



# REPORT TO EXECUTIVE

## PORTFOLIO AREA: POLICY, PERFORMANCE MANAGEMENT, FINANCE AND RESOURCES

**Date of Meeting:** 13 September 2004

**Public**

**Key Decision:** No

**Recorded in Forward Plan:** No

**Inside Policy Framework**

**Title:** BUDGET OVERVIEW AND MONITORING REPORT:  
APRIL TO JULY 2004

**Report of:** THE HEAD OF FINANCE

**Report reference:** FS24/04

**Summary:**

In accordance with the City Council's Financial Procedure Rules, the Head of Finance is required to report to the Executive on the overall budget position, the monitoring and control of expenditure against budget allocations, and the exercise of virement on a regular basis.

This report provides an overview of the budgetary position for April to July 2004, summarising the main changes to the budgets between approval in February 2004 and the Council meeting on 3 August 2004 for both General Fund Revenue and Capital budgets. It also provides summary monitoring information for April to July 2004 for all Business Units.

**Recommendations:**

The Executive is asked to:

- (i) Note the overall budgetary position for the period April to July 2004 as set out in the report noting that the budget has been amended to reflect all carry forward requests, new bids and all supplementary estimates approved since February 2004.
- (ii) Note that the Corporate Resources Overview & Scrutiny Committee will consider the report on 14 October 2004.

**Contact Officer:** Jackie Grierson

**Ext:** 7289

**Note:** in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

## CITY OF CARLISLE

To: The Executive  
13 September 2004

FS24/04

### BUDGET OVERVIEW AND MONITORING REPORT APRIL TO JULY 2004

#### **1. BACKGROUND INFORMATION AND OPTIONS**

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Head of Finance is required to report to the Executive on the overall budget position, the monitoring and control of expenditure against budget allocations and the exercise of virement on a regular basis.

All Managers currently receive monthly budget monitoring reports for their areas of responsibility. Information is collated from the main accounting system and then adjusted to correct any budget profiling trends, and to reflect any timing differences (mainly in relation to internal recharges) and any known commitments.

It should be noted that some of these adjustments **are** necessarily subjective and estimated. The most important matter is to ensure that the procedures are in place to maintain proper budget discipline so that expenditure for the whole year can be kept within the agreed financial parameters.

- 1.2 Throughout the report, the use of brackets indicates a credit or income budget, and the term underspend also relates to additional income generated.
- 1.3 Where the term 'revised budget' has been used, this denotes the original budget for 2004/05 plus the carry forward requests, new bids and supplementary estimates approved to date.
- 1.5 In accordance with the City Council's Financial Procedure Rules it is the responsibility of Heads of Service to control income and expenditure within their areas of responsibility and to monitor performance, taking account of financial information provided by the Head of Finance. They should report on variances within their own areas and as such Business Unit Heads will be able to provide more detailed explanations at the meeting of their particular budget areas if required.

## 2. REVENUE BUDGETS

### 2.1 Appendix A – Summary General Fund Revenue Budget 2004/05

This updates the original budget in the light of known events that have occurred since the Budget was approved in February 2004. The revised budget reflects those carry forward requests, new bids and supplementary estimates approved to date.

### 2.2 Appendix B – Virements processed for the period April to July 2004

This details any virements exercised in accordance with the Financial Procedure Rules in the above period

### 2.3 Appendix C – Revenue Budget Monitoring Summary: April to July 2004

The summarised position as at July 2004 is shown below:

	Direct Control	Indirect Control	Total
Annual budget	55,441,200	(39,573,820)	15,867,380
Budget to date	22,103,167	(11,565,543)	10,537,624
Actual	21,516,792	(11,858,003)	9,658,789
Variance as at 23/07/04	(586,375)	(292,460)	(878,835)

