



REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE, GOVERNANCE AND RESOURCES

Date of Meeting: 11 February 2013

Public

Key Decision: No

Recorded in Forward Plan:

No

Inside Policy Framework

Title: CAPITAL BUDGET OVERVIEW AND MONITORING REPORT:
APRIL TO DECEMBER 2012

Report of: Director of Resources

Report reference: RD77/12

Summary:

This report provides an overview of the budgetary position of the City Council's capital programme for the period April to December 2012.

Recommendations:

The Executive is asked to:

- (i) Note and comment on the budgetary position and performance aspects of the capital programme for the period April to December 2012.

Contact Officer: Emma Gillespie

Ext: 7289

CITY OF CARLISLE

To: The Executive
11 February 2013

RD77/12

CAPITAL BUDGET OVERVIEW AND MONITORING REPORT APRIL TO DECEMBER 2012

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Director of Resources 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. It is the responsibility of individual Directors to control income and expenditure within their service areas and to monitor performance, taking account of financial information provided by the Director of Resources.
- 1.2 All Managers currently receive a monthly budget monitoring report covering their areas of responsibility. Information is collated from the main accounting system and then adjusted to correct any known budget profiling trends, timing differences and commitments. The report has been developed in line with the need to provide sound financial management information to inform the decision making process.
- 1.3 Throughout the report, the use of brackets indicates a credit or income budget, and the term underspend also relates to additional income generated.
- 1.4 It is important to understand the distinction between capital and revenue expenditure.

The general rule is that all expenditure must be treated as revenue expenditure unless it meets strict criteria allowing it to be treated as capital expenditure.

Capital expenditure is for fixed assets such as acquisition of land and buildings, construction, conversion or enhancement of existing buildings, or the purchase of new technology, vehicles, plant, machinery or equipment that yields benefits to the Council and the services it provides for more than one year.

Revenue expenditure is for the day to day running costs of providing Council services such as staff costs, premises, transport, and goods and services used in the delivery of services.

2. CAPITAL BUDGET OVERVIEW

2.1 The following statement shows the annual capital programme for 2012/13:

| 2012/13 Capital Budget | £ |
|--|-------------------|
| Original 2012/13 Programme (approved Feb 2012) | 10,940,500 |
| Carry forwards from 2011/12 (RD10/12 Council 17/07/12) | 1,692,800 |
| Direct Revenue Financing - Talkin Tarn | 95,000 |
| 2012/13 Capital Programme (RD10/12 Council 17/07/12) | 12,728,300 |
| Direct Revenue Financing adjustment | (8,700) |
| Direct Revenue Financing - Vehicle Replacements | 8,900 |
| Additional contributions - Castle Way Cycle Ramp (RD01/12 Exec 5/4/12) | 370,000 |
| Additional contributions - Public Realm (RD34/12 Exec 3/9/12) | 40,000 |
| Clean Up Carlisle capital (LE18/12 Council 17/7/12) | 47,000 |
| Revised 2012/13 Capital Programme (at Sept 2012) | 13,185,500 |
| Reduced funding for Old Town Hall (ED30/12 Council 13/11/12) | (89,800) |
| Removal of funding for other projects to fund Old Town Hall (ED30/12 Council 13/11/12) | (85,600) |
| Direct Revenue Funding - PCIDSS Capital | 32,000 |
| Funding for Empty Homes Initiative | 127,800 |
| Revised 2012/13 Capital Programme (at December 2012) | 13,169,900 |
| Carry forwards into 2013/14 (Subject to Council Approval) | (3,000,000) |
| Reduction in Programme (Subject to Council Approval) | (2,080,300) |
| Revised 2012/13 Capital Programme | 8,089,600 |

Note:

Budget proposal presented to Council in February 2013 requested the approval of £3,000,000 to be carried forward into 2013/14 and £2,080,300 to be returned to reserves as savings.

