

CORPORATE RESOURCES OVERVIEW AND SCRUTINY COMMITTEE

Committee Report

Public

Date of Meeting: 12 June 2008

Title: PROVISIONAL CAPITAL OUTTURN 2007/08 AND REVISED
CAPITAL PROGRAMME 2008/09

Report of: The Director of Corporate Services

Report reference: CORP13/08

Summary:

The attached report summarises the 2007/08 provisional out-turn for the Council's Capital Programme and provides details of the revised Capital programme for 2008/09 which was considered by the Executive on 23 May 2008.

Input required from Scrutiny:

To scrutinise the out-turn position, note the slippage on schemes totalling £2,284,200 and the resulting impact on the 2008/09 Capital Programme.

Recommendations:

Members are asked to consider the report.

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

REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

Date of Meeting: 29 May 2008

Public

Key Decision: Yes

Recorded in Forward Plan:

Yes

Inside Policy Framework

Title: PROVISIONAL CAPITAL OUTTURN 2007/08 AND REVISED CAPITAL PROGRAMME 2008/09

Report of: DIRECTOR OF CORPORATE SERVICES

Report reference: CORP 13/08

Summary:

This report summarises the 2007/08 provisional out-turn for the capital budget and provides details of the revised capital programme for 2008/09. The out-turn shows that the net underspend for Council Services as at 31 March 2008 is £2,197,633. Requests are made in the report to carry forward committed expenditure of £2,284,200, and if approved this will result in an overspend of £86,567.

It should be noted that the information contained in this report is provisional subject to the formal audit process. The Statement of Accounts for 2007/08 will be presented to the Audit Committee on 23 June and Council on 26 June, followed by a three-month audit process

Recommendations:

The Executive is asked to:

- (i) Note the net underspend as at 31 March 2008 of £2,197,633
- (ii) Consider the carry forward requests of £2,284,200 which if all approved would result in an overspend position of £86,567
- (iii) Make recommendations to Council on 26 June on the carry forward requests.
- (iv) agree the revised programme for 2008/09, as detailed in Appendix B, for recommendation to Council on 26 June;

Contact Officer: Jackie Grierson

Ext: 7289

CARLISLE CITY COUNCIL

To: The Executive
29 May 2008

CORP 13/08

PROVISIONAL CAPITAL OUTTURN 2007/08
AND REVISED CAPITAL PROGRAMME 2008/09

1. BACKGROUND INFORMATION AND OPTIONS

1.1 This report sets out the summarised financial out-turn for the Council's Capital Programme as follows:

- (i) the out-turn for individual schemes for 2007/08, summarised in **Appendix A**
- (ii) the revised programme for 2008/09, and the provisional programme for 2009/10 and 2010/11, summarised in **Appendix B**.

1.2 The report sets out the financial implications arising from the out-turn including the impact on capital resources for 2008/09. Members should note that the information contained in this report is provisional and subject to the formal audit process. Any necessary changes required following the approval of the 2007/08 accounts will, if required, be reported verbally at a future Executive meeting.

1.3 Please note that throughout this report the use of brackets represents a favourable variance i.e. either an underspend or additional income received.

2. SUMMARY CAPITAL OUTTURN 2007/08

2.1 The original capital programme of £6.016m for 2007/08 was approved in February 2007. Since then, additional capital funding has been received and in accordance with correct accounting treatment it is necessary to gross up the expenditure budgets to properly reflect the total cost of the schemes. The revised programme for 2007/08 of £10.699m is a result of the following funding streams:

| | |
|---|--------------------------|
| | £ |
| Original 2007/08 programme | 6,016,300 |
| Agreed carry forwards from 2006/07 | 2,188,900 |
| Schemes slipped into future years | (305,000) |
| Funding brought forward from future years | 862,500 |
| Supplementary Estimate | 30,000 |
| Reduction in funding | (365,800) |
| Schemes funded by revenue budgets | 78,900 |
| External contributions/grants | 1,227,200 |
| NWDA funding re Property Acquisitions | <u>965,900</u> |
| Revised 2007/08 programme | <u>10,698,900</u> |