#### Analysis of Main Variances

Executive Management	(1,753)	(110)	(1,863)
Strategic & Performance	(59,413)	(1,104)	(60,517)
Financial Services	74,686	(75,552)	(866)
Legal & Democratic Services	(32,582)	16,148	(16,434)
Member Support & Employee Services	(94,720)	42,468	(52,252)
Customer & Information Services	(14,418)	(15,589)	(30,007)
Revenues & Benefits	(33,492)	(3,113)	(36,605)
Property Services	(3,900)	(44,563)	(48,463)
Commercial & Technical Services	(101,408)	122,419	21,011
Planning Services	(9,078)	(179,723)	(188,801)
Economic & Community Development	(59,510)	(58,044)	(117,554)
Culture Leisure & Sport	(44,082)	(55,923)	(100,005)
Environmental Protection	(206,705)	(39,774)	(246,479)
	<b>(586,375)</b>	<b>(292,460)</b>	<b>(878,835)</b>

Further details for each Business Unit can be found in Appendix C (C1-C13).

The main issues, which may have ongoing implications and will need to be considered as part of the 2005/06 budget cycle, can be analysed as follows:

**Additional income/underspends:**

- Treasury Management (net position) £94,820 underspent. This relates to a reduction in interest payable due to the repayment of long-term debt.
- Backdated rent reviews on Industrial Estates have been agreed which has generated additional income of £24,593 to the Council.
- Increased Development Control (£80,048) and Building Control (£28,834) income due to the increase in planning applications.
- Additional DEFRA grant awarded to the Council of £39,153 as part of the Recycling and Waste Minimisation Scheme. This is a one-off grant only and a further report will be presented to the Executive regarding the use of this grant.
- Staff vacancies over and above current projections of £98,976

**Offset by reduced income/overspends:**

- Reduced income on Land Charges fees of £11,317
- Reduced income on Car Parking charges of £42,573, relating to:

Penalty charges	£11,978
General parking fees	£12,635
Extensions	£17,960

The last item is for additional income expected from car parks which were due to be extended in 2003/04; these schemes did not go ahead, and therefore the projected income target may not be achieved.

- Crematorium and Cemeteries income shows a shortfall of £36,778 to date against current projections.
- The CTS operating position shows a deficit of £100,000 as at the end of July. This relates predominantly to the Grounds Maintenance contract due to a reduction in the value of work received from CHA.

### **3 CAPITAL BUDGETS**

#### **3.1 Appendix D – Summary General Fund Capital Budget 2004/05**

This details any approved changes to the Capital programme since the Budget was approved in February 2004 including any carry forward requests and supplementary estimates approved to date. This includes the supplementary estimate of £50,000 approved by Council on 3 August 2004 for the bridge at the Sheepmount.

### **3.2 Appendix E – Capital Budget Monitoring Summary: April to July 2004**

This is a position statement as at July 2004, summarising the detail of the Capital Programme. During this financial year £788,649 has been spent out of the revised annual capital budget of £12,905,730; this reflects the pattern of expenditure in previous years. The position is being continually monitored.

### **3.3 Appendix F – Capital Resources Monitoring 1 April to 23 July 2004**

This shows the Capital Resources statement as at July 2004 and indicates that the level of anticipated receipts to be generated during the year is currently on target .

## **4. CONSULTATION**

### **4.1 Consultation to Date.**

This report has been prepared in consultation with Business Unit Heads. SFPG considered the report on 20 August and CMT on 25 August and all comments received have been incorporated into the report.

### **4.2 Consultation proposed.**

Corporate Resources Overview & Scrutiny Committee will consider the report on 14 October 2004.

## **5. RECOMMENDATIONS**

The Executive is asked to:

- (i) Note the overall budgetary position for the period April to July 2004 as set out in the report noting that the budget has been amended to reflect all the carry forward requests, new bids and all supplementary estimates approved since February 2004.
- (ii) Note that the Corporate Resources Overview & Scrutiny Committee will consider the report on 14 October 2004.

## **6. REASONS FOR RECOMMENDATIONS**

As stated above.

