

2022/23 BUDGET NET EXPENDITURE - MOVEMENTS IN THE YEAR

	Virements - Permanent or Temporary	People	Schools	Finance	Corporate, Customer & Community Services	Economy & Infrastructure	Fire & Rescue Services	Local Committees	Local Govt Review	Corporately Charged	Sub total - Service Exp	Depn Chgd to Services	Precepts Paid	Inflation & Cont.	Sub total - Other items	NET BUDGET excl Reserves
		£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
APPROVED BUDGET COUNTY COUNCIL 18 February 2022		208.279	0.000	38.565	41.712	142.044	21.023	10.866	0.000	4.024	466.513	(40.787)	0.892	28.878	(11.017)	455.496
<i>Late Adjustments not included in budget model</i>																
Transfer of Commissioning from C07 to C20		3.163			-3.163						0				0	0
Budget Amended for Late Adjustments		211.442	0.000	38.565	38.549	142.044	21.023	10.866	0.000	4.024	466.513	(40.787)	0.892	28.878	(11.017)	455.496
Q1 Cash Limit Adjustments																
Innovation Fund Drawdown - Micro Enterprise	T	0.075									0.075				0.000	0.075
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET at 30 APRIL 2022		211.517	0.000	38.565	38.549	142.044	21.023	10.866	0.000	4.024	466.588	(40.787)	0.892	28.878	(11.017)	455.571
Tfr to Fire from Contingency - training for new legislation regarding river boat rescue craft.	T						0.300				0.300			(0.300)	(0.300)	0.000
Adults Contract Inflation	P	5.297									5.297			(5.297)	(5.297)	0.000
EMR Drawdown - HJ Williams bequest	T	0.116									0.116				0.000	0.116
Innovation Fund Drawdown - Commercial Development Lead	T					0.009					0.009				0.000	0.009
Innovation Fund Drawdown - Social Enterprise	T					0.068					0.068				0.000	0.068
Innovation Fund Drawdown - Place And Infrastructure	T					0.059					0.059				0.000	0.059
Innovation Fund Drawdown - Place And Enterprise	T					0.048					0.048				0.000	0.048
EMR Drawdown - Social Enterprise	T					0.136					0.136				0.000	0.136
EMR Drawdown - Local Committees Communities Drawdown	T							1.255			1.255				0.000	1.255
EMR Drawdown - Local Committees Highways Drawdown	T							0.093			0.093				0.000	0.093
NJC Pay Award 21/22 (1.75%)	P	1.923		0.094	0.462	0.546	0.034				3.059			(3.059)	(3.059)	0.000
Soulbury Pay Increase	P	0.055									0.055			(0.055)	(0.055)	0.000
EMR Drawdown - Library Furniture & Equipment	T				0.036						0.036				0.000	0.036
EMR Drawdown - Brokerage Service Capacity	T	0.008									0.008				0.000	0.008
Chief Officer Pay award 21/22 (1.5%)	P	0.017		0.002	0.014	0.011					0.044			(0.044)	(0.044)	0.000
EMR Drawdown - Adult Weight Management	T	0.108									0.108				0.000	0.108
EMR Drawdown - Additional Drug Treatment	T	0.150									0.150				0.000	0.150
EMR Drawdown - COMF	T	4.123									4.123				0.000	4.123
Inflation Drawdown - Precepts paid	P										0.000	0.022	(0.022)	(0.022)	0.000	0.000
Inflation Drawdown - Specific Contracts Inflation allocation	P				0.009	5.031	0.017				5.057			(5.057)	(5.057)	0.000
Inflation Drawdown - 22/23 National Insurance Uplift	P	0.519		0.035	0.165	0.187	0.077				0.983			(0.983)	(0.983)	0.000
Income Generation saving increase in advertising revenue to be held in E&I, not Corporate enterprise saving	P					(0.100)				0.100	0.000				0.000	0.000
EMR Draw down - Financial Volatility Reserve - <i>Now Reversed</i>	T									1.678	1.678				0.000	1.678
<i>Reversal of Above CL adjustment</i>	T									(1.678)	(1.678)				0.000	(1.678)
REVISED BUDGET at 31 MAY 2022		223.833	0.000	38.696	39.235	148.039	21.451	12.214	0.000	4.124	487.592	(40.787)	0.914	14.061	(25.812)	461.780
Transfer People to E&I - C&SB utility budget to Corporate Landlord	P	(0.027)				0.027					0.000				0.000	0.000
EMR Drawdown - HR operations Staffing - <i>Now Reversed</i>	T				0.086						0.086				0.000	0.086
<i>Reversal of Above CL adjustment</i>	T				(0.086)						(0.086)				0.000	(0.086)
EMR Drawdown - School Clothing Grants	T				0.500						0.500				0.000	0.500
IAG Savings met from inflation - <i>Now Reversed</i>	P									0.181	0.181		(0.181)	(0.181)	0.000	0.000
<i>Reversal of Above CL adjustment</i>	P									(0.181)		0.181			0.000	0.000
EMR Drawdown - Cost of Living Reserve Local Committees	T							0.335			0.335				0.000	0.335
Additional NJC Pay award and NIC Uplift Adjustment	P	0.233			0.001						0.234			(0.234)	(0.234)	0.000
EMR Drawdown - Short term Capacity	T					0.122					0.122				0.000	0.122