2.2 The provisional out-turn position for the 2007/08 capital programme is shown below:

| Directorate | Revised Annual Budget £ | Total Expenditure £ | Variance £ | Carry Forwards to 2008/09 £ | Carry Forwards to 2009/10 £ | Final Variance £ |
|---------------------------------------|----------------------------|------------------------|--------------------|--------------------------------|--------------------------------|---------------------|
| Community Services | 4,539,800 | 3,194,664 | (1,345,136) | 1,221,000 | 214,300 | 90,164 |
| Corporate Services | 1,275,200 | 1,032,170 | (243,030) | 240,700 | 0 | (2,330) |
| Development Services | 4,660,100 | 4,102,481 | (557,619) | 513,500 | 0 | (44,119) |
| Legal & Democratic Services | 89,700 | 0 | (89,700) | 89,700 | 0 | 0 |
| People, Policy & Performance Services | 134,100 | 171,952 | 37,852 | 5,000 | 0 | 42,852 |
| Total | 10,698,900 | 8,501,267 | (2,197,633) | 2,069,900 | 214,300 | 86,567 |

2.3 The final position for 2007/08 after all carry forwards have been taken into account is an overspend of £86,567. This is mainly due to expenditure incurred on the purchase of a vehicle for the Waste Minimisation scheme. It was originally intended that the vehicle would be leased and therefore the annual leasing costs were included in the revenue budget, so no capital funding was provided. However, an option appraisal proved that it was more economical to purchase the vehicle outright and the acquisition has to be met from the capital budget. The final variance also includes negative carry forwards of approximately £430,000 (see paragraph 3.3). Otherwise there are no reasons for concern, although some schemes have not been completed to the original timescales which has resulted in the request for carry forwards.

2.4 Further details for each directorate are included in **Appendices A1-A5**.

3. CARRY FORWARD REQUESTS

3.1 The Director of Corporate Services has delegated powers to approve carry forwards where the budget is committed and the use of the resource is restricted to the purpose for which the budget was originally provided.

3.2 Carry forwards at the end of the year have been analysed to assess the year of potential expenditure to enable better profiling of budgets for future years. As shown in paragraph 2.2, it is estimated that £2,069,900 will be spent in 2008/09 and the remaining £214,300 will be spent in 2009/10. The following schemes requiring carry forwards are expected to be completed in 2008/09:

| | £ |
|----------------------------|---------|
| • Belah Community Centre | 294,900 |
| • Synthetic Football Pitch | 308,500 |
| • CTS replacement system | 97,200 |
| • Private Sector Grants | 381,600 |
| • Housing Strategy | 71,200 |

3.3 Two schemes are carrying forward negative budgets. This occurs when expenditure has been incurred ahead of the 2008/09 allocation, and the overspend has first call on the following year's budget. The schemes are as follows:

(i) Housing Grants - £419,500

The capital programme has a number of housing grant budgets, but the overspends in 2007/08 relate to renovation grants (part of the private sector grants scheme) and disabled adaptations (part of the housing strategy scheme). Due to increased demand for the discretionary Renovation Grants, there was a backlog of some £1.3m, and steps have been taken to reduce awards to a more appropriate level. This was achieved in 2007/08, in order that adequate funding could be provided to deliver the mandatory Disabled Facilities Grants (DFGs). Renovation Grants are no longer provided but there is a small budget to deal with emergency Minor Works grants. DFGs are the only mandatory grants that the Council has to deal with and although an attempt is made to manage the number of grants paid in each financial year, there is no option if the appropriate information has been submitted. The Council received additional funding in 2007/08 due to its ability to deliver on these grants.

(ii) Durranshill Industrial Estate - £14,400

Part of the funding for this scheme was carried forward from 2006/07 to 2008/09 but the work has been completed ahead of schedule so expenditure has been incurred in advance of the profiled budget. This necessitates a negative carry forward, which is a first call on the 2008/09 programme.

