

The purpose of this appendix is to set out the revenue budget variances for the 2019/20 financial year

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	Variance after Carry-Forwards	Commentary	Customer Connect Savings	
Strategy, Innovation and Resources											
DSS	Strategy	Promoting South Lakeland	299,418	-15,000	19,941	0	19,941	0	19,941	Due to being fully staffed the vacancy saving allowance of £11k will not be achieved for this area	0
GLP	Development Plans	Promoting South Lakeland	153,897	-114	-100,554	-2,370	-102,923	24,500	-78,423	Potential carry forward of £25k Neighbourhood Planning Grant; underspend on Local Plans £45k; underspend on salaries £15k due to vacant post in old structure	0
EXS	Policy and Performance	Housing and Innovation	1,796,672	0	-923,571	0	-923,571	875,900	-47,671	Potential underspend on salaries, this underspend is required to be carried forward to fund a Senior Business Analyst and 2 Shared Digital Development Officers £96k. Delayed work due to Coronavirus, Training £140k and Bloom/Ignite £57k . 440k for IT hardware and 150k for software	0
DSO	Support Services	Customer Comm Serv and People	863,247	-5,400	-13,426	5,400	-8,026	0	-8,026		0
ERP	Printing and Graphic Design	Promoting South Lakeland	82,420	-2,636	-7,820	0	-7,820	0	-7,820	Gandlake software, no longer needed. Customer Connect Saving	-10,000
GEL	Elections	Climate Emergency and Localism	378,445	-208,227	185,235	-169,756	15,479	0	15,479	Large Income and Expenditure variance due to December 2019 Parliamentary Election. Also May 2019 Euro Election costs exceed the maximum recoverable amount by £10k but anticipate this will be fully reimbursed.	0
DXC	Management Team	Promoting South Lakeland	398,672	0	12,889	0	12,889	0	12,889	Due to being fully staffed the vacancy saving allowance will not be achieved for this area	0
EFS	Financial Services	Finance and Resources	91,297	0	39,645	-7,431	32,214	0	32,214	£36k Additional cost of interim cover identified as service critical	0
ERA	Internal Audit	Finance and Resources	73,832	0	-16,425	0	-16,425	0	-16,425	£15k underspend due to delay in Business Rates audit	0
GTH	Other Items	Finance and Resources	228,136	-35,000	-206,681	-49,623	-256,304	35,000	-221,304	£190k Saving made on insurance costs following re-tendering the contract	0
GZZ	Other GF Items	Finance and Resources	-61,333	0	61,333	0	61,333	0	61,333	This cost centre includes the adjustment for the Customer Connect Phase 1 saving of £581k and the Phase 2 savings of £144k and adjustments for transition costs	-725,000
DSH	Human Resources	Customer Comm Serv and People	113,012	0	-10,088	0	-10,088	0	-10,088	£10k salary underspend	0
ERS	Employee Relations	Customer Comm Serv and People	338,233	-3,379	-80,202	-6,173	-86,375	0	-86,375	Underspend due to vacant posts part offset by interim cover £43k; potential underspend of £47k for corporate training budget.	0
DSL	Legal Governance Democracy	Customer Comm Serv and People	470,745	-33,025	11,630	4,679	16,309	0	16,309	Additional legal costs and legal fees due to workload: partially funded by use of the Statutory Duties reserve.	0
ECL	Legal, Democratic and Members	Customer Comm Serv and People	25,380	0	34,524	0	34,524	0	34,524	£18k overspend due to one off employee costs and use of temporary staff to cover vacancies.	0
GMM	Members	Customer Comm Serv and People	389,196	0	-35,654	0	-35,654	33,400	-2,254	Underspend on unclaimed Member's Allowance, to be transferred to Financial Resilience Reserve	0
ERI	Information Services	Housing and Innovation	1,039,232	0	-41,765	0	-41,765	0	-41,765	Underspend due to vacant posts	0
Other Strategy, Innovation and Resources			2,499,366	-543,257	-4,980	-4,924	-9,904	5,700	-4,204	Individual variances <£10k	0
Total Strategy, Innovation and Resources			9,179,867	-846,038	-1,075,969	-230,198	-1,306,166	974,500	-331,666		-735,000

