



REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE AND RESOURCES

Date of Meeting: 30 August 2005

Public

Key Decision: No

Recorded in Forward Plan:

No

Inside Policy Framework

Title: BUDGET OVERVIEW AND MONITORING REPORT:
APRIL TO JUNE 2005

Report of: THE HEAD OF FINANCE

Report reference: FS20/05

Summary:

This report provides an overview of the Council's overall budgetary position for the period April to June 2005, for both Revenue and Capital budgets.

Both capital and revenue budgets show an underspend at this point in time, which repeats patterns from previous years and points to a potential underspend at the year end.

Recommendations:

The Executive is asked to:

- (i) Note the overall budgetary position for the period April to June 2005;
- (ii) Note that the Corporate Resources Overview & Scrutiny Committee will consider the report on 8 September 2005.

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
30 August 2005

FS20/05

BUDGET OVERVIEW AND MONITORING REPORT APRIL TO JUNE 2005

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 known budget profiling trends, timing differences (mainly in relation to internal recharges) and any known commitments.

- 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 'updated budget' has been used, this denotes the original budget for 2005/06 plus the carry forward requests, 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 2005/06

This updates the original budget in the light of known events that have occurred since the Budget was approved in February 2005. The revised budget reflects those carry forward requests and supplementary estimates approved to date.

2.2 **Appendix B – Virements processed for the period April to June 2005**

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 June 2005**

The summarised position as at June 2005 is shown below with further details for each Business Unit shown in Appendix C (C1-C13):

	Direct Control	Indirect Control	Total
Annual budget	53,668,300	(37,221,390)	16,446,910
Budget to date	18,202,577	(9,146,016)	9,056,561
Actual	17,435,338	(9,066,497)	8,368,841
Variance as at June 2005	(767,239)	79,519	(687,720)

The table above provides indicative figures as at the end of June. These show a repeat of patterns of expenditure of previous years and give a possible indication of likely out-turn for 2005/06.

The main variances, which will impact not only on 2005/06 but which may have on-going implications, will need to be considered as part of the 2006/07 budget cycle. These can be analysed as follows:

Additional income/underspends:

- Treasury Management (net position) £55,555 underspent. This relates to a reduction in interest payable due to the repayment of long-term debt (see FS18/05 considered elsewhere on the agenda).
- Reduced expenditure on search fees (see note below relating to reduced income).
- Several Business Units attract external grant funding which has not been spent at this point in time.

Offset by reduced income/overspends:

- Reduced income on Land Charges fees of £21,688
- IT licence fees will overspend by £20,000 due to 2004/05 invoices
- Reduced income on Development Control (£28,083) and Building Control (£27,931) due to a reduction in planning applications
- Crematorium income shows a shortfall of £32,500 due to the opening of an additional Crematorium service in Dumfries, and an additional invoice for electricity relating to 2004/05 (£13,037).

3 CAPITAL BUDGETS

3.1 Appendix D – Summary General Fund Capital Budget 2005/06

This details any approved changes to the Capital programme since the Budget was approved in February 2005 including any carry forward requests and supplementary estimates approved to date.

3.2 Appendix E – Capital Budget Monitoring Summary: April to June 2005

This is a position statement as at June 2005, summarising the detail of the Capital Programme. During this financial year £844,222 has been spent out of the revised annual capital budget of £12,516,366; again this reflects the pattern of expenditure in previous years and the position will be monitored during 2005/06 via the Capital Projects Board.

3.3 Appendix F – Capital Resources Monitoring April to June 2005

This shows the Capital Resources statement as at June 2005 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 was issued to the CMT Performance Monitoring Conference on 28 July and any comments received have been incorporated into the report.

4.2 Consultation proposed.

Corporate Resources Overview & Scrutiny Committee will consider the report on 8 September 2005.

5. RECOMMENDATIONS

The Executive is asked to:

- (i) Note the overall budgetary position for the period April to June 2005;
- (ii) Note that the Corporate Resources Overview & Scrutiny Committee will consider the report on 8 September 2005.

