

The purpose of this appendix is to set out the revenue budget variance projections based on data up to 31/12/2021 Quarter 3
BAU = Business as usual

Service	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 projection >£10k	BAU Carry Forward Requests >£10k	BAU Out-turn projection less Carry Forward Requests >£10k	Covid-19 Outturn Projections £	BAU Commentary	COVID-19 Commentary
Strategy, Innovation and Resources												
DSP Performance Innovation Commiss	169,424	0	169,424	-31,240	0	-31,240	-30,000	0	-30,000		Underspend of £30k for PIC Lead Specialist for first half of the financial year. Post 0 reviewed at HR Committee and approval to use for Principal Specialist given. Post now recruited to.	
GCG Community Grants	257,450	0	257,450	-50,975	0	-50,975	-60,000	0	-60,000		Underspend of £60k for Debt Advisory Growth Bid	
EXS Policy and Performance	136,800	0	136,800	0	0	0	-40,000	0	-40,000		Potential underspend of £40k for Customer Connect Transition Training which has been delayed. Carry forward requested	
DXC Management Team	368,780	0	368,780	6,892	0	6,892	14,700	0	14,700		Due to being fully staffed the vacancy saving allowance of £14.7k will not be achieved for this area	
GTH Other Items	739,294	-513,291	226,003	0	0	0	0	0	0	-639,852		£697,500 Covid-19 Contingency Budget - part offset by £57.6k extra costs associated with Covid-19 (agency, equipment, etc) within GTH55. Remainder expected to be offset by overspends/shortfalls in income across services
GZZ Other GF Items	214,000	0	214,000	0	0	0	-174,000	0	-174,000		Due to ongoing problems with recruitment a transfer of £144k from the NNDR pool reserve was agreed at Council 11.11.21. This is to cover salary costs for Economy and Culture Specialists within the current establishment in order to free up establishment funding for use of agency in service critical posts. £30k overspend on insurance mainly for transport and premises and £60k projected underspend on car allowances. These are across many individual cost centres and we have therefore reported as one single amount for ease, however they will show across the individual cost centres at out-turn.	
DSH Human Resources	353,156	-3,514	349,642	-32,798	2,635	-30,163	-45,000	0	-45,000		Underspend of £25k for apprentice posts while 0 vacant - now all recruited to; £20k anticipated underspend on Corporate training budget	
GMM Members	398,236	0	398,236	-28,912	0	-28,912	0	0	0		£30k potential underspend on unclaimed 0 Member's Allowance, to be transferred to the Personal Financial Resilience Reserve	
ECU Customer Services	545,400	0	545,400	0	0	0	0	0	0		Potential carry forward of Customer Connect Digital Innovation Project budgets. Spend for 21/22 will be reviewed and amount to be carried forward will be confirmed in coming months. This is highly dependent on the outcome of the review for large projects in the run up to LGR	
Other Strategy, Innovation and Resources	5,135,145	-530,609	4,604,536	-41,864	19,635	-22,229	0	0	0		0 Individual variances <£10k	
Total Strategy, Innovation and Resources	8,317,685	-1,047,414	7,270,271	-178,897	22,270	-156,627	-334,300	0	-334,300	-639,852		
Customer and Commercial Services												
Operational Lead Customer and Locality Services												
DCL Customer and Locality Services	1,278,242	-75	1,278,167	-6,926	-624	-7,550	-4,100	0	-4,100		0 Saving relating to training and uniforms	
GPR Consultation	10,000	0	10,000	-7,500	0	-7,500	-5,000	0	-5,000		0 Saving relating to consultations	
Other Customer and Locality Services	1,102,720	-93,245	1,009,475	-15,541	5,906	-9,635	0	0	0		0 Individual variances <£10k	
Total Operational Lead Customer and Locality Services	2,390,962	-93,320	2,297,642	-29,967	5,282	-24,685	-9,100	0	-9,100	0		

