

Item

## Strategy & Resources Scrutiny Committee

### 2022/23 Revenue and Capital Outturn, Carry Forwards and Significant Variances

**To:**

Councillor Simon Smith, Executive for Finance and Resources

**Report by:**

Chief Financial Officer

**Date:**

3 July 2023

**Wards affected:**

(All) Abbey, Arbury, Castle, Cherry Hinton, Coleridge, East Chesterton, King's Hedges, Market, Newnham, Petersfield, Queen Edith's, Romsey, Trumpington, West Chesterton

## Key Decision

### 1. Executive Summary

1.1 This report presents, for all Portfolios:

- a) A summary of actual income and expenditure compared to the final budget for 2022/23 (outturn position)
- b) Revenue and capital budget variances with explanations
- c) Specific requests to carry forward funding available from budget underspends into 2023/24.

1.2 The outturn report presented reflects the Executive Portfolios for which budgets were originally approved (which may have changed since, for example for any changes in Portfolio responsibilities).

## 2. Recommendations

The Executive Councillor for Finance and Resources recommends to Council:

- a) To carry forward requests totalling £1,391,800 of revenue funding from 2022/23 to 2023/24, as detailed in **Appendix C**. These are carry forward requests in excess of £50k. Requests up to and including £50k which total £176,070 are approved via delegated authority to the Chief Financial Officer.
- b) To approve additional budget in 2023/24 of £80k to the Climate Change Fund funded from reserves, as detailed in **Paragraphs 3.6 to 3.8 below**.
- c) To approve the allocation of £200k from the General Fund reserve to establish Greater Cambridge Impact (GCI) as detailed in **Paragraphs 3.9 and 3.10 below**.
- d) To approve the allocation of £218k in 2023/24 from the General Fund reserve to fund the additional resource required to enable the delivery of key programmes and projects within the Place Group. The allocation required will increase to £267k in 2024/25 and £281k 2025/26 onwards as detailed in **Paragraphs 3.11 below**.
- e) To carry forward requests of £81,444,000 of capital resources from 2022/23 to 2023/24 to fund rephased net capital spending, as detailed in **Appendix D**.

### 3. Background

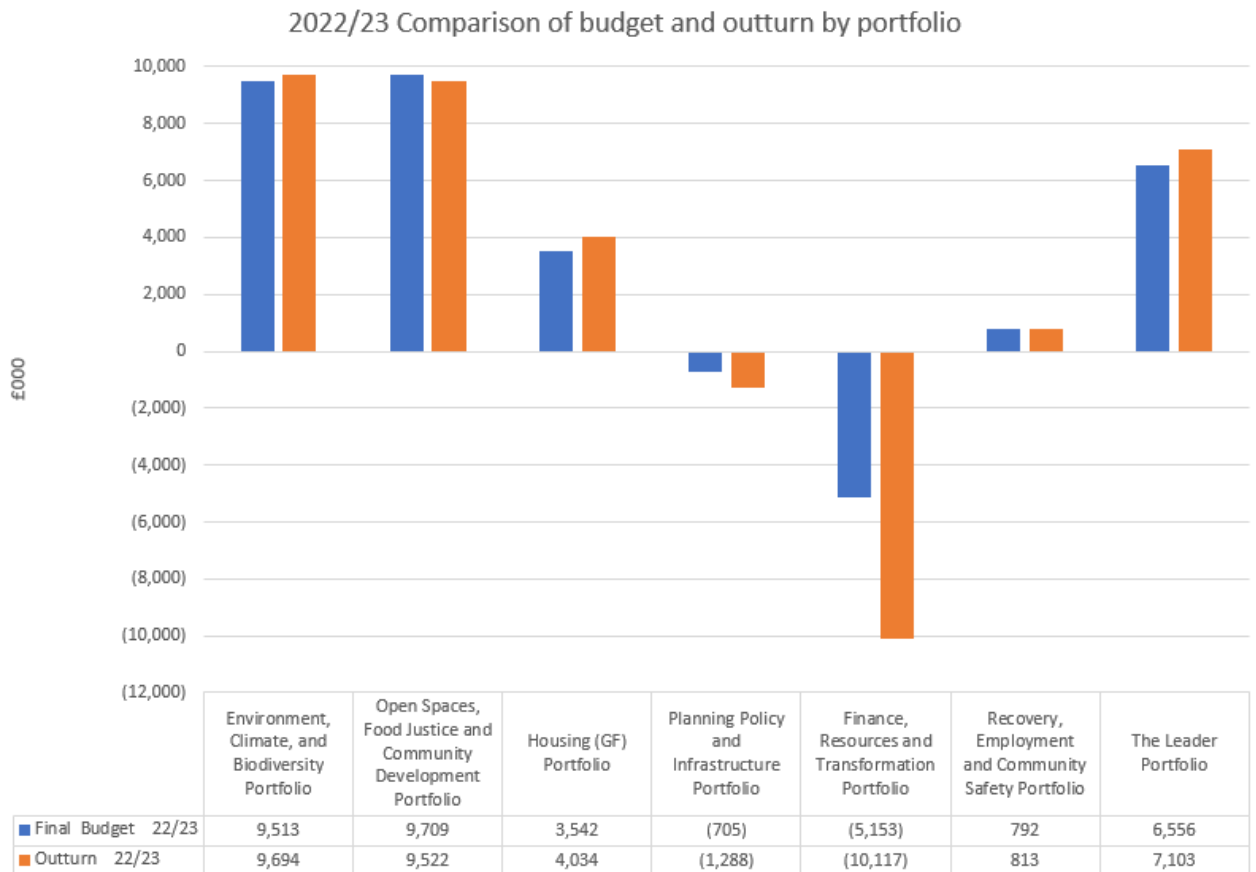
#### Revenue Outturn

3.1 The overall revenue budget outturn position for all Portfolios is given in the table below. Detail, by service grouping, is presented in **Appendix A**.

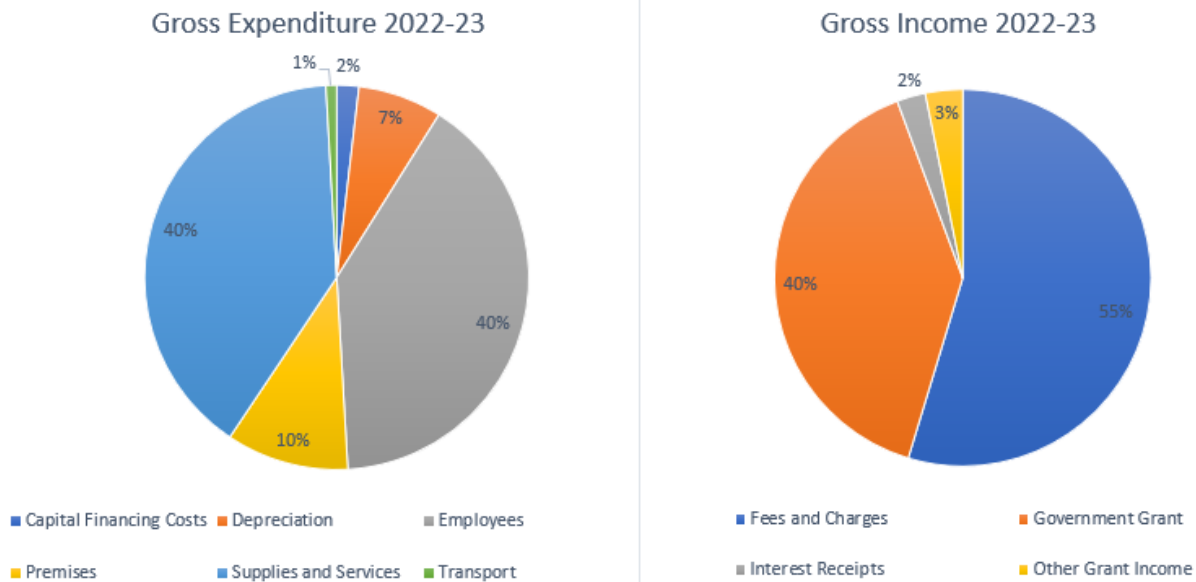
<b>2021/22 £'000</b>	<b>General Fund Revenue Summary</b>	<b>2022/23 £'000</b>	<b>% Final Budget</b>
24,591	Original Budget – Portfolios	24,253	122.7
659	Adjustment – Prior Year Carry Forwards	925	4.7
(912)	Other Adjustments	(5,418)	(27.4)
<b>24,338</b>	<b>Final Budget – Portfolios</b>	<b>19,760</b>	<b>100.0</b>
20,837	Outturn – Portfolios	15,875	80.3
<b>(3,501)</b>	<b>(Under) / Overspend for the year – Portfolios</b>	<b>(3,885)</b>	<b>(19.7)</b>
925	Carry Forward Requests – Portfolios	556	2.8
<b>(2,576)</b>	<b>Net Variance on Portfolios</b>	<b>(3,329)</b>	<b>(16.9)</b>
1,208	Carry Forward Request – Capital Financing	1,012	5.1
	Non-portfolio variances:		
(1,208)	Capital Expenditure Financed from Revenue	(1,012)	(5.1)
(9,825)	Other Non-Portfolio Variances*	3,376	17.1
<b>(12,401)</b>	<b>Variance and (decreased) /increased use of General Fund Reserves</b>	<b>47</b>	<b>0.2</b>

\*The main reason for the other non-portfolio adjustments in 2022/23 of £3,376k is due to a variance on Local Retained Business Rates Income. This is explained in paragraphs 3.16 to 3.20 below.

3.2 The original revenue budget for 2022/23 was approved by the Council on 24 February 2022. **Appendix A** shows original and final budgets for the year (with the movements summarised in the above table) and compares the final budget with the outturn position for all Portfolios for 2022/23. The following chart presents this comparison visually.



3.3 The split of actual expenditure and income received in 2022/23 are shown in the pie charts below



3.4 **Appendix B** provides explanations of the main variances. The final outturn position for the General Fund portfolios is an underspend of £3,884,760 which represents 19.7% of the final net budget. Significant key variances are as follows.

- **Finance General:** Underspend £1,894k – This is mainly due to a substantial increase in interest earned as a result of sharp increases in the Bank of England base rate.
- **Central Provisions to be allocated:** Underspend £1,036k. This is largely due to budget adjustments held centrally where unfavourable variances may exist elsewhere, and for support services costs which have not been fully allocated. This balance has been addressed in the February 2023 Budget Setting Report and a saving approved.
- **Salary budgets:** Although any significant variances within General Fund salary budgets are included in Appendix B within cost centre variance explanations, the table below shows the overall position of permanent and temporary staffing budgets for 2022/23 for information.