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 – CMT have been involved in the preparation of this report.
- 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 2005/06

APPENDIX A

	Notes	Original Budget 2005/06 £000	Approved to date 2005/06 £000	Updated Budget 2005/06 £000	Future Year's Changes £000
Recurring Expenditure					
Core Revenue Expenditure		13,987	0	13,987	
New Recurring Savings		(717)	0	(717)	
New Recurring Proposals		1,191	0	1,191	
New Recurring Supplementary Estimates			0	0	
Non Recurring Expenditure					
Non Recurring Proposals		460	0	460	
Non Recurring savings		(71)	0	(71)	
Existing Commitments		183	0	183	
Non Recurring Supplementary Estimates	1	0	10	10	
Carry forward requests from 2004/05	2	0	1,404	1,404	
Total GF Revenue Budget		15,033	1,414	16,447	
Parish Precepts		317		317	
TOTAL COMMITTED EXPENDITURE		15,350	1,414	16,764	
Contributions to/(from) Reserves					
General Fund Reserves - Recurring		(368)		(368)	
General Fund Reserves - Non Recurring		(572)	(1,414)	(1,986)	
NET EXPENDITURE FOR COUNCIL TAX		14,410	0	14,410	

Notes

1. The supplementary estimate was for the Air Ambulance Fund approved by Council on 3 May 2005.
2. New spending bids totalling £131,330 were only approved by Council on 19 July 2005 and are therefore not reflected in the figures provided within Appendix C.

VIREMENTS PROCESSED FOR PERIOD APRIL TO JUNE 2005**APPENDIX B**

Date	Virement Details	Permanent/ Temporary	Value £	Authorised by
Requested by Officers (under £30,000)				
05/04/2005	Transfer of overtime budget to supplies & services	Temporary	500	R E Harland
13/04/2005	Transfer between Best Value Democratic Engagement (SPS) to Equalities & Diversity Project (ECD)	Temporary	10,000	K Hook
13/04/2005	Funding of Project Officer post (EXM) from Concessionary Fares staffing budget (RBS)	Temporary	15,500	P Mason
Approved by the Executive				
13/06/2005	Air Ambulance Grant funded from Projects Reserve	Temporary	10,000	Council 03/05/05
Approved by the Council (over £60,000)				

	Direct Control	Indirect Control	Total
Annual budget	53,668,300	(37,221,390)	16,446,910
Budget to date	18,202,577	(9,146,016)	9,056,561
Actual	17,435,338	(9,066,497)	8,368,841
Variance as at 01/07/05	(767,239)	79,519	(687,720)

Analysis of Main Variances by Business Unit

Executive Management	22,558	869	23,427
Strategic & Performance	(31,158)	(947)	(32,105)
Financial Services	(39,942)	(37,640)	(77,582)
Legal & Democratic Services	(7,071)	12,563	5,492
Member Support & Employee Services	(67,907)	37,086	(30,821)
Customer & Information Services	16,808	34,993	51,801
Revenues & Benefits	(93,591)	(67,077)	(160,668)
Property Services	(8,405)	(10,679)	(19,084)
Commercial & Technical Services	(164,685)	81,785	(82,900)
Planning Services	(37,204)	59,633	22,429
Economic & Community Development	(86,371)	(20,882)	(107,253)
Culture Leisure & Sport	(290,635)	(21,718)	(312,353)
Environmental Protection	20,364	11,533	31,897
	(767,239)	79,519	(687,720)

EXECUTIVE MANAGEMENT

	Direct Control	Indirect Control	Total
Annual Budget	375,900	(439,300)	(63,400)
Budget to date	115,627	(110,829)	4,798
Actual	138,185	(109,960)	28,225
Variance as at 01/07/05	22,558	869	23,427

Analysis of Main Variances

Agency fees for Exec Director (funded from new spending bid)		8,720		8,720
Joint Neighbourhood Forum (funding?)	1	12,000		12,000
Miscellaneous		1,838	869	2,707
Total Variance to date		22,558	869	23,427

Notes

1. New spending bid of £8,000 not approved. Alternative source of funding to be identified

STRATEGIC & PERFORMANCE SERVICES

		Direct Control	Indirect Control	Total
Annual Budget		767,900	(677,900)	90,000
Budget to date		192,143	(171,178)	20,965
Actual		160,985	(172,125)	(11,140)
Variance as at 01/07/05		(31,158)	(947)	(32,105)
<u>Analysis of Main Variances</u>				
Policy & Performance - employees/supplies & services	1	(12,969)	93	(12,876)
LSP agency fees	2	(7,386)		(7,386)
Communications Strategy		(4,825)		(4,825)
Miscellaneous		(5,978)	(1,040)	(7,018)
Total Variance to date		(31,158)	(947)	(32,105)

Notes

1. Approximately £8,000 relates to a deleted post and the savings are to be used to increase and modify the Citizens Panel. Balance to be offered as a Gershon saving.
2. Partnership with Eden now dissolved. Budget required for City Vision process.

