

Eden District Council

Cabinet

14 February 2023

Q3 Financial Monitoring 2022-23

Portfolio:	Resources
Report from:	Interim Director of Resources
Wards:	All wards
OPEN PUBLIC ITEM	

1 Purpose

- 1.1 To provide information on the spend and income compared to budget up to 31 December 2022, including highlighting any pressures, risk and savings.

2 Recommendation

It is recommended that Cabinet:

- 2.1 Note the Quarter 3 forecast revenue outturn position as set out at Appendix 1.
- 2.2 Note the Quarter 3 Capital Monitoring position, set out at Appendix 3.
- 2.3 Committ that any outturn underspend, available at year end, be allocated to an earmarked reserve to fund continuation of interim arrangements into 2023-24 (as set out in 3.6).

3 Report Details**Overview**

- 3.1 The financial position has been compared against the budget set in February, adjusted for any approvals by Cabinet or Council since the budget was set.

Revenue Monitoring Q3

- 3.2 Quarter 3 Revenue Outturn by Service is provided at Appendix 1.
- 3.3 Year to date, there is an underspend of £930k.
- 3.4 Appendix 1 shows a forecast underspend of £179k for the whole year, however this is made up of:

Description	£'000
Staff Pay Award	300
Staffing – Agency cover for resource gaps (overspend)	150
Additional Interest due to increased interest rates (underspend)	(300)
Corporate Priority Underspend	(105)

Homelessness Contract (underspend)	(83)
Single Site related costs (underspend)	(25)
Other (underspend)	(116)
TOTAL	(179)

- 3.5 In early November 2022 a pay award of £1,925 per person pro rata was approved as the pay award for the year. This equates to an additional spend of approximately £300k for the year.
- 3.6 Agency Cover for resource gaps - Due to LGR and the current market conditions (reduced workforce across the UK), we are currently having to fill a large number of our vacancies with agency staff, which incurs a significant extra cost. Currently 2 of the 6, Assistant Director posts and a further 9 senior posts are filled with agency staff. All these posts are only until 31 March 2023
- 3.7 From 1 April it is anticipated that work will start on the restructuring of each of the teams to combine the staff from each authority. It is likely that this will take a few months at least and we therefore consider that there is a risk to service provision if some interim arrangements are not extended past vesting date. We therefore propose to allocate underspent to a required value (as available at year end) to a reserve to fund the extension of contracts into 23/24 where required for continuity of service provision to residents.
- 3.8 Additional Interest of Cash deposits - Due to the increase in interest rates and the delay in capital projects, the amount of forecast interest has increased significantly.
- 3.9 Corporate Priority Underspend -- A breakdown of the Corporate Priority budgets for 22/23 is included in Appendix B. The main underspends are:
- 3.9.1 Planning Enforcement Additional Team Costs – unfortunately difficulties with the staffing market meant a delay to appointing resource, however all gaps in resource have been filled for the majority of the year.
- 3.9.2 The additional training budget of £50k on top of the base budget of £53k is unlikely to be spent. There has been significant engagement and encouragement with staff and the forecast spend is £37k.
- 3.9.3 Enhanced environmental enforcement. As the project plan was only approved in December it is unlikely that this will now be fully spent this year.
- 3.10 Homelessness Contract - The Homelessness contract was left enhanced this year following Covid elevations due to uncertainty over the economic and health conditions of residents in 22/23. However, the enhanced budget has not been required.
- 3.11 Single Site - Budget was included this year for the running costs of Voreda House, however this has not been required due to the delay in the capital project. Also, planned maintenance on Mansion House and Town Hall have been reduced due to the plan to move staff to a new site.

Results by Directorate

3.12 Results by Directorate are shown below:

Directorate	YTD Budget	YTD Actual	YTD Variance	Annual Budget	Forecast	Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive Directorate						
Chief Executive	254	280	26	324	361	37
Corporate Services Directorate						
Interim Director of Resources	438	358	(80)	635	547	(88)
Ass Dir Finance	712	467	(245)	1,015	721	(294)
Ass Dir Legal & Democratic	722	669	(53)	954	882	(72)
Ass Dir Customers, Perf & Housing	773	636	(137)	1,071	1,016	(55)
IT Services	560	562	2	729	658	(71)
People & Place Directorate						
Deputy Chief Executive	(17)	137	154	(45)	118	163
Ass Dir Communities	1,775	1,345	(430)	2,680	2,631	(49)
Ass Dir Delivery	1,726	1,549	(177)	2,342	2,407	65
Ass Dir Development	1,947	1,680	(267)	2,857	3,042	185
TOTAL	8,890	7,683	(1,207)	12,562	12,383	(179)

