

The purpose of this appendix is to set out the revenue budget variance projections based on data up to 31/03/2021 Period 12

Service	Portfolio	Original Full Year Budgets & C/fwds £	Covid-19 Budget Adjustments £	Expenditure Budget Full Year £	Income Budget Full Year £	Current Full Year Working Budget £	Expenditure Variance to Date £	Income Variance to Date £	BAU = Business as usual		Further Covid-19 Variances £	Covid-19 Outturn £	BAU Commentary	COVID-19 Commentary		
									Overall Variance to Date £	BAU Out-turn >£10k						
Strategy, Innovation and Resources																
DSP	Performance Innovation Commiss	Promoting South Lakeland	179,990	0	179,990	0	179,990	-54,239	0	-54,239	-54,239	0	-54,239	0	0	Salary underspend of £50.8k. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020
DSS	Strategy	Promoting South Lakeland	368,214	0	375,214	-7,000	368,214	-5,168	-500	-5,668	-5,668	0	-5,668	0	0	
GCD	Partnerships and Communities	Health Wellbeing Financial Res	3,900	0	3,900	0	3,900	-3,570	-3,436	-7,006	-7,006	0	-7,006	0	0	
GCG	Community Grants	Economy Culture and Leisure	419,900	0	419,900	0	419,900	-48,852	0	-48,852	-48,852	30,000	-18,852	0	0	£10k underspend on Strategic Cultural Partners grant; £30k salary underspend on growth bid £30k Debt Advisory Service. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020
GEM	Emergency Planning	Promoting South Lakeland	31,200	0	31,200	0	31,200	-9,317	0	-9,317	-9,317	0	-9,317	0	0	
GLP	Development Plans	Promoting South Lakeland	83,084	0	83,200	-116	83,084	-58,967	116	-58,851	-58,851	24,500	-34,351	0	0	£34k underspend Local Plans; £24.5k underspend Neighbourhood Planning Referendum funding . Request for underspend to be transferred to reserve and drawn down as and when required in future years
GMY	Safer Stronger	Health Wellbeing Financial Res	1,500	0	1,500	0	1,500	18,483	0	18,483	18,483	0	18,483	0	0	£18.5k overspend for contribution to Bridgeway Sexual Assault Centre. Budget has been into 21/22 and 22/23 for this contribution following budget pressure bid
GXW	Carbon Change Prog Savings	Climate Emergency and Localism	205,600	0	205,600	0	205,600	-30,957	0	-30,957	-30,957	30,000	-957	0	0	Underspend of £30k relating to the Climate Change Project Funding which is a 2 year project that commenced this year. Carry forward requested
EXS	Policy and Performance	Housing and Innovation	301,639	0	301,639	0	301,639	-158,712	0	-158,712	-158,712	105,000	-53,712	0	0	£110.9k underspend for Customer Connect transition training, delayed due to Covid-19, carry forward of £105k requested; £28.6k underspend on Ignite work which is now completed; £19k salary underspend. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020
DSC	Communications	Promoting South Lakeland	95,689	0	95,689	0	95,689	4,635	0	4,635	4,635	0	4,635	0	0	
DSO	Support Services	Customer Comm Serv and People	1,042,250	0	1,047,650	-5,400	1,042,250	-26,647	5,400	-21,247	-21,247	0	-21,247	0	0	£11.5k underspend on supplies and services all individual variances less than £10k; £9.7k underspend on salaries. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020
GCC	Corporate Communications	Promoting South Lakeland	28,254	0	32,780	-4,526	28,254	-3,150	3,224	74	74	0	74	0	0	
GEL	Elections	Climate Emergency and Localism	91,173	0	267,400	-176,227	91,173	-219,779	138,216	-81,563	-81,563	75,000	-6,563	0	0	PCC and District Elections postponed to 2021-22 due to Covid-19. £78.8k underspend on District Elections. Carry Forward of £75k approved at Council in December 2020 for District Election. Underspend on expenditure for PCC Election £144k offset by £144k income shortfall.
GER	Electoral Registration	Climate Emergency and Localism	68,222	0	98,914	-30,692	68,222	-52,171	19,466	-32,705	-32,705	0	-32,705	0	0	£32.7k underspend due to new arrangements for annual canvas in relation to printing, postage and reduced staffing requirements due to Covid-19.
