

Revenue Budget Variances and Proposed Budget Amendments

based on data up to 30/09/2022 (Quarter 2)

						<-----Proposed budget amendments----->						
Service	Budget Holder	Expenditure Budget Full Year £	Income Budget Full Year £	Current Full Year Working Budget £	Projected Pressure (overspend)	Projected Saving	Projected Inc Income	Projected Virement	Net proposed changes	Revised Budget	Q2 Commentary (for variances over £10k)	
Strategy, Innovation and Resources												
DSP	Performance Innovation Commiss	Dan Hudson	158,656	0	158,656	0	-1,146	0	0	-1,146	157,510	
DSS	Strategy	Dan Hudson	386,880	-2,351	384,529	2,351	-34	0	0	2,317	386,846	
GCD	Partnerships and Communities	Dan Hudson	231	0	231	0	-231	0	0	-231	0	
GCG	Community Grants	Dan Hudson	183,750	0	183,750	0	-6,989	0	0	-6,989	176,761	
GEM	Emergency Planning	Dan Hudson	20,495	0	20,495	0	0	0	0	0	20,495	
GLP	Development Plans	Dan Hudson	95,901	-11,453	84,448	0	-2,170	0	0	-2,170	82,278	
GMV	Safer Stronger	Dan Hudson	1,500	0	1,500	0	0	0	0	0	1,500	
GPV	Poverty Alleviation	Dan Hudson	35,000	0	35,000	0	0	0	0	0	35,000	
GXW	Carbon Change Prog Savings	Dan Hudson	56,000	0	56,000	0	0	0	0	0	56,000	
Total Strategy, Innovation and Resol			938,413	-13,804	924,609	2,351	-10,570	0	0	-8,219	916,390	
Strategy, Innovation and Resources												
EXS	Policy and Performance		44,982	0	44,982	0	-10,000	0	0	-10,000	34,982	Reduction in training costs: reflects availability of staff to receive training during LGR process
Total Strategy, Innovation and Resol			44,982	0	44,982	0	-10,000	0	0	-10,000	34,982	
Strategy, Innovation and Resources												
DSC	Communications	Simon McVey	91,095	0	91,095	0	0	0	0	0	91,095	
DSO	Support Services	Various	1,041,315	-5,400	1,035,915	0	-92,500	0	0	-92,500	943,415	£92k underspend on salaries due to vacant posts. This has taken into account the temporary enhancements to reflect additional responsibilities undertaken as a result of vacant Operational Lead post
GCC	Corporate Communications	Simon McVey	31,967	-4,684	27,283	0	0	0	0	0	27,283	
GEL	Elections	Simon McVey	175,602	-6,227	169,375	0	0	-130,000	0	-130,000	39,375	Cost of Westmorland and Furness Council electons charged to the LGR implementaiton reserve
GER	Electoral Registration	Simon McVey	68,485	-1,456	67,029	0	0	0	0	0	67,029	
Total Strategy, Innovation and Resol			1,408,464	-17,767	1,390,697	0	-92,500	-130,000	0	-222,500	1,168,197	
Strategy, Innovation and Resources												
DSF	Finance	Helen Smith	416,983	-1,000	415,983	0	0	0	0	0	415,983	
DXC	Management Team	Helen Smith	376,987	0	376,987	0	0	0	0	0	376,987	
ERA	Internal Audit	Helen Smith	65,272	0	65,272	0	0	0	0	0	65,272	
GFI	Corporate Finance	Helen Smith	2,080	0	2,080	0	0	0	0	0	2,080	
GFS	Unapportionable Pension Adj	Helen Smith	276,103	0	276,103	0	0	0	0	0	276,103	
GGT	Subscriptions	Helen Smith	18,665	0	18,665	0	0	0	0	0	18,665	
GMG	Local Govt Reorganisation	Helen Smith	250,000	0	250,000	0	0	0	0	0	250,000	
GNH	New Homes	Helen Smith	0	-129,900	-129,900	0	0	0	0	0	-129,900	
GTH	Other Items	Helen Smith	7,771,730	-7,489,868	281,862	67,000	0	0	0	67,000	348,862	£37k projected overspend as result of costs associated with Storm Arwen; £30k additional budget request for health and safety works relating to ash die-back disease

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					Projected Pressure (overspend)	Projected Saving	Projected Inc Income	Projected Virement				
GTV	Bank Charges	Helen Smith	85,330	0	85,330	0	0	0	-10,000	-10,000	75,330	Virement to offset additional costs of increased electronic payments for fees and charges
GTW	Audit and Inspection	Helen Smith	87,010	0	87,010	0	-12,000	0	0	-12,000	75,010	Additional government grant to offset additional auditing requirements (additional costs already included in base budget)
GUV	Universal Credit	Helen Smith	0	0	0	0	0	0	0	0	0	
GZZ	Other GF Items	Helen Smith	1,135,430	0	1,135,430	840,357	-82,000	0	0	758,357	1,893,787	Potential overspend of £673k relating to 2022/23 pay award and NI adjustments; potential overspend on utilities of £132k; both part offset by potential underspends on rates of £28k and insurance of £19k. These additional costs will be charged to individual services during Q3.