FINANCIAL SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	1,616,960	(2,304,960)	(688,000)
Budget to date	1,472,787	(710,157)	762,630
Actual	1,432,845	(747,797)	685,048
Variance as at 01/07/05	(39,942)	(37,640)	(77,582)

Analysis of Main Variances

Treasury Management (net position)	1		(55,555)	(55,555)
Salary turnover target	2	53,153		53,153
Risk Management/PL excess		(78,657)		(78,657)
Miscellaneous	3	(14,438)	17,915	3,477
		(39,942)	(37,640)	(77,582)

Notes

1. Reduced PWLB interest payable (£21,000) and additional interest received (£34,000)
2. The salary turnover savings for the authority is currently on target and is reflected elsewhere.
3. Includes unallocated bank transactions

LEGAL & DEMOCRATIC SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	1,042,100	(899,980)	142,120
Budget to date	256,394	(227,292)	29,102
Actual	249,323	(214,729)	34,594
Variance as at 01/07/05	(7,071)	12,563	5,492

Analysis of Main Variances

Electoral Registration		(2,408)	166	(2,242)
Land Charges income	1		21,688	21,688
County Search Fees	1	(12,026)		(12,026)
Miscellaneous	2	7,363	(9,291)	(1,928)
		(7,071)	12,563	5,492

Notes

1. A reduction in search fees has resulted in lower income from Land Charges than expected. This also means a reduction in costs for search fees payable to the County Council.
2. Includes expenditure and income for the Mayor's Charity Fund

MEMBER SUPPORT & EMPLOYEE SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	1,304,100	672,320	1,976,420
Budget to date	318,597	166,818	485,415
Actual	250,690	203,904	454,594
Variance as at 01/07/05	(67,907)	37,086	(30,821)

Analysis of Main Variances

Corporate Training	1	(27,540)	38,969	11,429
Pay and Workforce strategy	2	(20,175)		(20,175)
Occupational Health	2	(6,252)		(6,252)
Miscellaneous	3	(13,940)	(1,883)	(15,823)
		(67,907)	37,086	(30,821)

Notes

1. This is the holding account for budgets held elsewhere. Method of reallocation of costs to be reviewed
2. Awaiting profiling information from MSES
3. Includes employee savings for temporary Principal Personnel Officer (£4,168)

CUSTOMER & INFORMATION SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	1,692,740	(1,687,350)	5,390
Budget to date	626,535	(425,057)	201,478
Actual	643,343	(390,064)	253,279
Variance as at 01/07/05	16,808	34,993	51,801

Analysis of Main Variances

IT licence fees	1	20,000		20,000
Print Room supplies & services	2	(6,542)	35,584	29,042
Miscellaneous		3,350	(591)	2,759
		16,808	34,993	51,801

Notes

1. Overspend due to late 2004/05 invoices
2. Print room recharges not actioned. Closed since flood in January

REVENUES & BENEFITS SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	25,960,500	(23,776,760)	2,183,740
Budget to date	10,039,231	(6,121,429)	3,917,802
Actual	9,945,640	(6,188,506)	3,757,134
Variance as at 01/07/05	(93,591)	(67,077)	(160,668)

Analysis of Main Variances

Council Tax increased costs recovered		0	(36,169)	(36,169)
Benefits Assessment	1	(37,095)	97	(36,998)
Council Tax	2	(16,331)	125	(16,206)
Benefits reception	3	(11,859)	(72)	(11,931)
Homeworking Pilot	4	(20,646)	(3,007)	(23,653)
Fraud	5	(2,189)	(23,937)	(26,126)
Miscellaneous		(5,471)	(4,114)	(9,585)
		(93,591)	(67,077)	(160,668)

Notes

1. This includes underspends for vacant posts (£10,000) and supplies & services (£27,000)
2. A mixture of underspends relating to employee costs (£6,000) and supplies & services (£10,000)
3. Mainly due to salary savings.
4. Externally funded. Project delayed due to recruitment issues
5. Includes unspent SAFE rewards grant (£21,897) and other grant income (£2,016)

PROPERTY SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	592,500	(3,468,620)	(2,876,120)
Budget to date	122,638	(856,949)	(734,311)
Actual	114,233	(867,628)	(753,395)
Variance as at 01/07/05	(8,405)	(10,679)	(19,084)

Analysis of Main Variances

Industrial Estates - rental income	1	(4,172)	2,448	(1,724)
Corporate Properties - additional rental income	1		(14,761)	(14,761)
A69 Wall repairs - delayed start		(9,262)		(9,262)
Miscellaneous		5,029	1,634	6,663
		(8,405)	(10,679)	(19,084)

Notes

1. Income is ahead of projections due to the success in achieving a new benchmark settlement through arbitration on a rent review. Cases will now be settled throughout the year as part of the negotiation process.