DSF	Finance	Finance and Resources	386,260	0	387,260	-1,000	386,260	2,388	-6,601	-4,213	-4,213	0	-4,213	0	0	£14k overspend on salaries due to fixed term post and vacancy saving target not being achieved; £8.5k underspend on supplies and services; £8.1k income received which was not budgeted for transparency information

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DXC	Management Team	Promoting South Lakeland	393,400	0	393,400	0	393,400	8,566	0	8,566	8,566	0	8,566	0	0	0 Due to being fully staffed the vacancy saving allowance of £14.6k was not achieved for this area; part offset by individual underspends less than £10k	
ERA	Internal Audit	Finance and Resources	75,197	0	75,197	0	75,197	-12,817	0	-12,817	-12,817	0	-12,817	0	0	£12.8k underspend on Internal Audit costs due to delays requested as a result of Covid-19 workload pressures	
GFI	Corporate Finance	Finance and Resources	4,280	0	4,280	0	4,280	-2,363	0	-2,363	-2,363	0	-2,363	0	0		
GFS	Unapportionable Pension Adj	Finance and Resources	261,564	0	261,564	0	261,564	-54,391	0	-54,391	-54,391	0	-54,391	0	0	£46.5k underspend following reduction in the contributions required for past pensions	
GGT	Subscriptions	Finance and Resources	18,320	0	18,320	0	18,320	-380	0	-380	-380	0	-380	0	0		
GNH	New Homes	Finance and Resources	-338,000	0	0	-338,000	-338,000	0	-55,106	-55,106	-55,106	0	-55,106	0	0	£55k surplus New Homes Bonus	
GTH	Other Items	Finance and Resources	168,103	1,239,200	79,593,239	-78,185,936	1,407,303	35,811,952	-37,488,364	-1,676,412	-60,965	0	-60,965	-1,615,447	-376,247	£34.3 underspend relating to old GRNI balances reversed as no longer required; £12.8k overspend for consultancy fees relating to the Local Government Reorganisation; £38.8k underspend on salaries. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020	This includes £1.239m of Covid-19 income and expenditure budget adjustments which relate to other services. Budgets were not transferred to the individual services as we wanted to see the full year impact of Covid-19. Where budget adjustments have not been made directly to a service any overspends/shortfalls as a result of Covid-19 within these services are offset by this budget. Comments have been made against the relevant services. This budget also includes the Covid-19 funding of £35k. Any costs SLDC have incurred solely as a result of Covid-19 have been accounted for within GTH55, including admin for grant payments, protective clothing, signage, removal expenses, hand sanitiser and additional support grants
GTV	Bank Charges	Finance and Resources	95,280	0	95,280	0	95,280	-20,392	0	-20,392	-20,392	0	-20,392	0	0	£20.4k underspend on bank charges	
GTW	Audit and Inspection	Finance and Resources	58,010	0	58,010	0	58,010	20,470	0	20,470	20,470	0	20,470	0	0	£18k overspend on external audit fees as a result of additional fees identified in Audit Letter 31.03.21	
DSH	Human Resources	Customer Comm Serv and People	317,484	0	320,930	-3,446	317,484	-39,915	-4,177	-44,092	-44,092	0	-44,092	0	0	£40k underspend on corporate training budget due to Covid-19	
DSL	Legal Governance Democracy	Customer Comm Serv and People	462,247	0	520,272	-58,025	462,247	-1,269	15,425	14,155	14,155	0	14,155	0	0	£15.4k shortfall in income due to being unable to recruit to the planning solicitor post which meant work SLDC would normally do and receive income for had to be done externally	
GCA	Democratic Management	Customer Comm Serv and People	4,011	0	4,011	0	4,011	-4,011	0	-4,011	-4,011	0	-4,011	0	0		
GMM	Members	Customer Comm Serv and People	383,048	0	383,048	0	383,048	-59,692	0	-59,692	-59,692	42,400	-17,292	0	0	£42.4k underspend on unclaimed Member's Allowance, to be transferred to Financial Resilience Reserve	
GVR	Chairmans Allow and Civic Hosp	Promoting South Lakeland	5,508	0	5,508	0	5,508	-1	0	-1	-1	0	-1	0	0		
DSD	Digital Services	Housing and Innovation	459,872	0	459,872	0	459,872	10,940	0	10,940	10,940	0	10,940	0	0	£19.4k overspend on salaries as a result of development costs which could not be capitalised, part offset by small underspends within the service	
ECU	Customer Services	Customer Comm Serv and People	582,999	0	582,999	0	582,999	-561,781	0	-561,781	-561,781	553,000	-8,781	0	0	Customer Connect carry forward of £553K approved by Council in December 2020. The Digital Prioritising Plan is being updated along with associated budget which is a key part. The carry forward is part of the Customer Connect reserve and a corresponding entry is within VGS	
ERI	Information Services	Housing and Innovation	568,841	0	568,841	0	568,841	22,876	0	22,876	22,876	0	22,876	0	0	Meritec Service Charge Y5 - Funding was agreed to be found within existing budgets but due to Covid-19 this wasn't possible.	
Total Strategy, Innovation and Resources			6,827,039	1,239,200	86,876,607	-78,810,368	8,066,239	34,471,769	-37,376,337	-2,904,568	-1,289,122	859,900	-429,222	-1,615,447	-376,247		
Customer and Commercial Services																	
Operational Lead Customer and Locality Services																	
DCL	Customer and Locality Services	Customer Comm Serv and People	1,318,973	0	1,319,051	-78	1,318,973	-25,411	110	-25,300	-25,300	0	-25,300	0	0	Internal income of £23.5k for transfers as a result of staff being assigned to Covid-19 specific work for which external grant funding has been received/confirmed.	