## **7. IMPLICATIONS**

- Staffing/Resources – Not applicable
- Financial – Contained within the main body of the report
- Legal – Not applicable
- Corporate – The Strategic Financial Planning Group have considered this report and their comments have been incorporated.
- Risk Management – Not applicable
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

ANGELA BROWN  
Head of Finance

Contact Officer: Jackie Grierson

Ext: 7289

**SUMMARY GENERAL FUND REVENUE BUDGET 2004/05**

	Notes	Original Budget 2004/05 £000	Changes 2004/05 £000	Revised Budget 2004/05 £000	Future Year's Changes £000
<b>Recurring Expenditure</b>					
Core Revenue Expenditure		14,224	0	14,224	
New Recurring Savings		(809)	0	(809)	
New Recurring Proposals		253	0	253	
New Recurring Supplementary Estimates	1		44	44	
<b>Non Recurring Expenditure</b>					
Non Recurring Proposals		413	0	413	
Non Recurring savings		44		44	
Existing Commitments		156		156	
Carry forward requests from 2003/04	2		1,414	1,414	
New bids carried forward from 2003/04	2		129	129	
<b>Total GF Revenue Budget</b>		<b>14,281</b>	<b>1,587</b>	<b>15,868</b>	
Parish Precepts		308		308	
<b>TOTAL COMMITTED EXPENDITURE</b>		<b>14,589</b>	<b>1,587</b>	<b>16,176</b>	
<b>Contributions to/(from) Reserves</b>					
General Fund Reserves - Recurring		(414)		(414)	
General Fund Reserves - Non Recurring		(156)	(1,543)	(1,699)	
General Fund Reserves - Housing Benefits		(97)		(97)	
Capital Projects Fund			(44)	(44)	
<b>NET EXPENDITURE FOR COUNCIL TAX</b>		<b>13,922</b>	<b>0</b>	<b>13,922</b>	

**Notes**

1. Sheepmount Running costs 43,540  
Approved by Council on 17 May 2004
2. Following approval of 2003/04 Out-turn report  
by Council on 3 August 2004:  
Carry forward requests 1,414,200  
Other New Bids 128,730  
1,542,930

**REVENUE VIREMENTS PROCESSED FOR PERIOD APRIL TO JULY 2004**

Date	Virement Details	Permanent/ Temporary	Value £	Authorised by
<b>Requested by Officers (under £30,000)</b>				
16/04/2004	Transfer between legal fees & general expenses in Licensing	Permanent	3,630	<b>R Speirs</b>
13/05/2004	Purchase of computer printer in Building Control (funded by increased income)	Temporary	2,100	<b>A Eales</b>
01/06/2004	Building Control Operations - increase in non staff budgets funded by additional income	Temporary	24,420	<b>A Eales</b>
30/07/2004	Increase in training budgets in EPS funded from professional updating & bus station contribution	Permanent	12,000	<b>R Speirs</b>
05/08/2004	Revenues & Benefits consultancy budget funded by Council Tax casual employees budget	Permanent	10,000	<b>P Mason</b>
09/08/2004	Waste Minimisation Officer funded by recycling credits and transport budget	Permanent	13,580	<b>R Speirs</b>
10/08/2004	Job Evaluation budget now being used for Pay Equality work (funding Personnel Officer salary)	Permanent	32,380	<b>D Williams</b>
18/08/2004	Fit for Life salaries funded by HAZ Initiative	Permanent	4,000	<b>R Speirs</b>
<b>Approved by the Executive</b>				
19/07/2004	Increased insurance costs funded from Treasury Management	Permanent	16,160	<b>A Brown</b>
<b>Approved by the Council (over £60,000)</b>				

NB: Authorisations in bold have not previously been reported to members.

**EXECUTIVE MANAGEMENT**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	379,670	(379,670)	0
Budget to date	127,718	(124,630)	3,088
Actual	125,965	(124,740)	1,225
<b>Variance as at 23/07/04</b>	<b>(1,753)</b>	<b>(110)</b>	<b>(1,863)</b>

**Analysis of Main Variances**

Miscellaneous	(1,753)	(110)	(1,863)
<b>Total Variance to date</b>	<b>(1,753)</b>	<b>(110)</b>	<b>(1,863)</b>

**Notes**

There are no significant variances to report.