	<b>Budget 2022/23</b>	<b>Actual 2022/23</b>	<b>Variance</b>	<b>%</b>
	<b>(£'000's)</b>	<b>(£'000's)</b>	<b>(£'000's)</b>	<b>Variance</b>
<b>Employee costs – All GF cost centres (including support services)</b>				
Permanent Staff	30,814	27,578	(3,236)	(10.5%)
Temporary Staff	1,531	2,538	1,007	65.8%
<b>Total</b>	<b>32,345</b>	<b>30,116</b>	<b>(2,229)</b>	<b>(6.9%)</b>

- 3.5 **Appendix C** lists revenue carry forward requests.
- 3.6 The Climate Change Fund provides a flexible reserve to fund projects that contribute to the Council's Climate Change Strategy objectives, including opportunities that arise outside the planned budget cycle. This year, a project to install additional solar panels at the new Meadows community centre has arisen due to a change from the original design. This will cost around £40-50,000 and will increase the extent to which the Meadows is powered by the Council's own renewable energy, reducing carbon emissions.
- 3.7 The Council is also, with the University of Cambridge, exploring the feasibility and viability of a district heat network to provide renewable heat for buildings in the city centre. To secure further Government funding for the next, Detailed Project Development, phase of this project we anticipate requiring approximately £150,000 of match funding, with an additional £30,000 required for contingency in the face of inflation.
- 3.8 To ensure that we can meet both these pressures, and still have sufficient funding available to work up detailed decarbonisation projects this year on the back of the Asset Management Plan agreed at Strategy & Resources scrutiny committee in March 2023, officers recommend allocating an additional £80,000 to the Climate Change Fund now, to be available for use during 2023/24.
- 3.9 The Greater Cambridge Impact Fund report, presented on this S&R agenda outlines the business case for the Council to support the establishment of Greater Cambridge Impact (GCI – working title), an independent social impact investment fund to help address inequality improve the lives of our most vulnerable communities in line with the

Council’s “One Cambridge Fair for All” vision. Options for the Fund’s purpose and structure were considered in a feasibility study and full business case development, drawing on the experience of other places and by co-designing the proposed model with social impact experts, local charities and social enterprises, potential investors and philanthropists.

- 3.10 A Development Board is now in place with the appropriate expertise and experience to oversee the set-up and informal governance prior to the formal creation of an appropriate legal form for GCI. An initial investment of £200k is requested from the General Fund reserve to provide the necessary seed funding to establish the fund and attract investment. In principle approval is also requested for a further £0.8m bringing the Council’s total investment to £1m, on the condition that sufficient matched investment is secured from other sources, in line with the ambition to establish a £6-15m fund.
- 3.11 The Place Group Resource for Key Projects report, presented elsewhere on this agenda, details the resources required to enable the Group to deliver key programmes for the Council. Funding is required to recruit to five new roles plus external consultancy to contribute to the plans for future office accommodation, the goal to achieve Net Zero Carbon and Minimum Energy Efficiency Standards by 2030 and to develop the General Fund Property Development Programme.

### Capital Outturn

- 3.12 The overall capital budget outturn position for all Portfolios is given in the table below. **Appendix D** shows the outturn position by scheme and programme with explanations of variances.

<b>2021/22 £'000</b>	<b>General Fund Portfolio Capital Summary</b>	<b>2022/23 £'000</b>	<b>% Final Budget</b>
101,559	Final Budget	121,661	100.0
22,848	Outturn	29,278	24.1
<b>(78,711)</b>	<b>Variation - (Under)/Overspend for the year</b>	<b>(92,383)</b>	<b>(75.9)</b>
<b>71,909</b>	<b>Rephasing Requests</b>	<b>81,444</b>	<b>66.9</b>
<b>(6,802)</b>	<b>Net variance</b>	<b>(10,940)</b>	<b>(9.0)</b>

3.13 Total General Fund capital underspend for the year is £92,384k of which £81,444k has been requested to be rephased to 2023/24.

3.14 The main requests for rephasing of budgets are as follows:

- Environment, Climate and Biodiversity Portfolio – Waste - electric replacement vehicles (£970k) – One vehicle has been ordered in 2022/23 and received in early 2023/24. An assessment is being made on the new vehicle’s capabilities before the second one is ordered.
- Open Spaces, Food Justice and Community Development Portfolio – Delays in the progression of the Café and Car Park projects at the Crematorium (£621k), extension to Cherry Hinton Library (£680k) and the Environmental Improvements Programme (£505k)
- Housing General Fund – Sustainable Warmth Grants (£4,258k). Any balance at the end of the scheme will need to be repaid. A second phase of Home Upgrade Grants (HUG2) is to be delivered from April 2023 to March 2025 which takes over from the Sustainable Warmth scheme.
- Finance, Resources and Transformation Portfolio–New depot facility (£9,308k) - the deadline for moving the depot from the current site has been extended and will be completed in 2025/26. The remaining budget will be rephased over future years after consultation with the project team. Park Street car park development (£39,807k) where the project is still on track but the phasing of the budget has changed. Again the rephasing over future years will be adjusted for the latest expected profiled spend. Loans to CIP (£18,339k) - current low drawdown of balances due to tight management of cash within CIP and the maturity of current general development schemes.



## General Fund Reserves

3.15 The table below sets out the movement on the General Fund reserve for 2022/23:

	<b>2022/23 £'000</b>
Original Budget – Contribution to General Fund reserves	(4,131)
Adjustment – Prior Year Carry Forwards	2,133
Transfer for Changing Futures – BSR Feb 2022	60
Rephase of Colville III redevelopment – rephasing of revenue budget	120
Transfer of budget for pay award – MTFs October 2022	1,026
Transfer of Cambridge Live earmarked reserve unused balance	(213)
<b>Final Budget – Contribution to General Fund reserves</b>	<b>(1,005)</b>
Net Variance for the Year	48
Add Back Carry Forwards (to be recognised in 2023/24)	(1,568)
<b>Total contribution to General Fund Reserves – Appendix A</b>	<b>(2,525)</b>
Post Period 12 recharge adjustments against the HRA and earmarked reserves	(3)
<b>Total contribution to General Fund Reserves – Draft Statement of Accounts</b>	<b>(2,528)</b>
General Fund Balance at 1 April 2022	(25,533)
<b>General Fund Balance at 31 March 2023</b>	<b>(28,061)</b>

## Collection Fund

- 3.16 The Collection Fund includes all income generated from council tax and business rates that is due in the year from taxpayers. This includes the share attributable to other local authorities in Cambridgeshire and, in the case of business rates, amounts attributable to central government.
- 3.17 When the Council sets its budget it determines the amounts to be paid out of the Collection Fund in respect of business rates and council tax collected. These amounts take account of several assumptions including changes in the taxbase, collection rates and the extent of reliefs and discounts available.
- 3.18 A specific complication of the business rates system is the link between business rates income and the Council's allocation of funding from central government as part of the local government finance settlement. The formula used to determine the resources available to the Council reflects a baseline position linked to business rates income. The baseline applicable to the 2022/23 financial year was first determined in 2020/21. Arrangements exist which permit authorities to retain an element of income generated above the agreed baseline. The baseline is expected to be reset as part of the upcoming fair-funding review.
- 3.19 The table below summarises the Council's share of the transactions reflected in the Council's Collection Fund. Income above the baseline is recognised separately. In 2022/23 the Council recognised net income of £1.66m above the baseline.

<b>Attributable to Cambridge City Council</b>	<b>Council Tax £000</b>	<b>Business Rates £000</b>
<b>Collection Fund - Opening Deficit</b>	<b>124</b>	<b>6,715</b>
Payments received in 2022/23 year towards prior year deficit	(23)	(7,344)
Surplus for the year (local taxation receivable less precepts payable adjusted for changes in arrears and appeals provisions and transitional protection funded by government)	(167)	(4,140)
<b>Closing Collection Fund Balance (Surplus)</b>	<b>(66)</b>	<b>(4,769)</b>

3.20 The table sets out a substantial improvement in the overall position on the Collection Fund whereby an opening deficit on both the Council Tax and Business Rates components has switched to a surplus at the end of the year. Providing there are no unexpected changes in the tax base or the rate of collection, the accumulated surplus referred to above will be distributed and received into the General Fund in 2023/24 and 2024/25.

#### **4. Implications**

4.1 The net variance from the final budget (see above) on committees would result a decreased use of General Fund reserves of £3,877,760. After revenue carry forwards of £556,170 for committees this becomes £3,321,590. Following other central budget adjustments which is mainly as a result of the Collection Fund deficit, the overall variance and increased use of General Fund Reserves is £47,610.

4.2 A decision not to approve a carry forward request may impact on officers' ability to deliver the service or scheme in question and this could have financial, staffing, equality and poverty, environmental, procurement or community safety implications.

##### **(a) Financial Implications**

Any financial implications are included in the Appendices.

##### **(b) Staffing Implications**

Any staffing implications are included in the Appendices.

##### **(c) Equality and Poverty Implications**

Any equality and poverty implications are included in the Appendices.

##### **(d) Net Zero Carbon, Climate Change and Environmental Implications**

Any net zero carbon, climate change and environmental implications are included in the Appendices.

##### **(e) Procurement Implications**

Any procurement implications are included in the Appendices.

## (f) Community Safety Implications

Any community safety Implications are included in the Appendices.

## 5. Consultation and communication considerations

Public consultations are undertaken throughout the year and can be seen at:

<https://www.cambridge.gov.uk/consultations>

## 6. Background papers

These background papers were used in the preparation of this report:

- Closedown Working Files 2022/23
- Managers Variance Explanations – March 2023
- Budgetary Control Reports to 31 March 2023
- Capital Monitoring Reports – March 2023

## 7. Appendices

The following items, where applicable, are included for discussion:

<b>Appendix</b>		<b>Included</b>
<b>A</b>	General Fund Revenue Summary	✓
<b>B</b>	General Fund Revenue Major Variances for all portfolios	✓
<b>C</b>	General Fund Carry Forward Requests for all portfolios	✓
<b>D</b>	Capital Summary plus individual portfolio summaries	✓

## 8. Inspection of papers

To inspect the background papers or if you have a query on the report please contact:

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## Appendix A

## General Fund Overview Strategy &amp; Resources Scrutiny Committee

## Revenue Budget 2022/23 - Outturn

Portfolio / Service Grouping	Original Budget 22/23 £	Final Budget 22/23 £	Outturn 22/23 £	Variation Increase / (Decrease) £	Carry Forward Requests - See Appendix C £	Net Variance £
<b>Environment, Climate, and Biodiversity Portfolio</b>						
Garage Services	222,550	241,150	631,926	390,776	0	390,776
Sustainable City	165,610	114,310	112,563	(1,747)	0	(1,747)
Environmental Health	2,068,490	2,349,080	2,024,206	(324,874)	60,000	(264,874)
Licensing	0	0	0	(5,652)	0	(5,652)
S&OS Operations (excluding Markets and Street Trading)	4,449,830	4,295,310	4,139,398	(155,912)	0	(155,912)
Head of Environmental Services	0	0	51,037	51,037	0	51,037
S&OS Development (excluding Project Delivery)	441,930	451,920	472,420	20,500	0	20,500
Markets and Street Trading	(403,210)	(436,410)	(320,898)	115,512	0	115,512
Head of Shared Waste	2,567,650	2,678,530	2,456,317	(222,213)	50,000	(172,213)
<b>Total Environment, Climate, and Biodiversity Portfolio</b>	<b>9,512,850</b>	<b>9,693,890</b>	<b>9,561,317</b>	<b>(132,573)</b>	<b>110,000</b>	<b>(22,573)</b>
<b>Open Spaces, Food Justice and Community Development Portfolio</b>						
Bereavement Services	(725,950)	(740,100)	(232,208)	507,892	0	507,892
Bereavement Services - Transfer from Earmarked Reserves	0	0	(514,103)	(514,103)	0	(514,103)
Children and Youth	599,250	651,210	412,431	(238,779)	0	(238,779)
Neighbourhood Community	334,220	501,960	427,668	(74,292)	0	(74,292)
Voluntary Sector	1,309,230	1,336,350	1,215,348	(121,002)	14,000	(107,002)
Community Centres	1,119,440	(54,000)	121,437	175,437	0	175,437
Community Development	832,480	1,121,850	1,154,035	32,185	0	32,185
Community Safety	0	(1,100)	(1,096)	4	0	4
Sport & Recreation	2,651,600	2,625,190	2,848,979	223,789	0	223,789
Culture & Community	1,308,940	1,210,750	1,663,386	452,636	0	452,636
S&OS Operations (excluding Markets and Street Trading)	63,700	550,390	541,135	(9,255)	0	(9,255)
S&OS Development (excluding Project Delivery)	2,339,690	2,028,230	2,040,319	12,089	0	12,089
S&OS Project Delivery	(123,360)	291,570	159,643	(131,927)	0	(131,927)
<b>Total Open Spaces, Food Justice and Community Development Portfolio</b>	<b>9,709,240</b>	<b>9,522,300</b>	<b>9,836,973</b>	<b>314,673</b>	<b>14,000</b>	<b>328,673</b>
<b>Housing (GF) Portfolio</b>						
Environmental Health	413,530	361,250	352,116	(9,134)	0	(9,134)
Licensing	0	0	49	49	0	49
Housing Improvement Grants	25,420	27,420	25,368	(2,052)	0	(2,052)
Homelessness	647,200	647,200	1,004,937	357,737	0	357,737
Housing Advice	1,688,220	1,733,410	1,584,175	(149,235)	0	(149,235)
Town Hall Lettings	184,910	191,240	232,060	40,820	0	40,820
Housing Development	32,720	117,450	67,694	(49,756)	0	(49,756)
Housing Strategy	168,200	172,070	157,790	(14,280)	0	(14,280)
Contributions to/from reserves	399,870	399,870	378,380	(21,490)	0	(21,490)
Syrian Resettlement	0	402,690	436,907	34,217	0	34,217
Home Improvement Agency	(18,570)	(18,570)	(18,540)	30	0	30
Head of Housing Services	30	0	35	35	0	35
<b>Total Housing (GF) Portfolio</b>	<b>3,541,530</b>	<b>4,034,030</b>	<b>4,220,971</b>	<b>186,941</b>	<b>0</b>	<b>186,941</b>
<b>Planning Policy and Infrastructure Portfolio</b>						
Parking Services	(3,144,460)	(3,525,980)	(3,705,516)	(179,536)	0	(179,536)
Building Control	205,310	174,650	105,814	(68,836)	0	(68,836)
Planning	1,750,700	1,678,460	1,767,982	89,522	0	89,522
Urban Growth Project Manager	87,470	88,530	88,128	(402)	0	(402)
Transport Services	295,900	295,900	185,418	(110,482)	0	(110,482)
S&OS Operations (excluding Markets and Street Trading)	100,070	0	0	0	0	0
<b>Total Planning Policy and Infrastructure Portfolio</b>	<b>(705,010)</b>	<b>(1,288,440)</b>	<b>(1,558,173)</b>	<b>(269,733)</b>	<b>0</b>	<b>(269,733)</b>
<b>Finance, Resources and Transformation Portfolio</b>						
Facilities & Other Management	39,680	40,640	15,666	(24,974)	0	(24,974)
Transformation Programme	306,510	311,630	304,757	(6,873)	0	(6,873)
Finance General	(795,920)	(6,086,380)	(7,980,646)	(1,894,266)	0	(1,894,266)
Human Resources	0	0	(4,175)	(4,175)	0	(4,175)
Land Charges	3,630	0	0	0	0	0
Property Services - Other	(412,950)	(410,950)	(454,684)	(43,734)	0	(43,734)
Property Services	(6,720,680)	(6,479,660)	(6,851,858)	(372,198)	120,000	(252,198)
Revenues and Benefits	2,197,470	2,248,170	2,049,923	(198,247)	0	(198,247)
S&OS Development (excluding Project Delivery)	(14,310)	16,330	6,161	(10,169)	0	(10,169)
Head of Finance - Holding/Suspense Accounts	243,140	243,140	205,267	(37,873)	0	(37,873)
ICT	0	0	22,132	22,132	100,000	122,132
Accountancy & Support Services	0	0	0	0	19,100	19,100
Admin Buildings	0	0	5,401	5,401	0	5,401
Procurement	0	0	400	400	0	400
<b>Total Finance, Resources and Transformation Portfolio</b>	<b>(5,153,430)</b>	<b>(10,117,080)</b>	<b>(12,681,655)</b>	<b>(2,564,575)</b>	<b>239,100</b>	<b>(2,325,475)</b>
<b>Recovery, Employment and Community Safety Portfolio</b>						
CCTV	0	0	(100,729)	(100,729)	0	(100,729)
Community Safety	657,300	734,210	554,974	(179,236)	62,970	(116,266)
Culture & Community	0	31,590	31,588	(2)	0	(2)
Market Square Project	41,170	0	0	0	0	0
Tourism	93,750	47,270	50,763	3,493	0	3,493
<b>Total Recovery, Employment and Community Safety Portfolio</b>	<b>792,220</b>	<b>813,070</b>	<b>536,596</b>	<b>(276,474)</b>	<b>62,970</b>	<b>(213,504)</b>

## Appendix A

Portfolio / Service Grouping	Original Budget 22/23 £	Final Budget 22/23 £	Outturn 22/23 £	Variation Increase / (Decrease) £	Carry Forward Requests - See Appendix C £	Net Variance £
<b>The Leader Portfolio</b>						
Corporate & Democratic Core	2,401,050	2,267,410	2,532,447	265,037	0	265,037
Facilities & Other Management	88,520	69,990	52,465	(17,525)	0	(17,525)
Corporate Strategy	256,930	209,140	261,574	52,434	0	52,434
Democratic Services	404,070	472,990	480,302	7,312	0	7,312
Central Costs	3,325,100	3,831,010	2,504,376	(1,326,634)	0	(1,326,634)
Strategic Director 1	80,000	252,160	122,051	(130,109)	130,100	(9)
Head of Property Services	0	0	6,465	6,465	0	6,465
<b>Total The Leader Portfolio</b>	<b>6,555,670</b>	<b>7,102,700</b>	<b>5,959,681</b>	<b>(1,143,019)</b>	<b>130,100</b>	<b>(1,012,919)</b>
<b>Total for all Portfolios</b>	<b>24,253,070</b>	<b>19,760,470</b>	<b>15,875,710</b>	<b>(3,884,760)</b>	<b>556,170</b>	<b>(3,328,590)</b>
Capital Accounting Adjustments	(6,346,840)	(5,765,970)	(5,750,946)	15,024	0	15,024
Capital Expenditure Financed from Revenue	40,000	1,247,800	236,098	(1,011,702)	1,011,700	(2)
Contributions to Earmarked Funds	626,550	8,359,670	8,359,678	8	0	8
Contributions to/(from) Reserves	4,131,170	1,004,920	2,525,180	1,520,260	(1,567,870)	(47,610)
Collection Fund (Surplus)/Deficit	2,481,000	7,366,943	7,366,943	0	0	0
	<b>931,880</b>	<b>12,213,363</b>	<b>12,736,954</b>	<b>523,591</b>	<b>(556,170)</b>	<b>(32,579)</b>
<b>Net Spending Requirement</b>	<b>25,184,950</b>	<b>31,973,833</b>	<b>28,612,664</b>	<b>(3,361,169)</b>	<b>0</b>	<b>(3,361,169)</b>
<b>Financed By:</b>						
Settlement Funding Assessment	(4,271,780)	(4,271,780)	(4,249,021)	22,759	0	22,759
New Homes Bonus	(1,957,000)	(1,956,910)	(1,956,914)	(4)	0	(4)
Locally Retained Business Rates – Growth Element/additional income	(4,387,000)	(6,159,763)	(2,850,153)	3,309,610	0	3,309,610
Other Government Grants	(1,973,000)	(2,059,350)	(2,038,218)	21,132	0	21,132
Appropriations from Earmarked Reserves	(3,225,000)	(8,154,850)	(8,147,188)	7,662	0	7,662
Council Tax	(9,371,170)	(9,371,180)	(9,371,170)	10	0	10
<b>Total Financing</b>	<b>(25,184,950)</b>	<b>(31,973,833)</b>	<b>(28,612,664)</b>	<b>3,361,169</b>	<b>0</b>	<b>3,361,169</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Changes between original and final budgets may be made to reflect:

- portfolio and departmental restructuring
- approved budget carry forwards from the previous financial year
- technical adjustments, including changes to the capital accounting regime
- virements approved under the Council's constitution
- additional external revenue funding not originally budgeted

and are detailed and approved:

- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium-Term Financial Strategy, MTF5)
- via technical adjustments/virements throughout the year

## Environment, Climate, and Biodiversity Portfolio

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Environmental Health	Environmental Health Salaries	Continued underspend of staff vacancies. A carry forward is requested of £50K to employ agency staff to carry out back log of food inspections as required by food standards agency. Carry forward requested.	(78,245)	Yvonne O'Donnell
Environmental Health	Tascomi - Env Health Software	Under spend of £78k due to project being delayed and change of direction into the portal this is being used. A request to carry forward £20K to complete the work on the integration with capita to do online payments. Carry forward requested.	(78,400)	Yvonne O'Donnell
Garage Services	Fleet Management - Operational	Although the garage generated income greater than budget in 22/23 this did not cover all additional costs during the year. These included increased electricity costs, heating oil, overtime to cover sickness and absence and costs relating to the procurement of a replacement fleet management system. This was needed as the old system is no longer supported.	62,321	David Cox
Garage Services	Garage- External Work	Income is less than expected as our main customers have reduced their fleet or bought new vehicles which require less maintenance. Overtime is high due to under staffing plus electricity costs are greater than budgeted and maintenance work on the building was essential. The retention payment that was approved at committee in the BSR February 2022 was set at 11k each for two years. After negotiation this was increased to 26k each for two years without a corresponding increase in the budget.	320,920	David Cox
Head of Shared Waste	Waste Collection	There has been a small overspend on the domestic collections which was more than compensated by higher than expected overachievement of commercial income. A carry forward is requested and included in Appendix C.	(59,919)	Bode Esan
Markets and Street Trading	Markets	Reduction in market income of c£100k caused by the ongoing reduction in trader occupancy rates, high turnover of new traders and the inflated energy costs, which we were unable to fully pass on to traders. 72K of this is due to a number of long standing traders (who occupy multiple stalls on multiple days) who have recently retired, Public Holidays (Christmas and New Year when the market is closed) have fallen on a weekend which has a negative impact circa 10k.	120,629	Tim Jones
S&OS Operations (excluding Markets and Street Trading)	Operations Unit Salaries	There are eight vacancies currently and three of these are being recruited to, one post is being deleted and three are frozen until March 2024. A number of the vacancies are having to go out multiple times as recruitment is difficult. All vacant posts are in the process of being advertised or interviews have taken place and we are waiting start dates, with the exception of the frozen posts. To recruit to the available vacant positions, bring the Operations section up to levels of staff as per budget.	(167,835)	Don Blair
Provision for Senior Management Review		Contribution to the provision for the costs of staff leaving as a result of the Senior Management Review	77,213	
	<b>Other Variances</b>		<b>(4,909)</b>	
	<b>Adjustments for the allocation of actual recharges</b>		<b>(324,348)</b>	
	<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>		<b>(132,573)</b>	