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GPK	Parks and Open Spaces	Customer Comm Serv and People	933,327	0	1,023,825	-90,498	933,327	-4,930	-33,452	-38,381	-38,381	0	-38,381	0	£19.2k underspend on salaries. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020. Remaining £19k underspend is made up of individual variances less than £10k		
GPR	Consultation	Promoting South Lakeland	1,000	0	1,000	0	1,000	-130	0	-130	-130	0	-130	0	0		
GRG	Recreation Grounds	Customer Comm Serv and People	76,866	0	80,579	-3,713	76,866	-9,682	630	-9,052	-9,052	0	-9,052	0	0		
GWF	Dog Control	Customer Comm Serv and People	35,747	0	36,747	-1,000	35,747	-2,813	616	-2,197	-2,197	0	-2,197	0	0		
Total Operational Lead Customer and Locality Servi			2,365,913	0	2,461,202	-95,289	2,365,913	-42,964	-32,096	-75,060	-75,060	0	-75,060	0	0		
Operational Lead Specialist Services																	
DCS	Specialist Services	Customer Comm Serv and People	2,467,830	75,000	2,555,330	-12,500	2,542,830	190,799	-40,176	150,624	40,624	0	40,624	110,000	185,000	£341k overspend on salaries due to Phase 2 posts not yet recruited into which were mostly filled by agency staff to continue service delivery, extension to Tech Team Leader post during transition and fixed term posts agreed as an Admin Decision in August 2020. This overspend has been part offset by internal transfers totalling £257k as a result of staff being assigned to Covid-19 specific work for which external grant funding has been received/confirmed. Also part offset by £31k funding for planning agreement in relation to Kendal Flood Risk Scheme	£75k of additional cost for temporary staff due to delays recurring as a result of Covid-19 offset by Covid-19 budget changes from reserves approved at Council 30.06.20. £87k vacancy saving target was not achieved due to additional works and delay in recruitment as a result of Covid-19, therefore agency staff have been required to keep the service running. £23k overspend on salaries due to Covid-19 and use of agency staff to cover Land Charges, part offset by additional income in GLC and remainder offset in GTH by Covid-19 budget changes funded from reserves.
EUR	AD Community Invest and Dev	Customer Comm Serv and People	0	0	0	0	0	0	0	0	0	0	0	0	0		
GBC	Building Control	Housing and Innovation	-320,072	0	22,209	-342,281	-320,072	-10,856	2,860	-7,996	-11,104	0	-11,104	3,108	3,108	Individual variances less than £10k	£18k shortfall on Building Control income, due to the impact of Covid-19 on the service, part offset by £14.9k sales fees and charges funding from MHCLG. The remainder is offset by Covid-19 budget changes in GTH funded from reserves.
GBN	Council Tax Benefits	Finance and Resources	-65,826	0	0	-65,826	-65,826	0	-10,831	-10,831	-10,831	0	-10,831	0	0	£10.8k surplus re. admin grant income received.	
GBT	Housing Benefit Local Scheme	Finance and Resources	15,400	0	51,700	-36,300	15,400	-27,046	17,809	-9,237	-9,237	0	-9,237	0	0		
GCH	Community Housing Fund	Housing and Innovation	153,700	0	153,700	0	153,700	-24,608	0	-24,608	-24,608	19,411	-5,197	0	0	£24.6k underspend on agency and capacity grants in relation to Community Housing Fund budget transferred from reserves. Underspend to be transferred back to reserve at year end	
GCP	Coast Protection	Climate Emergency and Localism	3,840	0	3,840	0	3,840	-2,247	0	-2,247	-2,247	0	-2,247	0	0		
GCV	Conservation and Environment	Economy Culture and Leisure	-10,454	0	39,908	-50,362	-10,454	-4,613	685	-3,928	-3,928	0	-3,928	0	0		
GCZ	Contaminated Land	Climate Emergency and Localism	2,259	0	2,259	0	2,259	-1,174	0	-1,174	-1,174	0	-1,174	0	0		
GDC	Development Control	Housing and Innovation	-480,934	0	71,585	-552,519	-480,934	-16,017	20,020	4,002	-488	0	-488	4,490	4,490	£15.5k demand led shortfall on Development Control income for business as usual, part offset by £16k underspends across various budgets (all less than £10k)	£37k projected shortfall on Development Control income, due to the impact of Covid-19 on the service, part offset by sales fees and charges funding from MHCLG
GDS	Dangerous Structures	Housing and Innovation	-1,484	0	10,000	-11,484	-1,484	-10,355	14,128	3,773	3,773	0	3,773	0	0		
GED	Economic Development	Economy Culture and Leisure	-784,932	0	374,173	-1,159,105	-784,932	-129,671	73,889	-55,782	-55,782	61,000	5,218	0	0	£21.3k income shortfall, due to 2 vacant units at Mintworks, offset by corresponding £12k underspend on premises expenses; £61k underspend for various Econ Dev projects - carry forward requested	
GEN	Housing Enabling Role	Housing and Innovation	-260,739	0	664,261	-925,000	-260,739	-2,680	14,103	11,423	11,423	0	11,423	0	0	£14k shortfall for Housing Loans fees income accrued for in 19/20 but no income received, part offset by small underspend	