**STRATEGIC & PERFORMANCE SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	760,050	(629,070)	130,980
Budget to date	248,683	(206,318)	42,365
Actual	189,270	(207,422)	(18,152)
<b>Variance as at 23/07/04</b>	<b>(59,413)</b>	<b>(1,104)</b>	<b>(60,517)</b>

**Analysis of Main Variances**

Employee savings - maternity leave	1	(12,918)		(12,918)
Corporate Publications (BVPP)/LSP		(8,213)		(8,213)
Achieving Cumbrian Excellence		(8,977)		(8,977)
Best Value		(9,526)		(9,526)
Communications strategy	2	(14,970)		(14,970)
Miscellaneous		(4,809)	(1,104)	(5,913)
<b>Total Variance to date</b>		<b>(59,413)</b>	<b>(1,104)</b>	<b>(60,517)</b>

**Notes**

1. 2 members of staff within the unit are currently on maternity leave
2. Relates to staff budgets carried forward from 2003/04 and underspends on Carlisle Focus/Staff newsletter

**FINANCIAL SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	4,165,960	(4,699,460)	(533,500)
Budget to date	1,772,344	(1,910,880)	(138,536)
Actual	1,847,030	(1,986,432)	(139,402)
<b>Variance as at 23/07/04</b>	<b>74,686</b>	<b>(75,552)</b>	<b>(866)</b>

**Analysis of Main Variances**

Treasury Management (net position)	1		(94,820)	(94,820)
Salary turnover target	2	82,300		82,300
Insurance premiums/holding accounts	3	45,317		45,317
Employee costs (vacancies/carry forward)		(25,737)		(25,737)
Miscellaneous		(27,194)	19,268	(7,926)
		<b>74,686</b>	<b>(75,552)</b>	<b>(866)</b>

**Notes**

1. A substantial amount of outstanding loan has been repaid, leading to a reduction in interest payable by the Authority.
2. Savings to offset this target will be matched by vacancies shown in other business units. There appears to be a surplus of £98,000 as reported in paragraph 2.3.
3. Once allocated, this will be offset by variances within other Business Units.

**LEGAL & DEMOCRATIC SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	1,077,000	(928,420)	148,580
Budget to date	403,673	(304,892)	98,781
Actual	371,091	(288,744)	82,347
<b>Variance as at 23/07/04</b>	<b>(32,582)</b>	<b>16,148</b>	<b>(16,434)</b>

**Analysis of Main Variances**

Civic Administration	1	(11,203)	414	(10,789)
Land Charges income	2		11,317	11,317
Miscellaneous		(21,379)	4,417	(16,962)
		<b>(32,582)</b>	<b>16,148</b>	<b>(16,434)</b>

**Notes**

1. Includes the budget for Voice of Cumbria in Europe from which no expenditure has yet been made in 2004/05.
2. Reduced income from Land Charges due to revised budget

**MEMBER SUPPORT & EMPLOYEE SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	1,177,410	738,420	1,915,830
Budget to date	393,460	249,245	642,705
Actual	298,740	291,713	590,453
<b>Variance as at 23/07/04</b>	<b>(94,720)</b>	<b>42,468</b>	<b>(52,252)</b>

**Analysis of Main Variances**

Pay Equality	(19,332)		(19,332)
Executive & Member Support - vacancies/supplies & services	(14,625)		(14,625)
Corporate Training	(62,005)	44,164	(17,841)
Miscellaneous	1,242	(1,696)	(454)
	<b>(94,720)</b>	<b>42,468</b>	<b>(52,252)</b>

**Notes**

There are no significant variances to report.

**CUSTOMER & INFORMATION SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	1,925,450	(1,784,240)	141,210
Budget to date	791,107	(514,078)	277,029
Actual	776,689	(529,667)	247,022
<b>Variance as at 23/07/04</b>	<b>(14,418)</b>	<b>(15,589)</b>	<b>(30,007)</b>

**Analysis of Main Variances**

Civic Centre Building programme repairs	(15,706)		(15,706)
Telephones & mobile telephones	12,204		12,204
Print room recharges	1	(13,921)	(13,921)
Customer Contact supplies & services	(14,836)		(14,836)
Miscellaneous	3,920	(1,668)	2,252
	<b>(14,418)</b>	<b>(15,589)</b>	<b>(30,007)</b>