2.2 A breakdown of the revised capital programme can be found in **Appendix A**.

3. 2012/13 BUDGET MONITORING

3.1 The position statement as at December 2012 can be summarised as follows:

| Directorate | Annual Budget | Budget to date | Spend to date | Variance to date | Para. Ref. |
|----------------------|-------------------|------------------|------------------|------------------|------------|
| | £ | £ | £ | £ | |
| Resources | 6,923,200 | 1,166,908 | 1,158,358 | (8,550) | 3.6 |
| Community Engagement | 2,736,400 | 1,494,236 | 1,532,326 | 38,090 | 3.7 |
| Local Environment | 1,241,300 | 628,578 | 638,374 | 9,796 | 3.8 |
| Economic Development | 2,269,000 | 27,001 | 34,884 | 7,883 | 3.9 |
| Total | 13,169,900 | 3,316,723 | 3,363,942 | 47,219 | |

A detailed analysis of the schemes within each directorate can be found in **Appendices B to E** with the main issues for each directorate being summarised in the paragraphs below.

- 3.2 As at the end of December, expenditure of £3,363,942 has been incurred. When considered against the profiled budget of £3,316,723 this equates to an overspend of £47,219.
- 3.3 Council approved carry forwards of £1,692,800 from 2011/12 into the 2012/13 capital programme in July 2012 (RD10/12). Expenditure of £1,415,334 has been incurred against this budget leaving £277,466 carried forward from 2011/12 unspent as at December 2012. It is expected that these will be fully spent by the financial year end.
- 3.4 A review of the 2012/13 capital programme has been undertaken to identify accurate project profiles. To date, £3,000,000 has been identified as needing profiled into future years, and £2,080,300 has been identified that can be removed from the programme. These have been put forward to Council for approval as part of the 2013/14 budget process.

| Directorate | Annual Budget | Carry Forwards | Savings | Revised Annual Budget | Spend to Date | Budget Remaining |
|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Resources | 6,923,200 | (3,000,000) | (301,500) | 3,621,700 | 1,158,358 | 2,463,342 |
| Community Engagement | 2,736,400 | 0 | 0 | 2,736,400 | 1,532,326 | 1,204,074 |
| Local Environment | 1,241,300 | 0 | 0 | 1,241,300 | 638,374 | 602,926 |
| Economic Development | 2,269,000 | 0 | (1,778,800) | 490,200 | 34,884 | 455,316 |
| Total | 13,169,900 | (3,000,000) | (2,080,300) | 8,089,600 | 3,363,942 | 4,725,658 |

The unspent balance remaining of the revised annual budget of £8,089,600 is £4,725,658 as at December 2012.

- 3.5 The variance in Resources is attributable to the following:
- (i) An overspend on the purchase of a new franking machine. This was a necessary purchase to accommodate changes introduced by the Postal Service.
 - (ii) An underspend on enhancements to Council Property, in particular Tullie House. The works are currently ongoing and expenditure profiles have been updated to reflect a revised expectation.
 - (iii) An overspend on Sustainable Energy Projects in respect of display equipment for the solar panels. The project is funded from Asset Management Plan receipts.
 - (iv) An underspend on Document Image Processing. Phased implementation is in progress.

- 3.6 The variance in Community Engagement is attributable to the following:
- (i) An overspend on Community Resource and Training Centre. This relates to legal fees to respond to an adjudication notice and can be accommodated from underspends elsewhere in the capital programme.
- 3.7 The variance in Local Environment is attributable to the following:
- (i) An underspend on Talkin Tarn car park improvements.
 - (ii) An overspend on Crematorium extension. This can be funded from anticipated underspends from the enhancements to Council Property budgets.
 - (iii) An overspend on Environmental Improvements to the Cenotaph. Additional external contributions are awaited which will cover the majority of the overspend.
 - (iv) A minor overspend to date on Castle Street Public Realm Improvement works. The projected year end overspend on this project is £18,000 which can be accommodated from underspend on other projects within the capital programme.
- 3.8 The variance in Economic Development is attributable to an overspend on Central Plaza conservation works. Funding is being provided from the City Council's Historic Buildings Conservation Reserve.
- 3.9 A number of schemes are included in the capital programme for 2012/13 that require reports to be presented to the Executive for the release of funding before the project can go ahead.

| Scheme | Budget £ | Note |
|---|------------------|------|
| Economic Development Environmental Enhancements | 1,778,800 | 1 |
| Total | 1,778,800 | |

Note:

1. A review of the 2012/13 capital programme identified that this project could be removed from the programme and has been put forward to Council for approval as part of the 2013/14 budget process.