GEV	Arts and Events	Economy Culture and Leisure	0	0	0	0	0	70	0	70	70	0	70	0	0		
GFD	Food Safety	Health Wellbeing Financial Res	8,791	0	8,991	-200	8,791	-4,918	-525	-5,443	-5,443	0	-5,443	0	0		
GFN	NNDR Collection	Finance and Resources	-303,143	0	22,800	-325,943	-303,143	143	-3,940	-3,798	-3,798	0	-3,798	0	0		

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GFT	Council Tax Collection	Finance and Resources	-165,988	487,100	500,500	-179,388	321,112	-116,727	80,376	-36,351	-32,234	0	-32,234	-4,117	482,983	£41.7k additional grant for family annexe not correctly identified until late in the financial year as it was originally mis-identified; reduction in costs paid to court and bailiffs	£123.5k shortfall, due to court suspensions during various periods of the financial year as a result of Covid-19; £127k lower than expected payments of hardship; balance used to fund grants charged against other services and remainder transferred to new reserve
GHP	Noise, Air and Water Pollution	Climate Emergency and Localism	2,648	0	17,264	-14,616	2,648	-10,544	-489	-11,033	-11,033	0	-11,033	0	0	0	Individual variances less than £10k
GHS	Health and Safety	Health Wellbeing Financial Res	533	0	533	0	533	-533	0	-533	-533	0	-533	0	0	0	
GHT	Housing Standards	Housing and Innovation	-620,798	0	235,515	-856,313	-620,798	2,224	-4,741	-2,517	-47,870	38,110	-9,760	45,353	45,353	£39k underspend for stock condition survey, work will not be completed until 21/22. Carry forward for £38.1k requested	£45k shortfall on DFG Levy Income, due to the impact of Covid-19 on the service.
GIL	Community Infrastructure Levy	Housing and Innovation	-29,151	0	200,682	-229,833	-29,151	-1,046	-20,402	-21,448	-21,448	0	-21,448	0	0	0	£20k surplus due to admin fee on additional income
GLC	Local Land Charges	Housing and Innovation	-156,489	0	93,511	-250,000	-156,489	-12,162	-50,713	-62,875	-12,162	0	-12,162	-50,713	-50,713	£11.7k underspend on land search enquiries	£36k surplus in income for land charges as a result of greater demand due to changes with stamp duty during pandemic. This surplus part offsets the extra agency fees in DCS £14.6 received from MHCLG for sales fees and charges income lost within first 4 months of 20/21 as a result of Covid-19
GRA	Rent Allowances	Finance and Resources	-342,723	0	15,731,775	-16,074,498	-342,723	-1,553,605	1,934,411	380,806	380,806	0	380,806	0	0	0	£212k adjustments following audit of Housing Benefit Subsidy Claims for 2017/18 and 2018/19: reported in Q2 monitoring and proposed to be offset by use of reserves
GRB	Discretionary Housing Benefit	Finance and Resources	0	0	107,000	-107,000	0	25,595	-24,577	1,018	1,018	0	1,018	0	0	0	
GRD	Discretionary Rate Relief	Finance and Resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
GSH	Second Homes Discounts	Housing and Innovation	20,600	0	20,600	0	20,600	-13,459	0	-13,459	-600	0	-600	-12,859	-12,859	0	£12.8k underspend on Handy Person Scheme due to lockdown restrictions
GWS	Water Sampling	Climate Emergency and Localism	-50,253	0	72,741	-122,994	-50,253	-56,572	66,726	10,154	0	0	0	10,154	10,154	0	£104.5k shortfall on Water Sampling income; offset by £56.6k underspend on related expenditure. The overall £47.9k shortfall is part offset by £37.8k income received from MHCLG for sales fees and charges. The remaining £10.1k shortfall is offset in GTH by Covid-19 budget changes funded from reserves.
Total Operational Lead Specialist Services			-917,385	562,100	20,960,877	-21,316,162	-355,285	-1,780,003	2,068,614	288,611	183,194	118,521	301,715	105,416	667,516		
Operational Lead Case Management																	
DCM	Case Management	Customer Comm Serv and People	1,976,182	60,000	2,104,069	-67,887	2,036,182	69,233	13,622	82,856	7,356	0	7,356	75,500	135,500	£62k overspend on salaries due to fixed term posts agreed as Admin Decision in August 2020; £36k underspend on printers lease payments following extension to contract; £19k underspends across various budgets all individually than £10k including £6.9k internal transfer as a result of staff being assigned to Covid-19 specific work for which external grant funding has been received	£63k vacancy saving target will not be achieved as a result of additional work due to Covid-19, therefore the service was unable to run effectively with vacant posts having to make use of agency staff until recruited to; £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. £12.5k overspend on salaries due to Covid-19 and use of agency staff to cover Land Charges, offset in GTH by Covid-19 budget changes and surplus land charges income in GLC
EUN	Community Services	Customer Comm Serv and People	52,303	0	52,303	0	52,303	-52,303	0	-52,303	-52,303	0	-52,303	0	0	0	£52k underspend on salaries, £19k relates to a vacant post and £33k relates to actuals moved to GTG31/GWK13.