COMMERCIAL & TECHNICAL SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	9,944,100	(6,666,450)	3,277,650
Budget to date	2,371,307	(1,248,389)	1,122,918
Actual	2,206,622	(1,166,604)	1,040,018
Variance as at 01/07/05	(164,685)	81,785	(82,900)
<u>Analysis of Main Variances</u>			
M&A IT budget overspend	42,242	0	42,242
M&A transport costs underspent	(13,889)	0	(13,889)
Environmental Education	10,265	(24)	10,241
Building Maintenance	(17,576)	(474)	(18,050)
Civic Centre	(52,350)	45,537	(6,813)
Bousteads Grassing	(5,136)	18,650	13,514
Public Conveniences	(7,521)	(11,959)	(19,480)
Building Cleaning	(7,678)	(3,974)	(11,652)
Street Scene operations	(19,981)	219	(19,762)
Grounds Maintenance	(69,186)	3,023	(66,163)
Highways claimed rights	0	(22,352)	(22,352)
Highways	(18,756)	(2,948)	(21,704)
Public Lighting	(6,294)	(10,363)	(16,657)
Misc Environmental expenses	(35,277)	1,642	(33,635)
Street Cleaning	(33,553)	(3,282)	(36,835)
Refuse Collection	159,338	2,455	161,793
Recycling	(19,085)	(109)	(19,194)
Parking & CCTV	(48,456)	76,155	27,699
Miscellaneous	(21,792)	(10,411)	(32,203)
	(164,685)	81,785	(82,900)

Notes

The system of CTS internal recharges which will be reviewed during the course of the year. The figures above have been amended to reflect the level of work in progress as at the end of June 2005.

PLANNING SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	1,773,100	(875,150)	897,950
Budget to date	395,238	(223,387)	171,851
Actual	358,034	(163,754)	194,280
Variance as at 01/07/05	(37,204)	59,633	22,429

Analysis of Main Variances

Development Control income	1	28,083	28,083
Local Plans awaiting publication of Local Plan		(12,799)	(12,799)
Local Plans Environmental grants		(10,100)	(10,100)
Shop Mobility - donations received to date		(13,262)	(13,262)
Building Control income	1	0	27,931
Miscellaneous		(1,043)	3,644
		(37,204)	59,633
			22,429

Notes

1. Shortfall in income against current projections

ECONOMIC & COMMUNITY DEVELOPMENT SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	2,637,300	603,000	3,240,300
Budget to date	1,023,711	149,657	1,173,368
Actual	937,340	128,775	1,066,115
Variance as at 01/07/05	(86,371)	(20,882)	(107,253)

Analysis of Main Variances

Brampton Business centre - surplus income on Arts & Crafts	1	(23,376)		(23,376)
Tourism	2	(21,905)	(99)	(22,004)
Community Support	3	(9,365)	221	(9,144)
Community Centres - building repairs			(14,208)	(14,208)
Community Safety	4	(15,395)	(17)	(15,412)
Miscellaneous		(16,330)	(6,779)	(23,109)
		(86,371)	(20,882)	(107,253)

Notes

1. Surplus income generated to date which will be partially spent on employee costs
2. Includes underspend on Development Action Plan (£7,758), City centre promotion (£12,073) and an overspend on Pirelli Rally (£7,692). Further contribution anticipated from Kingmoor Park for the rally. Other underspends relate to the Rural Development Programme (£5,131).
3. General underspends on supplies and services, Spring Show and Grants for Leisure
4. Includes unspent balance of budget and includes £6,000 government grant carried forward from 2004/05

CULTURE, LEISURE & SPORT SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	3,899,400	1,837,460	5,736,860
Budget to date	737,911	524,172	1,262,083
Actual	447,276	502,454	949,730
Variance as at 01/07/05	(290,635)	(21,718)	(312,353)

Analysis of Main Variances

Arboriculture	1	(11,814)	0	(11,814)
Play Areas	2	(29,131)	(5,360)	(34,491)
Parks & open spaces	3	(81,251)	(4,287)	(85,538)
Shaddonmill		(75)	3,336	3,261
Sports Development - employee underspends		(15,270)	0	(15,270)
Sports development schemes - income received in advance	4	(71,512)	582	(70,930)
Tullie House	5	(57,815)	(836)	(58,651)
Miscellaneous		(23,767)	(15,153)	(38,920)
		<u>(290,635)</u>	<u>(21,718)</u>	<u>(312,353)</u>