4. FINANCING OF CAPITAL PROGRAMME 2007/08

- 4.1 Utilisation of resources to fund the 2007/08 Capital Programme in the light of the out-turn is provisionally estimated as follows:

| | <u>Revised Budget</u> £ | <u>Provisional Out-turn</u> £ |
|---------------------------------------|--|--|
| Capital Programme expenditure in year | 10,698,900 | 8,501,267 |
| <u>Financed By:</u> | | |
| Capital Grants | | |
| • Regional Housing Pot | 1,519,000 | 1,519,000 |
| • DFG | 525,000 | 525,306 |
| • General | 2,109,100 | 2,079,686 |
| Capital Receipts (note 1) | 5,350,500 | 3,238,163 |
| Reserves & Balances | | |
| • Renewals Reserve | 856,100 | 811,141 |
| • Revenue funding (note 2) | 130,400 | 54,252 |
| Contributions from other bodies | 208,800 | 273,719 |
| Total Financing | 10,698,900 | 8,501,267 |

Notes:

1. Usable capital receipts carried forward from 2006/07 and those generated during the year amount to £17,814,241 compared to the revised estimate figure of £17,421,569, an increase of £392,672. This is due to higher than anticipated receipts being generated in 2007/08. Of the total sum available, £3,238,163 has been used to fund the Capital Programme in 2007/08, with the balance (£14,576,078) being carried forward to 2008/09.
2. The use of capital receipts has been optimised in order to fund 2007/08 capital expenditure and therefore the use of direct revenue funding is not required in 2007/08 with the exception of using two earmarked reserves specifically set up to fund capital expenditure.

5 THREE YEAR CAPITAL PROGRAMME

- 5.1 A three-year Capital Programme for 2008/09 to 2010/11 is detailed in **Appendices B1-B2**.

- 5.2 The programme for **2008/09** totalling £7,507,100 is based upon the programme as agreed by Council in February 2008 of £5,362,900 plus the carry forwards already approved by the Executive at the end of 2006/07 of £74,300, and the commitments brought forward from 2007/08 as identified above of £2,069,900.
- 5.3 It has been recognised that carry forwards may impact on the authority's ability to deliver the next year's capital programme. To this end, the 2008/09 programme has been kept to a level that takes account of these capacity issues.
- 5.4 It is suggested that the revised programme for 2008/09 is financed as follows:

| | <u>Original Budget</u> £ | <u>Revised Budget</u> £ |
|---|---|--|
| Original Programme | 5,362,900 | 5,362,900 |
| Add: Carried forward from 2006/07 | 74,300 | 74,300 |
| Add: Carried forward from 2007/08 | 0 | 2,069,900 |
| Total Expenditure to be financed | 5,437,200 | 7,507,100 |
| <u>Financed by:</u> | | |
| Capital Grants | | |
| • Regional Housing Pot | 1,122,000 | 1,122,000 |
| • DFG | 510,000 | 510,000 |
| • General | 45,000 | 62,300 |
| Capital Receipts | 3,720,200 | 5,758,600 |
| Contributions from other bodies | 40,000 | 54,200 |
| Total Financing | 5,437,200 | 7,507,100 |

- 5.5 The proposed programme for **2009/10** totalling £4,440,300 is based upon the programme agreed by Council in February 2008 of £4,226,000 and the commitments brought forward from 2007/08 as identified in paragraph 2.2 of £214,300.
- 5.6 The proposed programme for **2010/11** totalling £2,194,000 is based upon the programme as agreed by Council in February 2008.
- 6. CONSULTATION**
- 6.1 Consultation to Date.
SPG and SMT have considered the issues raised in this report.

- 6.2 Consultation proposed.
Corporate Resources Overview and Scrutiny Committee will consider the report on 12 June 2008.