Capital Monitoring Q2

- 3.13 The Capital forecast and Q3 monitoring is included at Appendix 3. Key project updates to note are:
- 3.14 Overall projected spend is £9.1m out of a current budget of £11.3m
- 3.15 Implementation of the Development Management System is on track and due to launch on 1 April 2023.
- 3.16 Castle Park Vision – Scheme is currently being tendered creating a risk that this may not complete in 22/23. Consultant costs were anticipated to be funded from revenue but are now anticipated to be able to be capitalised which will put the project over budget by £24k.
- 3.17 Leisure Centre Equipment & Maintenance Project - The new equipment has mostly been installed and the refurbishment is complete. The Bowls Hall Lighting works is also complete.
- 3.18 Disabled Facility(DFG)/Empty Homes Grants(EHG) - There is a strong pipeline for DFG's whereas the EHG's (within Discretionary Renovation Grants) has received little interest. It is therefore proposed to use the underspend on this to support the DFG pipeline.
- 3.19 Green Homes Grant - Reduction in forecast with majority of spend now complete.
- 3.20 Greening Eden Businesses - There has been considerable interest and it is anticipated that nearly the full amount of budgeted grants will be paid out this year.
- 3.21 Green Homes Exemplar - Delays in planning, including due to nutrient neutrality have delayed the scheme and it is unlikely to progress. The scheme has therefore been removed and funding used to support single site project.

- 3.22 EV Charging Points Appleby - Due to the flood prevention scheme works this will not complete this year.
- 3.23 Town Hall Redevelopment – The scheme has been re-profiled with £25k scoping work this year, following by some alterations in 23/24 and a test-bed period following.
- 3.24 Affordable Housing Schemes – The approved grant to Genesis Homes for Pennine View, Calthwaite is now no longer anticipated to go ahead.

4 Policy Framework

4.1 The Council has four corporate priorities which are:

- Sustainable;
- Healthy, safe and secure;
- Connected; and
- Creative

4.2 This report meets the Sustainable corporate priority.

5 Consultation

5.1 Officers have been consulted in preparation of the forecast.

6 Implications

6.1 Financial and Resources

- 6.1.1 Any decision to reduce or increase resources or alternatively increase income must be made within the context of the Council's stated priorities, as set out in its Council Plan 2019-2023 as agreed at Council on 7 November 2019.
- 6.1.2 The nature of the report means that the financial implications are dealt with throughout the body of the report.

6.2 Legal

6.2.1 There are no legal implications.

6.3 Human Resources

6.3.1 There are no direct Human Resource Implications.

6.4 Environmental

6.4.1 There are no direct environmental implications.

6.5 Statutory Considerations

Consideration:	Details of any implications and proposed measures to address:
Equality and Diversity	There are no implications
Health, Social Environmental and Economic Impact	There are no implications
Crime and Disorder	There are no implications

Consideration:	Details of any implications and proposed measures to address:
Children and Safeguarding	There are no implications

6.6 Risk Management

Risk	Consequence	Controls Required
That capital programmes are disrupted by LGR	Capital spend is wasted where projects are not progressed	Extended Leadership Team review the risks of LGR at each meeting and consider mitigating actions to deal with any new risks

7 Other Options Considered

7.1 No other options have been considered.

8 Reasons for the Decision/Recommendation

8.1 To update the budget for agreed changes and know pressures to ensure that the Council has an up to date budget for planning and reporting purposes.

Tracking Information

Governance Check	Date Considered
Chief Finance Officer (or Deputy)	25 January 2023
Monitoring Officer (or Deputy)	1 February 2023
Relevant Assistant Director	2 February 2023

Background Papers: None

Appendices:

1. Quarter 3 Revenue Monitoring
2. Quarter 3 Corporate Priority Financial Monitoring
3. Quarter 3 Capital Monitoring

Contact Officer: Marianne Bastille, Assistant Director Finance

Appendix 1

EDEN DISTRICT COUNCIL											
QUARTER 3 BUDGET MONITORING - 1st APRIL to 31st December 2022											
SUMMARY BY SERVICE AREA											
				YTD Budget				Projected Outturn v Current Budget			
Directorates	Budget Holder Responsibility	Service Description	Portfolio	Expenditure / Income	Profiled YTD Budget	YTD Net Spend	Variance (Under) / Over	Original Budget (TOTAL)	Annual Budget	Forecast Outturn	Variance of Projected Outturn to Current Budget
				£	£	£			£	£	
Chief Executive Directorate	Chief Executive	Chief Executive		Expenditure	185	210	25	255	255	291	36
		Chief Executive		Income	0	0	0	0	0	0	0
Chief Executive Directorate		Chief Executive Total	Leader		185	210	25	255	255	291	36
	Local Government Review		Expenditure	63	242	179	1,600	63	309	246	
	Local Government Review		Income	0	(179)	(179)	0	0	(246)	(246)	
	Local Government Review Total	Leader		63	63	0	1,600	63	63	0	
	Non Service Specific		Expenditure	0	0	0	0	0	0	0	
	Non Service Specific		Income	0	0	0	0	0	0	0	
	Non Service Specific			0	0	0	0	0	0	0	
	Corporate Costs		Expenditure	6	7	1	6	6	7	1	
	Corporate Costs		Income	0	0	0	0	0	0	0	
	Other Chief Executive Costs Total	Leader		6	7	1	6	6	7	1	
	CHIEF EXECUTIVE DIRECTORATE TOTAL				254	280	26	1,861	324	361	37
	Corporate Services Directorate	Interim Director of Resources	Interim Director of Resources		Expenditure	167	211	44	97	271	320
Interim Director of Resources				Income	0	0	0	0	0	0	0
Interim Director of Resources Total			Leader		167	211	44	97	271	320	49
Emergency Planning and Works				Expenditure	0	71	71	0	0	59	55
Emergency Planning and Works				Income	0	(140)	(140)	0	0	(130)	(130)
Emergency Planning and Works Total			Leader		0	(69)	(69)	0	0	(71)	(71)
Human Resources				Expenditure	145	160	15	194	194	218	24
Human Resources				Income	0	0	0	0	0	0	0
Human Resources Total			Resources		145	160	15	194	194	218	24
Central Expenses				Expenditure	40	19	(21)	53	53	26	(27)
Central Expenses				Income	0	0	0	0	0	0	0
Central Expenses Total			Resources		40	19	(21)	53	53	26	(27)
Ass Dir Finance & HR		Staff Development		Expenditure	78	29	(49)	104	104	43	(61)
		Staff Development		Income	0	0	0	0	0	0	0
		Staff Development Total	Resources		78	29	(49)	104	104	43	(61)
		Communications Services		Expenditure	8	11	3	11	13	11	(2)
		Communications Services		Income	0	0	0	0	0	0	0
		Communications Services Total	Leader		8	11	3	11	13	11	(2)
		Financial Services		Expenditure	441	490	49	584	583	659	76
		Financial Services		Income	0	0	0	0	0	0	0
		Financial Services Total	Resources		441	490	49	584	583	659	76
		Treasury Management		Expenditure	60	36	(24)	85	85	89	4
		Treasury Management		Income	(226)	(513)	(287)	(301)	(301)	(680)	(379)
		Treasury Management Total	Resources		(166)	(477)	(311)	(216)	(216)	(591)	(375)
Ass Dir Finance & HR		Insurance		Expenditure	0	(16)	(16)	0	0	0	0
		Insurance		Income	0	0	0	0	0	0	0
		Insurance Total	Resources		0	(16)	(16)	0	0	0	0
		Corporate Costs		Expenditure	92	62	(30)	134	134	161	27
		Corporate Costs		Income	0	0	0	0	0	0	0
		Corporate Costs Total	Resources		92	62	(30)	134	134	161	27
		Council Tax Benefits		Expenditure	6	6	0	6	6	6	0
		Council Tax Benefits		Income	(32)	(47)	(15)	(43)	(43)	(47)	(4)
	Council Tax Benefits Total	Resources		(26)	(41)	(15)	(43)	(37)	(41)	(4)	
	Discretionary Housing Payment		Expenditure	127	97	(30)	169	169	147	(22)	
	Discretionary Housing Payment		Income	(127)	(49)	(78)	(169)	(169)	(147)	(22)	
	Discretionary Housing Payment Total	Resources		0	48	48	0	0	0	0	
	Energy Refund Grant		Expenditure	0	106	106	0	0	92	92	
	Energy Refund Grant		Income	0	(124)	(124)	0	0	(124)	(124)	
	Energy Refund Grant Total	Resources		0	(18)	(18)	0	0	(32)	(32)	
	Revenue & Benefits		Expenditure	550	587	37	782	796	859	63	
	Revenue & Benefits		Income	0	0	0	0	0	0	0	
	Revenue & Benefits Total	Resources		550	587	37	782	796	859	63	
Benefits		Expenditure	5,056	4,793	(263)	6,740	6,740	5,791	(949)		
Benefits		Income	(5,129)	(4,903)	226	(6,839)	(6,839)	(5,934)	905		
Benefits Total	Resources		(73)	(110)	(37)	(99)	(99)	(143)	(44)		
Collection of Local Taxation		Expenditure	26	19	(7)	30	30	19	(11)		
Collection of Local Taxation		Income	(132)	0	132	(176)	(176)	(170)	6		
Collection of Local Taxation Total	Resources		(106)	0	125	(146)	(146)	(151)	(5)		
Test and Trace Support Payments		Expenditure	0	0	0	0	0	0	0		
Test and Trace Support Payments		Income	0	(58)	(58)	0	0	0	0		
Test and Trace Support Payments Total	Resources		0	(58)	(58)	0	0	0	0		
Universal Credit		Expenditure	0	0	0	0	0	0	0		
Universal Credit		Income	0	0	0	0	0	0	0		
Universal Credit Total	Resources		0	0	0	0	0	0	0		