Notes

1. Work delayed due to staffing resources
2. Includes a budget carried forward from 2004/05 - not yet spent. Relates to playground equipment
3. Relates specifically to underspends on horticultural maintenance. Further analysis is required to ascertain reason for variance.
4. These schemes include Midnight Basketball, Fit for Life, Girls Rural Sport, Physical Activity schemes which are subject to external funding. These should be reviewed to ensure that the income received is spent in accordance with funding arrangements. £20,000 of this underspend relates to Community Sport which will be spent on the Go 4 It scheme during the summer.
5. Includes £18,000 grant income (unspent to date) for After the Fact exhibition. Conference and catering general underspends totals £10,000. Marketing and publicity underspends amounts to £16,000; this is a management decision to offset against the required savings set by Council. Also included here is income for the Brampton Live event and other workshops etc of £13,500

ENVIRONMENTAL PROTECTION SERVICES

	Direct Control	Indirect Control	Total
Annual Budget	2,061,700	462,300	2,524,000
Budget to date	530,458	108,004	638,462
Actual	550,822	119,537	670,359
Variance as at 01/07/05	20,364	11,533	31,897

Analysis of Main Variances by Business Unit

Hostels/Homeshares	1	(8,846)	15,255	6,409
Homelessness	2	37,565	(22,402)	15,163
Strategic Housing	3	(25,781)	0	(25,781)
Housing Regeneration	4	(7,469)	18,017	10,548
Cemeteries		7,597	323	7,920
Crematorium	5	46,108	2,509	48,617
Miscellaneous	6	(28,810)	(2,169)	(30,979)
		20,364	11,533	31,897

Notes

1. Potential transfer to Corporate Salary savings
2. Reduced rental income due to closure of Shaddongate following the flood
3. Includes additional Bed & Breakfast (net) costs (£8,867).
4. A mixture of underspends relating to employee costs (£8,500) and supplies & services (£16,740)
5. Salary vacancies (£5,000). Reduced agency fees (£18,600) due to Capital Programme underspend.
6. Reduced income at the Crematorium (£32,500) and increased energy costs (£13,037). Includes invoices from 2004/05
7. Relates mainly to underspends on supplies & services and employee costs for the Business Unit

SUMMARY GENERAL FUND CAPITAL BUDGET 2005/06

APPENDIX D

	Notes	Original Budget 2005/06 £	Approved to date 2005/06 £	Updated Budget 2005/06 £
Original Programme				
Millennium Gallery		60,000	226,700	286,700
Shaddonmill		24,210		24,210
Carlisle Leisure Ltd		250,000	347,860	597,860
Sheepmount Development		100,000	985,000	1,085,000
Asset Investment Fund		200,000	138,960	338,960
Private Sector HIP		768,000	845,500	1,613,500
Planned Major Repairs		250,000	70,000	320,000
Industrial Estates Maintenance		500,000	500,000	1,000,000
Vehicles, Plant & Equipment		1,344,641	587,600	1,932,241
Geographical Information System		85,000	146,140	231,140
Litter Bins		20,000	(7,930)	12,070
Street Lighting		40,000	16,800	56,800
Sheepmount Bridge		450,000	38,000	488,000
Customer Services		150,000		150,000
Kingmoor Nature Reserve		15,000		15,000
City Wi Fi		20,000		20,000
Desk top replacement		120,000		120,000
Payroll/Personnel system		160,000	(85)	159,915
Hardwicke Circus Fountain		20,000		20,000
California Road Football Pitch		10,000		10,000
Dale End Road Football Pitch		10,000		10,000
Fusehill Street Play Area		62,000		62,000
Recycling		76,000		76,000
Back Lanes		50,000		50,000
Housing Strategy		1,250,000		1,250,000
Talkin Tarn		1,009,000	(700,500)	308,500
Heysham Park		100,000		100,000
Bitts Park Play Area		165,000		165,000
Carried Forward from 2004/05	1			
Crematorium Refurbishment			19,100	19,100
Land & Property Gazetteer			52,740	52,740
National Land Information System			8,000	8,000
Bitts Park Water Feature			10,800	10,800
Car Parking			7,020	7,020
Implementing Electronic Government			253,350	253,350
Customer Contact Centre			231,660	231,660
DDA Adaptations			238,300	238,300
Raffles Vision			213,500	213,500
Civic Centre			90,000	90,000
Newark Street Car Park			74,000	74,000
Corporate IT Infrastructure			35,000	35,000
Document Image Processing			45,000	45,000
Supplementary Estimates				
ODPM Private Sector Renewal			1,500,000	1,500,000
Flood Recovery Civic Centre			235,000	235,000
TOTAL COMMITTED EXPENDITURE		7,308,851	6,207,515	13,516,366
Less transfer to earmarked reserve				(1,000,000)
TOTAL CAPITAL PROGRAMME				12,516,366
Financing				
Borrowing		1,109,700	0	1,109,700
Specified Capital Grants		177,000	0	177,000
Capital Receipts		4,586,510	2,197,229	6,783,739
Capital Grants		91,000	2,403,586	2,494,586
Renewals Reserve		1,344,641	606,700	1,951,341
Projects Reserve				0
TOTAL CAPITAL PROGRAMME		7,308,851	5,207,515	12,516,366