**Notes**

1. Print room recharges higher than budgeted

**REVENUES & BENEFITS SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	26,060,330	(23,709,520)	2,350,810
Budget to date	11,689,374	(6,286,911)	5,402,463
Actual	11,655,882	(6,290,024)	5,365,858
<b>Variance as at 23/07/04</b>	<b>(33,492)</b>	<b>(3,113)</b>	<b>(36,605)</b>

**Analysis of Main Variances**

Council Tax	(8,126)	(5,802)	(13,928)
Concessionary fares - bus fare payments	(8,454)	(2,346)	(10,800)
Benefits Assessment	(15,639)	(123)	(15,762)
Miscellaneous	(1,273)	5,158	3,885
	<b>(33,492)</b>	<b>(3,113)</b>	<b>(36,605)</b>

**Notes**

There are no significant variances to report.

**PROPERTY SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	547,210	(3,301,550)	(2,754,340)
Budget to date	129,753	(1,222,249)	(1,092,496)
Actual	125,853	(1,266,812)	(1,140,959)
<b>Variance as at 23/07/04</b>	<b>(3,900)</b>	<b>(44,563)</b>	<b>(48,463)</b>

**Analysis of Main Variances**

Industrial Estates - rental income	1	(24,593)	(24,593)
Sweeping & maintenance costs		(10,148)	(10,148)
Miscellaneous		(3,900)	(13,722)
		<b>(3,900)</b>	<b>(44,563)</b>
		<b>(44,563)</b>	<b>(48,463)</b>

**Notes**

1. Additional rental income for prior years from Industrial Estates

**COMMERCIAL & TECHNICAL SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	7,220,270	(7,273,560)	(53,290)
Budget to date: CTS Other Services	2,576,124	(2,143,958)	432,166
CTS Operating Activities (to break-even in 2004/05)	0	0	0
Total Budget to date	2,576,124	(2,143,958)	432,166
Actual: CTS Other Services	2,374,716	(2,021,539)	353,177
CTS Operating position	100,000	0	100,000
Total Actual	2,474,716	(2,021,539)	453,177
<b>Variance as at 31/3/04</b>	<b>(101,408)</b>	<b>122,419</b>	<b>21,011</b>

**Analysis of Main Variances**

Parking - reduction in income		42,573	42,573
CCTV supplies & services	(28,064)		(28,064)
Public lighting maintenance	(9,767)	(14,358)	(24,125)
Misc Environmental expenses	(30,233)	5,166	(25,067)
Employee costs: Mgt/Building & Facilities/Service Development	(51,662)		(51,662)
Trading position	100,000	0	100,000
Additional income	0	(10,397)	(10,397)
Miscellaneous	(81,682)	99,435	17,753
	<b>(101,408)</b>	<b>122,419</b>	<b>21,011</b>

**Notes**

1. The trading position relates to the grounds maintenance contract (see paragraph 2.3)

**PLANNING SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	1,850,910	(737,290)	1,113,620
Budget to date	600,553	(329,785)	270,768
Actual	591,475	(509,508)	81,967
<b>Variance as at 23/07/04</b>	<b>(9,078)</b>	<b>(179,723)</b>	<b>(188,801)</b>

**Analysis of Main Variances**

Head of Planning Services	45,151	(55,681)	(10,530)
Development Control income	1	(80,048)	(80,048)
Conservation - Historic Buildings Grant b/f	(65,306)		(65,306)
Shop Mobility	(14,812)		(14,812)
Building Control income	1	(28,834)	(13,523)
Local plans - employee costs	(12,358)		(12,358)
Miscellaneous	22,936	(15,160)	7,776
	<b>(9,078)</b>	<b>(179,723)</b>	<b>(188,801)</b>

**Notes**

1. Additional income has been generated due to increased planning applications.

**ECONOMIC & COMMUNITY DEVELOPMENT SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	2,547,920	530,670	3,078,590
Budget to date	1,079,711	209,383	1,289,094
Actual	1,020,201	151,339	1,171,540
<b>Variance as at 23/07/04</b>	<b>(59,510)</b>	<b>(58,044)</b>	<b>(117,554)</b>