Total Strategy, Innovation and Resol			10,485,590	-7,620,768	2,864,822	907,357	-94,000	0	-10,000	803,357	3,668,179	
Strategy, Innovation and Resources												
DSH	Human Resources	Charles Officer	290,785	-3,583	287,202	3,583	-36,000	0	0	-32,417	254,785	
GOT	Environmental Other	Charles Officer	-10	0	-10	0	0	0	0	0	-10	
Total Strategy, Innovation and Resol			290,775	-3,583	287,192	3,583	-36,000	0	0	-32,417	254,775	
Strategy, Innovation and Resources												
DSL	Legal Governance	Linda Fisher	526,358	-58,579	467,779	22,705	-4,250	0	0	18,455	486,234	
GCA	Democratic Management	Linda Fisher	98,419	0	98,419	0	0	0	0	0	98,419	
GMM	Members	Linda Fisher	388,773	0	388,773	0	-1,840	0	0	-1,840	386,933	Unclaimed members allowances will be transferred to Poverty Alleviation Reserve and made available to spend during 2022/23.
GVR	Chairmans Allow and Civic Hosp	Linda Fisher	5,653	0	5,653	0	0	0	0	0	5,653	
Total Strategy, Innovation and Resol			1,019,203	-58,579	960,624	22,705	-6,090	0	0	16,615	977,239	
Strategy, Innovation and Resources												
DSD	Digital Services	Ben Wright	564,874	0	564,874	0	0	0	0	0	564,874	
ECU	Digital Innovation	Ben Wright	330,294	0	330,294	0	-60,000	0	0	-60,000	270,294	£60k potential underspend of £210k carried forward from 2021/22 for digital innovation.
ERI	Information Services	Ben Wright	551,984	0	551,984	0	0	0	0	0	551,984	
Total Strategy, Innovation and Resol			1,447,152	0	1,447,152	0	-60,000	0	0	-60,000	1,387,152	
Total Strategy, Innovati			15,634,579	-7,714,501	7,920,078	935,996	-309,160	-130,000	-10,000	486,836	8,406,914	
Customer and Commercial Services - Customer and Locality Operational Lead												
DCL	Customer and Locality Services	Claire Gould	1,313,414	-3,077	1,310,337	0	-15,900	0	0	-15,900	1,294,437	
GPK	Parks and Open Spaces	Claire Gould	1,073,420	-91,746	981,674	12,850	-600	0	0	12,250	993,924	Grounds maintenance contract overspend identified of circa £65k due to the contract being indexed and RPI being at 8.96%, virement of £60k done from underspend on VGS58 Minimum Revenue Provision.
GPR	Consultation	Claire Gould	10,000	0	10,000	0	-2,000	0	0	-2,000	8,000	
GRG	Recreation Grounds	Claire Gould	92,218	-2,434	89,784	0	0	0	0	0	89,784	

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GWF	Dog Control	Claire Gould	38,290	-1,000	37,290	0	0	0	0	0	37,290	
Total Customer and Commercial Services - Customer a			2,527,342	-98,257	2,429,085	12,850	-18,500	0	0	-5,650	2,423,435	
Customer and Commercial Services - Specialist Services Operational Lead												
DCS	Specialist Services	Gareth Candlin	2,607,487	-137	2,607,350	0	-48,011	0	0	-48,011	2,559,339	
EUR	AD Cummunity Invest and Dev	Gareth Candlin	0	0	0	0	0	0	0	0	0	
GBC	Building Control	Gareth Candlin	15,348	-355,980	-340,632	0	0	-20,000	0	-20,000	-360,632	Potential demand led income surplus of £20k in Building Control - performance is better than expected.
