengthening of reserves and balances.
- 12 Government introduction of more stringent capping system through the specification of levels above which a referendum will be triggered
- 13 Government proposals for localisation of business rates, including baseline reset increase uncertainty of major income stream.
- 14 Government proposals for additional reliefs for business rates will not be fully funded
- 15 Council is reluctant to take the required challenging decisions in a number of service areas e.g. fees & charges or grants payable
- 16 Budgetary control procedures not understood and followed – higher likelihood due to LGR.
- 17 Reduction in economic development funding if Cumbria LEP is unable to attract funding.
- 18 The Council is unable to meet future demand for services
- 19 Pension funding
- 20 Costs of asset maintenance, as identified in the Land and Property Strategy, exceed resources available.
- 21 Future demographic and other changes demand additional expenditure
- 22 Potential creation of Internal Drainage Board
- 23 Potential loss of surplus-generating assets through the Community right to bid and/or failure of assets transferred
- 24 Higher than estimated increase in costs due to international political uncertainty e.g. fuel
- 25 Reduced ability to attract and retain suitably qualified staff particularly with LGR from April 2023.
- 26 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.
- 27 Procurement projects: projected savings not generated
- 28 Procurement projects: challenge to process
- 29 Closure of major employer
- 30 Legal challenge, particularly of charging regimes
- 31 Increased tax avoidance, particularly of business rates
- 32 Further changes to New Homes Bonus e.g. increase in threshold
- 33 Changes in shopping habits and other behavioural changes reduces income from Council operations
- 34 Increased applications for rate reliefs and/or appeals
- 35 Cumbria Business Rate pool income lower than expected



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 2021/22 Budget and MTFP figures approved by Council in February 2021
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).
2022/23 to 2026/27 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 2022/23 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 budget for the new Westmorland and Furness Council.

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 be 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 and LGR this has not yet been completed but it is expected this will be concluded by the end of 2021/22. 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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