2005/06 CAPITAL BUDGET MONITORING SUMMARY - JUNE 2005

Scheme	Project Officer	Ledger Code	Revised Budget 2005/06 £	Expenditure to date 2005/06 £	Variance to date 2005/06 £	Details of major variances
Crematorium Refurbishment	June Carswell	90003	19,100	0	(19,100)	Balance of scheme withheld for replacement of carpets.
Land & Property Gazetteer	Alan Eales	90004	52,740	4,806	(47,934)	Budget carried forward from 2004/05.
National Land Information System	John Egan	90005	8,000	0	(8,000)	Will be completed by summer 2005.
Bitts Park Water Feature	Mark Beveridge	90008	10,800	0	(10,800)	The carry forward covers the retention which will be payable once the deficits liability of 12 months is completed.
Car Parking	Mike Battersby	90010	7,020	0	(7,020)	Relates to improved signage but delayed installation due to flood and new ticket machines. Work is now planned for summer 2005.
Gateway - General Expenses	John Egan	90011	286,700	0	(286,700)	The budget is required to meet future commitments, covering the period to June 2006.
<u>Millennium Gallery</u>	John Egan					
General Expenses		90012			0	
Contract Payments		90013			0	
Arch. Investigations		90014			0	
Future years budget		90015			0	
Shaddonmill		90016	24,210	(5,488)	(29,698)	Rental for Millennium Artefacts paid to April 2005. Credit relates to reversal of 2004/05 accrual.
<u>Irishgate</u>						
Insurance		90017			0	
Consultant		90018			0	
Contract Payments		90019			0	
			310,910	(5,488)	(316,398)	
<u>Carlisle Leisure Ltd</u>	Mark Beveridge					
Sands Fitness Extension		90021	102,100	0	(102,100)	} 5% retention outstanding, payable in 2005/06.
Sands Seating		90022			0	
Sands Restaurant		90023			0	
Sands Entrance		90024	175,760	71,407	(104,353)	} Work has commenced as part of the investment programme into leisure facilities. The building contract will be completed in August 2005.
Pools		90025	70,000	0	(70,000)	
Stonyholme		90026	250,000	0	(250,000)	
			597,860	71,407	(526,453)	Part of the CLL investment programme, scheduled for completion in 2005/06. Work delayed due to flood. Scheduled for completion in 2005/06.
Sheepmount Development	Mark Beveridge	90031-49	1,085,000	474,748	(610,252)	Completion delayed to mid summer because of the flood.
Asset Investment Fund	David Atkinson	90050-59	138,960	0	(138,960)	Carried forward from 2004/05. Anticipated completion Christmas 2005.
Willowholme Industrial Estate	David Atkinson	90051	200,000	0	(200,000)	Budget transferred from Industrial Estate budget as per PS 05/05.

