

The purpose of this appendix is to set out the revenue budget variance projections based on data up to 31/03/2019 Period-12

Service	Portfolio	Expenditure Budget Full Year £	Income Budget Full Year £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	Carry Forward Requests >£10k	Commentary
<b>Resources</b>								
ECL	Legal	<i>Housing People and Innovation</i>	630,718	-30,250	-73,473	-718	-74,191	0 Savings due to effective vacancy management £65k.
EFS	Financial Services	<i>Finance</i>	881,690	-4,000	30,713	3,852	34,565	0 Corporate vacancy target not met due to additional cost of interim cover identified as service critical £27k
ERB	Revenues and Benefits	<i>Finance</i>	1,835,263	-133,676	31,887	-11,759	20,128	0 Corporate vacancy target not met £20k.
ERS	Employee Relations	<i>Health and Wellbeing</i>	461,060	-10,813	-43,373	-10,035	-53,408	0 Savings due to effective vacancy management £58k
EXC	Management Team	<i>Promoting South Lakeland</i>	469,087	0	17,361	0	17,361	0 Corporate vacancy target not met £17k.
GBN	Council Tax Benefits	<i>Finance</i>	0	-65,826	0	-14,515	-14,515	0 Localised Council Tax Support Admin Grant greater than anticipated £14k.
GFN	NNDR Cost of Collection	<i>Finance</i>	2,800	-325,242	-1,758	18,895	17,137	0 Conversion to new software resulted in delayed recovery action with a consequent increase in bad debt provision and reduction in income from charging of costs.
GFS	Unapportionable PensionAdj	<i>Finance</i>	153,448	0	-107,566	0	-107,566	0 Reduction in costs of £12k due to changes in the number of pensioners; £96k reduction due to corporate review of pension and NI rates.
GFT	Council Tax Cost Collect	<i>Finance</i>	32,935	-172,480	9,757	59,537	69,294	0 Conversion to new software resulted in delayed recovery action with a consequent increase in bad debt provision and reduction in income from charging of costs.
GMM	Members	<i>Health and Wellbeing</i>	388,160	0	-35,295	0	-35,295	-25,000 Underspend due to unclaimed Members' allowances (Cabinet approved £25k to be transferred to an anti-poverty reserve to help improve personal financial resilience).
GRA	Rent Allowances	<i>Finance</i>	18,919,775	-19,274,456	-2,880,350	3,023,044	142,695	0 Write off of older debts as part of software conversion and those relating to DWP error.
GTH	Other Items	<i>Finance</i>	61,400	-22,500	-52,145	1,584	-50,562	0 One-off budget savings £34k; received late MHCLG Brexit grant £17.5k which will be transferred into the Revenue Budget from the General Reserve in 2019/20.
GTV	Bank Charges	<i>Finance</i>	91,150	0	-12,653	0	-12,654	0 Reduced charges due to effective Treasury Management.
Other Resources			533,120	-185,000	-28,147	50,592	22,445	Individual variances <£10k
<b>Total Resources</b>			<b>24,460,606</b>	<b>-20,224,243</b>	<b>-3,145,042</b>	<b>3,120,477</b>	<b>-24,565</b>	<b>-25,000</b>
<b>Performance and Innovation</b>								
ECU	Customer Services	<i>Housing People and Innovation</i>	619,150	0	-15,024	0	-15,024	0 Savings due to effective vacancy management £18k

