

2018/19 QUARTER 3 REVENUE MONITORING - GENERAL FUND

Appendix B

Subjective Area	Service	Reason for Variance	Current Variances		Projection for Year	
			Adverse / (Favourable)		Adverse / (Favourable)	
			£	£	£	£
Employees	Environmental Services	Salaries - turnover savings	(101,966)		(139,700)	
	Environmental Services	Provision for staff turnover	123,163		164,200	
	Environmental Services	Approved Revenue Savings	42,800		42,800	
				63,997		67,300
	Governance	Additional Staff Costs	29,333		58,722	
	Governance	Provision for staff turnover	11,627		15,500	
	Governance	Minor Employee variances	1,727		1,800	
				42,687		76,022
	Health & Housing	Staff Turnover	(32,200)		(25,200)	
	Health & Housing	Provision for staff turnover	38,100		50,800	
	Health & Housing	Additional overtime due to new HR standby policies	3,500		4,700	
				9,400		30,300
	Health & Housing - Leisure	Provision for staff turnover	27,602		36,800	
	Health & Housing - Leisure	SALC Sals - Various vacant posts	(38,041)		(66,591)	
	Health & Housing - Leisure	Minor Employee variances	(4,020)		(4,200)	
				(14,459)		(33,991)
	OCE	Various additional staffing costs	15,107		2,200	
	OCE	Provision for staff turnover	25,352		33,800	
				40,459		36,000
	Regeneration & Planning	Provision for staff turnover	33,078		65,900	
	Regeneration & Planning	Regen & Planning salary variances due to vacant posts and lower SCP's.	(14,806)		(10,708)	
Regeneration & Planning	VIC additional costs due to TUPE of County staff	5,794		12,290		
			24,065		67,482	
Resources	Various turnover savings including vacant CSC, Finance, Property and ICT posts	(73,044)		(102,336)		
Resources	Provision for staff turnover	30,004		40,000		
Resources	Revised EL&TP Insurance Recharges	(1,401)		(1,500)		
			(44,441)		(63,836)	
		<b>Employees Total</b>	<b>121,709</b>		<b>179,277</b>	
Premises	Environmental Services	Williamson Park - bringing electricity budget in-line with previous year spend based on current usage	(987)		7,000	
	Environmental Services	Markets - New lighting required, not included in original Property Services schedule	4,617		5,700	
				3,630		12,700
	Health & Housing - Leisure	SALC - Additional costs associated with NNDR, installation of CHP unit and increased usage by SPA	35,250		68,800	
	Regeneration & Planning	Middleton Wood Pumping Station fault investigation and repair	-		25,000	
				35,250		93,800
	Resources	Net savings on Repairs & Maintenance	(20,553)		(7,500)	
Resources	Rates savings at Storey/Lansil Water Treatment Plant	(8,454)		(13,000)		
Resources	Revised Premises Insurance Recharges	5		(300)		
			(29,002)		(20,800)	
		<b>Premises Total</b>	<b>9,878</b>		<b>85,700</b>	
Transport	Environmental Services	Diesel prices - 7.5% increase in first six months of the year	19,243		19,300	
	Environmental Services	Vehicle Maintenance Unit Stock Write-Off. New systems of management and control to be introduced	(385)		14,900	
	Environmental Services	Pooled vehicles - Delays in receiving vehicles resulted in additional hire costs	8,817		8,600	
				27,675		42,800
	Health & Housing	Reduction in Car Allowances rate from October 18	(2,500)		(2,500)	
Health & Housing	Additional Van costs for Pest control	3,300		3,800		
			800		1,300	
		<b>Transport Total</b>	<b>28,475</b>		<b>44,100</b>	
Supplies & Services	Environmental Services	Nursery - Correction of year end stocktake	20,191		5,700	
	Environmental Services	Waste Collection approved savings not achieved	22,953		30,600	
				43,144		36,300
	Governance	Legal Case Management System - project to be delayed until 2019/20	(20,000)		(20,000)	
	Governance	Reduction in Members Allowances in year	(2,815)		(3,100)	
	Governance	Reduction in demand for Community Governance Review	(20,494)		(20,000)	
	Governance	Various minor legal increases	684		5,110	
				(42,625)		(37,990)
	Health & Housing	Licensing - Increased use of Agency staff	10,300	10,300	10,300	10,300
	Health & Housing - Leisure	Inclusion of Management Fee expenditure	3,297	3,297	5,000	5,000
	OCE	ICT Software - Reduction in costs in year	15,954		3,200	
	OCE	Mobile Phone - Reduced recharges	(4,147)		(5,100)	
	OCE	Reduced Insurance Recharges	(2,999)		(3,000)	
	OCE	Increased HR demand for legal advice	-		2,000	
				8,808		(2,900)
	Regeneration & Planning	Reduction to IDOX subscriptions	(18,600)		(18,600)	
Regeneration & Planning	Additional Local Plan reports required	26,258		117,300		
Regeneration & Planning	Additional Planning legal costs and support for upcoming court cases	(10,000)		36,000		