Scheme	Project Officer	Ledger Code	Revised Budget 2005/06 £	Expenditure to date 2005/06 £	Variance to date 2005/06 £	Details of major variances
Private Sector HIP						
Renovation Grants	Allan Dickson	90060	771,200	51,277	(719,923)	Vacancies (now filled) caused delays in processing; work put on hold to deal with flooding issues. £845,000 carried forward for grants to be processed in 2005/06 (grants permit 12 months to complete work).
Minor Works Grants		90061	142,600	289	(142,311)	
Disabled Facilities Grants		90062	589,500	104,378	(485,122)	
Group Repair		90063	34,200	0	(34,200)	
Energy Efficiency		90064	76,000	8,876	(67,124)	
			1,613,500	164,820	(1,448,680)	
Implementing Electronic Government						
IEG - Contingency	John Nutley	90071	157,150		(157,150)	Projects to be identified during 2005/06. Work on server delayed until Customer Contact Centre fully re-established. Scheme completed. Invoice to follow. Budget no longer required. To be transferred back to Contingency for reallocation. Support for creation of Land & Property Gazetteer. Now complete. Awaiting invoice.
IEG - New Web Server		90072	20,000	8,150	(11,850)	
IEG - Forms Package		90074	6,000	0	(6,000)	
IEG - Cumbria Information Hub		90075	66,400	0	(66,400)	
IEG - BS7666 Completion		90076	3,800	0	(3,800)	
			253,350	8,150	(245,200)	
Customer Services			150,000		(150,000)	New bid for 2005/06 for developing other business areas from Customer Contact Centre. Cannot progress until Phase 1 re-established. Likely to slip into 2006/07. Final payment due to Contractor when all systems fully operational.
Customer Contact Centre	John Nutley	90091	231,660	0	(231,660)	
DDA						
DDA - Unallocated	Gordon Nicolson	90111	46,800	0	(46,800)	To be carried forward for amendments to the regulations. Work delayed due to flood - on site May 2005. Allocation of resources onto flood recovery projects delayed project. Restart July. Work delayed due to flood - on site June 2005. Awaiting approval from English Heritage. Anticipate commencement July 2005. Carry forward relates to retention and final fees for architect. Work forms part of recovery funded by insurance. Works on site now. Work complete, awaiting invoice. Work delayed due to flood Work delayed due to flood. Anticipated completion February 2006. Work complete, awaiting invoice.
DDA - Tullie House		90112	9,900	0	(9,900)	
DDA - Morton CC		90115	20,500	101	(20,399)	
DDA - Upperby Park Café		90118	1,000	3,907	2,907	
DDA - Old Town Hall		90119	15,000	743	(14,257)	
DDA - Longtown CC		90121	26,600	0	(26,600)	
DDA - Botcherby CC		90122	5,000	0	(5,000)	
DDA - Currock CC		90123	14,500	0	(14,500)	
DDA - Stony Holme Golf Club		90124	20,000	0	(20,000)	
DDA - Civic Centre		90125	18,000	0	(18,000)	
DDA - Sands Centre Lift		90126	61,000	0	(61,000)	
			238,300	4,751	(233,549)	
Planned Major Repairs						
Major Repairs - General	Gordon Nicolson	90131	45,000	2,686	(42,314)	Carry forward for survey fees for energy and stock condition (resources diverted). Anticipated completion: Windows - December 2005; Fire corridor - March 2006. Work committed, to begin as soon as Listed Building consent granted. Draft survey received from external consultant, more details to follow. Design drawings currently being prepared. Completion 2005/06. New project to be agreed to replace this scheme (now funded by insurance) Work started. Due for completion in 2005/06. Work started. Due for completion in 2005/06.
Major Repairs - Civic Centre		90132	100,000		(100,000)	
Major Repairs - Tullie House		90135	15,000		(15,000)	
Major Repairs - West Walls		90136	10,000	689	(9,311)	
Major Repairs - Town Dyke Orchard		90137	50,000		(50,000)	
Major Repairs - Hostel Homeshares		90138	30,000		(30,000)	
Major Repairs - Condition Survey		90251	20,000		(20,000)	
Major Repairs - Asbestos work		90252	50,000		(50,000)	
			320,000	3,375	(316,625)	