7. RECOMMENDATIONS

- 7.1 The Executive is asked to:
- (i) Note the net underspend as at 31 March 2008 of £2,197,633
 - (ii) Consider the carry forward requests of £2,284,200 which if all approved would result in an overspend position of £86,567
 - (iii) Make recommendations to Council on 26 June on the carry forward requests.
 - (iv) agree the revised programme for 2008/09, as detailed in Appendix B, for recommendation to Council on 26 June

8. REASONS FOR RECOMMENDATIONS

As stated above.

9. IMPLICATIONS

- Staffing/Resources – Not applicable
- Financial – contained within the main body of the report.
- Legal – Not applicable
- Corporate – SPG and SMT have been involved in the preparation of this report.
- Risk Management – Individual capital schemes have different risks attached.
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

ANGELA BROWN

Director of Corporate Services

Contact Officer: Jackie Grierson

Ext: 7289

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2007/08

APPENDIX A1

COMMUNITY SERVICES

Position as at 31 March 2008

| Scheme | Revised Annual Budget 2007/08 £ | Expenditure to date 2007/08 £ | Variance to date 2007/08 £ | Potential Carry Forwards to 2008/09 £ | Potential Carry Forwards to 2009/10 £ | Adjusted Variance £ | Details of major variances |
|---------------------------------|--|--|---|--|--|------------------------------------|--|
| Carlisle Leisure Ltd | 289,800 | 285,985 | (3,815) | 3,800 | 0 | (15) | The carry forward will fund enhanced security protection at the tennis dome. |
| Sheepmount Development | 246,600 | 51,971 | (194,629) | 213,200 | 0 | 18,571 | The overspend is to be funded from an earmarked reserve for drainage work at the Sheepmount. |
| Kingstown Industrial Estate | 44,600 | 12,582 | (32,018) | 32,000 | 0 | (18) | Work was delayed during the year because of VAT implications but will be completed in 2008/09. |
| Willowholme Industrial Estate | 25,300 | 9,869 | (15,431) | 0 | 9,000 | (6,431) | Work has been delayed due to proposed major works by United Utilities and the Environment Agency. |
| Durranhill Industrial Estate | 168,900 | 183,331 | 14,431 | (14,400) | 0 | 31 | Funding was carried forward in 2006/07 to 2008/09 but this work has been completed ahead of schedule. |
| Customer Contact Centre | 179,300 | 0 | (179,300) | 50,000 | 129,300 | 0 | This scheme is for Phase 2 of the Contact Centre which will be implemented as a result of the review currently underway. |
| Planned Major Repairs | 225,600 | 172,825 | (52,775) | 10,000 | 0 | (42,775) | The carry forward will be transferred to the Belah Community Centre scheme. |
| Civic Centre | 18,500 | 18,462 | (38) | 0 | 0 | (38) | Scheme complete. |
| Car Park Improvements | 28,700 | 12,100 | (16,600) | 16,000 | 0 | (600) | The carry forward is for the remainder of the new car parking system equipment yet to be installed. |
| Sheepmount Bridge | 1,000 | 3,637 | 2,637 | 0 | 0 | 2,637 | Scheme complete. |
| California Road Football Pitch | 1,000 | 0 | (1,000) | 0 | 0 | (1,000) | Scheme complete. |
| Dale End Road Football Pitch | 1,000 | 0 | (1,000) | 0 | 0 | (1,000) | Scheme complete. |
| Fusehill Street Play Area | 2,000 | 309 | (1,691) | 0 | 0 | (1,691) | Scheme complete. |
| Talkin Tarn | 40,600 | (2,651) | (43,251) | 43,200 | 0 | (51) | Final account to be settled and some agreed works to complete. |
| Heysham Park | 238,500 | 242,337 | 3,837 | 0 | 0 | 3,837 | Scheme complete. |
| Bitts Park Play Area | 1,400 | 48 | (1,352) | 0 | 0 | (1,352) | Scheme complete. |
| Cremators | 566,200 | 554,312 | (11,888) | 11,900 | 0 | 12 | Final account to be settled and some agreed works to complete. |
| Multi Use Games Areas | 25,100 | (4,855) | (29,955) | 0 | 0 | (29,955) | Scheme complete. |
| Multi Use Games Area - Hammonds | 13,900 | 6,476 | (7,424) | 7,400 | 0 | (24) | The carry forward will be added to the 2008/09 programme. |
| Play Area Developments | 70,000 | 54,889 | (15,111) | 15,100 | 0 | (11) | Carry forward will contribute to 2008/09 play areas programme |
| Synthetic Football Pitch | 308,500 | 10,409 | (298,091) | 308,500 | 0 | 10,409 | Work will commence in July 2008 and has income implications. The overspend is offset by savings in the revenue budgets. |