GCM	Cemeteries	Customer Comm Serv and People	22,786	50,000	308,138	-235,352	72,786	-16,525	-8,383	-24,908	-2,292	0	-2,292	-22,616	27,384	0	£50k of additional resources in bereavement services as a result of Covid-19, offset by Covid-19 budget changes from reserves approved at Council 30.06.20. £13k of the additional resources were underspent. £9.7k of income from MHCLG for sales fee and charges

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GHM	Homelessness	Housing and Innovation	-35,240	150,000	435,928	-321,168	114,760	-117,394	-34,852	-152,247	-47,049	0	-47,049	-105,198	44,802	£49.7k surplus income from housing benefit payments for temporary/emergency accomodation	£150k of additional costs relating to homeless accomodation due to Covid-19 restrictions, offset by Covid-19 budget changes from reserves approved at Council. £105k of the additional resources were underspent following additional funding for Homelessness being received from MHCLG as a result of Covid-19
GMA	Hackney Carriage Licensing	Economy Culture and Leisure	-98,568	0	7,975	-106,543	-98,568	-820	9,332	8,512	8,512	0	8,512	0	0		
GMC	Miscellaneous Licensing	Economy Culture and Leisure	-15,623	0	3,262	-18,885	-15,623	-942	13,166	12,224	-942	0	-942	13,166	13,166		£13k shortfall in income from miscellaneous licences due to tattoo/piercing/animal boarding premises not being open as a result of Covid-19, therefore they have not reapplied for licences. 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.
GMD	Licensing Act	Economy Culture and Leisure	-201,862	0	245	-202,107	-201,862	-245	23,119	22,874	13,613	0	13,613	9,261	9,261	£13.6k shortfall in income following provision for bad debts	£9k 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.
GME	Gambling Licensing	Economy Culture and Leisure	-21,045	0	629	-21,674	-21,045	-629	12,934	12,305	-629	0	-629	12,934	12,934		£12.9k shortfall in income from miscellaneous licences due to gambling premises not being open as a result of Covid-19, therefore they have not reapplied for licences. 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.
GOT	Environmental Other	Health Wellbeing Financial Res	8,528	0	8,528	0	8,528	-8,528	0	-8,528	-8,528	0	-8,528	0	0		
GPA	Poverty Alleviation	Health Wellbeing Financial Res	3,500	0	3,500	0	3,500	0	0	0	0	0	0	0	0		
Total Operational Lead Case Management			1,690,961	260,000	2,924,577	-973,616	1,950,961	-128,153	28,938	-99,215	-82,262	0	-82,262	-16,953	243,047		
Operational Lead Delivery and Commercial Services																	
DCD	Delivery Commercial Services	Customer Comm Serv and People	370,426	0	370,426	0	370,426	35,625	0	35,625	35,625	0	35,625	0	0	£27.6k overspend on salaries, offset by underspend in EHS; £6k overspend for contribution to One Public Estate	
ECC	Social Enterprise Admin	Finance and Resources	510,760	0	510,760	0	510,760	3,894	-4,617	-723	-723	0	-723	0	0		
EHS	Health and Safety	Customer Comm Serv and People	61,715	0	62,315	-600	61,715	-40,901	600	-40,301	-40,301	0	-40,301	0	0	£39k underspend on salaries, offsetting overspends in DCD.	
EPX	Offices	Finance and Resources	1,267,451	0	1,276,150	-8,699	1,267,451	-26,621	3,365	-23,256	-23,256	0	-23,256	0	0	£21k underspend on salaries. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020	
GCK	Car Parks	Customer Comm Serv and People	-2,109,399	1,152,000	2,500,307	-3,457,706	-957,399	-89,844	-444,775	-534,619	-89,844	0	-89,844	-444,775	707,225	£29k underspend on salaries. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020; £21k underspend on water rates due to large credits for overpayments in previous years; £12.7k underspend on grounds maintenance; £12.9k underspend on supplies and services; £14k underspend on various budgets (all less than £10k)	£2,145k shortfall in income due to Covid-19 offset by £1,152 reduction in budget from reserves as approved at Council 30.06.20 and £1,438k sales fees and charges funding from MHCLG
GCL	Comm Leisure and Sports Develop	Economy Culture and Leisure	1,772	0	3,638	-1,866	1,772	-2,571	49	-2,522	-2,522	0	-2,522	0	0		
GCN	Conveniences	Health Wellbeing Financial Res	37,595	0	37,595	0	37,595	2,363	-384	1,979	1,979	0	1,979	0	0		
GCS	Caravan Site	Customer Comm Serv and People	-312,563	130,000	209,117	-391,680	-182,563	-83,851	-24,378	-108,229	-9,430	0	-9,430	-98,799	31,201		£268.9k shortfall 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 and £237.7k sales fees and charges funding from MHCLG
GDY	SLDC Depots	Customer Comm Serv and People	18,472	0	21,010	-2,538	18,472	-21,010	2,538	-18,472	-18,472	0	-18,472	0	0	£16.9k underspend for North Lonsdale Road Masterplan	