GCL	Comm Leisure and Sports Develp	Gareth Candlin	1,718	-1,766	-48	0	0	0	0	0	-48	
GCP	Coast Protection	Gareth Candlin	1,678	0	1,678	0	0	0	0	0	1,678	
GCV	Conservation and Environment	Gareth Candlin	100	0	100	0	0	0	0	0	100	
GCZ	Contaminated Land	Gareth Candlin	1,150	0	1,150	0	0	0	0	0	1,150	
GDC	Development Control	Gareth Candlin	53,885	-553,841	-499,956	100,000	0	0	0	100,000	-399,956	Potential demand led income shortfall of £100k in planning due to less applications as a result of economic recession driven by high inflation. See section 3.1.1 of Corporate Financial Update report for more detail on variance and action plan
GDS	Dangerous Structures	Gareth Candlin	0	-11,946	-11,946	11,946	0	0	0	11,946	0	This is an income budget which allows us to received contribution when we carry our emergency repairs on dangerous structures, so far no repairs hence no income.
GED	Economic Development	Gareth Candlin	5,203,195	-56,731	5,146,464	10,500	0	0	0	10,500	5,156,964	Potential shortfall in Mintworks income due to result of economic recession driven by high inflation. See section 3.1.1 of Corporate Financial Update report for more detail on variance and action plan
GEV	Arts and Events	Gareth Candlin	254,836	0	254,836	0	0	0	0	0	254,836	
GFD	Food Safety	Gareth Candlin	9,062	-204	8,858	0	0	0	-270	-270	8,588	
GHP	Noise, Air and Water Pollution	Gareth Candlin	10,889	-14,620	-3,731	0	0	0	0	0	-3,731	
GHS	Health and Safety	Gareth Candlin	0	0	0	0	0	0	0	0	0	
GIL	Community Infrastructure Levy	Gareth Candlin	10,271	-42,000	-31,729	0	0	0	0	0	-31,729	
GLC	Local Land Charges	Gareth Candlin	101,047	-250,000	-148,953	10,000	0	0	0	10,000	-138,953	Possible £10k shortfall driven by likely housing market slowdown due to higher interest rates. May be partially offset by expenditure underspend.
GLE	Leisure Centres (incl Pools)	Gareth Candlin	1,074,547	-22,344	1,052,203	10,000	-1,500	0	0	8,500	1,060,703	Carry forward of £136k relating to Sport England grant expected to be spent in coming weeks
GMA	Hackney Carriage Licensing	Gareth Candlin	7,303	-110,559	-103,256	0	0	0	0	0	-103,256	
GMC	Miscellaneous Licensing	Gareth Candlin	3,136	-19,615	-16,479	0	0	0	0	0	-16,479	
GMD	Licensing Act	Gareth Candlin	148	-210,604	-210,456	0	0	0	0	0	-210,456	

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GME	Gambling Licensing	Gareth Candlin	0	-22,551	-22,551	15,000	0	0	0	15,000	-7,551	Possible £15k shortfall in income due to a reduction of licensable premises.
GMK	Markets	Gareth Candlin	128,807	-140,420	-11,613	62,632	0	0	0	62,632	51,019	Possible £50k shortfall in income relating to vacant units in Kendal indoor market. See section 3.1.1 of Corporate Financial Update report for more detail on variance and action plan
GWS	Water Sampling	Gareth Candlin	81,303	-135,773	-54,470	20,000	0	0	0	20,000	-34,470	Due to vacant posts and absence there has been no water sampling for a period of 3 months. Sampling will resume in the next couple of weeks. This will be further reviewed in coming months through budget monitoring.