Service	Portfolio	Expenditure Budget Full Year £	Income Budget Full Year £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	Carry Forward Requests >£10k	Commentary
ERI	Information Services	Housing People and Innovation	932,429	0	-59,623	0	-59,623	0 Various savings due to more effective working and vacancy management. Approved carry forward for 2 posts £32k but subsequently not required and excluded from Carry forward reserve
EXS	Policy and Performance	Health and Wellbeing	486,742	-17,400	491,138	-5,857	485,281	0 Customer Connect costs funded from Customer Connect Reserve.
GCG	Community Grants	Finance	584,770	0	-55,728	0	-55,728	-55,000 Underspend on Tour of Britain cycling event £25k due to not hosting a start or finish stage, carry forward approved to fund bid to host a start or finish stage in next year's TOB ; underspend carried forward on Brewery Arts Centre funding £30k due to project delay. Individual variances <£10k
Other Performance and Innovation			914,869	-53,921	-7,804	5,631	-2,173	
<b>Total Performance and Innovation</b>			<b>3,537,960</b>	<b>-71,321</b>	<b>352,959</b>	<b>-226</b>	<b>352,733</b>	<b>-55,000</b>
<b>Strategic Development</b>								
ECC	Strategic Planning Admin	Economy and Assets	887,217	0	-76,421	-1,335	-77,756	-83,800 Delays on Grange Lido project £72.3k and markets review £11.5k, carry forwards approved.
EPX	Offices	Economy and Assets	587,934	-21,842	-24,531	16,931	-7,600	0 Saving due to effective vacancy management £39k, part offset by South Lakeland House reduced rental income £17k due to rented space discontinued.
EUR	AD Community Inv and Dev	Economy and Assets	1,011,841	0	-14,589	-120	-14,709	0 Savings due to effective vacancy management £15k
GBC	Building Control	Housing People and Innovation	338,797	-329,661	6,015	15,513	21,528	0 Demand led chargeable income shortfall £16k (this has increased the trading account deficit to £55k, and has subsequently been written-off).
GCH	Community Housing Fund	Finance	103,828	0	-37,380	0	-37,380	-37,400 Net underspend on vacant post £37.4k due to delay in scheme implementation, transferred back to Community Housing Fund reserve.
GCS	Caravan Site	Culture and Leisure	203,724	-441,749	-14,985	-25,653	-40,638	0 Lower than budgeted expenditure and demand led increase in income, resulting in net surplus £41k on budget estimates.
GCV	Conservation Environment	Culture and Leisure	115,360	-46,000	-19,783	6,283	-13,500	-15,400 Net underspend on Burton in Kendal Buildings and Public Realm scheme £15.4k due to project delay, carry forward to complete ongoing design works in 2019/20.
GDC	Development Control	Housing People and Innovation	744,905	-637,256	16,933	113,882	130,814	0 Salary overspend £16k due to corporate vacancy saving target not met; demand led income shortfall relating to planning applications £114k.

Service	Portfolio	Expenditure Budget Full Year £	Income Budget Full Year £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	Carry Forward Requests >£10k	Commentary	
GED	Economic Development	Economy and Assets	506,667	-51,337	-96,304	-14,170	-110,474	-65,000	Underspend on Econ Dev projects (including Lancs and Souths Lakes project, and Kendal Masterplan) £55k due to implementation delays; underspend on ERDF flood survey works £10k to be completed in 2019/20; underspend on Econ Dev Fund £19k mainly due to Ulverston Bid not yet implemented (all underspends transferred to Econ Dev reserve); Mintworks income surplus £13k mainly due to demand led increase in meeting rooms usage.
GEN	Housing Enabling Role	Housing People and Innovation	1,256,053	-818,186	-11,790	-30,000	-41,790	0	Late receipt of MHCLG Self Build Custom Build grant £30k, which will be transferred into the Revenue Budget from the General Reserve in 2019/20.
GHL	Town View Fields Hostel	Housing People and Innovation	377,220	-231,273	9,279	12,896	22,175	-10,000	Increase in bad debt provision for rent arrears £15k. Underspend on changes to door system to improve access £10k due to changes in work scope have delayed installation, carry forward approved to complete work.
GHM	Homelessness	Housing People and Innovation	483,824	-251,089	-57,996	-8,208	-66,204	-65,700	Underspend on Flexible Homelessness grant £39.1k, carry forward required to fund implementation of service provision review; Homelessness service will require a complete review to determine future service provision, and any budget requirements will need to be approved by Council. Additional MHCLG grants received March £26.6k, carry forward approved for the prevention of homelessness, and to help deliver statutory duties.
GHT	Housing Standards	Housing People and Innovation	205,266	-4,343	-48,516	-42	-48,558	-21,400	Saving due to effective vacancy management £15k; underspend on stock condition survey due to implementation delays £21.4k, carry forward approved to complete.
GIL	Community Infrastructure Levy	Housing People and Innovation	87,235	-79,863	-111	29,192	29,081	0	SLDC can retain 5% of CIL income to fund CIL officer post, but CIL admin levy income was lower than expected resulting in £29k shortfall.
GLP	Local Plans	Housing People and Innovation	458,697	-112	-68,889	-39,445	-108,334	-62,900	Saving due to effective vacancy management £29k; underspend on flood risk assessments £34k due to delays in Environment Agency Flood modelling (carry forward approved); Neighbourhood planning grant underspend £28.9k (carry forward approved to provide support to local plans); received £14k contribution to planning inspectorate costs.
GMK	Markets	Economy and Assets	221,608	-201,202	-17,410	30,613	13,203	0	Saving due to effective vacancy management £10k, offset by rent income shortfall £12k.
GPH	Public Halls	Economy and Assets	486,235	-122,261	-9,031	31,290	22,259	0	Kendal Town Hall salaries over budget mainly due to corporate vacancy saving target not met £5k, and casual staff £7k.