GFW	Flood Warning	Climate Emergency and Localism	47,658	0	47,658	0	47,658	-5,206	0	-5,206	-5,206	0	-5,206	0	0		

	Service	Portfolio	Original Full Year Budgets & C/fwds £	Covid-19 Budget Adjustments £	Expenditure Budget Full Year £	Income Budget Full Year £	Current Full Year Working Budget £	Expenditure Variance to Date £	Income Variance to Date £	Overall Variance to Date £	BAU Out-turn >£10k	BAU Carry Forward Requests >£10k	BAU Out-turn less Carry Forward Requests >£10k	Further Covid-19 Variances £	Covid-19 Outturn £	BAU Commentary	COVID-19 Commentary
GHL	Town View Field Hostel	<i>Housing and Innovation</i>	95,709	0	379,859	-284,150	95,709	45,281	105,268	150,549	99,138	0	99,138	51,411	51,411	£61k shortfall for Town View Fields rental income, of which £32k is bad debts written off; £36k shortfall for income at Hampsfell Units due to delays opening the premises	£43.4k overspend on salaries due to use of agency/casual while staff shielding/self isolating; £8k shortfall for Town View Fields rental income, due to Covid-19 and the need to socially distance residents
GLE	Leisure Centres (incl Pools)	<i>Economy Culture and Leisure</i>	1,294,632	120,000	1,436,162	-21,530	1,414,632	238,159	-193,470	44,689	-84,869	85,000	131	129,558	249,558	£85k underspend on revenue costs in relation to Ulverston Leisure Centre capital project - delayed due to Covid-19 - carry forward requested	Negotiations ongoing regarding level of support required - estimated to be circa £246k for April - Nov. This is part offset by £120k increase in budget following Covid-19 budget changes from reserves approved at Council 30.06.20. Grant confirmed by Sport England to cover the 1st Dec 20 to 31st March 21
GLW	Lake Windermere	<i>Economy Culture and Leisure</i>	-925,724	0	566,863	-1,492,587	-925,724	-73,189	83,810	10,621	-37,215	45,721	8,506	47,836	47,836	£14.7k underspend on salaries. Salary underspends across the Council have been used to offset the additional cost of the fixed term posts agreed as an Admin Decision August 2020; £20k demand led shortfall for moorings income; £16k mooring income increase in provision for bad debts; £45.7k underspend due to dredging work won't be completed until October 21, carry forward requested; £12k underspends on various budgets (all less than £10k)	Further £16k shortfall for Mooring Fees due to Covid-19, offset in GTH by Covid-19 budget changes funded from reserves. Additional 12k shortfall due to Lake Reg Fees - LDNPA, customers redirected to LDNPA website to pay direct due to Covid-19 restrictions; £9.7k shortfall in holiday moorings income due to Covid-19; £10k shortfall in dinghy storage income due to Covid-19
GMK	Markets	<i>Economy Culture and Leisure</i>	-29,674	33,000	102,864	-99,538	3,326	27,502	8,822	36,323	36,323	0	36,323	0	33,000	£29k overspend on salaries due to delay with tender of Kendal Market, offset by underspend on salaries at KTH	£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
GMU	Museum	<i>Economy Culture and Leisure</i>	51,207	0	62,560	-11,353	51,207	-29,562	0	-29,563	-29,563	0	-29,563	0	0	£30k underspend for Kendal Museum management fee	
GPH	Public Halls	<i>Economy Culture and Leisure</i>	34,681	24,000	129,936	-71,255	58,681	-57,020	51,520	-5,500	-5,500	0	-5,500	0	24,000	£33.5k underspend on salaries, offsets overspend at Kendal Markets due to use of caretakers to cover market; £22.8k underspend on premises expenses due to refurb; £52.8k shortfall in income due to closure of KTH for refurb	Shortfall of £24k in income due to Covid-19, offset by £24k Covid-19 budget changes from reserves approved at Council 30.06.20
GPL	Planned Maintenance	<i>Finance and Resources</i>	46,596	0	46,596	0	46,596	-46,596	0	-46,596	-46,596	0	-46,596	0	0	£46.6k underspend on planned maintenance	
GPP	SLH/KTH Places Project	<i>Customer Comm Serv and People</i>	0	0	0	0	0	-5,684	0	-5,684	-5,684	0	-5,684	0	0		
GSE	District Special Expenses	<i>Customer Comm Serv and People</i>	12,073	0	53,773	-41,700	12,073	6,533	41,700	48,233	48,233	0	48,233	0	0	Shortfall offset by underspend on VGR24 Parish Precepts	
GSN	Street Furniture	<i>Customer Comm Serv and People</i>	14,087	0	14,087	0	14,087	-7,900	0	-7,900	-7,900	0	-7,900	0	0		
GSY	Sundry Properties	<i>Finance and Resources</i>	53,905	0	210,821	-156,916	53,905	18,699	35,036	53,735	53,735	0	53,735	0	0	£20k increase in bad debts provision on Sundry Properties; £27k shortfall in Investment Properties income due to vacant properties	