Total Customer and Commercial Services Specialist O			9,565,910	-1,949,091	7,616,819	240,078	-49,511	-20,000	-270	170,297	7,787,116	
Customer and Commercial Services - Case Management Operational Lead												
DCM	Case Management	Vicky McDonald	2,260,381	-67,324	2,193,057	75,408	-26,575	0	0	48,833	2,241,890	£48K possible overspend due to being unable to achieve vacancy savings whilst maintaining BAU service delivery and delivering additional mandated schemes i.e. CARF and energy rebates
EUN	Community Services	Vicky McDonald	1	0	1	0	0	0	0	0	1	
GBN	Council Tax Benefits	Vicky McDonald	0	-78,226	-78,226	0	-81	0	0	-81	-78,307	
GBT	Housing Benefit Local Scheme	Vicky McDonald	51,700	-36,300	15,400	0	-11,190	0	0	-11,190	4,210	Demand led based upon disregard of war pensions as income in Housing Benefit entitlement calculations. Housing Benefit expenditure for those entitled to war pensions has reduced due to changes in circumstances or migration to Universal Credit housing element
GCH	Community Housing Fund	Vicky McDonald	553,000	0	553,000	0	0	0	0	0	553,000	Potential underspend of £200k on Capacity Grants. If underspent, budget would return to Community Housing Fund reserve at year end.
GCM	Cemeteries	Vicky McDonald	280,024	-251,548	28,476	0	-1,500	0	0	-1,500	26,976	
GEN	Housing Enabling Role	Vicky McDonald	1,225,080	0	1,225,080	2,336	-1,749	0	0	587	1,225,667	
GFN	NNDR Collection	Vicky McDonald	5,952	-321,156	-315,204	0	0	0	0	0	-315,204	
GFT	Council Tax Collection	Vicky McDonald	79,390	-164,549	-85,159	0	-30,000	0	0	-30,000	-115,159	
GHL	Town View Field Hostel	Vicky McDonald	325,033	-236,603	88,430	20,000	0	0	0	20,000	108,430	
GHM	Homelessness	Vicky McDonald	330,083	-242,185	87,898	10,000	0	0	0	10,000	97,898	£10k possible shortfall in income for social lettings property - currently vacant but cannot hand back to the landlord until significant repairs have been done, therefore still paying rent on this property with no income.
GHT	Housing Standards	Vicky McDonald	949,878	-4,610	945,268	0	-37,500	0	0	-37,500	907,768	£40k projected shortfall in income from DFG levy. See section 3.1.1 of Corporate Financial Update report for more detail on variance and action plan
GPA	Poverty Alleviation	Vicky McDonald	48,456	0	48,456	0	0	0	0	0	48,456	

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GRA	Rent Allowances	Vicky McDonald	13,328,225	-13,587,376	-259,151	133,008	0	0	0	133,008	-126,143	£133K potential shortfall in housing benefit subsidy claimed from DWP due to an increase in housing benefit expenditure related to housing benefit payable to tenants in supported and exempt accommodation which attracts a lower level of subsidy than non exempt accommodation.
GRB	Discretionary Housing Benefit	Vicky McDonald	107,000	-107,000	0	0	0	0	0	0	0	
GSH	Handy Person Scheme	Vicky McDonald	18,990	0	18,990	0	0	0	0	0	18,990	
Total Customer and Commercial Services - Case Mana			19,563,193	-15,096,877	4,466,316	240,752	-108,595	0	0	132,157	4,598,473	
Customer and Commercial Services - Delivery and Commercial Services Operational Lead												
DCD	Delivery Commercial Services	Frankie Flannigan/Paul Scullion	725,890	0	725,890	3,000	-43,759	0	0	-40,759	685,131	Potential underspend on salaries of £24k due to vacant posts and maternity leave.
ECC	Social Enterprise Admin	Paul Scullion	0	0	0	0	0	0	0	0	0	
EHS	Health and Safety	Paul Scullion	36,284	-600	35,684	1,600	0	0	0	1,600	37,284	
EPX	Offices	Paul Scullion	651,466	-43,560	607,906	26,473	-5,000	0	0	21,473	629,379	£20k projected shortfall in income for Kendal Business Hub. The Business Hub was opened and the marketing strategy began on the 6th July 2022. All suites have now secured occupants, with the leases currently being finalised for occupation in the new year.
GCK	Car Parks	Frankie Flannigan	2,437,991	-5,156,890	-2,718,899	371,000	-92,500	0	0	278,500	-2,440,399	£150k net income shortfall expected. This is due to a projected car park income shortfall of £250k due to the impact of the economic downturn. £70k potential salary underspend due to 2 vacant posts. However 1 post is due to an internal secondment to the 31.03.23.