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				£	£	£		£	£
Ass Dir Legal & Democratic Services	Ass Dir Legal & Democratic Services	Committee and Member Costs		Expenditure	185	190	5	247	248
		Committee and Member Costs		Income	0	0	0	0	0
		Committee and Member Costs Total	Resources		185	190	5	247	248
		Legal Services		Expenditure	520	496	(24)	672	654
		Legal Services		Income	(6)	(10)	(4)	(8)	(11)
		Legal Services Total	Resources		514	486	(28)	664	643
		Elections		Expenditure	16	149	133	23	149
		Elections		Income	0	(128)	(128)	0	(128)
		Elections Total	Resources		16	21	5	23	21
		Register of Electors		Expenditure	52	65	13	76	77
		Register of Electors		Income	(1)	(2)	(1)	(2)	(2)
		Register of Electors Total	Resources		51	63	12	74	75
		Licensing		Expenditure	12	15	3	17	17
		Licensing		Income	(71)	(109)	(38)	(119)	(138)
		Licensing Total	Resources		(59)	(94)	(35)	(102)	(138)
		Civic Duties		Expenditure	3	2	(1)	4	3
		Civic Duties		Income	0	0	0	0	0
		Civic Duties Total	Leader		3	2	(1)	4	3
		Corporate Costs		Expenditure	9	1	(8)	13	13
		Corporate Costs		Income	0	0	0	0	0
		Corporate Costs Total	Resources		9	1	(8)	13	13
		Member Development & Training		Expenditure	3	0	(3)	4	0
		Member Development & Training		Income	0	0	0	0	0
		Member Development & Training Total	Resources		3	0	(3)	4	0
	Ass Dir Customers & Performance	Central Expenses		Expenditure	28	43	15	38	63
		Central Expenses		Income	0	0	0	0	0
		Central Expenses Total	Resources		28	43	15	38	63
		Corporate Services		Expenditure	528	538	10	683	720
		Corporate Services		Income	(20)	(18)	2	(28)	(25)
		Corporate Services Total	Resources		508	520	12	655	695
		Housing Delivery		Expenditure	18	26	8	26	34
		Housing Delivery		Income	0	0	0	0	0
		Housing Delivery Total	Housing & Health		18	26	8	26	34
		Home Improvement Agency		Expenditure	160	190	30	213	255
		Home Improvement Agency		Income	(148)	(148)	0	(213)	(243)
		Home Improvement Agency Total	Green Growth / Housing and Health		12	42	30	0	12
		Homelessness		Expenditure	358	347	(11)	484	482
		Homelessness		Income	(139)	(343)	(204)	(165)	(299)
		Homelessness Total	Housing & Health		219	4	(215)	319	183
		Housing Standards		Expenditure	1	4	3	1	5
		Housing Standards		Income	(1)	(3)	(2)	(1)	(3)
		Housing Standards Total	Housing and Health		0	1	1	0	2
		One Eden Programme		Expenditure	0	0	0	0	0
		One Eden Programme		Income	0	0	0	0	0
		One Eden Programme Total	Resources		0	0	0	0	0
		Renovation Grant Scheme		Expenditure	305	0	(305)	440	440
		Renovation Grant Scheme		Income	(330)	(18)	312	(440)	(440)
		Renovation Grant Scheme Total	Resources		(25)	(18)	7	0	0
		Tourist Information Centres		Expenditure	21	20	(1)	27	26
		Tourist Information Centres		Income	(8)	2	10	(9)	0
		Tourist Information Centres Total	Economy & Enterprise		13	22	9	18	26
IT Services	IT Services	Information Technology		Expenditure	535	510	(25)	693	631
		Information Technology		Income	(36)	0	36	(50)	(29)
		Information Technology Total	Resources		499	510	11	643	602
		Corporate Costs		Expenditure	61	55	(6)	86	56
		Corporate Costs		Income	0	0	0	0	0
		Corporate Costs Total	Resources		61	55	(6)	86	56
		Repairs & Renewals Fund		Expenditure	0	0	0	0	0
		Repairs & Renewals Fund		Income	0	0	0	0	0
		Repairs & Renewals Fund Total	Resources		0	0	0	0	0
		CORPORATE SERVICES DIRECTORATE TOTAL			3,205	2,721	(484)	4,173	3,824
									(580)
People & Place Directorate	Deputy Chief Executive	Deputy Chief Executive		Expenditure	136	136	0	184	181
		Deputy Chief Executive		Income	0	0	0	0	0
		Deputy Chief Executive Total	Leader		136	136	0	184	181
		Heart of Cumbria		Expenditure	63	17	(46)	91	32
		Heart of Cumbria		Income	(216)	(16)	200	(312)	(95)
		Heart of Cumbria Total	Economy & Enterprise		(153)	1	154	(221)	(63)
		Animal Licensing		Expenditure	2	1	(1)	2	2
		Animal Licensing		Income	(5)	(1)	4	(7)	(1)
		Animal Licensing Total	Housing and Health		(3)	0	3	(5)	1
		Appleby Fair		Expenditure	34	42	8	37	42
		Appleby Fair		Income	(1)	(1)	0	(1)	(1)
		Appleby Fair Total	Services		33	41	8	36	41
	Ass Dir Communities	Animal Licensing		Expenditure	2	1	(1)	2	2
		Animal Licensing		Income	(5)	(1)	4	(7)	(1)
		Animal Licensing Total	Housing and Health		(3)	0	3	(5)	1
		Appleby Fair		Expenditure	34	42	8	37	42
		Appleby Fair		Income	(1)	(1)	0	(1)	(1)