## Open Spaces, Food Justice and Community Development Portfolio

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Bereavement Services	City Cambridge Cemeteries	Increase in income from burials, exclusive rights for burials and the pre-purchase of graves.	(185,496)	Glyn Theobald
Bereavement Services	Cambridge Crematorium	A reduction in cremation income due to two new established crematoriums, increased advertising for direct funeral service along with the impact of Covid. The income expectation of the service needs to be addressed in the budget process. The service is an income generating service but the level of income needs to be reset. Reset income budgets to reflect evolving market conditions.	735,726	Glyn Theobald
Bereavement Services	All Bereavement Cost Centres	Transfer to/from earmarked reserve for balances on the bereavement cost centres	(488,225)	Glyn Theobald
Children and Youth	Children & Young People's Service	There has been a freeze on recruitment due to a major restructure within the service. Staff are now being appointed into new posts and cost centres are being revised for the 2023-24 financial year. Due to a service restructure, this planned underspend is being used to offset the over-spend expected within community facilities, as part of the review. A saving of £100k pa ongoing was approved as a result of the review. A budget review is completed and ready for implementation in 2023/24.	(223,830)	Vicky Haywood
Culture & Community	Corn Exchange and Guildhalls Cultural Services and Events	There is an underachievement of income from technical services due to the costs of agency staff. We have been unable to meet the target for booking fees and bar takings as audience numbers have fallen due to national trend in rising costs and confidence after covid. However in general the Corn Exchange programme has performed well despite external challenges and we anticipate a surplus in future years. Private hire programming (Guildhall) - the cost of delivery has exceeded our set hire income charges - this has now been reviewed to bring it back into profit. Hire charges have now been reviewed and a full bar review has been completed.	203,115	Thomas Thurbon
Culture & Community	City Events Cultural Services and Events	All events have faced rising costs (infrastructure, contracts and staffing) as well as a significant reduction in sponsorship (circa £50k under) plus other income. Additional costs circa £30k have been incurred through providing unbudgeted corporate events for the Commonwealth Baton Relay, the death of HM Queen Elizabeth and the Proclamation of King Charles III. Big Weekend is no longer taking place but an alternative local programme is being developed. Cost centre has now been reviewed and an alternative fundraising strategy introduced.	129,402	Lewis Anderson
Culture & Community	Folk Festival Cultural Services and Events	Infrastructure costs and inflation have had a major impact on expenditure. Income was lower due to impact of covid on rollover of ticket prices from 20/21 (i.e. not inflated). Other income targets lower due to reduced levels of sponsorship and increased costs for concessions. Cost centre has now been reviewed for 2023/24. Strict controls required on expenditure plus monitoring of ticket sales/marketing strategy and levels of sponsorship performance.	120,720	Rebecca Stewart
S&OS Project Delivery	Project Delivery	Recoverable officer time income target at c£219k in 2022/23 is too high as does not account for the two EIP focused base budget funded Project Officer posts (these instead appear in cost centre 1888). This results in an under achievement of £93k. Encouragingly some c£126k of recoverable time has been achieved in the last year which is higher than previous years, but this cost centre will continue to under achieve unless this is corrected for 2023/ 24 and subsequent years. The general underspend on the cost centre of £102k, instead of the expected £93k overspend, is a result of a one-off year-end adjustment to reflect additional funding drawn from Developers Contributions which covers officer fees for maintenance work on non-growth and growth sites in the City. Review income target for future years.	(132,578)	John Richards
Sport & Recreation	Leisure Contract Management Fees	This variance is as a result of the rise in energy costs within the leisure portfolio for inflationary increases of utilities from the tariffs GLL have in place. The Council is responsible for increased energy prices (but not consumption). This figure is currently an estimated £347,754 based on elements of billing to date but not all billing had been received at end of year close down. From March 2023, the contract utilities will transfer to CCC tariffs to make better use of the lower tariffs the Council can achieve and will improve the utility costs over the coming year. To finalise an actual agreed figure once all of February and March Gas and Electricity Billing has been received. Income from £1 swim uplift is being concluded with GLL to also potentially reduce this figure further.	359,203	Ian Ross
Sport & Recreation	Leisure Contract Client Costs	This variance is as a result of the additional income that to be billed to GLL once the final billing for Gas and Electricity is received for February and March 2023 and the other utility billing from across the Leisure Cost Centres is concluded to finalise all outstanding sums owed to the Council by GLL. This is following a utilities swap during February and March 2023 from GLL to the City Council to make better use of the lower tariffs the Council can achieve and will continue to improve the utility costs over the coming year. There is also an element of under spend on the DRR codes as Nationally Leisure services and facilities had a further year of reduced rates charges. To finalise an actual agreed figure once all of February and March Gas and Electricity Billing has been received.	(108,543)	Ian Ross
Voluntary Sector	Community Development Voluntary Support	Main contributor to the variance has been staff vacancies and a staffing review. All of the main grants budget were allocated at the start of the year but several groups have returned their grants due to lack of capacity to deliver and volunteer burn out after covid. Seed Funding to originally support covid recovery grass root projects has not had the anticipated take up, however there has been an increase in demand to support existing groups with the impact of the cost of living crisis as evidenced in the full allocation of the Anti-poverty budget. A carry forward of £14k from the events budget has been requested to support Coronation celebration events and the councils cultural events programme. Carry forward requested.	(111,628)	Julie Cornwell
Provision for Senior Management Review		Contribution to the provision for the costs of staff leaving as a result of the Senior Management Review	83,656	
	<b>Other Variances</b>		<b>76,800</b>	
	<b>Adjustments for the allocation of actual recharges</b>		<b>(143,651)</b>	
	<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>		<b>314,673</b>	

## Housing (GF) Portfolio

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Homelessness	Homelessness Costs	Homelessness costs were significantly overspent as a direct result of incurring legal fees in connection with challenges to statutory homelessness decisions. The bulk of the overspend related to a single case but we are seeing an increase in the number of legal challenges more generally. Report overspend and review appropriate budgetary levels for future years.	63,116	Simon Hunt
Homelessness	Bed & Breakfast (B&B) Costs Bed & Breakfast (B&B) Costs	This variance is accounted for by an increase in presentations, in part accounted for by an increase in local homelessness and in part by the need to provide accommodation for Ukrainian households. There is also evidence of an increase in the average unit cost of hotel accommodation. Work is ongoing to mitigate the impact of increased costs in future years by increasing temporary accommodation (TA) supply and collecting all HB due. Review use of bed and breakfast, increase TA supply and improve HB recovery.	302,518	Simon Hunt
Housing Advice	Housing Advice Service	The underspend in Housing Advice is a combination of underspending on employee costs due to staff vacancies and receipt of unanticipated income in respect of the sale of Inform licences and grant for staff working with refugees.	(87,022)	Simon Hunt
<b>Other Variances</b>			<b>847</b>	
<b>Adjustments for the allocation of actual recharges</b>			<b>(92,518)</b>	
<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>			<b>186,941</b>	

## Planning Policy and Infrastructure Portfolio

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Building Control	Building Control	The service has continued to improve over the last quarter and income was slightly above budget. Expenditure was managed effectively by the service, and further funding was received from secondment opportunities. Although external factors had an impact on the service during quarter 2 and 3, the team were able to recover at the end of quarter 4. External factors included the impact on the economy and spending of high energy prices and uncertainty resulting in less construction work being undertaken.	(52,475)	Heather Jones
Parking Services	Grand Arcade Car Park	Over-achievement against income budget. Budget was reduced as a result of Covid but there has been an unexpected return of usage at the Grand Arcade. Overspends in expenditure relate to: mechanical expenditure - works required following electrical fire in car park a claim has been made to cover all costs and if successful the refund will be received in 23/24, urgent repair to failed car park extraction fan system under health and safety grounds, electricity usage remains stable but charges have increased plus the purchase of equipment due to end of life. New equipment is not yet available and will be purchased in the new financial year. Continuous review of 2023/24 budgets.	(180,881)	Sean Cleary
Planning	Greater Cambridge Planning Service	The detailed explanation is shown in the Head of Service appendix.	115,259	Stephen Kelly
Transport Services	Taxicard Service	For Transport Initiatives the main area of underspend is this taxicard budget. The reduction in the budget to the level of actual spend from April 2023 has been approved.	(88,405)	Sharon Line
Provision for Senior Management Review		Contribution to the provision for the costs of staff leaving as a result of the Senior Management Review	32,172	
	<b>Other Variances</b>		<b>(40,043)</b>	
	<b>Adjustments for the allocation of actual recharges</b>		<b>(55,360)</b>	
	<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>		<b>(269,733)</b>	