GCN	Conveniences	Paul Scullion	48,887	0	48,887	0	-1,000	0	0	-1,000	47,887	
GCS	Caravan Site	Paul Scullion	206,573	-441,729	-235,156	137,000	0	0	0	137,000	-98,156	Potential £137k projected income shortfall from the Caravan Site. The new lease was completed in November 2021 with consent to allow the tenant to carry out substantial alterations to improve the facilities on site. The site remained closed during construction works which were completed September 2022, therefore only 7 months of trading remain in the current financial year. This delay should not reoccur next year.
GDY	SLDC Depots	Frankie Flannigan	27,218	-2,888	24,330	0	0	0	0	0	24,330	
GFW	Flood Warning	Frankie Flannigan	44,524	0	44,524	0	0	0	0	0	44,524	
GLW	Lake Windermere	Frankie Flannigan	513,727	-1,548,733	-1,035,006	5,100	0	0	0	5,100	-1,029,906	
GMS	24 Main St Kirkby Lons	Paul Scullion	5,500	0	5,500	0	0	0	0	0	5,500	
GMU	Museum	Paul Scullion	49,969	0	49,969	0	-10,000	0	0	-10,000	39,969	

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GPH	Public Halls	Paul Scullion	263,326	-125,815	137,511	30,141	0	0	0	30,141	167,652	£23k projected income shortfall for Kendal Town Hall. Steps are in place to mitigate the loss of income, with an action plan securing various new bookings including the Wool Gathering Festival, production of a Christmas Carol and the Mary Wakefield Festival. Further revenue opportunities are being explored during the busy Christmas period and will continue into the new year to address the shortfall.
GPL	Planned Maintenance	Paul Scullion	151,487	0	151,487	94,700	-1,000	0	0	93,700	245,187	
GSE	District Special Expenses	Frankie Flannigan	63,887	-41,700	22,187	0	0	0	0	0	22,187	
GSN	Street Furniture	Frankie Flannigan	5,867	0	5,867	0	0	0	0	0	5,867	
GSY	Sundry Properties	Paul Scullion	232,093	-174,570	57,523	5,280	-500	0	0	4,780	62,303	
GTC	Tourist Information Centres	Paul Scullion	3,641	-27,984	-24,343	0	0	0	0	0	-24,343	
GTG	Street Cleansing Client	Frankie Flannigan	1,185,327	-16,800	1,168,527	34,000	-12,000	0	0	22,000	1,190,527	Salary overspend expected of £34k due to vacancy saving £12k unachievable, overtime £16k due to sickness/long term absence and team leads job evaluation £4k, and minor variances across the salary budgets.
GTS	Transport	Frankie Flannigan	90,490	-93,705	-3,215	66,000	-8,500	0	0	57,500	54,285	£66k shortfall projected, £30k potential shortfall in income on Works to Contract Vehicles due to the vehicles being relatively new and therefore not requiring many repairs. £36k projected overspend on repairs and maintenance due to the price increase of parts and ageing fleet, however the older vehicles are being replaced by new lease vehicles and in the long term should have a positive impact on the repairs and maintenance budget going forward.
GUL	Industrial Units Landlord	Paul Scullion	304	-49,767	-49,463	0	-26,000	0	0	-26,000	-75,463	£26k expected surplus in income due to rent reviews.
GUT	Industrial Units Tenants	Paul Scullion	4,574	-7,628	-3,054	0	0	0	0	0	-3,054	
GWC	Waste Coll Disposal Client	Frankie Flannigan	50,000	-50,000	0	0	0	0	0	0	0	
GWK	Kerbside Coll Recycling Client	Frankie Flannigan	5,470,680	-1,623,426	3,847,254	370,700	-11,361	-118,517	0	240,822	4,088,076	Potential net overspend of £200k on kerbside recycling/waste collection service. This is made up of £150k overspend on salaries, £132k overspend on fuel, £40k overspend on clinical waste and £18k overspend on hire of a Romaquip to cover the significant increase in recycling and the increasing rounds due to new builds, £30k overspend on tipping and disposal, offset by a £150k surplus of income from sale of materials and £20k surplus on Kerbside Recycling Credits.