- 3.10 An Invest to Save project has been agreed by the Director of Resources to fit auto-winding and regulation to the town clocks. There is capacity within the current Improvements to Council Property budgets this year to accommodate the £20,000 expenditure. This will then be repaid into capital reserves over a period of approximately 6 years through savings generated in the revenue accounts. It is likely however that the capital spend will be incurred in 2013/14 and the funding will therefore be subject to the usual carry forward approval process.

4. FINANCING

4.1 The 2012/13 capital programme can be financed as follows:

| | Budget at December £ | Revised Budget £ |
|--|----------------------------|------------------------|
| Total Programme to be financed (para 2.1) | 13,169,900 | 8,089,600 |
| Financed by: | | |
| Capital Receipts (including PRTB receipts) | 8,327,600 | 5,142,700 |
| Capital Grants | | |
| • Disabled Facilities Grant | 663,000 | 663,000 |
| • General | 207,400 | 207,400 |
| Direct Revenue Financing | 588,700 | 588,700 |
| Other Contributions | 469,800 | 469,800 |
| Earmarked Reserves | 1,018,000 | 1,018,000 |
| Internal Borrowing | 1,895,400 | 0 |
| Total Financing | 13,169,900 | 8,089,600 |

5. CAPITAL RESOURCES

The following table shows the position as at December 2012 of the capital resources due to be received during 2012/13:

| | 2012/13 Original Budget £ | 2012/13 Revised Budget £ | 2012/13 Actual £ | 2012/13 Not yet received £ | Note |
|-----------------------------|------------------------------------|-----------------------------------|------------------------|-------------------------------------|------|
| Capital Receipts | | | | | |
| • General | (680,000) | (260,000) | (112,480) | 147,520 | 1 |
| • Asset Review | (19,339,600) | (3,868,000) | (1,680,000) | 2,188,000 | 1 |
| • Renovation Grants repaid | 0 | 0 | (1,577) | (1,577) | |
| • PRTB Sharing agreement | (150,000) | (235,000) | 0 | 235,000 | 2 |
| Capital Grants | | | | | |
| • Disabled Facilities Grant | (663,000) | (663,000) | (772,433) | (109,433) | 3 |
| • Old Town Hall | (55,800) | (55,800) | 0 | 55,800 | 4 |
| • Empty Property Initiative | (127,800) | (127,800) | (127,862) | (62) | 5 |
| Capital Contributions | | | | | |
| • Section 106 | (455,000) | (455,000) | 0 | 455,000 | 6 |
| • General | 0 | 0 | (2,883) | (2,883) | 7 |
| Total | (21,471,200) | (5,664,600) | (2,697,235) | 2,967,365 | |

Notes:

1. Receipts for 2012/13 are anticipated to be received from the Lovells agreement (£10,000) and general capital receipts (£250,000). The receipt for the Families Accommodation has been moved into 2013/14. The asset review sales anticipated to be received have been revised downward to move receipts anticipated in 2012/13 to 2013/14 to reflect the revised Asset Management Plan.

2. PRTB income for the year is received on 28 April following the year-end but is accrued into the relevant year. Current budget projections have been revised to £235,000 based upon information received from Riverside Group who are forecasting a maximum of 13 sales during the year. This position is being monitored regularly and revised projections will be provided as part of the out-turn report. As at 31 December there have been 11 sales to date.
3. Extra funding to support expenditure on Disabled Facilities Grants has been received. Use of this funding is subject to further reports.
4. Grant expected from English Heritage towards the Old Town Hall project.
5. Grant received towards Empty Homes Initiative.
6. Contributions from Section 106 agreements to Play Areas at Keenan Park Play Area (£45,000), Castleway Cycle Ramp (£370,000) and Public Realm work (£40,000). Although the monies have been received this year will be a year end accounting adjustment.
7. Contributions received in relation to improvements at the Cenotaph.