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Customer and Commercial Services											
Operational Lead Customer and Locality Services											
DCL	Customer and Locality ServLead	Customer Comm Serv and People	453,411	-71	8,429	71	8,500	0	8,500	£53k overspend on salaries due to Phase 2 early transition part offset by £34k underspend on salaries for Phase 2 posts not yet recruited into	0
ECU	Customer Services	Customer Comm Serv and People	293,545	0	1,829	0	1,829	0	1,829	£12k underspend on salaries	0
GPK	Parks and Open Spaces	Customer Comm Serv and People	1,599,421	-107,726	-40,977	-16,044	-57,021	0	-57,021	£11k surplus income relating to recharge to CCC for grass verge maintenance dating back to 17/18 following grass verges being re-measured; £32k underspend on salaries due to Phase 2 early transition and vacant posts	0
Other Customer and Locality Services			259,357	-4,683	-10,180	927	-9,253		-9,253	Individual variances <£10k	0
Total Operational Lead Customer and Locality Ser			2,605,734	-112,480	-40,900	-15,046	-55,945	0	-55,945		0
Operational Lead Specialist Services											
DCS	Specialist Services Lead	Customer Comm Serv and People	648,355	0	60,518	0	60,518	0	60,518	£50k overspend on salaries due to Phase 2 early transition part offset by £4k underspend on salaries for Phase 2 posts not yet recruited into - mostly filled by agency staff to continue service delivery	0
EUR	AD Community Invest and Dev	Customer Comm Serv and People	471,959	0	11,514	-120	11,394	0	11,394		0
GBC	Building Control	Housing and Innovation	270,821	-335,641	1,936	27,059	28,995	0	28,995	£36k projected shortfall on building inspection income	0
GBN	Council Tax Benefits	Finance and Resources	0	-65,826	0	-11,005	-11,005	0	-11,005	Localised Council Tax Support Admin Grant greater than anticipated £11k.	0
GCH	Community Housing Fund	Housing and Innovation	148,633	0	-13,898	0	-13,898	13,900	2		0
GDC	Development Control	Housing and Innovation	524,275	-536,880	93,700	19,438	113,137	0	113,137	£122k overspend on salaries, £100k relating to agency posts to cover to end of Dec 19, £31k one off employee costs bot part offset by £8.6k salary saving following member of staff transitioning into new post early; £19k demand led shortfall in income	0
GDS	Dangerous Structures	Housing and Innovation	10,000	-11,260	-7,806	30,357	22,551	0	22,551		0
GED	Economic Development	Economy Culture and Leisure	269,340	-52,330	-64,424	-26,121	-90,545	81,200	-9,345	Underspend on Econ Dev projects £16k to be carried forward into 20/21; underspend on Business Support Programme being delivered with Cumbria Chamber of Commerce £34k to be carried forward into 20/21; Income £8k for LSCER project to be carried forward; Income £18k from Arts Council to be carried forward	0
GEN	Housing Enabling Role	Housing and Innovation	588,045	-30,000	-66,618	897	-65,721	0	-65,721	£47k potential underspend on salaries due to vacant posts	0
GFN	NNDR Collection	Finance and Resources	7,800	-325,589	3,808	9,243	13,051	0	13,051		0
GFT	Council Tax Collection	Finance and Resources	33,400	-175,938	-8,954	61,934	52,980	0	52,980		0
GHP	Noise, Air and Water Pollution	Climate Emergency and Localism	20,930	-14,614	-9,237	-1,315	-10,552	0	-10,552	Individual variances less than £10k	0
GHT	Housing Standards	Housing and Innovation	882,817	-764,271	-44,703	20,288	-24,415	21,400	-3,015	Stock Condition Survey Carry Forward £21.4k	0
GLC	Local Land Charges	Housing and Innovation	149,997	-250,000	-18,736	24,847	6,111	0	6,111	Potential demand led shortfall of £30k on land charge income; offset by underspend £15k on payments to other local authorities for land charge enquiries	0
GRA	Rent Allowances	Finance and Resources	15,719,775	-16,074,477	-1,233,598	1,399,509	165,911	0	165,911		0
GRB	Discretionary Housing Benefit	Finance and Resources	107,000	-107,000	-16,666	16,689	23	0	23		0
GWS	Water Sampling	Climate Emergency and Localism	78,972	-125,507	-15,470	31,628	16,159	0	16,159	Income shortfall of £35k offset by underspend on sampling charges £15k	0
Other Specialist Services			543,983	-316,910	-33,120	14,816	-18,304		-18,304	Individual variances <£10k	0
Total Operational Lead Specialist Services			20,476,102	-19,186,243	-1,361,754	1,618,143	256,389	116,500	372,889		0

