

The purpose of this appendix is to set out the revenue budget variance projections based on data up to 30/06/2020 Quarter 1
BAU = Business as usual

Service	Portfolio	Original Full Year Budgets & C/fwds £	Covid-19 Budget Adjustments £	Current Full Year Working Budget £	Overall Variance to Date £	BAU Out-turn projection >£10k	BAU Carry Forward Requests >£10k	BAU Out-turn projection less Carry Forward Requests >£10k	Further Covid-19 Variances £	Covid-19 Outturn Projections £	Commentary
Strategy, Innovation and Resources											
EXS	Policy and Performance	<i>Housing and Innovation</i>	295,845	0	295,845	54	-20,000	0	-20,000	0	0 Vacant Post Fixed Term Customer Connect Shared Digital Development Officer
GEL	Elections	<i>Climate Emergency and Localism</i>	91,173	0	91,173	11,064	-75,000	75,000	0	0	PCC and District Elections postponed to next year due to Covid-19. 0 Carry Forward District Election £75k expenditure; PCC Election £170k Expenditure and £170k Income.
GNH	New Homes	<i>Finance and Resources</i>	-338,000	0	-338,000	-13,778	-55,000	0	-55,000	0	0 £55k surplus New Homes Bonus
GTH	Other Items	<i>Finance and Resources</i>	-111,384	158,700	47,316	-3,619	0	0	0	-207,000	-48,300 This includes £1.239m of income and expenditure budget adjustments which have not yet been applied to services until we can see the full impact of Covid-19 in these areas, less £1.080m grant received from government for Covid-19.
GMM	Members	<i>Customer Comm Serv and People</i>	391,838	0	391,838	-14,762	0	0	0	0	0 £15k potential underspend on unclaimed Member's Allowance, to be transferred to Financial Resilience Reserve
ERI	Information Services	<i>Housing and Innovation</i>	505,304	0	505,304	-5,646	-45,000	0	-45,000	0	0 2 Vacant Posts 'Shared ICT Programme Co-ordinator' and 'Shared Data and Information Security Officer'. The outturn projection is based on SLDC's Share and not the full shared service
Other Strategy, Innovation and Resources			5,183,419	0	5,183,419	-38,692	0	0	0	0	0 Individual variances <£10k
Total Strategy, Innovation and Resources			6,018,195	158,700	6,176,895	-65,379	-195,000	75,000	-120,000	-207,000	-48,300
Customer and Commercial Services											
Operational Lead Customer and Locality Services											
Other Customer and Locality Services			2,774,452	0	2,774,452	-14,126	0	0	0	0	0 Individual variances <£10k
Total Operational Lead Customer and Locality Ser			2,774,452	0	2,774,452	-14,126	0	0	0	0	0
Operational Lead Specialist Services											
DCS	Specialist Services	<i>Customer Comm Serv and People</i>	2,285,639	75,000	2,360,639	19,838	180,000	0	180,000	0	75,000 £180k projected overspend on salaries due to Phase 2 posts not yet recruited into - mostly filled by agency staff to continue service delivery. Projection to be reviewed monthly - may change depending on recruitment outcomes.
EUR	AD Community Invest and Dev	<i>Customer Comm Serv and People</i>	29,496	0	29,496	10,907	20,000	0	20,000	0	0 £75k of additional cost for temporary staff due to delays recruiting as a result of Covid-19 offset by Covid-19 budget changes from reserves approved at Council 30.06.20
GBC	Building Control	<i>Housing and Innovation</i>	-303,408	0	-303,408	21,550	0	0	0	86,000	86,000 £20k projected overspend on salaries - Tech Team Leader post extended to end of September.
GBN	Council Tax Benefits	<i>Finance and Resources</i>	-65,826	0	-65,826	-9,769	-10,800	0	-10,800	0	0 £86k projected shortfall on Building Control income, due to the impact of Covid-19 on the service. Offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.
GDC	Development Control	<i>Housing and Innovation</i>	-468,193	0	-468,193	12,003	0	0	0	30,000	30,000 £10.8k surplus re. admin grant income received.
											£30k projected shortfall on Development Control income, due to the impact of Covid-19 on the service. Offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.