6. BALANCE SHEET MANAGEMENT

- 6.1 In line with CIPFA guidance and best practice, information relating to significant capital items on the Council's balance sheet is provided in this section. The information concentrates on those items that may have a material impact on the Council if not reviewed on a regular basis and will ensure that the Council is using its resources effectively and that appropriate governance arrangements are in place around the use of Council assets and liabilities.
- 6.2 Fixed assets are revalued on a five-year rolling programme to ensure that an up to date value is held in the balance sheet. The revaluation programme is the responsibility of Property Services. It should be noted that some expenditure will be incurred during the course of the year which can be correctly classified as capital expenditure, but which will not increase the value of any of the Council's assets. This expenditure is written off to the revaluation reserve or through the Comprehensive Income and Expenditure Statement as appropriate.
- 6.3 The value of fixed assets is a significant part of the balance sheet. In the 2011/12 accounts, fixed assets totalled £167million (2010/11 £159million). This represents 92% of the net current assets of the City Council.

6.4 Debtors

This relates to the amount of income due to the Council that has not yet been received. For capital items, this mainly relates to grants and contributions that the Council is able to claim towards funding capital expenditure, and receipts for the Council's share of the PRTB (Preserved Right to Buy) agreement. Generally capital debtors arise due to timing differences where a cut off point occurs (e.g. the financial year-end) and/or expenditure has been incurred in advance of making the grant claim. As at 31 December 2012 debtors of £129,917 (£505,076 at 31 March 2012) were outstanding for capital grants, contributions and receipts. PRTB receipts for 2011/12 were received in May in accordance with the agreement.

6.5 Creditors

This is the amount of money due to be paid by the Council for goods and services received from its external customers and contractors. For capital schemes this also includes retentions i.e. the amount due to the contractor after a specified period (normally one year) following the completion of a project; this time is used to assess and correct any defects outstanding on the scheme. Amounts earmarked for retention as at December 2012 totalled £72,794 (£207,380 at 31 March 2012).

7. **PERFORMANCE**

7.1 The 2012/13 programme has been kept to a level that takes account of the Council's ability to deliver schemes with regard to capacity and available resources. Work is ongoing to continue to monitor the profiling of budgets, and these are adjusted to reflect progress in current capital schemes. The review of the 2012/13 capital programme is included in the narrative within this report, and has been considered as part of the 2013/14 budget process. The review has reduced the level of carry forwards at the year end, but it is likely that there will still be a requirement for some carry forwards at the end of the year due to further slippage and delays on projects in the remainder of the year.

7.2 Senior Management Team will provide strategic overview and monitor the effectiveness of the overall programme of work in delivering the Council's priorities and objectives. Technical project support and quality assurance of business cases and associated project management activities will be managed by a Corporate Programme Board chaired by the Chief Executive. Decisions to proceed or otherwise with proposed projects will be made in the usual way in accordance with the Council decision making framework.

7.3 A review of all capital expenditure incurred is ongoing to ensure that the expenditure has been correctly allocated between revenue and capital schemes. This will facilitate the year end classification of assets.

8. CONSULTATION

8.1 Consultation to Date

SMT & JMT have considered the issues raised in this report.

8.2 Consultation Proposed

Resources Overview & Scrutiny Panel will consider the report on 21 February 2013.

9. RECOMMENDATIONS

(i) Note and comment on the budgetary position and performance aspects of the capital programme for the period April to December 2012.

10. REASONS FOR RECOMMENDATIONS

As stated above.

11. IMPLICATIONS

- Staffing/Resources – Not applicable
- Financial – Contained within the main body of the report
- Legal – Not applicable
- Corporate – SMT 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

12. IMPACT ASSESSMENTS

Does the change have an impact on the following?

| Assessment | Impact Yes/No? | Is the impact positive or negative? |
|--|----------------|-------------------------------------|
| Equality Impact Screening Does the policy/service impact on the following? | | |
| Age | No | |
| Disability | Yes | Positive |
| Race | Yes | Positive |
| Gender/ Transgender | No | |
| Sexual Orientation | No | |
| Religion or belief | No | |
| Human Rights | No | |
| Health inequalities | Yes | Positive |
| Rurality | Yes | Positive |

If you consider there is either no impact or no negative impact, please give reasons:

Capital Programme includes a range of positive projects that will directly benefit protected characteristics:

Disabled Facilities Grant budget, The Resource Centre, Play Area Development, Families Accommodation Replacement.

If an equality Impact is necessary, please contact the P&P team.