COMMUNITY SERVICES

Position as at 31 March 2008

| Scheme | Revised Annual Budget 2007/08 £ | Expenditure to date 2007/08 £ | Variance to date 2007/08 £ | Potential Carry Forwards to 2008/09 £ | Potential Carry Forwards to 2009/10 £ | Adjusted Variance £ | Details of major variances |
|-----------------------------------|--|--|---|--|--|------------------------------------|--|
| Renaissance Improvements | 65,000 | 26,306 | (38,694) | 38,700 | 0 | 6 | This scheme is match funding for the Urban Design Framework project which was delayed due to the consultation process. |
| Environmental Improvements | 265,200 | 214,077 | (51,123) | 46,200 | 0 | (4,923) | Elements of the scheme have slipped due to delays in partner co-funding. |
| Waste Minimisation | 531,500 | 673,275 | 141,775 | 0 | 0 | 141,775 | Vehicle purchased instead of hired as per business plan. |
| Greystone Community Centre | 105,000 | 756 | (104,244) | 83,200 | 21,000 | (44) | The project has been subject to design changes and is currently awaiting planning approval. |
| Chances Park | 40,000 | 0 | (40,000) | 0 | 40,000 | 0 | Lottery bid ongoing. The outcome will be known in early 2009. |
| Small Scale Community Projects | 90,000 | 36,555 | (53,445) | 53,400 | 0 | (45) | Due to members' late take up of their ward allocations, the majority of the budget is allocated but work is not yet completed. |
| Energy Efficiency Schemes | 4,000 | 2,899 | (1,101) | 0 | 0 | (1,101) | Scheme complete. |
| Willowholme Depot | 15,000 | 0 | (15,000) | 0 | 15,000 | 0 | Work has been delayed due to UU sewer works in the area. |
| Bousteads Depot | 58,300 | 54,073 | (4,227) | 4,200 | 0 | (27) | Line marking to yard still to be completed to comply with health & safety regulations. |
| Bitts Park Depot | 395,300 | 391,031 | (4,269) | 4,200 | 0 | (69) | Final works to complete. |
| Cummersdale Play Area | 55,000 | 52,561 | (2,439) | 1,500 | 0 | (939) | Carry forward is to reinstate grassed area around equipment. |
| Belah Community Centre | 320,000 | 25,070 | (294,930) | 294,900 | 0 | (30) | Project delayed due to obtaining funding agreement with CHA. Scheme should be completed in 2008/09. |
| Tullie House Gallery Improvements | 99,000 | 104,023 | 5,023 | 0 | 0 | 5,023 | Scheme complete. |
| Castle Street Public Realm | 0 | 2,002 | 2,002 | (2,000) | 0 | 2 | Council approved the release of funding for this project at its meeting of 21 April 2008. |
| TOTAL | 4,539,800 | 3,194,664 | (1,345,136) | 1,221,000 | 214,300 | 90,164 | |