Service	Portfolio	Expenditure Budget Full Year £	Income Budget Full Year £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	Carry Forward Requests >£10k	Commentary	
GPL	Planned Maintenance	Economy and Assets	56,729	0	-56,729	0	-56,729	0	Underspend £56k due to delay in works implementation. Eventual costs to be met from 2019/20 budget.
GSH	Second Home Discounts	Finance	99,501	-703,600	575	-14,045	-13,470	0	Share of second homes income £14k higher than expected.
Other Strategic Development			1,130,006	-1,427,677	-12,682	66,351	53,669		Individual variances <£10k
<b>Total Strategic Development</b>			<b>9,362,647</b>	<b>-5,367,451</b>	<b>-534,345</b>	<b>189,934</b>	<b>-344,411</b>	<b>-361,600</b>	
<b>Neighbourhood Services</b>									
EUN	Community Services	Health and Wellbeing	1,486,848	-195	-67,779	-463	-68,242	0	Savings due to effective vacancy management and Customer Connect
GCK	Car Parks	Economy and Assets	2,612,267	-4,404,951	-70,876	-59,433	-130,309	0	Demand led surplus on car parking income £56k; underspend on office equipment £10k; internal recharge variance £40k (offset by corresponding variance on Car Park Enforcement).
GCL	Community Leisure	Culture and Leisure	43,732	-1,824	-22,094	-139	-22,233	-15,000	Underspend £15k due to County Council partnership projects discontinued (British Cycling, sports development, and active travel), carry forward approved to fund temporary hire of replacement recycling vehicle due to accident damage.
GGK	Car Park Enforcement	Economy and Assets	88,154	-114,792	32,068	-5,430	26,638	0	Internal recharge variance £40k (offset by corresponding variance on Car Parks).
GMD	Licensing Act	Culture and Leisure	245	-194,144	-26	-10,217	-10,242	0	Various minor variances.
GOT	Environmental Health Other	Environment	23,598	-2,000	-15,396	522	-14,874	-2,800	Projects delayed on Health Promotion £10k ; grant received from CCC to fund bike stands for joint project action from the health and wellbeing forum, balance £2.8k carried forward to complete.
GPK	Parks	Environment	1,460,893	-80,548	-32,577	239	-32,338	-1,000	Savings due to effective vacancy management on Green Spaces Officer and apprentice post £25k; received grant in January from Tesco for bluebell planting at Rothay Park £1k, carry forward to complete grant scheme.
GTG	Street Cleansing Client	Environment	1,161,662	-24,862	3,844	4,400	8,244	-18,300	Net overspend on salaries £28k due to corporate vacancy target not met; grant received £18.3k in March from MHCLG to fund High Street Clean Up projects, carry forward approved to complete projects in April and May.
GWK	Kerbside Recycling Client	Environment	4,864,191	-1,539,097	48,161	88,316	136,477	0	Net overspend on salaries £124k (mainly due to corporate vacancy target not met £90k, training overspend £15k, and staff regrades); additional costs on fuel £15k due to price increase; reduced demand on sale of materials £101k due to reduced market prices was offset by underspend on advertising £28k; underspend on tipping and disposal costs £59k due to reduced gate fees, and recycling credit surplus £10k.
GWS	Water Supply and Pollution	Environment	75,937	-123,247	-16,762	-7,256	-24,018	0	Water sampling and inspection fees lower than expected £16k.
Other Neighbourhood services			2,676,554	-2,137,563	-12,281	5,365	-6,916		Individual variances <£10k
<b>Total Neighbourhood Services</b>			<b>14,494,081</b>	<b>-8,623,223</b>	<b>-153,719</b>	<b>15,904</b>	<b>-137,815</b>	<b>-37,100</b>	
Further Customer Connect savings			-361,000						
<b>Total GF</b>			<b>51,494,294</b>	<b>-34,286,238</b>	<b>-3,480,147</b>	<b>3,326,088</b>	<b>-154,059</b>	<b>-478,700</b>	<b>0</b>
<b>Net GF</b>			<b>17,208,056</b>						