Scheme	Project Officer	Ledger Code	Revised Budget 2005/06 £	Expenditure to date 2005/06 £	Variance to date 2005/06 £	Details of major variances
Raffles Vision	Mike Battersby	90151-60	213,500	1,385	(212,115)	Depends on acquisition and demolition of properties.
Civic Centre	Mike Battersby	90161-70	90,000	140	(89,860)	The carry forward is for unfinished work due to flood.
<u>Vehicles, Plant & Equipment</u>						
Vehicles & Plant	Alison Taylor	90181	773,605	21,876	(751,729)	
IT		90182	403,386	5,580	(397,806)	
Equipment		90183	755,250	89	(755,161)	
			1,932,241	27,545	(1,904,696)	
<u>GIS</u>						
Consultancy	Alan Eales	90189	13,500	0	(13,500)	
General		90189	62,870	94	(62,776)	
Data Capture			50,000	5,805	(44,195)	
Software		90189	46,550	9,220	(37,330)	
Hardware (capital equipment)		90189	58,220	6,452	(51,768)	
			231,140	21,571	(209,569)	
Car Park Improvements	Mike Battersby	90192	74,000	0	(74,000)	Relates to parking at Bitts Park and the Civic Centre. Awaiting planning approval. Decision deferred pending the outcome of the flood recovery works.
Corporate IT Infrastructure	John Nutley	90193	35,000	0	(35,000)	To proceed in 2005/06 in line with IT strategy.
Document Image Processing	John Nutley	90194	45,000	0	(45,000)	Part of IT strategy. To develop in conjunction with other business units.
Litter bins	Mike Battersby	90195	12,070	0	(12,070)	
Street Lighting	Mike Battersby	90196	56,800	0	(56,800)	
Sheepmount Bridge	Mike Battersby	90199	488,000	30,581	(457,419)	Design & advance works delayed due to effect of flood on Sheepmount. Work begins in July 2005 and is due for completion in October 2005.
Kingmoor Nature Reserve	Mark Beveridge	90201	15,000	2,977	(12,023)	
City Wi Fi	John Nutley	90202	20,000	0	(20,000)	Project team in place. Target completion date September 2005.
Desk top replacement	John Nutley	90203	120,000	0	(120,000)	To fund Microsoft agreement for whole Authority. Part of IT strategy.
Payroll/Personnel system	John Nutley	90204	159,915	159	(159,756)	Project team in place. Implementation date April 2007. Still to go out to tender.
Hardwicke Circus Fountain	Mark Beveridge	90205	20,000	0	(20,000)	
California Road Football Pitch	Mark Beveridge	90206	10,000	0	(10,000)	
Dale End Road Football Pitch	Mark Beveridge	90207	10,000	0	(10,000)	
Fusehill Street Play Area	Mark Beveridge	90208	62,000	0	(62,000)	
Recycling	Mike Battersby	90209	76,000	33,295	(42,705)	

Scheme	Project Officer	Ledger Code	Revised Budget 2005/06 £	Expenditure to date 2005/06 £	Variance to date 2005/06 £	Details of major variances
Back Lanes	Mike Battersby	90210	50,000	0	(50,000)	
Housing Strategy - Disabled Adaptations	Simon Taylor	90211	300,000	0	(300,000)	
Housing Strategy - Area Based Renewal		90212	715,000	0	(715,000)	
Project Officer salary		90212/0101	35,000		(35,000)	
Housing Strategy - Empty Homes		90213	100,000	0	(100,000)	
Housing Strategy - Housing provision		90214	100,000	0	(100,000)	
			1,250,000	0	(1,250,000)	
Talkin Tam	Mark Beveridge/ David Atkinson	90221	308,500	0	(308,500)	Funding for design and minimal building work in 2005/06. Building work will only commence after legal transfer which is programmed for December 2005.
Heysham Park	Mark Beveridge	90231	100,000	0	(100,000)	
Bitts Park Play Area	Mark Beveridge	90241	165,000	0	(165,000)	
ODPM Private Sector Renewal	Allan Dickson/ Les Tickner	90242/9020				
Stock conditon survey		99001	98,000		(98,000)	
Decent Homes		99002	325,000		(325,000)	
Vulnerable properties		99003	325,000		(325,000)	
Flood resilience pilot		99004	180,000		(180,000)	
Energy efficiency		99005	50,000		(50,000)	
Security patrols/bollards		99006	16,000		(16,000)	
Landscaping/Drainage/Footways		99007	130,000		(130,000)	
Lanes		99008	297,500		(297,500)	
Landscaping/Enhancement		99009	13,000		(13,000)	
Allotments		99010	65,500		(65,500)	
			1,500,000	0	(1,500,000)	
Cremators		90243			0	
Flood Recovery Civic Centre			235,000		(235,000)	
TOTAL			12,516,366	844,222	(11,672,144)	

2005/06 CAPITAL RESOURCES MONITORING - JUNE 2005

APPENDIX F

Budget	£
Sale of surplus assets	500,000
RTB sharing agreement	5,100,000
Budgeted Receipts	5,600,000

Actual Assets identified for disposal	Current Projections	Receipts received
Parkhouse Ph 1	513,750	0
Parkhouse Ph 2	208,170	0
Parkhouse Ph 1	88,000	0
Fusehill Street Gardens	255,000	266,000
Parkhouse	360,000	0
Parkhouse	152,067	152,067
RTB sharing agreement	5,100,000	0 due 28 April 2006
	6,676,987	418,067

The surplus land strategy is being reviewed as part of the overall asset strategy