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		£m	£m	£m	£m	£m	£m	£m		£m	£m	£m	£m	£m	£m	£m
EMR Drawdown - Windermere Station Gateway	T					0.020					0.020				0.000	0.020
Business Rates Update	T										0.000				0.000	0.000
Reversal of ENCTs Contract allocation 22.23	P					(0.249)					(0.249)			0.249	0.249	0.000
Children's Inflation Drawdown 2022/23	P	1.147									1.147			(1.147)	(1.147)	0.000
Children & Families legal fees met from contingency	T				0.200						0.200			(0.200)	(0.200)	0.000
Increased Allocation of Troubled & Focussed families Grant	P	0.638									0.638				0.000	0.638
Business Rates Pool Update	T										0.000				0.000	0.000
EMR Drawdown - Service Centre - Digital Transformation	T				0.200						0.200				0.000	0.200
Q1 Directorate Inflationary Pressures Drawdown	T	1.188			0.036	3.853	0.246				5.323			(1.809)	(1.809)	3.514
EMR Drawdown - LGR Short-term Capacity	T									1.500	1.500				0.000	1.500
<i>Reversal of Above CL adjustment</i>	T									(1.500)	(1.500)				0.000	(1.500)
											0.000				0.000	0.000
REVISED BUDGET at 30 JUNE 2022		227.012	0.000	38.696	40.172	151.812	21.697	12.549	0.000	4.124	496.243	(40.787)	0.914	10.920	(29.134)	467.109

	Virements - Permanent or Temporary	People £m	Schools £m	Finance £m	Corporate, Customer & Community Services £m	Economy & Infrastructure £m	Fire & Rescue Services £m	Local Committees £m	Local Govt Review	Corporately Charged £m	Sub total - Service Exp £m	Depn Chgd to Services £m	Precepts Paid £m	Inflation & Cont. £m	Sub total - Other items £m	NET BUDGET excl Reserves £m
Q2 Cash Limit Adjustments																
EMR Drawdown - Carbon Baseline	T					0.016					0.016				0.000	0.016
Innovation Fund Drawdown - Decarbonisation Staff	T					0.150					0.150				0.000	0.150
EMR Drawdown - Kendal LUP	T					0.020					0.020				0.000	0.020
EMR Drawdown - Windermere Gateway	T					0.060					0.060				0.000	0.060
EMR Drawdown - Borderlands Place	T					0.172					0.172				0.000	0.172
EMR Drawdown - Cycling & Walking	T					0.477					0.477				0.000	0.477
EMR Drawdown - Short term Capacity	T	0.070									0.070				0.000	0.070
											0.000				0.000	0.000
REVISED BUDGET AT 31 JULY 2022		227.082	0.000	38.696	40.172	152.707	21.697	12.549	0.000	4.124	497.208	(40.787)	0.914	10.920	(29.134)	468.074
Innovation Fund Drawdown - Think Family	T				0.036						0.036				0.000	0.036
Innovation Fund Drawdown - Advertising Space	T				0.070						0.070				0.000	0.070
EMR Drawdown - Library Book Fund	T				0.192						0.192				0.000	0.192
EMR Drawdown - Library Culture & Arts Fund	T				0.130						0.130				0.000	0.130
Innovation Fund Drawdown - Service Centre	T				0.049						0.049				0.000	0.049
EMR Drawdown - ESMCP	T						0.037				0.037				0.000	0.037
											0.000				0.000	0.000
											0.000				0.000	0.000
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET AT 31 AUGUST 2022		227.082	0.000	38.696	40.649	152.707	21.734	12.549	0.000	4.124	497.722	(40.787)	0.914	10.920	(29.134)	468.588
EMR Drawdown - Capacity funding SEND improvement	T	0.070									0.070				0.000	0.070
Enterprise Saving	T					(0.345)				0.345	0.000				0.000	0.000
Lead Local Authority Flood Grant no longer paid	T										0.000				0.000	0.000
Transfer of Connecting Cumbria Gainshare to Earmarked Reserve	T					(1.785)					(1.785)				0.000	(1.785)
EMR Drawdown - Parking Enforcement	T					0.054					0.054				0.000	0.054
EMR Drawdown - WREP Grant	T	0.193									0.193				0.000	0.193
Adults COVID Pressures Reserve	T	(1.985)									(1.985)				0.000	(1.985)
Innovation Fund Drawdown - TB Salary	T				0.131						0.131				0.000	0.131
EMR Drawdown - Emergency Active Travel Tranche 2	T					0.013					0.013				0.000	0.013
Tfr to CC&CS from E&I - Additional funding PA Costs	T				0.010	(0.010)					0.000				0.000	0.000
EMR Drawdown - Parton Landslip	T					0.021					0.021				0.000	0.021
EMR Drawdown - Netherhall Pool	T					0.126					0.126				0.000	0.126
EMR Drawdown - PM Short Term Capacity	T				0.109						0.109				0.000	0.109
Part Reversal of CL0221 and CL0306	T	(0.282)		(0.014)	(0.068)	(0.077)	(0.032)				(0.473)		0.473		0.473	0.000
Delivery of Integrated Transport Saving	P	(0.374)		(0.003)	(0.059)	0.447	(0.011)				0.000				0.000	0.000
Drawdown Elections EMR to reduce deficit	T									0.230	0.230				0.000	0.230
Drawdown Highways Fleet replacement EMR to cover RCCO costs	T									1.750	1.750				0.000	1.750
Drawdown Capital Fund to cover RCCO costs	T									2.456	2.456				0.000	2.456
Drawdown Long Term Investment EMR to cover RCCO costs	T									1.479	1.479				0.000	1.479
Drawdown of LGR Earmarked Reserve	T								17.283		17.283				0.000	17.283
											0.000				0.000	0.000
REVISED BUDGET AT 30 SEPTEMBER 2022		224.704	0.000	38.679	40.772	151.151	21.691	12.549	17.283	10.384	517.394	(40.787)	0.914	11.393	(28.661)	488.733