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				£	£	£			£	£	
Ass Dir Delivery		Arts and Leisure		Expenditure	259	250	(9)	370	362	364	2
		Arts and Leisure		Income	(2)	0	2	(4)	(4)	0	4
		Arts and Leisure Total	Communities		257	250	(7)	366	358	364	6
		Community Development & Engagement		Expenditure	214	127	(87)	263	314	302	(12)
		Community Development & Engagement		Income	0	0	0	0	0	0	0
		Community Development & Engagement Total	Communities		214	127	(87)	263	314	302	(12)
		Environmental Enforcement		Expenditure	48	20	(28)	28	78	33	(45)
		Environmental Enforcement		Income	(2)	(1)	1	(3)	(3)	(2)	1
		Environmental Enforcement Total	Services / Housing and Health		46	19	(27)	25	75	31	(44)
		Environmental Services		Expenditure	840	864	24	1,242	1,060	1,185	125
		Environmental Services		Income	0	0	0	0	0	0	0
		Environmental Services Total	Housing and Health		840	864	24	1,242	1,060	1,185	125
		Eden Leisure Centre & Appleby Swimming P		Expenditure	358	190	(168)	477	802	692	(110)
		Eden Leisure Centre & Appleby Swimming P		Income	(15)	(21)	(6)	(22)	(22)	(22)	0
		Eden Leisure Centre & Appleby Swimming Pool Total	Communities		343	169	(174)	455	780	670	(110)
		Food Safety		Expenditure	3	1	(2)	4	4	3	(1)
		Food Safety		Income	0	(4)	(4)	0	0	(4)	(4)
		Food Safety Total	Housing and Health		3	(3)	(6)	4	4	(1)	(5)
		Health & Safety		Expenditure	0	0	0	0	0	0	0
		Health & Safety		Income	0	0	0	0	0	0	0
		Health & Safety Total			0	0	0	0	0	0	0
		Investigation Of Nuisances		Expenditure	2	0	(2)	2	2	0	(2)
		Investigation Of Nuisances		Income	(6)	(6)	0	(8)	(8)	(6)	2
		Investigation Of Nuisances Total	Housing and Health		(4)	(6)	(2)	(6)	(6)	(6)	0
		Museum		Expenditure	27	16	(11)	35	35	23	(12)
		Museum		Income	0	0	0	0	0	0	0
		Museum Total	Communities		27	16	(11)	35	35	23	(12)
		Other Environmental Health		Expenditure	4	2	(2)	5	5	5	0
		Other Environmental Health		Income	(2)	0	2	(2)	(2)	(2)	0
		Other Environmental Health Total	Housing and Health		2	2	0	3	3	3	0
		Pest Control		Expenditure	9	10	1	13	13	13	0
		Pest Control		Income	0	0	0	0	0	0	0
		Pest Control Total	Housing and Health / Services		9	10	1	13	13	13	0
		Pollution Control		Expenditure	6	3	(3)	7	7	5	(2)
	Pollution Control		Income	(14)	(13)	1	(19)	(19)	(17)	2	
	Pollution Control Total	Housing and Health		(8)	(10)	(2)	(12)	(12)	(12)	0	
	Queens Platinum Jubilee		Expenditure	23	32	9	20	34	34	0	
	Queens Platinum Jubilee		Income	0	0	0	0	0	0	0	
	Queens Platinum Jubilee Total	Communities		23	32	9	20	34	34	0	
	Water Sampling		Expenditure	17	2	(15)	23	23	15	(8)	
	Water Sampling		Income	(24)	10	34	(32)	(32)	(32)	0	
	Water Sampling Total	Housing and Health		(7)	12	19	(9)	(9)	(17)	(8)	
	Administrative Buildings		Expenditure	335	285	(50)	433	433	392	(41)	
	Administrative Buildings		Income	0	0	0	0	0	0	0	
	Administrative Buildings Total	Resources		335	285	(50)	433	433	392	(41)	
	Cemeteries		Expenditure	108	94	(14)	135	135	136	1	
	Cemeteries		Income	(82)	(82)	0	(109)	(109)	(108)	1	
	Cemeteries Total	Services		26	12	(14)	26	26	28	2	
	Closed Church Yards		Expenditure	21	32	11	26	26	37	11	
	Closed Church Yards		Income	0	(11)	(11)	0	0	(11)	(11)	
	Closed Church Yards Total	Services		21	21	0	26	26	26	0	
	Corporate Procurement Costs		Expenditure	0	0	0	0	0	0	0	
	Corporate Procurement Costs		Income	0	0	0	0	0	0	0	
	Corporate Procurement Costs Total			0	0	0	0	0	0	0	
	Emergency Planning and Works		Expenditure	25	14	(11)	35	35	33	(2)	
	Emergency Planning and Works		Income	0	0	0	0	0	0	0	
	Emergency Planning and Works Total	Leader		25	14	(11)	35	35	33	(2)	
	Footway Lighting		Expenditure	132	97	(35)	150	189	141	(48)	
	Footway Lighting		Income	(9)	0	9	(36)	0	0	0	
	Footway Lighting Total	Services		123	97	(26)	114	189	141	(48)	
	Health & Safety -Corporate Costs		Expenditure	0	0	0	0	0	0	0	
	Health & Safety -Corporate Costs		Income	0	0	0	0	0	0	0	
	Health & Safety Total			0	0	0	0	0	0	0	
	Central Health & Safety Expenses		Expenditure	16	9	(7)	22	22	19	(3)	
	Central Health & Safety Expenses		Income	0	0	0	0	0	0	0	
	Central Health & Safety Expenses Total	Services		16	9	(7)	22	22	19	(3)	
	Industrial Estates		Expenditure	9	7	(2)	11	11	11	0	
	Industrial Estates		Income	(102)	(102)	0	(121)	(121)	(122)	(1)	
	Industrial Estates Total	Resources		(93)	(95)	(2)	(110)	(110)	(111)	(1)	
	Land Management		Expenditure	127	162	35	171	171	215	44	
	Land Management		Income	(735)	(717)	18	(980)	(980)	(954)	26	
	Land Management Total	Resources		(608)	(555)	53	(809)	(809)	(739)	70	
	Vehicle Parking Off Street		Expenditure	110	105	(5)	149	149	142	(7)	
	Vehicle Parking Off Street		Income	(245)	(245)	0	(334)	(334)	(324)	10	