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2007/08

APPENDIX A2

CORPORATE SERVICES

Position as at 31 March 2008

| Scheme | Revised Annual Budget 2007/08 £ | Expenditure to date 2007/08 £ | Variance to date 2007/08 £ | Potential Carry Forwards to 2008/09 £ | Potential Carry Forwards to 2009/10 £ | Adjusted Variance £ | Details of major variances |
|------------------------------------|--|--|---|--|--|------------------------------------|---|
| Implementing Electronic Government | 39,300 | 37,151 | (2,149) | 0 | 0 | (2,149) | Scheme now complete. |
| Customer Contact (Phase 1) | 29,800 | 29,800 | 0 | 0 | 0 | 0 | Phase 1 scheme now complete. Phase 2 in Community Services. |
| Flood | 0 | (29) | (29) | 0 | 0 | (29) | |
| Vehicles & Plant | 415,300 | 491,959 | 76,659 | 0 | 0 | 76,659 | Balance of budget carried forward. Detailed analysis over all schemes to be carried out. Two recycling vehicles have been coded here. |
| IT | 365,900 | 295,554 | (70,346) | 45,000 | 0 | (25,346) | Balance of budget carried forward. Detailed analysis over all schemes to be carried out. |
| Equipment | 74,900 | 23,628 | (51,272) | 0 | 0 | (51,272) | Balance of budget carried forward. Detailed analysis over all schemes to be carried out. |
| Corporate IT Infrastructure | 35,000 | 17,039 | (17,961) | 17,900 | 0 | (61) | Programme of improvement hasnot yet been completed due to pressure of work on other ICT initiatives. |
| Document Image Processing | 45,000 | 0 | (45,000) | 45,000 | 0 | 0 | Resources delayed. Considered as part of efficiency agenda during 2008/09. |
| City Wi Fi | 20,000 | 6,624 | (13,376) | 13,300 | 0 | (76) | To be launched after elections. |
| Desk Top Replacement | 120,000 | 97,682 | (22,318) | 22,300 | 0 | (18) | Part of rolling programme (£108,000 pa). |
| CTS (Mass)/EPS (Flare) Systems | 130,000 | 32,762 | (97,238) | 97,200 | 0 | (38) | Flare close to completion. Carry forward relates to CTS system replacement. |
| TOTAL | 1,275,200 | 1,032,170 | (243,030) | 240,700 | 0 | (2,330) | |

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2007/08

APPENDIX A3

DEVELOPMENT SERVICES

Position as at 31 March 2008

| Scheme | Revised Annual Budget 2007/08 £ | Expenditure to date 2007/08 £ | Variance to date 2007/08 £ | Potential Carry Forwards to 2008/09 £ | Potential Carry Forwards to 2009/10 £ | Adjusted Variance £ | Details of major variances |
|--|--|--|---|--|--|------------------------------------|--|
| Land & Property Gazateer | 30,300 | 16,214 | (14,086) | 14,100 | 0 | 14 | The project is expected to be completed by March 2008. |
| GIS | 59,500 | 16,981 | (42,519) | 42,100 | 0 | (419) | Scheme will be completed in 2007/08. |
| Private Sector Grants | 1,493,300 | 1,111,630 | (381,670) | 381,600 | 0 | (70) | The carry forward relates partly to additional funding for Disabled Facilities Grants (received during 2006/07). |
| Housing Strategy | 1,266,000 | 1,195,360 | (70,640) | 71,200 | 0 | 560 | £845,000 was carried forward to year 5 of the Housing Strategy, but some of this work has now been completed ahead of schedule. The overspend has first call on the 2007/08 budgets. |
| Housing Foyer | 100,000 | 92,855 | (7,145) | 0 | 0 | (7,145) | |
| ODPM Private Sector Renewal | 318,300 | 325,570 | 7,270 | (6,500) | 0 | 770 | This is the balance of the £1.5m awarded for projects resulting from the flood. |
| Longtown MTI Business Grants | 165,300 | 149,488 | (15,812) | 10,000 | 0 | (5,812) | This expenditure is funded by external grants. |
| Longtown MTI Townscape | 261,500 | 237,451 | (24,049) | 1,000 | 0 | (23,049) | |
| Carlisle Renaissance Property Acquisitions | 965,900 | 956,932 | (8,968) | 0 | 0 | (8,968) | |
| TOTAL | 4,660,100 | 4,102,481 | (557,619) | 513,500 | 0 | (44,119) | |