**Analysis of Main Variances**

Management & Administration	1	(19,683)	(2,160)	(21,843)
Additional income - training/arts & crafts			(9,553)	(9,553)
Community Support		5,466	(12,932)	(7,466)
Community Centres - building repairs			(23,895)	(23,895)
Benefits Advice Centre - staffing underspend (long term sickness)		(14,399)		(14,399)
Community Safety		4,634	2,646	7,280
Community Centres		(15,802)		(15,802)
Summer Playschemes		(9,063)		(9,063)
Miscellaneous		(10,663)	(12,150)	(22,813)
		<b>(59,510)</b>	<b>(58,044)</b>	<b>(117,554)</b>

**Notes**

1. Income for Regeneration was expected to fund expenditure but £10,000 was charged to 2003/04.

**CULTURE, LEISURE & SPORT SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	3,604,280	1,767,230	5,371,510
Budget to date	1,047,841	721,470	1,769,311
Actual	1,003,759	665,547	1,669,306
<b>Variance as at 23/07/04</b>	<b>(44,082)</b>	<b>(55,923)</b>	<b>(100,005)</b>

**Analysis of Main Variances**

Parks & Countryside support - employee related insurance		14,901	14,901
Parks & open spaces - letting income	(6,285)		(6,285)
ECCP overspend	(10,637)	21,182	10,545
Midnight Basketball - income received in advance	(9,046)		(9,046)
Community Support to be used for Summer Activities	(23,480)		(23,480)
Multi Sports Area - grant income received	(20,496)		(20,496)
Grant income - Girls Rural Sport/Physical Activity	(13,790)		(13,790)
Tullie House energy costs	(12,085)		(12,085)
Security/Grounds cleaning contracts	(13,301)		(13,301)
Building repairs - Irishgate		(34,275)	(34,275)
Unallocated income/grant income	(12,259)		(12,259)
Surplus income - Brampton Live	(13,208)		(13,208)
Miscellaneous	1 90,505	(57,731)	32,774
	<b>(44,082)</b>	<b>(55,923)</b>	<b>(100,005)</b>

**Notes**

1. Miscellaneous includes numerous minor variances

**ENVIRONMENTAL PROTECTION SERVICES**

	<b>Direct Control</b>	<b>Indirect Control</b>	<b>Total</b>
Annual Budget	4,124,740	832,640	4,957,380
Budget to date	1,242,826	298,060	1,540,886
Actual	1,036,121	258,286	1,294,407
<b>Variance as at 23/07/04</b>	<b>(206,705)</b>	<b>(39,774)</b>	<b>(246,479)</b>

**Analysis of Main Variances by Business Unit**

Environmental Protection vacancies	(49,577)		(49,577)
Dog policy general expenses	(12,036)		(12,036)
Recycling grant income	(39,153)		(39,153)
Public conveniences - outstanding repairs		(18,608)	(18,608)
Hostel Premises costs		(37,961)	(37,961)
Supporting People	(32,162)		(32,162)
HA - Grants to voluntary bodies	(8,930)		(8,930)
Strategic housing - grant income	(19,241)		(19,241)
Cemeteries - horticultural maintenance	(19,549)		(19,549)
Cemeteries - income	10,147		10,147
Crematorium - energy/repairs/insurance	(25,309)		(25,309)
Crematorium income	26,631		26,631
Miscellaneous	1 (37,526)	16,795	(20,731)
	<b>(206,705)</b>	<b>(39,774)</b>	<b>(246,479)</b>