## Finance, Resources and Transformation Portfolio

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Accountancy & Support Services	Accountancy and Support Services	The underspend is mainly due to vacancies within the team, balanced to a certain extent by agency costs and additional support provided by Cambridgeshire County council for the insurance function. Unbudgeted grant income has been credited to the cost centre for time spent on payments in relation to support for Ukrainian refugees. There have been higher than expected costs for recruitment and legal advice in relation to the council's ownership of Cambridge City Housing Company. General inflation has had little impact, as staff costs form the majority of service costs. Carry forward requested.	(238,664)	Caroline Ryba
Admin Buildings	Guildhall	Overspend is result of additional maintenance cost to plant and building alterations on the ground floor to facilitate alternate use of office space.	64,835	Will Barfield
Corporate Business	Corporate Business Support	The main reason for this underspend is due to two vacant posts one of which has been taken as a saving from April 2023 (£34K), the remaining underspends are across corporate budgets and a range of budget codes.	(74,151)	Sharon Line
Facilities & Other Management	Facilities Management	There is an underspend on staffing costs due to vacancy following retirement plus there are underspends against a number of non-staff expenses including the purchase and maintenance on equipment furniture and materials, consultancy fees and subsistence. Some of these under-spends are offset by overspends on the Admin Buildings Allocation cost centre (8018).	(64,443)	Will Barfield
Finance General	Finance General	A series of sharp increases in the Bank of England base rate since the 2022/23 budget was set has substantially increased the income received from the investment of surplus cash and interest earned on those loans to CIP which track the base rate. A transfer to the development reserves of £290K, shown separately on cost centre 2003 (Appropriations to earmarked reserves), reflect the interest earned on CIP above the average rate of interest on treasury investments. An additional £137K has been set aside to increase the amount set aside in the Council's bad debt provision. The assessment of bad debt is an annual exercise which does not form part of the approved budget.	(1,894,079)	Neil Krajewski
Head of Finance - Holding/Suspense Accounts	Insurance Fund	The underspend is mainly due to the costs of actual claims made being less than budgeted.	(134,540)	Mark Greenall
ICT	IT Contract Costs	£156k of the underspend is due to the budget held by the shared service for specific City only spend being greater than has been needed. Work is being done by the service and the City to review budgets. £100k budget for the purchase of laptops was not spent in 22/23 due to delays in ordering and have only been received in 23/24. A carry forward of £100k is requested to cover this spend in 23-24. Other underspends are over a variety of budgets.	(381,277)	Michelle Lord
Legal Services	Legal	The shared service achieved more than £150k underspend as a whole. For the City Council this equated to an underspend of £78k. In addition the income target for the City has also been met. The underspend is explained by careful management of agency staff and vacant posts. In overall terms the performance of the Practice was satisfactory and better than the previous year. A similar performance is anticipated for 2023/24.	(114,331)	Tom Lewis
Property Services	Other Commercial Properties	The main variance is due to an unspent one-off budget of £100k that has been ringfenced to be paid as a leasing incentive to a new tenant. As the leasing incentive payment is due to be paid in the 2023/24 financial year, a budget of £100k has been requested to be carried forward to the 2023/24 financial year. The remaining variance is primarily due to a delay in the progression of the Mill Lane Boathouse feasibility scheme for which a budget of £20k has been requested to be carried forward to the 2023/24 financial year. Both carry forward requests were included within the agenda papers for the Strategy & Resources Scrutiny Committee meeting on 27 March 2023 and were recommended for approval. Carry forward requested.	(153,010)	Philip Doggett
Property Services	Other Industrial Properties	The main variance is due to the receipt of backdated rental income following the completion of rent reviews and ground rent reconciliations for which we receive a percentage of income, but the properties are managed by others. Continue to monitor income and expenditure.	(109,534)	Philip Doggett
Revenues and Benefits	Rent Allowances & Rent Rebates	The variance is primarily due to net subsidy differences of £83k (following submission of the final subsidy claim to the DWP) within overall expenditure of £27.6 million. The variance is partly offset by a positive variance of £16k with respect to the recovery of benefit overpayment from claimants that are no longer claiming benefit. Continue to monitor subsidy and the recovery of benefit overpayment.	67,293	Naomi Armstrong
Revenues and Benefits	Revenue Overheads	The main variance is in respect of the receipt on 31 March 2023 of New Burdens funding of £118,900 towards the Council Tax Rebate support for energy bills implementation/administration costs. Continue to monitor income and expenditure.	(128,226)	Naomi Armstrong
Provision for Senior Management Review		Contribution to the provision for the costs of staff leaving as a result of the Senior Management Review	212,614	
	<b>Other Variances</b>		<b>(397,344)</b>	
	<b>Adjustments for the allocation of actual recharges</b>		<b>780,281</b>	
	<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>		<b>(2,564,575)</b>	

## Recovery, Employment and Community Safety Portfolio

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
CCTV	CCTV	The cost centre is underspent due to a £71k underspend from CCTV Shared Service Contribution, and a £15k overachieved income related to cost recovery from HDC.	(99,906)	Joel Carre
Community Safety	Community Safety	This variance is generally related to salaries. There have been vacancies throughout the year, majority of which have now been filled. Additional income has also been received from the County Council to off set staff time spent on the Ukraine refugee response (circa £20k). There has also been an underspend on the post of Community Youth Liaison Officer. This was a 2 year bid for a project that was delayed due to the pandemic. The fixed term post will continue into 23/24 so it will be necessary to carry forward and rephase any remaining budget. Carry forward of remaining budget for Youth Liaison Officer role and also budget to enable the work that has been delayed due to the additional workload as a result of receiving Ukraine guests.	(113,394)	Keryn Jalli
	<b>Other Variances</b>		<b>3,478</b>	
	<b>Adjustments for the allocation of actual recharges</b>		<b>(66,652)</b>	
	<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>		<b>(276,474)</b>	

## The Leader

## Revenue Budget 2022/23 – Major variances (&gt;£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Central Costs	Central Provisions to be Allocated	This cost centre is used primarily for adjustments to budgets during budget setting and in-year. As a result, budgets on this code will vary from year to year. An ongoing saving of £800k from this cost centre was approved by Council in the February 2023 Budget Setting Report which related to budgets no longer needing to be reallocated thereby reducing the balance on this code going forward.	(1,036,023)	Karen Whyatt
Democratic Services	Members Support	The overspend in Democratic Services relates to member allowances, and is comprised of the increase associated with the National Living Wage, other increases in allowances agreed at Council in March 2022 and the cumulative impact of increases in allowances since 2018 that were previously being absorbed within the wider Democratic Services budget envelope.	89,223	Gary Clift
Strategic Director 1	Cambridge Northern Fringe East (CNFE)	The refined programme to enable the Area Action Plan to be better aligned to the Development Consent Order and Local plan processes and resource capacity has meant a delay to the progress on the Core site development to 2023/4. A carry forward is requested for project management, legal costs and community engagement. Carry forward requested.	(130,109)	Fiona Bryant
Provision for Senior Management Review		Contribution to the provision for the costs of staff leaving as a result of the Senior Management Review	139,495	
	<b>Other Variances</b>		<b>(127,947)</b>	
	<b>Adjustments for the allocation of actual recharges</b>		<b>(77,658)</b>	
	<b>Total variance Environment, Climate, and Biodiversity Portfolio</b>		<b>(1,143,019)</b>	

Cost Centre	Portfolio	Variance at 31/3/23 per performance planning packs	Cost Centre Description	Final Carry Forward request £	Cost Centre Contact	Comments
1758	Finance, Resources and Transformation	(153,010)	Other Commercial Properties	100,000	Philip Doggett	The carry forward request of £100k is in respect of an unspent one-off budget that has been ringfenced to be paid as a leasing incentive to the new tenant of 23 Market Street. The terms of the letting and agreement for lease provide for the Council to pay the tenant an incentive towards fit out costs upon opening for business. As the leasing incentive payment will not now be paid in the 2022/23 financial year, a budget of £100k is requested to be carried forward to the 2023/24 financial year.
1454	The Leader	(130,109)	Cambridge Northern Fringe East (CNFE)	130,100	Fiona Bryant	The refined programme to enable the Area Action Plan to be better aligned to the Development Consent Order and Local plan processes and resource capacity has meant a delay to the progress on the Core site development to 2023/4. The funding carried over is for project management, legal costs and community engagement.
1962	Environment, Climate, and Biodiversity	(59,919)	Waste Collection	50,000	Bode Esan	Greater Cambridge Shared Waste would like to request a £50k carry forward to 2023-2024 to support roll out of new waste collection routes. The service is about to embark on a 4 day-week (4DW) trial for waste collection operations which if successful will transition into a more permanent arrangement. The 4DW scenario is part of an overall review of the waste collection rounds and optimisation of routes, which is typically done about every 3 to 5 years to cater for current and future housing growth, changes in services delivery etc and to re-balance collection rounds to enhance optimum operations. This exercise was last conducted in 2017 and so is now due. A consultancy company has been employed to assist with the re-modelling work, the costs of which have largely already been accounted for, with the detailed round structures for the new routes being generated from the consultant's model over the next weeks. It is anticipated that some one-off revenue investment will need to be made following the route optimisation work with regard to the above, and would like to request a £50k carry forward from the 2022-2023 unspent budget from the City Council's contribution to waste collection services. This £50k will also be matched by South Cambs. This fund will be directed towards actions such as: hire of an additional vehicle (and agency crew) for each waste stream (residual waste, recycling, organic waste) for the first few weeks of the new rounds to pick up any missed bins and generally support the roll out whilst drivers and crews get more accustomed to the rounds; additional communications to residents (adverts, posters, social media etc) on new routes and collections days, etc.
2006	Central Budgets	(1,011,702)	Project Plan Expenditure Charged to Revenue	1,011,700	Karen Whyatt	A request to carry forward unused budget for capital financing in 2023/24
8021	Finance, Resources and Transformation	(381,277)	IT Contract Costs	100,000	Michelle Lord	Cambridge City Council ICT are requesting a £100k carry forward of budget to 2023-2024. This £100k is linked to an approved carried forward budget from 21/22 financial year for laptop and desktop replacements. Due to delays in procurement processes and delivery of 120 laptops, this budget remained unspent in 22/23 FY. We have now (27 April, 2023) received the laptops and would like to carry forward this £100k unspent budget to 23/24 FY to cover the cost.
<b>1,391,800</b>				<b>Total Carry forwards</b>		

## Overview Capital Budget Outturn 2022/23

## Appendix D

Portfolio	Original Budget	Final Budget	Outturn	Variance -	Rephase	Over / (Under)
	2022/23	2022/23	2022/23	compared to	Budget	Spend
	£000's	£000's	£000's	Final Budget	2023/24	£000's
				£000's	£000's	£000's
Environment, Climate and Biodiversity	1,160	4,124	515	(3,609)	2,760	(849)
Equalities, Anti-poverty and Wellbeing	0	25	25	0	0	0
Open Spaces, Food Justice and Community Development	755	7,465	3,302	(4,163)	4,249	86
Housing (GF) Portfolio	8,533	12,735	8,202	(4,533)	4,523	(10)
Planning Policy and Infrastructure Portfolio	150	1,039	108	(931)	931	0
Finance, Resources and Transformation Portfolio	25,236	95,758	16,610	(79,148)	68,981	(10,167)
Recovery, Employment and Community Safety Portfolio	0	515	515	0	0	0
<b>Total Portfolios</b>	<b>35,834</b>	<b>121,661</b>	<b>29,277</b>	<b>(92,384)</b>	<b>81,444</b>	<b>(10,940)</b>

Changes between original and final budgets may be made to reflect: and are detailed and approved:

- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects
- in the June/July committee cycle (outturn reporting and carry forward requests)
- in September (as part of the Medium-Term Financial Strategy, MTF5)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)
- via technical adjustments/virements throughout the year