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2007/08**APPENDIX A4****LEGAL & DEMOCRATIC SERVICES****Position as at 31 March 2008**

| Scheme | Revised Annual Budget 2007/08 £ | Expenditure to date 2007/08 £ | Variance to date 2007/08 £ | Potential Carry Forwards to 2008/09 £ | Potential Carry Forwards to 2009/10 £ | Adjusted Variance £ | Details of major variances |
|----------------------------|--|--|---|--|--|------------------------------------|---|
| Gateway - General Expenses | 29,700 | 0 | (29,700) | 29,700 | 0 | 0 | Awaiting final account from Oxford Archaeology North during 2007/08. |
| Millennium Gallery | 60,000 | 0 | (60,000) | 60,000 | 0 | 0 | Outstanding maintenance work to be completed by Contractor following resolution of contractual dispute. |
| TOTAL | 89,700 | 0 | (89,700) | 89,700 | 0 | 0 | |

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2007/08

APPENDIX A5

PEOPLE, POLICY & PERFORMANCE SERVICES**Position as at 31 March 2008**

| Scheme | Revised Annual Budget 2007/08 £ | Expenditure to date 2007/08 £ | Variance to date 2007/08 £ | Potential Carry Forwards to 2008/09 £ | Potential Carry Forwards to 2009/10 £ | Adjusted Variance £ | Details of major variances |
|--------------------------------|--|--|---|--|--|------------------------------------|---|
| Payroll/Personnel system | 96,900 | 139,752 | 42,852 | 0 | 0 | 42,852 | Additional expenditure has been incurred due to staff costs being at a higher rate than budgeted. |
| Performance Information System | 37,200 | 32,200 | (5,000) | 5,000 | 0 | 0 | The carry forward is for the balance of the scheme which will be completed in 2008/09. |
| TOTAL | 134,100 | 171,952 | 37,852 | 5,000 | 0 | 42,852 | |