**Notes**

1. Miscellaneous includes numerous minor variances

**SUMMARY GENERAL FUND CAPITAL BUDGET 2004/05**

	Notes	Original Budget 2004/05 £000	Changes 2004/05 £000	Revised Budget 2004/05 £000
<b>Original Programme</b>				
Raffles Vision		158	92	250
Leisuretime Investment		270	102	372
Sheepmount (gross)		2,394	1,109	3,503
Petteril Bank Community Project		90	30	120
Shaddonmill		24		24
Asset Investment Fund		200	200	400
Vehicles, Plant & Equipment		1,805	276	2,081
Private Sector renewal		768	559	1,327
Disability Discrimination Act		100	275	375
Major Repairs to Council property		250	73	323
Industrial Estate Maintenance		500		500
Leabourne Road Regeneration		100		100
Newark Street Car Park		150		150
Corporate IT Infrastructure		35		35
Litter Bins		50		50
Street Lighting		50		50
GIS		256		256
Document Image Processing		45		45
Electricity Supply		1,000		1,000
Civic Centre		200	(9)	191
Disabled Grants		150		150
Culverting Dow Beck		60		60
<b>Carried Forward from 2003/04</b>	<b>1</b>			
Car Park Improvements			7	7
Asset Management Plan			17	17
Bits Park Water Feature			140	140
Millennium Scheme			430	430
Customer Contact Centre			467	467
IEG			305	305
Bousteads Grassing Improvements			15	15
Ledger System			11	11
Land & Property Gazetteer			65	65
National Land Charges System			18	18
Crematorium refurbishment			19	19
<b>Supplementary Estimates</b>				
Sheepmount Bridge	<b>2</b>		50	50
<b>TOTAL COMMITTED EXPENDITURE</b>		<b>8,655</b>	<b>4,251</b>	<b>12,906</b>
<b>Financing</b>				
Borrowing		1,222		1,222
Specified Capital Grants (DFG)		177	0	177
Capital Receipts		3,182	3,004	6,186
Capital Grants		1,300	1,055	2,355
Repairs and Renewals Fund		1,805	306	2,111
Capital Projects Fund		969	-129	840
Revenue Contributions (including HRA balances)			15	15
<b>TOTAL FINANCING</b>		<b>8,655</b>	<b>4,251</b>	<b>12,906</b>

**Notes**

1. All carry forward requests were approved by Council on 3 August 2004

2. Additional costs in relation to the Sheepmount bridge approved by Council on 3 August 2004

## CAPITAL BUDGET MONITORING - APRIL TO JULY 2004

Scheme	Revised Budget 2004/05 £	Expenditure to date 2004/05 £	Variance to date 2004/05 £	Details of major Variances
Recycling (DEFRA)	0	15,165	15,165	
Crematorium Refurbishment	19,060	0	(19,060)	
Land & Property Gazetteer	65,000	450	(64,550)	£35,000 earmarked, balance to be allocated
National Land Information System	17,890	3,567	(14,323)	
Ledger Replacement	11,670	0	(11,670)	
Bousteads Grassing Improvements	15,000	10,194	(4,806)	
BU Accommodation changes	0	(2,731)	(2,731)	
Bitts Park Water Feature	140,000	129,169	(10,831)	
Asset Management database	16,900	0	(16,900)	
Car Parking	7,020	0	(7,020)	
Gateway - General Expenses	429,710	0	(429,710)	
Shaddonmill	24,000	0	(24,000)	
<b>Carlisle Leisure Ltd</b>				
Sands Fitness Extension	102,100	26,000	(76,100)	Retainers due for completed schemes
Sands Seating	0	0	0	
Sands Restaurant	0	0	0	
Sands Entrance	200,000	0	(200,000)	
Pools	70,000	0	(70,000)	
<b>Sheepmount Development</b>	3,502,900	197,161	(3,305,739)	
<b>Asset Investment Fund</b>	400,000	0	(400,000)	
<b>Private Sector HIP</b>				
Renovation Grants	636,630	60,669	(575,961)	
Minor Works Grants	120,580	1,699	(118,881)	
Disabled Facilities Grants	424,750	87,002	(337,748)	
Disabled Grants	150,000	0	(150,000)	
Group Repair	34,210	(2,212)	(36,422)	
Energy Efficiency	108,750	20,671	(88,079)	
Rapid Response Grants	2,000	0	(2,000)	
<b>Implementing Electronic Government</b>				
IEG - Contingency	179,000	0	(179,000)	
IEG - New Web Server	20,000	0	(20,000)	
IEG - Minutes, Reports, Admin system	20,000	0	(20,000)	
IEG - Forms Package	6,000	0	(6,000)	
IEG - Cumbria Information Hub	70,000	0	(70,000)	
IEG - BS7666 Completion	10,000	0	(10,000)	
<b>Customer Contact</b>	466,660	200,010	(266,650)	
<b>Petteril Bank Community Project</b>	120,000	0	(120,000)	Fully committed and will be spent in 2004/05
<b>DDA</b>				
DDA - Unallocated	21,670	4,423	(17,247)	
DDA - Tullie House	11,000	0	(11,000)	
DDA - Bitts Park Pavilion	10,000	0	(10,000)	
DDA - Belah CC	12,250	0	(12,250)	
DDA - Morton CC	39,820	7,042	(32,778)	
DDA - Raffles Housing Office	1,200	0	(1,200)	
DDA - Harraby CC	2,000	0	(2,000)	
DDA - Upperby Park Café	7,790	0	(7,790)	
DDA - Old Town Hall	15,000	0	(15,000)	
DDA - Sands Centre Lift	111,280	0	(111,280)	
DDA - Longtown CC	85,280	0	(85,280)	
DDA - Botcherby CC	5,000	0	(5,000)	
DDA - Currock CC	15,000	0	(15,000)	
DDA - Stony Holme Golf Club	20,000	0	(20,000)	
DDA - Civic Centre	18,000	0	(18,000)	

