

Revenue Budget Amendments Quarter 3 (Q3)

1.1 The revenue budget approved by the Shadow Authority on 1 March. Subsequent adjustments made to the approved budget are summarised in the table below. The only changes to the overall budget approved by the Shadow Authority relates to :

- transfers from earmarked reserves totalling £3.490 (to cover service expenditure included within the directorate forecast)
- addition of parish precept expenditure to the budget (no impact on Cumberland resources, as these are financed from parish precept council tax income that has been added to the revenue budget financing)
- updates to the allocations of services/cost centres between directorates (no impact on total budget)
- reallocation of centrally held contingency budgets in respect of inflation and pension costs (no impact on total budget).

Table 1 - Summary of Budget Adjustments

| Directorate | Approved budget | Release of E/M Reserves | Parish Precepts | Service Allocations | Reallocate Contingencies | Current budget [Dec 23'] |
|--|-----------------|-------------------------|-----------------|---------------------|--------------------------|--------------------------|
| | £m | £m | £m | £m | £m | £m |
| Assistant Chief Executive | 2.812 | 0.000 | 0.000 | 0.171 | 0.140 | 3.123 |
| Business Transformation & Change | 13.663 | 0.045 | 0.000 | 0.870 | 0.696 | 15.274 |
| Resources | 82.344 | 0.527 | 0.000 | (5.683) | (18.938) | 58.250 |
| Place, Sustainable Growth & Transport | 67.516 | (0.082) | 0.000 | 1.304 | 3.366 | 72.104 |
| Public Health & Communities | 5.024 | 2.905 | 0.000 | (0.327) | 0.118 | 7.720 |
| Adult Social Care & Housing | 68.095 | 0.095 | 0.000 | (1.499) | 11.002 | 77.693 |
| Children and Family Wellbeing | 63.594 | 0.000 | 0.000 | (1.831) | 3.609 | 65.372 |
| Chief Executive | 0.231 | 0.000 | 0.000 | (0.005) | 0.007 | 0.233 |
| Net Expenditure on Services | 303.279 | 3.490 | 0.000 | (7.000) | 0.000 | 299.769 |
| Parish Precepts | 0.000 | 0.000 | 4.954 | 4.954 | 0.000 | 4.954 |
| Net Expenditure on Services & Parish Precepts | 303.279 | 3.490 | 4.954 | (7.000) | 0.000 | 304.723 |
| Less: Planned Use of Earmarked Reserves / GF | (11.723) | 0.000 | 0.000 | 0.000 | 0.000 | (11.723) |
| Less: Additional Use of Earmarked Reserves | 0.000 | (3.490) | 0.000 | 0.000 | 0.000 | (3.490) |
| Contribution (to) General Fund (CCH) | 0.000 | 0.000 | 0.000 | 7.000 | 0.000 | 7.000 |
| Net Budget Requirement / Projected Outturn | 291.556 | 0.000 | 4.954 | 0.000 | 0.000 | 296.510 |