PETER MASON
Director of Resources

Contact Officer: Emma Gillespie

Ext: 7289

| Scheme | Original Capital Programme 2012/13 £ | Carry Forwards from 2011/12 £ | Other Adjustments £ | Proposed Savings £ | Proposed Carry Forwards £ | Revised Capital Programme 2012/13 £ |
|--|---|----------------------------------|------------------------|-----------------------|------------------------------|--|
| Current non-recurring commitments | | | | | | |
| Families Accomodation Replacement | 1,729,700 | (12,800) | (100,000) | | | 1,616,900 |
| Old Town Hall | 484,300 | 104,400 | (98,500) | | | 490,200 |
| Econ Dev Environmental Enhancements | 1,778,800 | | | (1,778,800) | | 0 |
| | 3,992,800 | 91,600 | (198,500) | (1,778,800) | 0 | 2,107,100 |
| Recurring commitments | | | | | | |
| Asset Review Purchases | 4,709,500 | | | | (3,000,000) | 1,709,500 |
| Planned Enhancements to Council Property | 300,000 | 103,000 | (50,000) | | | 353,000 |
| Vehicles, Plant & Equipment | 886,400 | 446,600 | 141,900 | (301,500) | | 1,173,400 |
| ICT Shared Service | 89,800 | 143,000 | | | | 232,800 |
| IT Equipment | 99,000 | | | | | 99,000 |
| | 6,084,700 | 692,600 | 91,900 | (301,500) | (3,000,000) | 3,567,700 |
| New non-recurring commitments | | | | | | |
| Crematorium Extension | 0 | 60,000 | | | | 60,000 |
| Talkin Tarn | 0 | | 95,000 | | | 95,000 |
| Regeneration Projects | 0 | 35,600 | (35,600) | | | 0 |
| Castle Way Cycle Ramp | 0 | 0 | 370,000 | | | 370,000 |
| Public Realm Work S106 | 0 | 0 | 40,000 | | | 40,000 |
| Clean Up Carlisle | 0 | 0 | 14,000 | | | 14,000 |
| PCIDSS Capital | 0 | 0 | 32,000 | | | 32,000 |
| Empty Property Initiative | 0 | 0 | 127,800 | | | 127,800 |
| | 0 | 95,600 | 643,200 | 0 | 0 | 738,800 |
| Disabled Facilities Grants | | | | | | |
| Private Sector Grants | 863,000 | | | | | 863,000 |
| | 863,000 | 0 | 0 | 0 | 0 | 863,000 |
| Continuing Schemes | | | | | | |
| Play Area Developments | 0 | 66,900 | | | | 66,900 |
| Environmental Enhancements | 0 | 37,900 | | | | 37,900 |
| Trinity Church MUGA | 0 | 7,700 | | | | 7,700 |
| Castle Street Public Realm | 0 | 70,000 | | | | 70,000 |
| Community Resource & Training Centre | 0 | 11,000 | 250,100 | | | 261,100 |
| Kingstown Industrial Estate | 0 | 468,000 | (150,100) | | | 317,900 |
| Mechanical Sweepers | 0 | 100,000 | (100,000) | | | 0 |
| Document Image Processing | 0 | 22,000 | | | | 22,000 |
| Connect 2 Cycleway | 0 | 15,000 | | | | 15,000 |
| Customer Contact Centre | 0 | 10,000 | | | | 10,000 |
| | 0 | 808,500 | 0 | 0 | 0 | 808,500 |
| Flood | | | | | | |
| ODPM Private Sector Renewal | 0 | 4,500 | | | | 4,500 |
| | 0 | 4,500 | 0 | 0 | 0 | 4,500 |
| TOTAL | 10,940,500 | 1,692,800 | 536,600 | (2,080,300) | (3,000,000) | 8,089,600 |