GTC	Tourist Information Centres	<i>Economy Culture and Leisure</i>	-23,322	0	3,886	-27,208	-23,322	-11	12,661	12,650	12,650	0	12,650	0	0	£11k increase in bad debt provision for Windermere TIC	
GTG	Street Cleansing Client	<i>Customer Comm Serv and People</i>	1,159,203	0	1,165,840	-6,637	1,159,203	-15,405	2,748	-12,658	-12,658	0	-12,658	0	0	£27k underspend on fuel; £14k overspend on salaries, part offset by underspend on EUN	
GTS	Transport	<i>Customer Comm Serv and People</i>	-23,944	0	62,126	-86,070	-23,944	10,496	13,448	23,944	10,496	0	10,496	13,448	13,448	£43.9k 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; mostly offset by various underspends across the service all individually less than £10k	£50k shortfall in income due to Covid-19, part offset by £36.6k sales fees and charges funding from MHCLG
GUL	Industrial Units Landlord	<i>Finance and Resources</i>	-46,122	0	1,807	-47,929	-46,122	2,350	-34,169	-31,819	-31,819	0	-31,819	0	0	£30k surplus in income due to back dated rent	
GUT	Industrial Units Tenants	<i>Finance and Resources</i>	-3,127	0	4,205	-7,332	-3,127	2,957	170	3,127	3,127	0	3,127	0	0		
GWC	Waste Coll Disposal Client	<i>Customer Comm Serv and People</i>	0	0	63,000	-63,000	0	-15,443	9,929	-5,514	-5,514	0	-5,514	0	0		

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GWK	Kerbside Coll Recycling Client	Customer Comm Serv and People	3,465,329	73,800	5,054,094	-1,514,965	3,539,129	70,446	47,746	118,192	105,550	0	105,550	12,642	86,442	£60k overspend on salaries £25k offset by underspends in EUN and remainder due to vacancy saving allowance which will not be achieved; £74.6k underspend on fuel due to lower fuel prices; £123.7k shortfall for sale of materials due to market prices	£65k reduction in budget due to suspension of green waste in April 2020 and £8.8k further budget changes relating to extra costs for emergency staff and protective equipment following Covid-19 budget changes funded from reserves as agreed at Council 30.06.21. Following budget reductions surplus income received for recycling credits part offset by overspends on tipping and disposal due to more people being at home as a result of Covid-19 restrictions. Further £43.5k overspends on salaries as a result of Covid-19 due to shielding and self isolating. All overspends over and above the original £73.8k budget adjustments offset by budgets in GTH	
GWR	Waste Recycling	Customer Comm Serv and People	23,960	0	157,610	-133,650	23,960	-174	7,982	7,808	7,808	0	7,808	0	0			
Total Operational Lead Delivery and Commercial Se			5,093,356	1,532,800	14,555,065	-7,928,909	6,626,156	-56,683	-274,402	-331,085	-42,408	130,721	88,313	-288,679	1,244,121			
Total Customer and Commercial Services			8,232,845	2,354,900	40,901,721	-30,313,976	10,587,745	-2,007,804	1,791,054	-216,750	-16,536	249,242	232,706	-200,216	2,154,684			
Corporate items																		
VGF51	General Fund Rev Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
VGR24	Parish Precepts	0	1,784,976	0	1,784,976	0	1,784,976	-49,250	0	-49,250	-49,250	0	-49,250	0	0			
VGR26	Investment Interest	0	-230,890	0	0	-230,890	-230,890	0	135,223	135,223	-14,777	0	-14,777	150,000	150,000		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	0	817,719	0	817,719	0	817,719	-250,822	0	-250,822	-100,822	0	-100,822	-150,000	-150,000	Due to not needing to borrow for the Capital Programme in 19/20 we currently estimate a saving on borrowing costs of £100k	This is a rough split between Covid and non Covid. The Covid element relates to delays in the delivery of capital projects and the cash flow benefit of government grants	
VGR30	Pension Interest Cost/Return	0	4,065,000	0	0	4,065,000	4,065,000	0	-1,095,000	-1,095,000	-1,095,000	0	-1,095,000	0	0			
VGR31	Pension Admin Costs	0	79,000	0	0	79,000	79,000	0	0	0	0	0	0	0	0			
VGR37	Loss on Disposal Fixed Assets	0	0	0	0	0	0	-619,224	0	-619,224	-619,224	0	-619,224	0	0	0	Statutory adjustment - offset by VGS70	
VGR41	Council Tax Income (inc parish precepts)	0	-10,906,400	0	0	-10,906,400	-10,906,400	0	26	26	26	0	26	0	0			
VGR42	Surplus On Coll Fund	0	85,100	0	0	85,100	85,100	0	43	43	43	0	43	0	0			
VGR43	RSG Other Govt Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
VGR44	Retained business rates	0	-5,512,870	0	17,135,260	-22,648,130	-5,512,870	-1,679,975	-9,900,085	-11,580,060	0	0	0	-11,580,060	-11,580,060			
VGR45	General Government Grant	0	-433,000	-1,567,600	0	-2,000,600	-2,000,600	0	-333,527	-333,527	0	0	0	-333,000	-1,900,600		£740k additional general Covid grant from Government, £129k Council tax income guarantee grant which has been moved to a new earmarked reserve.	