GWR	Waste Recycling	Frankie Flannigan	164,216	-141,025	23,191	35,000	0	0	0	35,000	58,191	£35k potential shortfall in recycling credits due to the removal of 1 significant site. The new bring site contract will start early next year.
Total Customer and Commercial Services - Delivery an			12,433,921	-9,546,820	2,887,101	1,179,994	-211,620	-118,517	0	849,857	3,736,958	

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Total Customer and Commercial Services		44,090,366	-26,691,045	17,399,321	1,673,674	-388,226	-138,517	-270	1,146,660	18,545,981		
Corporate items												
VGF51	General Fund Rev Balance	Helen Smith	0	0	0	0	0	0	0	0		
VGR24	Parish Precepts	Helen Smith	1,928,943	0	1,928,943	0	0	0	0	1,928,943		
VGR26	Investment Interest	Helen Smith	0	-39,536	-39,536	0	0	-500,000	10,000	-490,000	-529,536	£500k projected surplus income on investment interest due to increase in interest rates.
VGR27	Interest on borrowings	Helen Smith	775,730	0	775,730	0	-207,000	0	0	-207,000	568,730	£207k underspend on interest payable due to no additional borrowing taken out in 2021/22 and there is unlikely to be any in 2022/23 due to the LGR Section 24 direction
VGR41	Council Tax Income (inc p	Helen Smith	0	-11,517,446	-11,517,446	0	0	0	0	0	-11,517,446	
VGR42	Surplus On Coll Fund	Helen Smith	0	554,796	554,796	0	0	0	0	0	554,796	
VGR43	RSG Other Govt Grants	Helen Smith	0	0	0	0	0	0	0	0	0	
VGR44	Retained business rates	Helen Smith	17,349,635	-16,308,813	1,040,822	0	0	0	0	0	1,040,822	
VGR45	Rural Services Delivery G	Helen Smith	0	-858,500	-858,500	0	0	0	0	0	-858,500	
VGR48	Parish CT Grant Other Loc	Helen Smith	92,000	0	92,000	0	0	0	0	0	92,000	
VGR55	Transition Grant	Helen Smith	0	0	0	0	0	0	0	0	0	
VGS33	Transfer to Reserves Gen	Helen Smith	1,221,455	0	1,221,455	0	0	0	0	0	1,221,455	
VGS34	Transfer from Reserves Ot	Helen Smith	0	-9,407,780	-9,407,780	0	0	0	0	0	-9,407,780	
VGS58	Statutory adj. Capital Chal	Helen Smith	-9,208,933	0	-9,208,933	0	-29,000	0	0	-29,000	-9,237,933	£29k underspend on Minimum Revenue Provision. This reflects reprofiling of capital expenditure from 2021/22 to 2022/23 onwards. Originally £89k however virement done to GPK to cover inflation increase on grounds maintenance
VGS59	Statutory adj. Direct Reve	Helen Smith	99,000	0	99,000	0	0	0	0	0	99,000	
Total Corporate items			12,257,830	-37,577,279	-25,319,449	0	-236,000	-500,000	10,000	-726,000	-26,045,449	
Total GF before mitigations			71,982,775	-71,982,825	-50	2,609,670	-933,386	-768,517	-270	907,496	907,446	
Mitigations												
GZZ	Other GF Items						-308,000			-308,000	-308,000	Remove unspent additional staffing budget
GZZ	Other GF Items						-262,000			-262,000	-262,000	Apply Covid-19 contingency budget to deficit Use of reserves:
VGS34	Transfer from Reserves Other Funds/Reserves					-30,000				-30,000	-30,000	Statutory Duties: Ash Die-back
VGS34	Transfer from Reserves Other Funds/Reserves					-20,000				-20,000	-20,000	Statutory Duties: Legal costs
VGS34	Transfer from Reserves Other Funds/Reserves					-37,000				-37,000	-37,000	General Reserve: Storm Arwen
GZZ	Other GF Items					-30,000				-30,000	-30,000	Require managers to find overtime savings
GPL	Planned Maintenance					-94,000				-94,000	-94,000	Request officers to find savings to offset planned maintenance pressures
GLE	Leisure Centres (incl Pools)					-10,000				-10,000	-10,000	Move Kendal Leisure Centre spend to capital
Net GF			-50			2,388,670	-1,503,386	-768,517	-270	116,496	116,446	