DECEMBER 2012 - CAPITAL BUDGET MONITORING

APPENDIX B

RESOURCES

| Scheme | Annual Budget | Proposed Carry Forwards | Potential Savings | Revised Annual Budget | Budget to date | Expenditure to date | Variance to date | Details of major variance |
|--|------------------|-------------------------|-------------------|-----------------------|------------------|---------------------|------------------|---|
| IT Shared Service | 331,800 | 0 | 0 | 331,800 | 83,502 | 83,603 | 101 | Part of Shared Service Business Case. |
| Franking Machine | 0 | 0 | 0 | 0 | 0 | 7,697 | 7,697 | A necessary purchase to accommodate changes introduced by the Postal Service. |
| Planned Enhancements to Council Property | 328,000 | 0 | 0 | 328,000 | 196,998 | 183,133 | (13,865) | Budget released by Executive 5/4/12 (RD97/11). |
| Enhancements to Enterprise Centre | 25,000 | 0 | 0 | 25,000 | 25,000 | 22,526 | (2,474) | A revision to the original allocation to allow improvements to the Enterprise Centre due to the transfer of management to the Civic Centre. |
| Vehicles & Plant | 1,474,900 | 0 | (301,500) | 1,173,400 | 700,400 | 696,316 | (4,084) | Revised vehicle replacement plan. Reduced replacement plan now proposed for 2012/13. Vehicles on order awaiting delivery. |
| Bousteads Grassing Demolition | 0 | 0 | 0 | 0 | 0 | 783 | 783 | Project complete. |
| Document Image Processing | 22,000 | 0 | 0 | 22,000 | 11,005 | 3,200 | (7,805) | Phased implementation in progress. |
| PCIDSS Capital | 32,000 | 0 | 0 | 32,000 | 0 | 0 | 0 | Implementation costs for a new security Standard in line with the Payment Card Industry (RD26/12 Executive 6/08/12) |
| Asset Management Plan | 4,709,500 | (3,000,000) | 0 | 1,709,500 | 150,003 | 152,700 | 2,697 | A five year Development and Investment Plan for the City Council's property portfolio with the aim of delivering additional income or reduced costs in the revenue account on a recurring basis. Expenditure profile amended between years. |
| Sustainable Energy Projects | 0 | 0 | 0 | 0 | 0 | 8,400 | 8,400 | Solar scheme approved during 2011/12 and funded from Asset Management Plan receipt. |
| Grand Total | 6,923,200 | (3,000,000) | (301,500) | 3,621,700 | 1,166,908 | 1,158,358 | (8,550) | |

DECEMBER 2012 - CAPITAL BUDGET MONITORING

COMMUNITY ENGAGEMENT

| Scheme | Annual Budget | Proposed Carry Forwards | Potential Savings | Revised Annual Budget | Budget to date | Expenditure to date | Variance to date | Details of major variance |
|--------------------------------------|------------------|-------------------------|-------------------|-----------------------|------------------|---------------------|------------------|--|
| Customer Services | 10,000 | 0 | 0 | 10,000 | 0 | 0 | 0 | Improvements to the entrance of the Contact Centre. |
| Disabled Facilities Grants | 863,000 | 0 | 0 | 863,000 | 647,337 | 651,001 | 3,664 | Spend is on target for 2012/13. A new Framework Agreement for procurement commenced early April 2012 which will improve the efficiency and effectiveness of systems going forward. |
| Disabled Facilities Grants Pilot | 0 | 0 | 0 | 0 | 0 | 4,800 | 4,800 | Funded by grant received. |
| Empty Property Initiative | 127,800 | 0 | 0 | 127,800 | 0 | 0 | 0 | External funding received for an Empty Property Initiative. Negotiations are ongoing and require approval before the project can progress. |
| Community Resource & Training Centre | 261,100 | 0 | 0 | 261,100 | 261,100 | 291,135 | 30,035 | Project complete. Adjudication notice served by Contractor with substantial claim. Expenditure reflects Legal fees to respond to claim. |
| Families Accommodation Replacement | 1,616,900 | | 0 | 1,616,900 | 580,022 | 580,346 | 324 | Project commencing as expected. Completion due Spring 2013. |
| Trinity Church Multi Use Games Area | 7,700 | 0 | 0 | 7,700 | 5,777 | 4,711 | (1,066) | New play equipment, seats and bins. |
| Roman Frontier | 0 | 0 | 0 | 0 | 0 | 333 | 333 | Project complete. |
| Grand Total | 2,886,500 | 0 | 0 | 2,886,500 | 1,494,236 | 1,532,326 | 38,090 | |