EDEN DISTRICT COUNCIL											
QUARTER 3 BUDGET MONITORING - 1st APRIL to 31st December 2022											
SUMMARY BY SERVICE AREA											
				YTD Budget			Projected Outturn v Current Budget				
Directorates	Budget Holder Responsibility	Service Description	Portfolio	Expenditure / Income	Profiled YTD Budget	YTD Net Spend	Variance (Under) / Over	Original Budget (TOTAL)	Annual Budget	Forecast Outturn	Variance of Projected Outturn to Current Budget
					£	£	£		£	£	
		Vehicle Parking Off Street Total	Services		(135)	(140)	(5)	(185)	(185)	(182)	3
		Parks and Open Spaces		Expenditure	307	274	(33)	389	399	403	4
		Parks and Open Spaces		Income	(32)	(30)	2	(32)	(32)	(28)	4
		Parks and Open Spaces Total	Communities		275	244	(31)	357	367	375	8
		Provision of Amenities		Expenditure	10	9	(1)	13	13	11	(2)
		Provision of Amenities		Income	(3)	(3)	0	(5)	(5)	(3)	2
		Provision of Amenities Total	Services		7	6	(1)	8	8	8	0
		Technical Services		Expenditure	443	488	45	705	615	672	57
		Technical Services		Income	0	0	0	0	0	0	0
		Technical Services Total	Services		443	488	45	705	615	672	57
		Public Conveniences		Expenditure	116	103	(13)	155	155	153	(2)
		Public Conveniences		Income	0	0	0	0	0	0	0
		Public Conveniences Total	Services		116	103	(13)	155	155	153	(2)
		Recycling		Expenditure	794	779	(15)	1,064	1,064	1,083	19
		Recycling		Income	(535)	(624)	(89)	(713)	(713)	(738)	(25)
		Recycling Total	Services		259	155	(104)	351	351	345	(6)
		Refuse Collection		Expenditure	684	717	33	913	913	961	48
		Refuse Collection		Income	(27)	(26)	1	(36)	(36)	(32)	4
		Refuse Collection Total	Services		657	691	34	877	877	929	52
		Street Cleaning		Expenditure	241	221	(20)	318	318	324	6
		Street Cleaning		Income	(7)	(10)	(3)	(9)	(9)	(10)	(1)
		Street Cleaning Total	Services		234	211	(23)	309	309	314	5
		Central Expenses		Expenditure	0	0	0	0	0	0	0
		Central Expenses		Income	0	0	0	0	0	0	0
		Central Expenses Total	Resources		0	0	0	0	0	0	0
		Corporate Costs		Expenditure	25	4	(21)	33	33	4	(29)
		Corporate Costs		Income	0	0	0	0	0	0	0
		Corporate Costs Total	Resources		25	4	(21)	33	33	4	(29)
Ass Dir Development		Commercial Services		Expenditure	232	396	164	504	280	535	255
		Commercial Services		Income	0	0	0	0	0	0	0
		Commercial Services Total	Economy & Enterprise		232	396	164	504	280	535	255
		Building Regulations		Expenditure	236	236	0	312	312	311	(1)
		Building Regulations		Income	(192)	(184)	8	(256)	(256)	(232)	24
		Building Regulations Total	Leader		44	52	8	56	56	79	23
		Environmental Enhancement & Conservation		Expenditure	27	1	(26)	43	11	14	3
		Environmental Enhancement & Conservation		Income	0	0	0	0	0	0	0
		Environmental Enhancement & Conservation Total	Green Growth		27	1	(26)	43	11	14	3
		Development Control & Enforcement		Expenditure	14	15	1	19	19	20	1
		Development Control & Enforcement		Income	(360)	(384)	(24)	(480)	(480)	(597)	(117)
		Development Control & Enforcement Total	Leader		(346)	(369)	(23)	(461)	(461)	(577)	(116)
		Economic Development and Promotion		Expenditure	671	649	(22)	908	1,029	1,163	134
		Economic Development and Promotion		Income	0	(147)	(147)	0	(1)	(105)	(104)
		Economic Development and Promotion Total	Economy & Enterprise		671	502	(169)	908	1,028	1,058	30
		Emergency Planning and Works		Expenditure	0	0	0	0	0	0	0
		Emergency Planning and Works		Income	0	0	0	0	0	0	0
		Emergency Planning and Works Total			0	0	0	0	0	0	0
		Land Charges		Expenditure	17	10	(7)	23	23	22	(1)
		Land Charges		Income	(64)	(58)	6	(90)	(90)	(92)	(2)
		Land Charges Total	Resources		(47)	(48)	(1)	(67)	(67)	(70)	(3)
		Local Plans & Policy		Expenditure	238	253	15	343	343	337	(6)
		Local Plans & Policy		Income	(7)	0	7	(10)	(10)	0	10
		Local Plans & Policy Total	Leader		231	253	22	333	333	337	4
		Markets		Expenditure	7	1	(6)	13	6	4	(2)
		Markets		Income	(2)	(3)	(1)	(3)	(3)	0	3
		Markets Total	Economy & Enterprise		5	(2)	(7)	10	3	4	1
		Other Building Control		Expenditure	3	0	(3)	4	4	4	0
		Other Building Control		Income	(2)	0	2	(3)	(3)	(3)	0
		Other Building Control Total	Green Growth		1	0	(1)	1	1	1	0
		Planning Services		Expenditure	793	751	(42)	874	1,180	1,075	(105)
		Planning Services		Income	0	0	0	0	0	0	0
		Planning Services Total	Leader		793	751	(42)	874	1,180	1,075	(105)
		LLPG/Gazetteer		Expenditure	0	0	0	0	0	0	0
		LLPG/Gazetteer		Income	0	0	0	0	0	0	0
		LLPG/Gazetteer Total			0	0	0	0	0	0	0
		Sustainability		Expenditure	136	158	22	132	222	330	108
		Sustainability		Income	0	0	0	0	0	0	0
		Sustainability	Leader		136	158	22	132	222	330	108
		Sustainability Fund COP26		Expenditure	124	0	(124)	160	160	160	0
		Sustainability Fund COP26		Income	0	0	0	0	0	0	0
		Sustainability Fund COP26 Total	Leader		124	0	(124)	160	160	160	0
		Tourism Promotion		Expenditure	38	40	2	50	61	58	(3)
		Tourism Promotion		Income	(1)	0	1	(2)	(2)	0	2
		Tourism Promotion Total	Economy & Enterprise		37	40	3	48	59	58	(1)

