

The purpose of this appendix is to set out the revenue budget variance projections based on data up to 30/09/2020 Quarter 2
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 £	BAU Commentary	COVID-19 Commentary
Strategy, Innovation and Resources												
GLP	Development Plans	Promoting South Lakeland	84,775	0	84,775	-18,603	0	0	0	0	Possible £24.5k underspend re. Neighbourhood Planning Consultancy. Dependent on progress of various Neighbourhood plans - not controllable. If underspent will be transferred to reserve at year end and drawn down as and when required in future years	0
GEL	Elections	Climate Emergency and Localism	91,173	0	91,173	-20,663	-75,000	75,000	0	0	PCC and District Elections postponed to next year due to Covid-19. Carry Forward District Election £75k expenditure; PCC Election £170k Expenditure and £170k Income.	0
DXC	Management Team	Promoting South Lakeland	366,205	0	366,205	4,374	15,000	0	15,000	0	Due to being fully staffed the vacancy saving allowance will not be achieved for this area	0
GNH	New Homes	Finance and Resources	-338,000	0	-338,000	-27,553	-55,000	0	-55,000	0	£55k surplus New Homes Bonus	0
GTH	Other Items	Finance and Resources	-152,158	158,700	6,542	-1	0	0	-204,000	-45,300		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	Customer Comm Serv and People	391,838	0	391,838	-22,354	0	0	0	0	£30k potential underspend on unclaimed Member's Allowance, to be transferred to Financial Resilience Reserve	0
ECU	Customer Services	Customer Comm Serv and People	582,999	0	582,999	805	0	0	0	0	Customer Connect potential carry forward required, reviewing plan to confirm amount.	0
Other Strategy, Innovation and Resources			5,521,588	0	5,521,588	-20,384	0	0	0	0	Individual variances <£10k	
Total Strategy, Innovation and Resources			6,548,420	158,700	6,707,120	-104,378	-115,000	75,000	-40,000	-204,000	-45,300	
Customer and Commercial Services												
Operational Lead Customer and Locality Services												
Other Customer and Locality Services			2,204,703	0	2,204,703	-15,146	0	0	0	0	Individual variances <£10k	
Total Operational Lead Customer and Locality Ser			2,204,703	0	2,204,703	-15,146	0	0	0	0	0	
Operational Lead Specialist Services												
DCS	Specialist Services	Customer Comm Serv and People	2,326,413	75,000	2,401,413	125,991	250,000	0	250,000	12,800	£250k 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.	£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 £12.8K projected overspend on software, due to the impact of Covid-19 on the service.
EUR	AD Community Invest and Dev	Customer Comm Serv and People	29,496	0	29,496	23,068	20,000	0	20,000	0	£20k projected overspend on salaries - Tech Team Leader post extended to end of September.	0
GBC	Building Control	Housing and Innovation	-303,408	0	-303,408	18,455	0	0	40,000	40,000		£40k 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.
GBN	Council Tax Benefits	Finance and Resources	-65,826	0	-65,826	-8,706	-10,800	0	-10,800	0	£10.8k surplus re. admin grant income received.	0
GDC	Development Control	Housing and Innovation	-468,193	0	-468,193	57,332	0	0	100,000	100,000		£100k 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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GFN	NNDR Collection	Finance and Resources	-323,143	0	-323,143	0	0	0	0	11,000	11,000	£11k projected shortfall, due to court suspension / catch up following Covid-19. Uncertain whether court dates will resume in second half of the year - to review. (consists of £12k income shortfall vs £1k expenditure underspend)	
GFT	Council Tax Collection	Finance and Resources	-145,988	0	-145,988	0	0	0	0	82,000	82,000	£82k projected net shortfall, due to court suspension / catch up following Covid-19. Uncertain whether court dates will resume in second half of the year - to review. (consists of £90k income shortfall vs £8k expenditure underspend)	
GHT	Housing Standards	Housing and Innovation	614,504	0	614,504	28,810	0	0	0	36,000	36,000	£36k projected shortfall on DFG Levy Income, due to the impact of Covid-19 on the service.	
GLC	Local Land Charges	Housing and Innovation	-158,115	0	-158,115	2,280	0	0	0	6,000	6,000	£25k 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 £6k 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.	
GRA	Rent Allowances	Finance and Resources	-342,723	0	-342,723	0	212,000	0	212,000	0	£212k adjustments following audit of Housing Benefit Subsidy Claims for 2017/18 and 2018/19 to be offset by use of reserves	0	
GWS	Water Sampling	Climate Emergency and Localism	-51,034	0	-51,034	31,960	0	0	0	55,000	55,000	£100k projected shortfall on Water Sampling income; offset by £45k projected underspend on related expenditure; both due to the impact of Covid-19 on the service. Staffing shortages will increase this going forward. The overall £55k shortfall is part offset by £18k 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			8,954,187	0	8,954,187	-2,691	0	0	0	0	0	Individual variances <£10k	
Total Operational Lead Specialist Services			10,066,170	75,000	10,141,170	276,499	471,200	0	471,200	342,800	417,800		
Operational Lead Case Management													
DCM	Case Management	Customer Comm Serv and People	1,770,922	60,000	1,830,922	-19,444	-25,000	0	-25,000	0	60,000	£25k underspend on printers lease payments following extension to contract	£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	24,189	50,000	74,189	1,495	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	1,087	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	7,046	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			-70,391	0	-70,391	12,169	0	0	0	0	0	Individual variances <£10k	
Total Operational Lead Case Management			1,598,830	260,000	1,858,830	2,353	-25,000	0	-25,000	10,000	270,000		
Operational Lead Delivery and Commercial Services													