DECEMBER 2012 - CAPITAL BUDGET MONITORING

APPENDIX D

LOCAL ENVIRONMENT

| Scheme | Annual Budget | Proposed Carry Forwards | Potential Savings | Revised Annual Budget | Budget to date | Expenditure to date | Variance to date | Details of major variance |
|---|------------------|-------------------------|-------------------|-----------------------|----------------|---------------------|------------------|---|
| ODPM Private Sector Renewal | 4,500 | 0 | 0 | 4,500 | 3,376 | 2,924 | (452) | External funding towards flood work to parts of Crosby-on-Eden. |
| Crematorium Extension | 60,000 | 0 | 0 | 60,000 | 60,000 | 69,974 | 9,974 | Improvements to Crematorium building to generate revenue savings. |
| Talkin Tarn | 95,000 | 0 | 0 | 95,000 | 95,000 | 85,751 | (9,249) | Improvements to Talkin Tarn car park funded from surplus revenue income. |
| Play Areas | 66,900 | 0 | 0 | 66,900 | 65,353 | 61,040 | (4,313) | All schemes are externally funded. |
| Environmental Improvements | 37,900 | 0 | 0 | 37,900 | 36,851 | 43,834 | 6,983 | Budget carried forward from 2011/12 to complete work at Cenotaph, Verge Improvements and Back Lanes. Additional external contributions awaited for Cenotaph Improvements. |
| Kingstown Industrial Estate Roads | 317,900 | 0 | 0 | 317,900 | 269,999 | 269,231 | (768) | Refurbishment of Kingstown Broadway North carriageway to 10 year design life. Commencement scheduled for November 2012. |
| Castle Street Public Realm Improvements | 70,000 | 0 | 0 | 70,000 | 70,000 | 73,765 | 3,765 | £10,000 to complete Phase 1. Phase 2 (£60,000) approved by Executive 5/4/12 (LE10/12). Anticipate final overspend of £18,000 which can be funded from underspends on other projects within the capital programme. |
| Connect 2 Cycleway | 15,000 | 0 | 0 | 15,000 | 0 | 3,235 | 3,235 | Contribution towards length of cycleway. |
| Castle Way Cycle Ramp | 370,000 | 0 | 0 | 370,000 | 27,999 | 23,159 | (4,840) | Approved by Executive 11/04/12 (RD01/12). Funded by Section 106 monies. Revised planning application submitted in response to consultations which will affect expenditure profile of 2012/13. Carry forward will be required at year end. |
| Public Realm Works S106 | 40,000 | 0 | 0 | 40,000 | 0 | 0 | 0 | Approved by Executive 3/09/12 (RD34/12). Funded by Section 106 monies. Carry forward will be required at year end. |
| Clean Up Carlisle | 14,000 | 0 | 0 | 14,000 | 0 | 5,461 | 5,461 | Approved by Council 17/07/12 (LE22/12). |
| Grand Total | 1,091,200 | 0 | 0 | 1,091,200 | 628,578 | 638,374 | 9,796 | |

DECEMBER 2012 - CAPITAL BUDGET MONITORING

APPENDIX E

ECONOMIC DEVELOPMENT

| Scheme | Annual Budget | Proposed Carry Forwards | Potential Savings | Revised Annual Budget | Budget to date | Expenditure to date | Variance to date | Details of major variance |
|---|------------------|-------------------------|--------------------|-----------------------|----------------|---------------------|------------------|---|
| Regeneration Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Regeneration and development of property and economic development assets. Budget removed to fund additional requirement on Old Town Hall. |
| Old Town Hall - Strategic TIC | 490,200 | 0 | 0 | 490,200 | 27,001 | 27,334 | 333 | Revised project recommended to Council by Executive 03/09/12 (ED30/12). Revised project considered by Council 13th November and will be reflected in future reports to Executive if approved. |
| Economic Development Environmental Enhancements | 1,778,800 | 0 | (1,778,800) | 0 | 0 | 0 | 0 | Advice on contaminated land with view to carrying out works. Project proposed to be removed from capital programme subject to Council approval. |
| EA Central Plaza | 0 | 0 | 0 | 0 | 0 | 7,550 | 7,550 | Implementation on an Urgent Works Notice under Section 54 of the Planning (Listed Buildings and Conservation Areas) Act 1990 to be funded from the Conservation Fund approved by Executive 30.08.11 (ED29/11) |
| Grand Total | 2,269,000 | 0 | (1,778,800) | 490,200 | 27,001 | 34,884 | 7,883 | |