EDEN DISTRICT COUNCIL									
QUARTER 3 BUDGET MONITORING - 1st APRIL to 31st December 2022									
SUMMARY BY SERVICE AREA									
Directorates	Budget Holder Responsibility	Service Description	Portfolio	YTD Budget				Projected Outturn v Current Budget	
				Expenditure / Income	Profiled YTD Budget	YTD Net Spend	Variance (Under) / Over	Original Budget (TOTAL)	Variance of Projected Outturn to Current Budget
					£	£	£	£	£
		Town Centres		Expenditure	39	15	(24)	50	(14)
		Town Centres		Income	0	0	0	0	0
		Town Centres Total	Economy & Enterprise		39	15	(24)	50	(14)
		PEOPLE & PLACE DIRECTORATE TOTAL			5,431	4,959	(472)	7,331	364
		GRAND TOTAL			8,890	7,960	(930)	13,365	(179)

Total Coding	Corporate Priority Title	Detailed Description	Orig Budget	Slippage into 22/23	Current Budget	Spend YTD	Forecast Spend	Forecast over/ (under) spend	Notes
00102/2066	Microsoft Licenses	Increased licencing costs due to old systems which have been delayed for upgrade due to Covid19	25,000		25,000	25,000	25,000	0	Fully committed and spent
01210/2079	Queens Platinum Jubilee	Funding to support community events in relation to the celebrating of the Queen's Platinum Jubilee	20,000		20,000	31,900	31,900	11,900	Spent £35k
00310/0003 & 02454/2	Business Support Consultant - ED	Extension of contract to 31.3.23	36,000		36,000	27,000	36,000	0	Fully committed
00310/0003	Development Management	Mainaining Senior Posts at Agency (£145k); Pre-applications/Sustainability Planning Officer (£96k)	241,000		241,000	180,750	241,000	0	Fully committed
00304/0001	Development Management	Ecology Officer	40,000		40,000	5,106	27,232	(12,768)	Ecologist started 5/12
00304/0003	Development Management	Planning Enforcement Team additional costs	150,000		150,000	22,500	130,000	(20,000)	The market place for planning staff has been competitive and very light, hence there were some delays to recruitment.
03004/2045 moved to 00311-0003	Local Plan Review	Additional funding for the review of the Local Plan to reach deadlines in 22/23	50,000		50,000	38,076	41,895	(8,105)	Funding used to recruit Graham Holmes in Planning Policies.
03097/2272	Zero Carbon Biodiversity	Fund to support the delivery of the Biodiversity Action Plan contained within the Zero Carbon Strategy - £100k for internal and external initiatives	100,000		100,000	11,250	100,000	0	Grants awarded of £67k, balance of grants anticipated to be awarded by 31 March
02143/1057	Parks & Open Spaces	Additional funding for Open Space and Play Areas owned and managed by Eden District Council to maintain and/or renovate	50,000		50,000	7,000	50,000	0	Spend started with spend building into Q4
00231/0001	Resources - H&S	Health and Safety Officer	40,000		40,000	22,487	48,548	8,548	Market conditions meant that recruitment was delayed and costs increased
Various (222,223,225)	Officer Training & Development	Training & Development Budget to increase training and pay for professional members to aid retention and recruitment - £50,000	50,000		50,000	0	0	(50,000)	This was in addition to £50k training budget already in base budget. Increased staff engagement has increased training take up however it is still unlikely to break into the additional budget set in corporate priorities
00201/0003	Resources - Licencing	Licencing Admin staff	40,000		40,000	19,654	34,984	(5,016)	Elizabeth Lockwood started in June/July
00101/0003	Resources - Finance	Extend DB Contract to 31.3.23	83,000		83,000	59,895	99,705	16,705	Fully committed