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GCK	Car Parks	Customer Comm Serv and People	-2,123,383	1,152,000	-971,383	161,026	0	0	0	518,000	1,670,000	£1,670k projected shortfall in income due to Covid-19 offset by £1,152 reduction in budget from reserves as approved at Council 30.06.20. This projection reflects the better than anticipated summer season especially within the National Park area, however allowance has still been made for the impact on parking receipts for the remainder of the year	
GCS	Caravan Site	Customer Comm Serv and People	-312,866	130,000	-182,866	-5,749	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	834,446	120,000	954,446	-1,167	0	0	0	0	120,000	Negotiations ongoing re level of support required.	
GLW	Lake Windermere	Economy Culture and Leisure	-971,533	0	-971,533	24,997	20,000	0	20,000	20,000	20,000	£20k demand led shortfall anticipated for moorings	
GMK	Markets	Economy Culture and Leisure	-50,541	33,000	-17,541	13,895	25,000	0	25,000	0	33,000	£25k overspend on salaries due to delay with tender of Kendal Market;	
GPH	Public Halls	Economy Culture and Leisure	145,173	24,000	169,173	-6,939	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	
GTG	Street Cleansing Client	Customer Comm Serv and People	1,139,464	0	1,139,464	-6,557	-16,000	0	-16,000	0	0	£16k projected underspend on fuel	
GTS	Transport	Customer Comm Serv and People	-5,924	0	-5,924	43,448	45,000	0	45,000	16,000	16,000	£29k projected overspend on repairs and maintenance of vehicles due to ongoing problems with vehicles (sweepers and Romaquips) which have now fallen outside their warranty however are not due for replacement. In addition there is a shortfall in projected transport income which is partly demand led	
GWK	Kerbside Coll Recycling Client	Customer Comm Serv and People	3,244,807	73,800	3,318,607	15,690	23,000	0	23,000	0	73,800	£20k projected underspend on fuel due to lower fuel prices; £105k shortfall anticipated for sale of materials, this is a high level estimate and will be investigated further; £62k projected surplus on recycling credits.	
GWR	Waste Recycling	Customer Comm Serv and People	23,960	0	23,960	5,727	0	0	0	10,000	10,000	£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	
Other Delivery and Commercial Services			1,824,178	0	1,824,178	-25,668	0	0	0	0	0	£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.	
Total Operational Lead Delivery and Commercial S			3,747,781	1,532,800	5,280,581	218,701	97,000	0	97,000	677,000	2,209,800	Individual variances <£10k	
Total Customer and Commercial Services			17,617,484	1,867,800	19,485,284	482,407	543,200	0	543,200	1,029,800	2,897,600		
Corporate Items													
VGR26	Investment Interest		-230,890	0	-230,890	0	150,000	0	150,000	0	0	0	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
VGR27	Interest on borrowings		817,719	0	817,719	0	-150,000	0	-150,000	0	0	0	Due to not needing to borrow for the Capital Programme in 19/20 we currently estimate a saving on borrowing costs of £150k
VGS34	Transfer from Reserves Other Funds/Reserves		-1,986,312	-2,026,500	-4,012,812	0	-212,000	0	-212,000	0	-2,026,500	0	£212k adjustments following audit of Housing Benefit Subsidy Claims for 2017/18 and 2018/19 to be offset by use of reserves
Other Corporate Items			-22,767,029	0	-22,767,029	1	0	0	0	0	0	0	Use of Reserves agreed at Council 30.06.20 - decision reference C/9. To assist with the costs of the Covid-19 pandemic
Total Corporate items			-24,166,512	-2,026,500	-26,193,012	1	-212,000	0	-212,000	0	-2,026,500	0	

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Total Corporate Items		-24,166,512	-2,026,500	-26,193,012	1	-212,000	0	-212,000	0	-2,026,500		
Total GF		-608	0	-608	378,030	216,200	75,000	291,200	825,800	825,800		
Net GF												
MHCLG Grant												
Claimed but not yet received for April - July 2020 lost fees and charges									-963,000	-963,000		Claim to be submitted every four months and next claim will be December for August - November 2020
Estimate for August 2020 - March 2021									-263,000	-263,000		
Potential Net GF deficit if grant received									-400,200	-400,200		