Capital Budget 2022/23 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2022/23 £'000's	Final Budget 2022/23 £'000's	Outturn 2022/23 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2023/24 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100023 - PR035	Waste & Recycling Bins - New Developments (S106)	Bode Esan	0	0	90	90	0	90	City has drawn down £90k S106 funding allocated for the purchase of new waste bins. This £90k amount is related to 4 different development sites. Parcel 8A Clay Farm, Darwin Green One, Land Between Huntingdon Road And Histon Road and 285 Milton Road.
100171 - PR017	Vehicle Replacement Programme	David Cox	0	978	43	(935)	0	(935)	The budget is primarily for the replacement of shared waste vehicles. Separate projects have been set up for those replacements. The variance on the budget for the current year is an underspend and is not required to be rephased.
<b>Total Programmes</b>			0	978	133	(845)	0	(845)	
100112 - SC645	Electric vehicle charging points - taxis	Jo Dicks	0	220	134	(86)	86	0	This project remains on budget and has substantially delivered with 18 of 21 charge points installed and commissioned to date. Significant delays during COVID lockdowns and issues with UKPN supplies have meant a considerable time overrun for the final 3 locations and has led to one location having to be abandoned. Of the remaining 3 location 2 have had a partial install and await connection the final site is still under review but we are confident of completion this year. This project remains on budget and has substantially delivered with 18 of 21 charge points installed and commissioned to date. Significant delays during COVID lockdowns and issues with UKPN supplies have meant a considerable time overrun for the final 3 locations and has led to one location having to be abandoned. Of the remaining 3 locations 2 have had a partial install and await connection the final site is still under review but completion is expected in 23-24. Rephase remaining budget to 23-24. This project requires work between the project manager Justin Smith and University of Cambridge to finalise the Eddington site by the end of May and work with our contractor SWARCO and UKPN to finalise the new location of the final site and connection to Great Eastern street Car park.
100200 - SC654	Redevelopment of Silver Street Toilets	Declan O'Halloran	0	601	12	(589)	589	0	Pre-tender stage - collection of preliminary and contractual documents making ready to go out to tender. Rephase remaining budget to 23-24.
100252 - SC688	Environmental Health software	Yvonne O'Donnell	0	23	0	(23)	23	0	This project is almost complete, however due to some outstanding issues, payment with the supplier is being disputed. Rephase budget to 23-24.
100280 - SC713	Replacement air quality monitoring equipment	Justin Smith	0	200	0	(200)	200	0	Project delivery was originally held up by Covid, and then supply issues with equipment that has delayed installation by a further year. However the first site was installed at the end of March 2023 with additional sites being scheduled in over the next few months. 2 sites are subject to approval from highways, but all sites are expected to be completed by September 2023. Rephase budget to 23-24.
100281 - SC714	Changing Places toilets at Quayside	John Parrott	0	100	0	(100)	100	0	Facility does not have capacity to include changing place toilet. Alternative facility is being considered. Rephase budget to 23-24.
100282 - SC715	Additional refuse vehicle for property growth	Bode Esan	0	420	0	(420)	420	0	Reassessment of capital replacement programme in response to increased cost of borrowing, route optimisation programme and electrification capacity at the depot. Order has now been placed for vehicle to run on HVO. Rephase budget to 23-24.
100292 - SC724	Residential electric charging points	Jo Dicks	0	61	1	(60)	60	0	All on street Chargers including 3 rapid chargers have been installed and are running. Work is in progress completing the final installation of 4x7kw sockets and 1x50kw rapid charger at Riverside car park. This will complete the initial pilot project. The remaining £59k is uncommitted but it is requested to be carried forward.
100332 - SC758	Charging infrastructure for electric vehicles - Cambridge	Bode Esan	0	50	0	(50)	50	0	£50,000 budget is transferred to WREN solar project at Waterbeach. Rephase budget to 23-24.
100346 - SC772	Market Square project	Sarah French	0	318	104	(214)	214	0	Still awaiting updates from feasibility study into Urban Heat Network and GCP Road Hierarchy to establish any impact on the market square. Work continuing to complete outstanding actions for the market from the corporate fire and health and safety risk assessments and preparing all required policy and planning documentation for the forthcoming market trader consultation on their terms and conditions. Heritage consultant progressing workstream for engagement of Access Consultant who will input to design of granite sets required by Historic England and completing gaps in data on fountain prior to commissioning repairs to its fabric due for completion 31 July 2023. Rephase remaining budget to 23-24.
100368 - SC797	Waste - electric replacement vehicles	Bode Esan	970	970	0	(970)	970	0	Electric replacements reliant on charging facilities at Waterbeach. 1 vehicle has been delivered in May '23 at a cost of £432k - further assessment needed on charging capabilities before 2nd one is ordered. Rephase budget to 23-24.
100372 - SC801	Replacement vehicle lift	David Cox	40	40	0	(40)	40	0	The vehicle lift was delivered 2-5-23 and now needs to be installed. The budget will need to be rephased from 22-23 to cover this spend. The cost is expected to £48k and it is requested that the underspend on the roller brake scheme is used to partly cover the difference. Rephase budget to 23-24.
100373 - SC802	Replacement roller brake test rollers	David Cox	45	45	41	(4)	0	(4)	The scheme is complete.
100374 - SC803	Market Square electrics upgrade	Sarah French	60	60	8	(52)	52	0	Awaiting next steps options proposal from electrical consultancy who we have engaged to advise us on the market electrical system. A ragged (RED, AMBER, GREEN) table is to be set against their report recommendations to provide a guide for prioritisation of actions in the next six months. Rephase remaining budget to 23-24.
100395 - SC826	S106 Midsummer's Common community orchard improvements	James Ogle	0	18	0	(18)	18	0	Large portion of the funding committed and work ongoing on site, vast majority of work should be complete by the end of May 2023. However some funding will remain (£4.5k) and in consultation with the Friends of the Community Orchard and s106 Urban Growth Manager options on spend will be considered. Rephase budget to 23-24.
100397 - SC828	WREN solar project at Waterbeach	Bode Esan	0	0	77	77	(77)	0	Supplementary budget approval has been provided for - £50k transferred from SC758. CCC capital budget for 2023/24 - £1.57m and a further £130k in 2024/25. Total capital budget for WREN £1.7m. Some spend made early ahead of budget - allocate future budget to 22-23 spend.
100402 - SC832	S106 Bramblefields LNR improvements - East Chesterton	Guy Belcher	0	20	5	(15)	15	0	Landscaping and planting largely complete. Additional fencing ordered for around new pond. Rephase remaining budget to 23-24.
<b>Total Projects</b>			1,115	3,146	382	(2,764)	2,760	(4)	
<b>Other closed schemes and those with a variance under 15%</b>			45	0	0	0	0	0	
<b>Total</b>			1,160	4,124	515	(3,609)	2,760	(849)	

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and are detailed and approved:

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- in September (as part of the Medium-Term Financial Strategy, MTF5)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)

Capital Budget 2022/23 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2022/23 £'000's	Final Budget 2022/23 £'000's	Outturn 2022/23 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2023/24 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100278 - SC711	Guildhall PA system	Frances Alderton	0	25	25	0	0	0	Project complete.
<b>Total Projects</b>			0	25	25	0	0	0	
<b>Total</b>			0	25	25	0	0	0	

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## Open Spaces, Food Justice and Community Development / Environment &amp; Community Committee