00510/2045	Single Site Project	Non-capital costs of moving staff into a single site during 2022/23	40,000		40,000	0	40,000	0	Spend anticipated in Q4
02415/2079	Cultural Development	Arts Proposal	235,000		235,000	155,354	235,000	0	Project is progressing and anticipating to be fully spent by year end
TOTAL 22/23 PRIORITIES			1,200,000	0	1,200,000	605,972	1,141,264	(58,736)	
02450 to 02454	Economic Development Framework	Inspiring Eden	760,000	20000	780,000	233,000	780,000	0	
01053/2296	Parks & Open Spaces	Fund to enable improvement of parks and open spaces owned by the community	80,000	20000	100,000	25,000	100,000	0	The Communities and Wellbeing team currently working with a number of Community Groups throughout the District on applications that intend on being submitted by the deadline of 20th January 2023. 2 Grants of £12,500 already awarded
03096/2079	Sustainability Fund - COP26	Funding to support community and parish/town councils in implementing zero carbon and biodiversity schemes	160,000	40000	200,000	0	200,000	0	£65k to be awarded early Jan, only one other application (£20k). Further work being done to raise interest. There is a risk that this will not receive enough interest and that the funding will therefore not be fully awarded.
03044-1056	Enhanced Environment Enforcement	CCTV/Staff	50,000	0	50,000	0	3,250	(46,750)	Project plan approved in December 22 but unlikely to recruit in time
TOTAL 21/22 PRIORITIES			1,050,000	80,000	1,130,000	258,000	1,083,250	(46,750)	
TOTAL ALL FUNDED PRIORITIES			2,250,000	80,000	2,330,000	863,972	2,224,514	(105,486)	

Capital Programme Budget Monitoring to Quarter 3 2022/23

Scheme	Original Budget	Q4 Slippage B/Fwd	Adjustments	Current Budget	Q3 YTD Spend	Projected Outturn	Projected Variance
	£000	£000	£000	£000	£000	£000	£000
EXPENDITURE							
IT Renewals	57	56		113	75	113	0
Development Management System	116	19		135	23	129	(6)
Eden Business Park Ph1		59		59	0	59	0
Castle Park Vision	187	0	157	344	24	368	24
Parish Footway Lighting	50	0		50	0	50	0
Leisure Centre Equipment & Maintenance	0	464		464	357	464	0
Single Site - Voreda House	1,863	(198)	1,470	3,135	460	3,135	0
Funding - Heart of Cumbria Properties	207	209		416	440	440	24
Discretionary Renovation Grants	100	0		100	0	50	(50)
Disabled Facility Grants	640	0		640	369	690	50
Housing Innovation Fund	0	0		0	0	0	0
Newton Road Affordable Housing	0	0		0	0	0	0
Greening Eden Businesses (aka Green Business Support Fund)	100	100		200	195	195	(5)
Green Homes Grant Extension	0	133	2,724	2,857	2,347	2,347	(510)
Green Home Exemplar	400	50		450	0	0	(450)
Capital Grant - Frenchfield Stadium Improvements	0	100		100	0	0	(100)
EV Charging Points - Appleby	0	113		113	0	0	(113)
Town Hall Redevelopment	750	0		750	0	25	(725)
King George V Field Appleby	54	0		54	55	58	4
Carbon Reduction Scheme	0	250		250	3	41	(209)
Capital Grant to Patterdale Community Land Trust for Affordable Social Housing	0	0	395	395	6	395	0
Affordable Housing Project Grant: Home Group, Westmorland Road, Appleby	0	0	190	190	0	250	60
Affordable Housing Project Grant: Home Group, Hunter Land, Penrith	0	0	180	180	0	0	(180)
Affordable Housing Project Grant: Genesis Homes, Pennine View, Calthwaite	0	0	100	100	0	100	0
Affordable Housing Project Grant: Eden HA, Ext of 7 Pennine View, Newbiggin	0	0	174	174	0	174	0
Civica Upgrade 17.8	0	0		0	31	31	31
Total	4,524	1,355	5,390	11,269	4,385	9,114	(2,154)