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GLC	Local Land Charges	Housing and Innovation	-158,115	0	-158,115	15,943	0	0	0	31,000	31,000	£50k projected shortfall on Local Land Charge income; offset by £19k projected underspend on related expenditure; both due to the impact of Covid-19 on the service. The overall £31k shortfall is offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.
GWS	Water Sampling	Climate Emergency and Localism	-51,034	0	-51,034	16,505	0	0	0	20,000	20,000	£35k projected shortfall on Water Sampling income; offset by £15k projected underspend on related expenditure; both due to the impact of Covid-19 on the service. The overall £20k shortfall is offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.
Other Specialist Services			8,405,097	0	8,405,097	9,895	0	0	0	0	0	0 Individual variances <£10k
Total Operational Lead Specialist Services			9,673,656	75,000	9,748,656	96,872	189,200	0	189,200	167,000	242,000	
Operational Lead Case Management												
DCM	Case Management	Customer Comm Serv and People	1,770,922	60,000	1,830,922	-15,824	0	0	0	0	60,000	£60k of additional costs as a result of processing additional claims as a result of Covid-19 offset by Covid-19 budget changes from reserves approved at Council 30.06.20.
GCM	Cemeteries	Customer Comm Serv and People	17,349	50,000	67,349	6,359	0	0	0	0	50,000	£50k of additional costs in bereavement services as a result of Covid-19, offset by Covid-19 budget changes from reserves approved at Council 30.06.20
GHM	Homelessness	Housing and Innovation	75,972	150,000	225,972	1,033	0	0	0	0	150,000	£150k of additional costs relating to homeless accommodation due to Covid-19 restrictions, offset by Covid-19 budget changes from reserves approved at Council.
GMD	Licensing Act	Economy Culture and Leisure	-201,862	0	-201,862	3,054	0	0	0	10,000	10,000	Projected £10k shortfall for Temporary Event Licences due to Covid-19, offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.
Other Case Management			-71,391	0	-71,391	-6,553	0	0	0	0	0	0 Individual variances <£10k
Total Operational Lead Case Management			1,590,990	260,000	1,850,990	-11,932	0	0	0	10,000	270,000	
Operational Lead Delivery and Commercial Services												
GCK	Car Parks	Customer Comm Serv and People	-2,152,013	1,152,000	-1,000,013	81,758	0	0	0	718,000	1,870,000	£1,243k shortfall in income during Qtr 1 due to Covid-19 offset by £1,152 reduction in budget from reserves as approved at Council 30.06.20. £627k projected income shortfall for the remainder of 20/21 due to Covid-19
GCS	Caravan Site	Customer Comm Serv and People	-312,866	130,000	-182,866	-3,233	0	0	0	113,000	243,000	£243k shortfall projected for the Caravan Site due to Covid-19, offset by £130k reduction in budget following Covid-19 budget changes from reserves approved at Council 30.06.20
GLE	Leisure Centres (incl Pools)	Economy Culture and Leisure	817,766	120,000	937,766	-3,575	0	0	0	0	120,000	Negotiations ongoing re level of support required.
GLW	Lake Windermere	Economy Culture and Leisure	-1,003,353	0	-1,003,353	16,256	20,000	0	20,000	20,000	20,000	£20k demand led shortfall anticipated for moorings plus a further £20k shortfall projected for Mooring Fees due to Covid-19, offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.
GMK	Markets	Economy Culture and Leisure	-65,351	33,000	-32,351	7,410	25,000	0	25,000	0	33,000	£33k shortfall projected for Market income due to Covid-19, offset by £33k reduction in budget following Covid-19 budget changes from reserves approved at Council 30.06.20; £25k overspend on salaries due to delay with tender of Kendal Market
GPH	Public Halls	Economy Culture and Leisure	136,343	24,000	160,343	-17,017	0	0	0	0	24,000	Shortfall of £24k in income due to Covid-19, offset by £24k Covid-19 budget changes from reserves approved at Council 30.06.20
GTS	Transport	Customer Comm Serv and People	-5,924	0	-5,924	4,900	0	0	0	10,000	10,000	£10k shortfall projected for Transport income due to Covid-19
GWK	Kerbside Coll Recycling Client	Customer Comm Serv and People	3,244,807	73,800	3,318,607	14,186	30,000	0	30,000	0	73,800	£20k projected underspend on fuel due to lower fuel prices; £50k shortfall anticipated for sale of materials, this is a high level estimate and will be investigated further; £65k shortfall projected for the recycling credits due to Covid-19 and £8,8k extra costs relating to emergency staff and protective equipment, offset by £73.8k reduction in budget following Covid-19 budget changes from reserves approved at Council 30.06.20

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GWR	Waste Recycling										£10k shortfall projected for the recycling credits due to Covid-19, offset in GTH by Covid-19 budget changes funded from reserves still to be applied once we can determine the actual impact of Covid-19 in this service.
		23,960	0	23,960	8,837	0	0	0	10,000	10,000	
Other Delivery and Commercial Services		3,089,042	0	3,089,042	-55,999	0	0	0	0	0	Individual variances <£10k
Total Operational Lead Delivery and Commercial		3,772,411	1,532,800	5,305,211	53,522	75,000	0	75,000	871,000	2,403,800	
Total Customer and Commercial Services		17,811,509	1,867,800	19,679,309	124,337	264,200	0	264,200	1,048,000	2,915,800	
Corporate items											
VGR26	Investment Interest										Following emergency cuts to the Bank Rate in March 2020, we have seen a fall in the return on our investments, which will result in an estimated shortfall of £150k
		-230,890	0	-230,890	4,734	150,000	0	150,000	0	0	
VGR27	Interest on borrowings										Due to not needing to borrow for the Capital Programme in 19/20 we currently estimate a saving on borrowing costs of £150k
		817,719	0	817,719	0	-150,000	0	-150,000	0	0	
VGS34	Transfer from Reserves Other Funds/Reserves										Use of Reserves agreed in Emergency Executive decision no.?? To assist with the costs of the Covid-19 pandemic
		-1,414,892	-2,026,500	-3,441,392	0	0	0	0	0	-2,026,500	
Other Corporate Items		-23,002,249	0	-23,002,249	0	0	0	0	0	0	
Total Corporate Items		-23,830,312	-2,026,500	-25,856,812	4,735	0	0	0	0	-2,026,500	
Total Corporate Items		-23,830,312	-2,026,500	-25,856,812	4,735	0	0	0	0	-2,026,500	
Total GF		-608	0	-608	63,693	69,200	75,000	144,200	841,000	841,000	
Potential MHCLG Grant: lost income from fees and charges									-1,376,000	-1,376,000	Final scheme and claim process not yet published.
Potential Net GF deficit if grant received									-535,000	-535,000	