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Operational Lead Case Management											
DCM	Case Management	Customer Comm Serv and People	585,320	-3,758	-41,428	3,758	-37,670	0	-37,670	£37k underspend majority from reductions in photocopier rentals /leasing costs beyond primary lease and reduction in paper supplies due to increase in digital communications	0
ERB	Revenues and Benefits	Finance and Resources	1,235,412	-84,315	-40,178	-9,114	-49,292	0	-49,292	£49k underspend on salaries due to vacant posts in old structure	0
EUN	Community Services	Customer Comm Serv and People	957,946	0	-140,275	-950	-141,225	0	-141,225	£140k salary underspend due to various vacant posts in old structure	0
GHM	Homelessness	Housing and Innovation	468,951	-217,229	-42,709	-50,849	-93,557	30,000	-63,557	£93k underspend on homelessness prevention, £30k to be carried forward to assist with emergency accomodation over the coming months related to COVID-19.	0
GOT	Environmental Other	Health Wellbeing Financial Res	17,208	-2,000	-14,278	1,660	-12,618	0	-12,618	£12k underspend due to grants and contributions to organisations - expectation that organisations will seek grants and contributions in 2020/21 in light of COVID 19	0
Other Case Management			323,118	-571,907	-2,090	6,753	4,664		4,664	Individual variances <£10k	0
Total Operational Lead Case Management			3,587,955	-879,209	-280,957	-48,741	-329,698	30,000	-299,698		0
Operational Lead Delivery and Commercial Services											
DCD	Delivery Commercial Services	Customer Comm Serv and People	147,689	0	14,457	0	14,457	0	14,457	£18k overspend on salaries due to Phase 2 early transition	0
EPX	Offices	Finance and Resources	542,338	-8,271	-15,712	3,497	-12,215	0	-12,215	Underspend on salaries for Building Cleaners £30k	0
GCK	Car Parks	Customer Comm Serv and People	2,589,458	-4,675,184	-36,255	94,990	58,735	0	58,735	£37k salary underspend due to vacant posts; £110k shortfall on car park income following free car parking due to COVID-19	0
GCS	Caravan Site	Customer Comm Serv and People	217,724	-514,214	-2,771	86,580	83,809	0	83,809	Potential shortfall in income £27k due to current contract ending 31.01.20, therefore there will be no income for Feb and Mar 20. Lease has now been issued to the proposed tenant. Caravan site expected to open in line with Government guidelines for the 2020/21.	0
GHL	Town View Field Hostel	Housing and Innovation	347,500	-233,083	-5,384	82,940	77,556	0	77,556	Income variance due to bad debts from hostel residents. Consideraioin being given in the future as to how to re-coup debts in timely manner and to ensure payments are made routinely and debts not allowed to go unchallenged.	0
GLE	Leisure Centres (incl Pools)	Economy Culture and Leisure	1,073,852	-21,121	-87,678	-434	-88,113	85,000	-3,113		0
GLW	Lake Windermere	Economy Culture and Leisure	497,727	-1,459,540	-2,617	17,153	14,536	0	14,536	£11k demand led shortfall on Moorings due to reduction in sites let; £22k shortfall on Encroachment Rent income	0
GMK	Markets	Economy Culture and Leisure	169,915	-205,133	1,966	42,286	44,251	0	44,251	£14k overspend on salaries due to delay with Kendal Market tender, staff required until 31.03.20; shortfall in income of £23k	0
GPH	Public Halls	Economy Culture and Leisure	385,478	-125,579	-22,488	43,253	20,765	0	20,765	£22k overspend on salaries, £17k of which is due to use of casual staff to cover long term absences and the remaining £5k is the vacancy saving budget which will not be achieved	0
GPL	Planned Maintenance	Finance and Resources	-35,970	0	44,981	0	44,981	0	44,981	Push in 19/20 to complete Planne Maintenance works in the first part of the year. Service Contracts were re-tendered and increase in cost needed to meet with current regulations. Therefore little scope for scaling back costs towards the end of the year as all planned mtce works had been completed. Going forward, 50%of planned mtce works will be completed at the start of the year , and service contracts now fixed and cost known, reactive mtce will be monitored through the year, and final 50% of planned mtce will be committed when we are confident with the budget moving into the final months of the financial year.	0

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GSE	District Special Expenses	Customer Comm Serv and People	55,255	-41,700	2,413	41,700	44,113	0	44,113	Offset by underspend on parish precepts below, reflecting lighting costs where parish have not adopted lights.	0
GSY	Sundry Properties	Finance and Resources	181,714	-154,001	23,425	4,772	28,197	0	28,197		0
GTS	Transport	Customer Comm Serv and People	2,099	-80,502	59,246	19,157	78,403	0	78,403	£34k overspend on salaries, £25k of which is due to use of casual staff/overtime to support vehicle contracts with CCC and Cumbria Waste and to cover long term absence, remaining £9k is vacancy saving which will not be achieved; £20k overspend on vehicle repairs/maintenance; potential £22k shortfall in income. Agency use will be monitored over 20/21. New vehicles have been ordered and due in 20/21 will reduce the need for vehicle maintenance and repairs which therefore will reduce overall service costs. Going forward procurement of new vehicles to be monitored closely and brought forward where possible to ease budget concerns for this area.	0
GWK	Kerbside Coll Recycling Client	Customer Comm Serv and People	4,909,416	-1,580,636	211,474	76,601	288,075	0	288,075	£130k shortfall on sale of materials due to current market price of materials; £192k salary overspend (of which £99k vacancy saving which was not achieved) due to vacant posts and long term absence; £20k underspend on fuel; £20k overspend on tipping and disposal. Unable to control value of materials and therefore can only monitor the situation and feed in to the budget monitoring exercises and monitor against other contracts to ensure that we are receiving value for money for materials compared to other Council's. Salary overspend due to covering short and long term sickness. Process now in place to monitor and limit use of agency workers where possible.	0
Other Delivery and Commercial Services			2,493,505	-274,460	383	8,098	8,481		8,481	Individual variances <£10k	0
Total Operational Lead Delivery and Commercial S			13,577,700	-9,373,424	185,440	520,592	706,032	85,000	791,032		0
Total Customer and Commercial Services			40,247,491	-29,551,356	-1,498,170	2,074,949	576,779	231,500	808,279		0
Total Services			49,427,358	-30,397,394	-2,574,139	1,844,751	-729,388	1,206,000	476,612		0
										-735,000	