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Operational Lead Place and Environment												
DCS Specialist Services	2,339,136	-134	2,339,002	127,003	0	127,003	204,000	0	204,000		£204k potential overspend on salaries, of which £43k is vacancy saving target which will not be achieved and the remainder is use of agency to cover vacant posts in order to continue service delivery	
GBC Building Control	36,624	-349,001	-312,377	-4,230	-15,224	-19,455	-20,000	0	-20,000		£20k surplus projected on building control income	
GDC Development Control	79,187	-553,170	-473,983	-11,994	113,128	101,133	60,000	0	60,000	100,000	Potential income shortfall of £65k in planning applications in the pipeline, part offset by £5k projected underspend on expenditure. There are still a high number of smaller applications on going, however the income from these is much less than what would be received for a major property development. Also fees and charges are set nationally and these have been fixed for the last couple of years, however budgeted costs of running the service have increased (e.g. salaries) To be reviewed monthly through monitoring	Potential income shortfall of £105k in planning income, part offset by £5k projected underspend on expenditure. As a result of the Covid-19 pandemic larger applications for house builds and commercial developments have slowed down due to supply chain issues and lack of contractors available. Confidence in the market has also been affected and which has led to projects being shelved until there is more certainty about the economic outlook.
GED Economic Development	4,206,416	-108,436	4,097,980	-7,082	5,530	-1,552	5,000	0	5,000	15,000	£5k potential BAU shortfall in Mintworks rental income, due to reduced demand for office space.	£10k potential shortfall in Mintworks income, due to reduced demand for meeting rooms as a result of Covid-19. £5k further projected shortfall in income for the rents as less demand for the office space as a result of Covid-19 and the requirement to work from home if possible. There is less certainty around this with the pandemic, however levels expected to return in 2022/23.
GLC Local Land Charges	93,648	-250,000	-156,352	5,953	-11,907	-5,955	-20,000	0	-20,000	0	£20k projected income surplus due to high demand for search fees earlier in the year	
GME Gambling Licensing	629	-22,108	-21,479	-449	10,930	10,481	15,000	0	15,000	0	Potential net shortfall of £15k due to there only being a very small number of gambling premises in the district	
GWS Water Sampling	61,002	-114,287	-53,285	-23,208	48,609	25,401	25,000	0	25,000	25,000	Potential BAU net shortfall of £25k, consisting of shortfall on Water Sampling income, and corresponding underspend on Sampling & Inspection Fee expenditure.	Potential net shortfall of £25k, consisting of shortfall on Water Sampling income, and corresponding underspend on Sampling & Inspection Fee expenditure. This is due to Covid-19 restrictions
Other Specialist Services	253,206	-402,625	-149,419	-15,501	4,844	-10,657	0	0	0	0	0 Individual variances <£10k	Individual variances <£10k
Total Operational Lead Place and Environment	7,069,848	-1,799,761	5,270,087	70,491	155,910	226,401	269,000	0	269,000	140,000		
Operational Lead People, Welfare and Income Maximisation												
DCM Case Management	2,204,036	-84,485	2,119,551	34,483	0	34,482	0	0	0	50,000		£50k potential overspend on salaries partly due vacancy saving target which will not be achieved due to need to continue service delivery as a result of Covid-19 and agency to cover Revs and Bens backlog as a result of Covid-19
GFT Council Tax Collection	29,000	-182,832	-153,832	1	-11,817	-11,817	-11,800	0	-11,800	0	£11.8k surplus income for funding received from CCC towards Local Care Leaver Discounts applied to Council Tax in 2019/20 and 2020/21	
GHM Homelessness	270,568	-226,625	43,943	-7,479	-22,702	-30,181	-30,000	0	-30,000	0	£30k projected additional income for housing benefit relating to emergency/temporary accomodation for homelessness not currently budgeted for	
GHT Housing Standards	593,461	-4,520	588,941	59,609	-296	59,313	0	0	0	85,000		Potential shortfall of £85k relating to DFG admin levy income due to very large backlog of applications as a result of Covid-19.

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GRA Rent Allowances	15,719,775	-16,074,530	-354,755	0	0	0	96,000	0	96,000	0	Housing Benefit payments and the subsidy income relating to these payments have been reducing since the introduction of Universal Credits however the current budgets don't reflect this. The admin grant received for Housing Benefit has also reduced due the reduction in case load. Additionally external audit fees have increased significantly nationally. A budget pressure bid has been completed for future years to reflect these changes	
Other Case Management	8,603,436	-760,983	7,842,453	-24,646	-286	-24,932	0	0	0	0	Individual variances <£10k	Individual variances <£10k
Total Operational Lead People, Welfare and Incorr	27,420,276	-17,333,975	10,086,301	61,966	-35,101	26,865	54,200	0	54,200	135,000		
Operational Lead Delivery and Commercial Services												
GCK Car Parks	2,315,351	-4,955,254	-2,639,903	936	60,734	61,670	0	0	0	90,000		Potential shortfall of £60k income on car parks as a result of Covid-19. Although there was increased use of car parks in the Lakes during the summer months, which outweighed the fact that income from town centres was lower than previous years, this is beginning to slow down slightly. At present it is difficult to quantify due to Plan B Covid restrictions but income will continue to be reviewed monthly through budget monitoring and further updates will be provided. Also as a result of Covid-19 there has been greater use of pay by card and pay by phone therefore credit card commission charges are much higher than previous years which will result in an overspend of c£30k.
GCS Caravan Site	216,493	-434,146	-217,653	102	0	102	70,000	0	70,000	90,000	£70k anticipated shortfall in income from Brathwaite Fold caravan park due to delay signing lease until there was further clarity on the impact of Covid-19	£90k anticipated shortfall in income due to Covid-19 restrictions at the beginning of the financial year. A claim for this amount has been submitted for the Sales, Fees and Charges Grant. This is pending approval from DLUHC.
GHL Town View Field Hostel	467,548	-269,701	197,847	19,358	51,696	71,053	66,000	0	66,000	22,000	£22k shortfall in income for Town View Fields Hostel due to occupancy levels. £37k projected shortfall in income from other homelessness accommodation, original budget based on more units than we were able to develop. An adjustment has been put in to the 2022/23 budgets to reflect this. £7k overspend expected on salaries due to use of Agency/contract to cover staff shortages. The hostel needs to be covered 24/7 therefore unable to revise staffing costs.	£9k shortfall in income from Town View Fields hostel due to Covid-19 restrictions affecting the availability of units to rent in April and May. £13k projected overspend on salaries due to use of agency/casual due to staff either shielding/isolating due to Covid-19. The hostel needs to be covered 24/7 therefore unable to revise staffing costs.
GLE Leisure Centres (incl Pools)	1,111,739	-21,938	1,089,801	-73,663	0	-73,663	0	0	0	-76,000	Potential carry forward request relating to Ulverston Leisure Centre, due to progress of phases	Financial support for 2021 due to Covid-19 has been agreed at £170k. Original estimate for the accrual was £246k therefore there will be an underspend against this estimate.
GLW Lake Windermere	555,924	-1,478,703	-922,779	232	6,291	6,523	0	0	0	0	Awaiting further comments regarding Encroachment Rents Income.	
GMU Museum	49,371	0	49,371	27,111	0	27,111	23,000	0	23,000	0	£23k overspend relates to 20/21 Management Fee.	
GPH Public Halls	212,804	-98,059	114,745	-808	38,532	37,725	0	0	0	40,000		Shortfall of £40k in income at Kendal Town Hall due to Covid-19.