Regeneration & Planning	Increase to numbers of statutory advertising regarding certain planning application	2,157		7,000		
Regeneration & Planning	Economic Growth initiatives slipped to 2019/20	(40,934)		(55,000)		
			(41,120)		86,700	
Resources	DWP Housing Benefit Grant - Additional monies received	(25,000)		(35,800)		
Resources	Reduced Property Services Consultancy requirement	(6,668)		(5,000)		
			(31,668)		(40,800)	
		<b>Supplies &amp; Services Total</b>	<b>(49,863)</b>		<b>56,610</b>	
Fees & Charges	Environmental Services	Car Parking - Increased pay and display income expected	(16,633)		(77,800)	
	Environmental Services	Markets - Reduced occupancy levels resulting in lower rent income	14,845		14,600	
	Environmental Services	Williamson Park - Increase in visitor numbers	(32,738)		(22,100)	
	Environmental Services	Splash Park - Lower than expected user numbers	18,108		17,800	
	Environmental Services	Happy Mount Park - Additional profit share from café concession	(7,925)		(7,900)	
	Environmental Services	Garden Waste - Subscription levels currently in excess of 22,500 against projected 24,000	55,030		57,000	
	Environmental Services	Trade Waste - Additional income	(150,890)		(35,300)	
	Environmental Services	Waste Collection - Income budget for bins and boxes realigned with previous year outturn	15,299		14,300	
				(104,904)		(39,400)
	Governance	Additional court costs awarded	(24,852)		(30,000)	
	Governance	Reduction in the predicted number of searches for year	10,039		9,000	
				(14,813)		(21,000)
	Health & Housing	Increase in HMO Income	(55,300)		(73,700)	
	Health & Housing	Additional income from externally funded staff time recharges	(18,800)		(25,000)	
	Health & Housing	Pest Control - Increase in charges	14,700		15,900	
	Health & Housing	Add Income from disclosure training & £1600 inc from CSP for statement taking	(3,100)		(5,600)	
	Health & Housing	Lancashire County Council DFG grant completions	(81,800)		(110,200)	
	Health & Housing	Reduced Licensing Income	900		2,500	
				(143,400)		(196,100)
	Health & Housing - Leisure	University of Cumbria Contract 2018/19	(41,499)		(83,400)	
	Health & Housing - Leisure	Reduced demand for Gravity	14,459		39,300	
				(27,040)		(44,100)
	OCE	Costs of staff advertisements	2,986	2,986	3,000	3,000
	Regeneration & Planning	Planning fee - Additional income	31,425		7,500	
	Regeneration & Planning	Income to be recovered against Viability work from developers	-		(10,000)	
	Regeneration & Planning	Platform - Additional income from increased numbers of shows	(14,000)		(14,611)	
	Regeneration & Planning	Building Control reduced application volumes	46,484		62,000	
Regeneration & Planning	Light up Lancaster and Vintage revenue savings target removed.	17,039		19,500		
Regeneration & Planning	Engineers Capital Salaries adjustment	6,527		(8,600)		
			87,475		55,789	
Resources	Reduction in Printrooms Café income target	13,025		23,100		
Resources	Additional Rent & Service Charge income at CityLab/Storey	-		(12,500)		
			13,025		10,600	
		<b>Fees &amp; Charges Total</b>	<b>(186,671)</b>		<b>(231,211)</b>	
Minor Variances	Environmental Services	Minor variances	30,373		20,700	
	Governance	Minor	(4,005)		(2,700)	
	Health & Housing	Minor & ASB	(2,300)		8,500	
	Health & Housing - Leisure	Minor Leisure variance	(2,900)		(10,200)	
	OCE	Minor	(300)		700	
	Regeneration & Planning	Minor R&P income variances	(1,316)		(8,929)	
	Resources	Minor Resources variances	13,408		17,870	
		<b>Minor Variances Total</b>	<b>32,960</b>		<b>25,941</b>	
Other Variances	Environmental Services	RMS (recharges into account)	(46,597)		(20,200)	
	Environmental Services	GM Contract (outside service)	67,678		(2,600)	
	Environmental Services	On-Street P&D	5,828		-	
	Environmental Services	WLD recharges	(2,623)		200	
	Environmental Services	Building Cleaning recharges	5,131		6,200	
	Environmental Services	Commuted Sums - budget correction for S106 contribution to Bolton-le-Sands young peoples facilities	-		15,000	
	Governance	Changes in recharges to HRA	-		(24,100)	
	OCE	HRA recharges	-		(6,500)	
	Other Income & Expenditure	Minimum Revenue Provision Saving	-		(103,800)	
	Resources	Revised HRA recharges	-		(11,200)	
	Other Income & Expenditure	MHCLG Brexit Funding	-		(17,500)	
	Other Income & Expenditure	Reduction in investment income	31,500		16,900	
			<b>Other Variances Total</b>	<b>60,917</b>		<b>(147,600)</b>
			<b>Total Forecast (Under)/ Over Spend</b>	<b>17,404</b>		<b>12,817</b>