

Impact of COVID-19 on Revenue Budget

Name	Description	2020/21	2020/21	2020/21	2020/21	Variance
		£000	£000	£000	£000	
		Approved May 2020	MTFP July 2020	Feb 2021 Projection	Outturn	
Government Grant:	COVID-19 Support Grant	(1,080.5)	(1,080.5)	(1,323.5)	(1,283.6)	39.9
Additional Service Costs:	Processing Additional Benefit Claims	60.0	80.0	60.0	135.0	75.0
Additional Service Costs:	Temporary Staff	75.0	100.0	399.2	185.0	(214.2)
Additional Service Costs:	Temporary Staff Specialist Services	0.0	0.0	75.0	0.0	(75.0)
Additional Service Costs:	Waste Collection	30.0	40.0	8.8	86.4	77.6
Additional Service Costs:	Handy Person Scheme	0.0	0.0	0.0	(12.9)	(12.9)
Additional Service Costs:	Homelessness	150.0	100.0	150.0	96.2	(53.8)
Additional Service Costs:	Leisure Services	120.0	480.0	480.0	249.6	(230.4)
Additional Service Costs:	Bereavement Services	50.0	60.0	50.0	36.6	(13.4)
Additional Service Costs:	Training - Virtual Meetings	5.0	0.0	5.0	0.0	(5.0)
Additional Service Costs:	IT - Purchase of additional kit	87.0	87.0	99.8	54.0	(45.8)
Additional Service Costs:	General Provision	250.0	85.0	85.0	161.1	76.1
Kendal Leisure Centre:	Creation of Recovery Centre and other costs chargeable to NHS	20.0	20.0	20.0	51.2	31.2
External Contributions	Contributions Due: NHS	(20.0)	(20.0)	(20.0)	(51.2)	(31.2)
Reduced Income:	Car Parking	1,152.0		1,670.0	2,145.2	475.2
Reduced Income:	Building Control	86.0		40.0	18.0	(22.0)
Reduced Income:	Development Control	138.0		100.0	37.0	(63.0)
Reduced Income:	Land Charges	63.0		6.0	(36.1)	(42.1)
Reduced Income:	Licensing	77.0		10.0	35.4	25.4
Reduced Income:	Caravan Site	130.0		278.0	268.9	(9.1)
Reduced Income:	Markets	33.0		33.0	33.0	0.0
Reduced Income:	Public Halls	24.0	3,642.8	24.0	24.0	0.0
Reduced Income:	Water Sampling	18.0		44.0	47.9	3.9
Reduced Income:	Waste	10.0		0.0	0.0	0.0
Reduced Income:	Other Rents	381.0		50.0	60.6	10.6
Reduced Income:	NNDR Collection: reduced court fees	0.0		11.0	0.0	(11.0)
Reduced Income:	Council Tax Collection: reduced court fees	0.0		82.0	123.5	41.5
Reduced Income:	DFG Levy	0.0		45.0	45.4	0.4
Reduced Income:	Transport	0.0		20.0	56.8	36.8
Reduced Income:	Lake Charges (rents included above in general income)	38.0	38.0	20.0	0.0	(20.0)
Reduced Income:	Recycling Credits lost: Temporary Suspension of Green Waste Collections	65.0	65.0	65.0	0.0	(65.0)
Reduced Income:	Recycling Credits	65.0	65.0	10.0	0.0	(10.0)

Name	Description	2020/21 £000	2020/21 £000	2020/21 £000	2020/21 £000	Variance
Reduced Income:	For future years this is based on a 15% reduction car parking turnover 2021/22, reducing by 5% pa. No other income loss is factored into the projections. In practice this loss may materialise through car parking, business rates, council tax or other fees and charges	0.0	0.0	0.0	0.0	0.0
Government Grant:	lost income grant: 75p per £1 over 5% of annual budget threshold	0.0	(2,139.3)	(1,387.4)	(1,841.0)	(453.6)
Government Grant:	Admin Grant for Business Support Grants	0.0	0.0	(170.0)	(537.3)	(367.3)
Additional Service Costs:	Reopening High Streets Safely expenditure	92.9	92.9	92.9	45.4	(47.5)
Government Grant:	Reopening High Streets Safely grant	(92.9)	(92.9)	(92.9)	(43.7)	49.2
Additional Service Costs:	Compliance and Enforcement costs	0.0	0.0	40.6	139.6	99.0
Government Grant:	Compliance and Enforcement grant	0.0	0.0	(40.6)	(140.6)	(100.0)
Additional Service Costs:	Emergency support rough sleepers	0.0	0.0	10.3	0.0	(10.3)
Government Grant:	Emergency support rough sleepers grant	0.0	0.0	(10.3)	0.0	10.3
Additional Service Costs:	Test and Trace - Programme Payments	0.0	0.0	33.5	77.5	44.0
Additional Service Costs:	Test and Trace - Discretionary Payments	0.0	0.0	20.3	(77.5)	(97.8)
Additional Service Costs:	Test and Trace - Admin costs	0.0	0.0	25.0	168.7	143.7
Government Grant:	Test and Trace - Grants	0.0	0.0	(78.8)	(168.7)	(89.9)
Business Support:						
Business Support:	Small Business and Retail, Leisure and Hospitality Grant scheme: payments of grant (£10k & £25k)	74,844.0	74,844.0	61,915.0	61,915.0	0.0
Government Grant:	Small Business and Retail, Leisure and Hospitality Grant scheme: Government grant received	(74,844.0)	(74,844.0)	(61,915.0)	(61,915.0)	0.0
Business Support:	Discretionary Business Rate Grant Scheme	3,199.0	3,742.5	3,742.5	3,746.0	3.5
Government Grant:	Discretionary Business Rate Grant Scheme: Grant received	(3,199.0)	(3,742.5)	(3,742.5)	(3,746.0)	(3.5)
Business Support:	Additional Restrictions Grant Scheme	0.0	0.0	0.0	2,691.7	2,691.7
Government Grant:	Additional Restrictions Grant Scheme: Grant received	0.0	0.0	0.0	(2,691.7)	(2,691.7)
Business Support:	Closed Business Grant Scheme	0.0	0.0	0.0	5,998.3	5,998.3
Government Grant:	Closed Business Grant Scheme: Grant received	0.0	0.0	0.0	(5,998.3)	(5,998.3)
Business Support:	Local Restrictions Support Grants (Open) - payments out	0.0	0.0	0.0	1,768.9	1,768.9
Government Grant:	Local Restrictions Support Grants (Open) - grant received	0.0	0.0	0.0	(1,768.9)	(1,768.9)
Business Support:	Local Restrictions Support Grants (Closed) - payments out	0.0	0.0	6,746.5	78.0	(6,668.5)