2008/09 CAPITAL PROGRAMME
APPENDIX B1

| Scheme | Original Capital Programme 2008/09 £ | Carry Forwards from 2006/07 £ | Carry Forwards from 2007/08 £ | Revised Capital Programme 2008/09 £ |
|-------------------------------------|---|--|--|--|
| <u>Retentions</u> | | | | |
| Talkin Tarn | | | 43,200 | 43,200 |
| Cremators | | | 11,900 | 11,900 |
| Longtown MTI Business Grants | | | 10,000 | 10,000 |
| Multi Use Games Area - Hammonds | | | 7,400 | 7,400 |
| Cummersdale Play Area | | | 1,500 | 1,500 |
| Longtown MTI Townscape | | | 1,000 | 1,000 |
| | 0 | 0 | 75,000 | 75,000 |
| <u>Continuing Schemes</u> | | | | |
| Land & Property Gazateer | | | 14,100 | 14,100 |
| Gateway - General Expenses | | | 29,700 | 29,700 |
| Carlisle Leisure Ltd | | | 3,800 | 3,800 |
| Car Park Improvements | | | 16,000 | 16,000 |
| GIS | | | 42,100 | 42,100 |
| Millennium Gallery General Expenses | | | 60,000 | 60,000 |
| EPS/CTS New system | | | 97,200 | 97,200 |
| Corporate IT Infrastructure | | | 17,900 | 17,900 |
| City Wi Fi | | | 13,300 | 13,300 |
| Synthetic Football Pitch | | | 308,500 | 308,500 |
| Renaissance Improvements | | 10,000 | 38,700 | 48,700 |
| Environmental Improvements | 160,000 | | 46,200 | 206,200 |
| Greystone Community Centre | | | 83,200 | 83,200 |
| Belah Community Centre | | | 294,900 | 294,900 |
| Performance Information System | | | 5,000 | 5,000 |
| Small Scale Community Projects | | | 53,400 | 53,400 |
| | 160,000 | 10,000 | 1,124,000 | 1,294,000 |
| <u>Recurring Schemes</u> | | | | |
| Kingstown Industrial Estate | 490,000 | | 32,000 | 522,000 |
| Willowholme Industrial Estate | | 9,300 | 0 | 9,300 |
| Durranhill Industrial Estate | | 30,000 | (14,400) | 15,600 |
| Private Sector Grants | 849,000 | | 381,600 | 1,230,600 |
| Planned Major Repairs | 250,000 | | 10,000 | 260,000 |
| Vehicles, Plant & Equipment | 128,500 | | 45,000 | 173,500 |
| IT Equipment | 254,400 | | | 254,400 |
| Desk top replacement | 108,000 | | 22,300 | 130,300 |
| Housing Strategy | 1,250,000 | | 71,200 | 1,321,200 |
| Play Area Developments | 50,000 | | 15,100 | 65,100 |
| | 3,379,900 | 39,300 | 562,800 | 3,982,000 |
| <u>Flood</u> | | | | |
| ODPM Private Sector Renewal | | 25,000 | (6,500) | 18,500 |
| Sheepmount Development | | | 213,200 | 213,200 |
| Bousteads Depot | | | 4,200 | 4,200 |
| Bits Park Depot | | | 4,200 | 4,200 |
| | 0 | 25,000 | 215,100 | 240,100 |
| <u>Schemes yet to start</u> | | | | |
| Housing Foyer | 300,000 | | | 300,000 |
| MUGA & Sports Initiative | 105,000 | | | 105,000 |
| Petteril Riverbank Protection Work | 82,000 | | | 82,000 |
| Hammonds CCTV | 25,000 | | | 25,000 |
| Adelaide Street Allotment Fencing | 10,000 | | | 10,000 |
| Caldew/City Centre Flood Defence | 21,000 | | | 21,000 |
| Historic Quarter | 840,000 | | (2,000) | 838,000 |
| Kingmoor Nature Reserve | 40,000 | | | 40,000 |
| Family Hostel Replacement | 400,000 | | | 400,000 |
| Customer Services | | | 50,000 | 50,000 |
| Document Image Processing | | | 45,000 | 45,000 |
| | 1,823,000 | 0 | 93,000 | 1,916,000 |
| TOTAL | 5,362,900 | 74,300 | 2,069,900 | 7,507,100 |

2009/10 and 2010/11 PROPOSED CAPITAL PROGRAMME**APPENDIX B2**

| Scheme | Original Capital Programme 2009/10 £ | Potential c/fwds from 2007/08 £ | Revised Capital Programme 2009/10 £ | Original Capital Programme 2010/11 £ |
|-------------------------------|---|--|--|---|
| Willowholme Industrial Estate | 130,000 | 9,000 | 139,000 | 0 |
| Industrial Estates | 85,000 | 0 | 85,000 | 200,000 |
| Private Sector Grants | 849,000 | 0 | 849,000 | 849,000 |
| Customer Contact Centre | 0 | 129,300 | 129,300 | 0 |
| Planned Major Repairs | 250,000 | | 250,000 | 250,000 |
| Vehicles, Plant & Equipment | 1,910,600 | 0 | 1,910,600 | 255,500 |
| IT Equipment | 283,400 | 0 | 283,400 | 321,500 |
| Desk top replacement | 108,000 | 0 | 108,000 | 108,000 |
| Housing Strategy | 400,000 | 0 | 400,000 | 0 |
| Play Area Developments | 50,000 | 0 | 50,000 | 50,000 |
| Environmental Improvements | 160,000 | 0 | 160,000 | 160,000 |
| Greystone Community Centre | 0 | 21,000 | 21,000 | 0 |
| Chances Park | 0 | 40,000 | 40,000 | 0 |
| Willowholme Depot | 0 | 15,000 | 15,000 | 0 |
| TOTAL | 4,226,000 | 214,300 | 4,440,300 | 2,194,000 |