## Capital Budget 2022/23 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2022/23 £'000's	Final Budget 2022/23 £'000's	Outturn 2022/23 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2023/24 £'000's	Over / (Under) Spend	Variance Explanation
100002 - PR010b	Environmental Improvements Programme - South Area	John Richards	0	41	2	(39)	39	0	Rolling programme, with budget funds remaining due to Covid related slippage and a lack of local community scheme requests coming forward. Remaining budget to be rephased to 23-24 to enable commitment to current and new scheme submissions. Discussions with Exec Cllr from late May 2023 how best to utilise remaining funds.
100003 - PR010c	Environmental Improvements Programme - West/Central Area	John Richards	0	58	1	(57)	57	0	Rolling programme, with budget funds remaining due to Covid related slippage. Remaining budget to be rephased to 23-24 to enable commitment to current and new scheme submissions. Discussions with Exec Cllr from late May 2023 how best to utilise remaining funds.
100004 - PR010d	Environmental Improvements Programme - East Area	John Richards	0	38	14	(24)	24	0	Rolling programme, with budget funds remaining due to Covid related slippage. Remaining budget to be rephased to 23-24 to enable commitment to current and new scheme submissions. Discussions with Exec Cllr from late May 2023 how best to utilise remaining funds.
100259 - PR010	Environmental Improvements Programme	Alistair Wilson	0	86	13	(73)	73	0	Following the decision to seek a new round of project applications this was undertaken in Autumn 2022. Some 70 viable submissions were received and 8 nonviable, not all the viable projects were affordable within the capital funding available. The views of all local ward councillors were sought through the Area Committees where they were asked to consider project submissions within their areas and asked to indicate area-based lists of priority projects for consideration by the Executive Council for approval decision, the Executive Council approved these priority projects. The approved EIP projects are now under development. A further round of project applications is planned for 2023. Rephase remaining budget to 23-24.
100403 - PR057	Green Recovery Programme	Guy Belcher	0	85	10	(75)	75	0	Wildlife Trust have delivered common grassland restoration programme on Midsummer, Coldham's, Stourbridge, New Bit and Barnwell Junction and wetland enhancements on Stourbridge LNR. Contribution to Logan's Meadow wetland programme for completion by end of June 2023 to meet the funding deadline. Rephase remaining budget to 23-24.
<b>Total Programmes</b>			0	308	40	(268)	268	0	
100154 - SC644	Acquisition of land adjacent to Huntingdon Road Crematorium	Glyn Theobald	0	37	1	(36)	36	0	Remaining funds to be allocated for the completion of the landscaping as part of the development of the site. Rephase remaining budget to 23-24.
100203 - PR042g	S106 To the River - artist in residence	Nadine Black	0	3	9	6	0	6	Additional spend required to complete this project
100216 - PR032w	S106 Accordia open space improvements - hedge-planting	Anthony French	0	5	2	(3)	3	0	Some work carried out during this planting season but further works are required in winter 2023. Rephase remaining budget to 23-24.
100217 - PR040z	S106 Public art: Historyworks: Michael Rosen Walking Trail 2	Nadine Black	0	10	0	(10)	10	0	Unresolved issues with project, which require decisions from senior management to find a resolution. Rephase budget to 23-24.
100220 - SC651	Shared ICT waste management software - Alloy/Yotta	James Ogle	0	117	42	(75)	75	0	Additional spend is required to cover the cost of the software development work to further customise it for Streets and Open Spaces. Unused budget to be rephased to 23-24
100232 - PR042m	S106 Public art grant - Chesterton village sign	Nadine Black	0	10	0	(10)	10	0	Unresolved issues with project, which require decisions from senior management to find a resolution. Rephase budget to 23-24.
100236 - SC678	Crematorium - additional car park	Glyn Theobald	0	339	1	(338)	338	0	Due to the delay in the project the price has increased. This does not allow for any buffer without significantly altering the details of the scheme and if any issues arise during construction this has a potential to overspend. A decision needs to be taken as to whether we proceed with that risk. Rephase remaining budget to 23-24.
100237 - SC679	Crematorium - cafe facilities	Glyn Theobald	0	294	11	(283)	283	0	Due to the delay in the project the price has increased. This does not allow for any buffer without significantly altering the details of the scheme and if any issues arise during construction this has a potential to overspend. A decision needs to be taken as to whether we proceed with that risk. Rephase remaining budget to 23-24.
100256 - SC795	CHUB - community extension to Cherry Hinton library	Allison Conder	0	764	84	(680)	680	0	Ongoing project. Additional £841,518 funding approved on 04.04.23. Start on site due 05.05.23 and due to complete in 57 weeks. Awaiting discharge notice for pre-commencement planning conditions. Rephase remaining budget to 23-24.
100273 - SC708	Replacement plantroom at Jesus Green outdoor pool	Ian Ross	0	140	0	(140)	140	0	Project previously on hold and to recommence in 2023/24. Rephase remaining budget. Rephase budget to 23-24.
100279 - SC712	Automation of Bishops Mill sluice gate	Alistair Wilson	0	88	(2)	(90)	90	0	In January 2022 a RfQ/tender for Design and Built project was issued based on an option of the feasibility study carried out in 2019, which indicated an estimated cost of the works of approximately £2K with a variance of 30% (which in the worst scenario would be around 81K). Only one response was received and with two other suppliers withdrawing. The tender return has been evaluated and it is agreed that it does not fulfil the brief and the proposed costs for Design and Built were £118K. This value obviously includes the design, but excludes the relocation of the power supply (3K), footpath closures and all necessary permits (4K) and potential civil works, so it is much higher than expected based on the feasibility study, therefore the payback would not be the same as suggested in the feasibility study. A lot has changed since 2019 - the price of the materials and resources is not up to date in the feasibility study and a more detailed design would be needed to calculate more accurate costs. It is thought that a re-procure as Design and Built project may not change the output as it appears there is a lack of resources in the industry. Suggested way forward is to request a Detail Design and Costs which could be funded from the £20k feasibility study pot which will be requested to carry forward to 23/24. Then to proceed with the relocation of the existing electric supply meter to allow Cambridge City Council access to Scudamore's 24/7. This is required and it is independent from the automation as the electrical supply should be accessed 24/7 by city council anyway. Then re-evaluation of the business case and agree progress. Rephase remaining budget to 23-24.
100295 - SC727	Logan's Meadow vehicular access	Guy Belcher	0	32	19	(13)	13	0	Planning permission secured and bridge structural drawings produced. However, significant cost increase is predicted due to concrete, steel and timber price rise and ground costs necessitating pile driven foundations. The access for the wetland creation work will be via a temporary culvert arrangement for completion by July 2023. Funding for the permanent maintenance access needs exploring. Rephase remaining budget to 23-24.
100299 - SC731	Cambridge Food Hub	Vicky Haywood	0	100	0	(100)	100	0	Core site yet to go through planning approval. Site not yet developed. Capital costs to be used for fit-out of new, purpose built food distribution hub, upon re-location to NEC meanwhile site. Rephase budget to 23-24.
100309 - SC741	S106 Nightingale Rec Ground pavilion	Ian Ross	0	647	439	(208)	208	0	Project ongoing - Currently being constructed onsite. Rephase remaining budget to 23-24.
100322 - SC752	S106 Byron's Pool ecological mitigations	Guy Belcher	26	237	82	(155)	155	0	Fish pass enhancement, signage and fishing platforms are complete. Carpark and footpath enhancements programmed for June 2023. Woodland Management Plan produced and consulted. Woodland management programme to be procured from autumn 2023. Rephase remaining budget to 23-24.
100323 - SC753	S106 Nine Wells ecological mitigations	Guy Belcher	15	89	21	(68)	68	0	Bridge installation complete, Woodland Management Plan complete. Phased woodland management programme to be procured from autumn 2023. Rephase remaining budget to 23-24.
100327 - SC778	S106 Jesus Green ditch biodiversity improvements	Alistair Wilson	0	47	1	(46)	46	0	This project has been re-scoped following a public consultation. The scheme now proposed has less civil engineering and is more focused on landscape. The scheme also includes interpretation boards and a seating area. Work is scheduled for Autumn 2023. The total costs of the works is reduced as consequence of the re-scoping. Rephase remaining budget to 23-24.
100307 - SC739	S106 Abbey Pool improvements	Ian Ross	0	144	117	(27)	27	0	Project Complete. Remaining funds to be carried forward as works retention sums on the water slide installation are due in October 2023. Rephase remaining budget to 23-24.
100325 - SC776	BEIS grant for Parkside pools decarbonisation works	Ian Ross	0	867	805	(62)	62	0	Project Complete. Retention monies outstanding. Rephase remaining budget to 23-24.
100326 - SC777	BEIS grant for Abbey pool decarbonisation works	Ian Ross	0	354	326	(28)	28	0	Project Complete. Retention monies outstanding. Rephase remaining budget to 23-24.
100328 - SC754	Cambridge Corn Exchange - infrastructure improvements	Ian Ross	0	430	118	(312)	312	0	Project ongoing - Schemes being procured for delivery within the building this year. Rephase remaining budget to 23-24.
100333 - SC759	Creation of a new boat pumping station at Stourbridge Common	Alistair Wilson	60	60	0	(60)	60	0	The pump out at Jesus Green has been replaced (April 23) and this has been the current service pressure in 2022/23. This work has given accurate records of the pump costs. A design and build specification is being developed for a market test in the Summer of 23 for the Stourbridge option. The known costs of the Jesus Green pump put may require a revisit of the business case as the anticipated costs are forecast to be considerably more than budgeted. Rephase budget to 23-24.
100334 - SC760	Investment programme for public toilet re-purposed property	Anthony French	275	325	93	(232)	232	0	This is a large scale ongoing project which individual toilets require refurbishment. 4 are complete at 22-23 year end and 12 are left to refurbish. Rephase remaining budget to 23-24.
100335 - SC761	Installation of cattle ramp on Midsummer Common	Alistair Wilson	0	38	(6)	(44)	44	0	There £44k of the budget allocation remaining. The lowest design and build submission was £65k. There are still some unknowns, so we may need an extra £25-45k (so total project cost up to £70-95k) to complete the build. The business case for this item needs to be refreshed before any further requests for further funding can be recommended. Rephase remaining budget to 23-24.

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100338 - SC764	Environmental Improvements Programme (EIP) options	Alistair Wilson	264	526	21	(505)	505	0	Following the decision to seek a new round of project applications this was undertaken in Autumn 2022. Some 70 viable submissions were received and 8 nonviable, not all the viable projects were affordable within the capital funding available. The views of all local ward councillors were sought through the Area Committees where they were asked to consider project submissions within their areas and asked to indicate area-based lists of priority projects for consideration by the Executive Council for approval decision, the Executive Council approved these priority projects. The approved EIP projects are now under development. A further round of project applications is planned for 2023. Rephase remaining budget to 23-24.
100339 - SC765	Introduction of car parking charges at Cherry Hinton Hall	Anthony French	0	19	0	(19)	19	0	Project is currently being scoped with a view to delivery in early September 2023. Rephase budget to 23-24.
100349 - SC779	Parker's Piece tree planting	Matthew Magrath	0	5	3	(2)	2	0	Completion of scheme in 23-24. Rephase remaining budget to 23-24.
100350 - SC780	S106 Darwin Green community centre equipment and furnishings	Vicky Haywood	0	13	2	(11)	11	0	Facility awaiting transfer. Remainder of funds to be spent on occupation, to include blinds, fixtures and fittings. Rephase remaining budget to 23-24.
100355 - SC785	S106 The Art of Play	Nadine Black	0	5	2	(3)	3	0	Project moving forward and project timetable agreed. Rephase remaining budget to 23-24.
100361 - SC790	S106 Chesterton Rec wheelsport project	Peter Mullord	0	81	86	5	0	5	Twelve month rectification period remains.
100362 - SC791	S106 Coldhams Common BMX track	Declan O'Halloran	0	81	5	(76)	76	0	Hard market testing of previous early market engagement work in process. Rephase remaining budget to 23-24.
100363 - SC792	S106 public art grant for Abbey People's Creative	Nadine Black	0	12	15	3	0	3	Project is near completion. Final report is due which will release the final payment.
100370 - SC799	Closed churchyard wall repairs	Anthony French	70	70	7	(63)	63	0	Project at Abbey Church and St Giles are at various stages with faculties required for which we are currently awaiting outcomes. Work is anticipated by early 2024. Rephase remaining budget to 23-24.
100371 - SC800	New vehicle to support S&OS Assets multi skilled operatives	John Parrott	45	55	0	(55)	55	0	Delivery of new vehicles is expected in June 2023. Rephase budget to 23-24.
100381 - SC811	S106 Mill Road Centre fit out	Allison Conder	0	75	13	(62)	62	0	Ongoing project and Romsey Mill purchasing furniture and fittings as agreed, to be reimbursed on production of receipted invoices. Rephase remaining budget to 23-24.
100382 - SC812	S106 Clay Farm community centre improvements	Allison Conder	0	17	11	(6)	6	0	Project in progress. Rephase remaining budget to 23-24.
100383 - SC813	S106 Trumpington Rec ground environmental enhancements	James Ogle	0	70	33	(37)	37	0	Underspend of £23.5k as this was defrayed against EIP - 1000002 in 2021/22 and these costs should be attributed to the Trumpington Rec project - capital code 100383. Rephasing of the remaining budget is requested.
100384 - SC814	S106 public art grant for Ride with Pride (City-wide)	Nadine Black	0	19	9	(10)	10	0	The Final Report is awaited and open discussions about a second phase for the project will progress in 23-24. Rephase remaining budget to 23-24.
100389 - SC820	Wetlands at Logan's Meadow LNR	Guy Belcher	0	0	5	5	0	5	Planning permission secured. Contractor appointed. Ecology surveys and enabling clearance works complete. Programmed for 5 week delivery from June 2023.
100392 - SC823	S106 public art grant for Cherry Hinton Brook mural	Nadine Black	0	7	5	(2)	2	0	Awaiting mid point report to release second stage payment. Rephase remaining budget to 23-24.
100393 - SC824	S106 public art grant for Birdwood Area Art	Nadine Black	0	10	5	(5)	5	0	Project moving forward. Working with applicant to secure permissions. Rephase remaining budget to 23-24.
100394 - SC825	S106 public art grant for Park Street Residents' Association	Nadine Black	0	20	9	(11)	11	0	Project moving forward. Will advance more in the spring due to the nature of the project. Rephase remaining budget to 23-24.
100396 - SC827	S106 Five Trees open space: wildflower and tree planting	Matthew Magrath	0	15	0	(15)	15	0	Work is planned to progress in 23-24. Rephase budget to 23-24.
100400 - SC830	S106 grant to Trumpington village hall - disabled access	Ian Ross	0	4	0	(4)	4	0	Project Works Complete. Outstanding Sums to be carried forward to be paid in 2023/24 budget as works are concluding but final invoices have not been submitted. Rephase budget to 23-24.
100418 - SC847	Local Authority Treescape Fund - Round 2	Matthew Magrath	0	21	42	21	0	21	Some grant funding to be received. Multiple LATF bids amalgamated into this single project line which will be disaggregated and progressed.
100419 - SC848	Urban Tree Challenge Fund	Matthew Magrath	0	0	9	9	0	9	Grant to be received to fund spend in 4 payments. Second payment received in January 2023. 2 further claims yet to be made for relevant expenditure.
100420 - SC849	S106 Coleridge Rec outdoor kit fit	Ian Ross	0	75	0	(75)	75	0	Finishing procurement for award of preferred Contractor. Works to commence in July 2023. Unspent funds to be rephased to 2023/24 budget for delivery. Rephase budget to 23-24.
<b>Total Projects</b>			<b>755</b>	<b>6,377</b>	<b>2,445</b>	<b>(3,932)</b>	<b>3,981</b>	<b>49</b>	
<b>Other closed schemes and those with a variance under 15%</b>			<b>0</b>	<b>781</b>	<b>817</b>	<b>37</b>	<b>0</b>	<b>37</b>	
<b>Total</b>			<b>755</b>	<b>7,465</b>	<b>3,302</b>	<b>(4,163)</b>	<b>4,249</b>	<b>86</b>	