VGR46	Adj to Coll Fund Adj Acc	0	0	0	0	0	0	0	181,700	181,700	0	0	0	181,700	181,700	Statutory adjustment - offset by VGS61		
VGR48	Parish CT Grant Other Local Authorities	0	92,000	0	92,000	0	92,000	-2	0	-2	-2	0	-2	0	0			
VGR49	Adj NNDR Coll Fund Adj Acc	0	0	0	0	0	0	0	13,000,909	13,000,909	0	0	0	13,000,909	13,000,909	Statutory adjustment - offset by VGS62		
VGR55	Transition Grant	0	0	0	0	0	0	0	-1	-1	-1	0	-1	0	0			
VGR57	Recognised Capital Grants Cont	0	0	0	0	0	0	0	-2,105,246	-2,105,246	-2,105,246	0	-2,105,246	0	0	0	Statutory adjustment - offset within VGS58	
VGR66	Fair Value of Investment Props	0	0	0	0	0	0	340,767	0	340,767	340,767	0	340,767	0	0	0	Statutory adjustment - offset by VGS62	
VGR67	Revaluation Reserve Movements	0	0	0	0	0	0	513,005	0	513,005	513,005	0	513,005	0	0	0	Statutory adjustment - offset by VGS67	
VGS33	Transfer to Reserves	0	2,681,269	0	2,681,269	0	2,681,269	12,708,333	-46,805	12,661,528	754,414	0	754,414	11,907,114	11,907,114		£129k transfer of Council tax income guarantee grant; £76k council tax hardship grant; £11,701k NNDR s31 grant	
VGS34	Transfer from Reserves	0	-336,812	0	0	-2,363,312	-2,363,312	0	446,450	446,450	446,450	-553,000	-106,550	0	0	0	£212k adjustments following audit of Housing Benefit Subsidy Claims for 2017/18 and 2018/19 to be offset by use of reserves	Use of Reserves agreed at Council 30.06.20 - decision reference C/9. To assist with the costs of the Covid-19 pandemic.
VGS39	Movmt Pensions Res	0	-4,909,000	0	0	-4,909,000	-4,909,000	0	1,095,000	1,095,000	1,095,000	0	1,095,000	0	0	0		
VGS56	NNDR Collection Fund Adj	0	0	0	0	0	0	0	-13,000,909	-13,000,909	0	0	0	-13,000,909	-13,000,909	Statutory adjustment - offset by VGS49		
VGS57	Loss on Disposal Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
VGS58	Statutory adj. Capital Charges	0	-958,305	0	-3,818,400	2,860,095	-958,305	-9,762	2,152,051	2,142,289	2,142,289	0	2,142,289	0	0	0	0	Statutory adjustment - £1,107k offset within VGR57, £22k variance relates to Minimum Revenue Provision which is higher than budgeted due to shorter than expected life of vehicles.
VGS59	Statutory adj. Direct Revenue Financing	0	648,220	0	648,220	0	648,220	-3,426	0	-3,426	-57,426	0	-57,426	54,000	54,000			
VGS61	Coll Fund Stat Adj	0	0	0	0	0	0	0	-181,700	-181,700	0	0	0	-181,700	-181,700	Statutory adjustment - offset by VGR46		

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VGS62	Movt in Mkt Val of Inv Prop	0	0	0	0	0	-340,767	0	-340,767	-340,767	0	-340,767	0	0	0	Statutory adjustment - offset by VGR66	
VGS65	Accumulated Absences	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
VGS67	Revaluation Reserve Movt cont	0	0	0	0	0	-513,005	0	-513,005	-513,005	0	-513,005	0	0	0	Statutory adjustment - offset by VGR67	
VGS70	Other Useable Cap Rec movt	0	0	0	0	0	651,426	0	651,426	651,426	0	651,426	0	0	0	Statutory adjustment - offset by VGR37	
Total Corporate items		-13,033,993	-1,567,600	19,341,044	-35,969,137	-16,628,093	10,747,299	-9,651,872	1,095,427	1,047,900	-553,000	494,900	48,054	-1,519,546			
Total Corporate Items		-13,033,993	-1,567,600	19,341,044	-35,969,137	-16,628,093	10,747,299	-9,651,872	1,095,427	1,047,900	-553,000	494,900	48,054	-1,519,546			
Total GF before adjustments for working balance ar		2,025,891	2,026,500	147,119,372	-145,093,481	2,025,891	43,211,264	-45,237,155	-2,025,891	-257,759	556,142	298,383	-1,767,609	258,891	0	0	
Adjustments for contribution to/from GF working ba		0	-2,026,500	0	-2,026,500	-2,026,500	0	2,026,500	2,026,500	0	0	0	2,026,500	0	0	0	
Total GF after adjustments for working balance and Net GF		2,025,891	0	147,119,372	-147,119,981	-609	43,211,264	-43,210,655	609	-257,759	556,142	298,383	258,891	258,891	0	0	