## CAPITAL BUDGET MONITORING - APRIL TO JULY 2004

Scheme	Revised Budget 2004/05 £	Expenditure to date 2004/05 £	Variance to date 2004/05 £	Details of major Variances
<b>Planned Major Repairs</b>				
Major Repairs - General	123,840	0	(123,840)	
Major Repairs - Civic Centre	110,000	0	(110,000)	
Major Repairs - Enterprise Centre	20,000	0	(20,000)	
Major Repairs - Irthing Centre	35,000	0	(35,000)	
Major Repairs - Tullie House	15,000	0	(15,000)	
Major Repairs - West Walls	10,000	0	(10,000)	
Raffles Vision	250,150	0	(250,150)	
Civic Centre	200,000	0	(200,000)	
Industrial Estate Maintenance	500,000	0	(500,000)	
<b>Vehicles, Plant &amp; Equipment</b>				
Vehicles & Plant	1,131,110	45,535	(1,085,575)	
IT	476,330	0	(476,330)	
Equipment	473,180	0	(473,180)	
GIS General	90,870	0	(90,870)	£165,130 in total has been allocated as agreed by the Executive on 17 May 2004. Balance not yet released
GIS Consultancy	20,000	0	(20,000)	
GIS Software	107,630	0	(107,630)	
GIS Hardware (capital equipment)	37,500	0	(37,500)	
Leabourne Road Regeneration	100,000	0	(100,000)	
Newark Street Car Park	150,000	0	(150,000)	
Corporate IT Infrastructure	35,000	0	(35,000)	
Document Image Processing	45,000	0	(45,000)	
Litter bins	50,000	0	(50,000)	
Street Lighting	50,000	0	(50,000)	
Culverting Dow Beck	60,000	0	(60,000)	
Electricity Supply	1,000,000	0	(1,000,000)	
Sheepmount Bridge	50,000	0	(50,000)	
	<b>12,905,730</b>	<b>788,649</b>	<b>(12,117,081)</b>	

**CAPITAL RESOURCES STATEMENT APRIL TO JULY 2004**

	2004/05 annual budget	2004/05 position to date	2004/05 anticipated year end position
	£	£	£
Capital receipts			
- GF	500,000	96,699	500,000
- PRTB	0	0	0
- b/fwd from 2003/04 *	5,685,760	5,685,760	5,685,760
	<b>6,185,760</b>	<b>5,782,459</b>	<b>6,185,760</b>
DFG	177,000	177,000	177,000
Borrowing	1,222,000	1,222,000	1,222,000
Projects Reserve	1,482,911	1,482,911	1,482,911
Renewals Reserve	2,111,350	2,111,350	2,111,350
Grants	2,354,880	2,354,880	2,354,880
Revenue	15,000	15,000	15,000
<b>Total resources available</b>	<b>13,548,901</b>	<b>13,145,600</b>	<b>13,548,901</b>

\* includes £4,800,000 received in 2004/05 but accrued in 2003/04 accounts to comply with Capital Accounting regulations