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Government Grant:	Local Restrictions Support Grants (Closed) - grant received	0.0	0.0	(6,746.5)	(78.0)	6,668.5
Business Support:	Christmas Supoprt Payment Scheme	0.0	0.0	0.0	105.0	105.0
Government Grant:	Christmas Supoprt Payment Scheme: Grant received	0.0	0.0	0.0	(105.0)	(105.0)
Business Support:	Tier 4, Closed and January lockdown grant schemes	0.0	0.0	31,285.3	28,747.6	(2,537.7)
Government Grant:	Tier 4, Closed and January lockdown grant schemes : Grant received	0.0	0.0	(31,285.3)	(28,747.6)	2,537.7
Business Support:	February Closed Grant Scheme	0.0	0.0	0.0	9,569.2	9,569.2
Government Grant:	February Closed Grant Scheme: Grant received	0.0	0.0	0.0	(9,569.2)	(9,569.2)
Additional Service Costs:	Business Improvement District support payments	0.0	0.0	12.8	12.8	0.0
Government Grant:	Business Improvement District support scheme	0.0	0.0	(12.8)	(12.8)	0.0
Business Rates related:						0.0
Business Rates:	Additional Retail, Hospitality and Leisure Relief and Nursery Relief schemes - cost of relief awarded	27,012.0	27,012.0	27,821.0	only 40% attributable to SLDC, see next entries	
Government Grant:	Additional Retail, Hospitality and Leisure Relief and Nursery Relief schemes - additional Government grant	(27,012.0)	(27,012.0)	(27,821.0)		
Business Rates:	Business Rate Adjustments	0.0	0.0	0.0	121.0	121.0
Business Rates:	Business Rate Additional s31 Grant to offset deficit	0.0	0.0	0.0	(11,701.0)	(11,701.0)
Business Rates:	Business Rate Additional s31 Grant to offset deficit to reserve to offset deficit in future years	0.0	0.0	0.0	11,701.0	11,701.0
Business Rates:	Business Rate Pool - reduced income 2020/21	0.0	474.0	0.0	(171.9)	(171.9)
Business Rates:	Contribution to Business Rate Pool Reserve-reduced income 2020/21	0.0	(474.0)	0.0	171.9	171.9
Council Tax related:						
Council Tax Reduction Scheme (CTRS)	Council Tax COVID-19 Hardship Fund	487.1	487.1	487.1	435.6	(51.5)
Government Grant:	Council Tax COVID-19 Hardship Fund	(487.1)	(487.1)	(487.1)	(487.1)	0.0
Council Tax Reduction Scheme (CTRS)	In-year additional cost; 5% increase in claims remaining, reducing by 1.25% pa	0.0	0.0	0.0	0.0	0.0
Council Tax Reduction Scheme (CTRS)	2020/21 additional cost split; 20% increase in claims	0.0	0.0	0.0	0.0	0.0
Local Council Tax Support Grant	One-off grant for 2021/22	0.0	0.0	0.0	(129.9)	(129.9)

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Local Council Tax Support Grant	One-off grant for 2021/22: transfer to reserve and recognise in 2022/23 onwards to match recognition of deficits	0.0	0.0	0.0	129.9	129.9
Council Tax Surplus / Deficit	Council Tax Collection Fund Deficit 2020/21 - split. SLDC share of £3.5m irrecoverable income (4%): may have Government grant to assist	0.0	0.0	0.0	0.0	0.0
Other:						
Interest Recievable	Updated Interest on Investments (Base Rate 0.1%)	0.0	198.0	198.0	150.0	(48.0)
Interest Payable	Updated Interest Payable (current PWLB margin 1.8%)	0.0	25.3	25.3	(150.0)	(175.3)
Projected Impact of COVID-19 on Revenue Budget before use of Reserves		2,026.5	1,846.3	1,263.2	258.9	(1,004.3)