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Capital Budget 2022/23 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2022/23 £'000's	Final Budget 2022/23 £'000's	Outturn 2022/23 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2023/24 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100225 - SC692	Cromwell Road Redevelopment (GF)	Mark Wilson	0	3,430	3,270	(160)	160	0	The scheme will complete as anticipated and the final two affordable housing agreement payments will be paid in 2023/24. Rephase remaining budget to 23-24.
100258 - SC694	Meadows Community Hub and Buchan St retail outlet	Jake Smith	2,551	3,148	3,043	(105)	105	0	Underspend due to project delays, meaning work Buchan St started later than expected. Rephase remaining budget to 23-24.
100364 - SC793	Sustainable Warmth Grant - Local Authority Delivery Phase 3	Justin Smith	1,690	1,840	549	(1,291)	1,291	0	Extended until 31st September 2023 and any remaining funds to be repaid. Unused balance rephased to 2022-23.
100365 - SC794	Sustainable Warmth Grant - Home Upgrade Grant	Justin Smith	4,255	3,737	770	(2,967)	2,967	0	Extended until 30th April 2023 and any remaining funds to be repaid. Unused balance rephased to 2022-23.
<b>Total Projects</b>			<b>8,496</b>	<b>12,155</b>	<b>7,632</b>	<b>(4,523)</b>	<b>4,523</b>	<b>0</b>	
<b>Other closed schemes and those with a variance under 15%</b>			<b>37</b>	<b>580</b>	<b>570</b>	<b>(10)</b>	<b>0</b>	<b>(10)</b>	
<b>Total</b>			<b>8,533</b>	<b>12,735</b>	<b>8,202</b>	<b>(4,533)</b>	<b>4,523</b>	<b>(10)</b>	

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Capital Budget 2022/23 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2022/23 £'000's	Final Budget 2022/23 £'000's	Outturn 2022/23 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2023/24 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100050 - PR039	Minor Highway Improvement Programme	John Richards	30	71	12	(59)	59	0	The City Council has contributed up to £30k annum towards this joint funded budget in recent years, but the full amounts have not been drawn upon by the County Council lead contributing towards a budget reserve. However, during 2023-24 this reserve is likely to be needed towards project delivery, and consequently should be retained in order to meet commitments given. Remaining budget to be rephased to 23-24 to enable commitment to current and new scheme submissions. Discussions with Exec Cllr from late May 2023 how best to utilise remaining funds.
<b>Total Programmes</b>			30	71	12	(59)	59	0	
100032 - SC590	Structural Holding Repairs & Lift Refurbishment - Car Parks	Sean Cleary	0	199	0	(199)	199	0	Structural holding repairs for MSCPs. Budget to be rolled over year on year until expended. Rephase budget to 23-24.
100367 - SC796	Building Control software	Heather Jones	120	120	0	(120)	120	0	Pending contract renewal of City Uniform for GCSP. This was not in place, and had to be agreed, March 2023. This now allows us to move forward with a view to progressing project this financial year. Rephase budget to 23-24.
100421 - SC850	OZEV grant for electric charge points in Council car parks	Sean Cleary	0	270	71	(199)	199	0	Office for Zero Emissions Vehicles (OZEV) Grant to fund electric charge points in Council off street car parks will be spent in 23-24. Rephase remaining budget to 23-24.
<b>Total Projects</b>			120	589	71	(518)	518	0	
100156 - PV007	Cycleways	John Richards	0	379	25	(354)	354	0	The majority of the budget sum outstanding was some while ago committed towards two strategic projects within Cambridge. These align with similar plans from Cambridgeshire County Council and the Greater Cambridge Partnership. Whilst progress has been made, neither improvement has yet been realised due to complex dependencies on other stakeholders. A contingency plan to utilise some funding available in the meantime is coming together and should proceed during 2023/24. Remaining budget to be rephased to 23-24.
<b>Total Provisions</b>			0	379	25	(354)	354	0	
<b>Total</b>			150	1,039	108	(931)	931	0	

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Capital Budget 2022/23 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2022/23 £'000's	Final Budget 2022/23 £'000's	Outturn 2022/23 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2023/24 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100275 - PR053	Commercial property repair and maintenance	Will Barfield	300	400	268	(132)	100	(32)	Some budget was held for contributions to commercial property fit out that was not spent by year end. In addition, some works at the Museum of Cambridge are on hold until autumn 2023 to fit around end-user requirements. The majority of work planned were completed. Some work has been re-programmed to 23/24. £100k of the underspend to be requested as a carry forward to cover works at the Museum of Cambridge.
100276 - PR054	Administrative buildings maintenance	Will Barfield	166	251	30	(221)	0	(221)	Any non-essential work has been put on hold pending outcome of the asset management strategy and office accommodation review. Works to fire alarm system (approx. £100,000) have been ordered and will be completed in 23/24. Non urgent work is on hold pending outcome of office accommodation review.
100358 - PR055	Depot Relocation programme to create Operational Hub	Sean Cleary	0	9,976	668	(9,308)	9,308	0	New operational hub design and build project in progress to be completed in 25-26. Rephase remaining budget to 23-24.
<b>Total Programmes</b>			<b>466</b>	<b>10,627</b>	<b>966</b>	<b>(9,661)</b>	<b>9,408</b>	<b>(253)</b>	
100109 - SC627	Guildhall Large Hall Windows refurbishment	Will Barfield	0	101	0	(101)	101	0	Work on the large hall windows is required but needs to be timed to coincide with other building works in the Guildhall that may be carried out to achieve energy efficiency improvements.
100194 - SC659	My Cambridge City online customer portal	Joseph Johnson	0	22	3	(19)	19	0	This project forms part of the Our Cambridge programme, but has not been spent in the last financial year. This will be spent over the remaining life span of the programme. Rephase budget to 23-24
100243 - SC684	Property Management software	Philip Doggett	0	59	17	(42)	42	0	Implementation is nearing completion and the software is expected to be fully live July 2023. Request for budget of £42k to be re-phased to the 2023/24 financial year.
100253 - SC689	Income management software	Clarissa Norman	0	78	26	(52)	52	0	3C's ICT have presented options for re-contracting the current IMS supplier, for a project plan for procurement to be run and the new system implemented without the time constraints of the current contract end date of the system. Rephase remaining budget to 23-24.
100254 - SC690	Secure phone payments	Clarissa Norman	0	24	0	(24)	24	0	The secure telephone payments project is linked with the IMS replacement project - now that a project plan has been agreed for this, its outcome will determine how and when this budget will be used. Rephase budget to 23-24.
100260 - SC695	Cromwell Road Redevelopment - equity loan to CIP	Caroline Ryba	0	5,350	0	(5,350)	5,350	0	CIP cash flow indicates that further drawdowns on this loan are unlikely. Rephase budget to 23-24.
100261 - SC696	Cromwell Road Redevelopment - development loan to CIP	Caroline Ryba	0	4,600	0	(4,600)	4,600	0	CIP cash flows indicate that further drawdowns on this loan are unlikely. Rephase budget to 23-24.
100283 - SC716	Replacement telephony system with call centre	Joseph Johnson	0	52	102	50	0	50	The project has occurred additional costs as a result of delays arising from technical challenges with the transfer of telephone numbers between systems and suppliers, together with unforeseen contract exit costs.
100300 - SC732	Park Street car park development	Dave Prinsep	18,534	48,148	8,341	(39,807)	39,807	0	The project is generally on track but there have been some delays due to archaeology and adverse weather. The cashflows have been updated to reflect the actual expected cashflows for the project. Rephase remaining budget to 23-24.
100312 - SC742	L2 development loan to CIP	Caroline Ryba	5,200	8,045	0	(8,045)	0	(8,045)	CIP cash flow indicates that this loan is unlikely to be needed in full.
100313 - SC743	L2 equity loan to CIP	Caroline Ryba	500	1,800	0	(1,800)	0	(1,800)	Recent cash flow forecasts from CIP indicate that this loan is unlikely to be drawn down.
100330 - SC756	EV infrastructure at the Cambridge City Council depot	Sean Cleary	0	57	0	(57)	57	0	EV infrastructure for new operational hub and fleet vehicles progressing with the main scheme. Rephase budget to 23-24.
100341 - SC767	Mobile phone replacement	Michelle Lord	0	117	102	(15)	0	(15)	Mobile phone replacement project completed, and project can be closed. Underspend achieved as a result of some project work absorbed by the Desktop Support Team as part of BAU objectives.
100342 - SC768	Extend data capacity in shared data centre	Michelle Lord	0	60	49	(11)	11	0	Creation of additional capacity within the current data centre by splitting out the management cluster to improve the management of the data centre and assist with the preparation for the new data centre. Rephase remaining budget to 23-24.
100343 - SC769	Network equipment refresh	Michelle Lord	0	73	8	(65)	65	0	Network equipment refresh project is for the replacement of end of life network switches which will enable delivery of the data network (including phone) and WiFi services to the end user. Rephase remaining budget to 23-24.
100344 - SC770	ICT project delivery: project management, technical resource	Joseph Johnson	0	40	0	(40)	40	0	This project forms part of the Our Cambridge programme, but has not been spent in the last financial year. This will be spent over the remaining life span of the programme. Rephase budget to 23-24
100345 - SC771	Data and analytics - putting building blocks in place for	Joseph Johnson	0	70	0	(70)	70	0	This project forms part of the Our Cambridge programme, but has not been spent in the last financial year. This will be spent over the remaining life span of the programme. Rephase budget to 23-24
100347 - SC773	Colville Rd Phase 3 - replacement of commercial units	Mark Wilson	147	583	156	(427)	427	0	Scheme relates to cost of new units as part of wider development. Tenants are now in occupation of their temporary units. A building contractor has been engaged for the works. Scheme is forecast to be completed during the 2024/25 financial year. Request for budget of £427k to be re-phased to the 2023/24 financial year in order that the scheme can be completed. Rephase remaining budget to 23-24.
100375 - SC804	ICT & Digital Capabilities	Joseph Johnson	300	300	0	(300)	300	0	This project forms part of the Our Cambridge programme, but has not been spent in the last financial year. This will be spent over the remaining life span of the programme. Rephase budget to 23-24
100379 - SC808	Our Cambridge transformation - Office Accommodation Strategy	Joseph Johnson	0	77	24	(53)	53	0	This project forms part of the Our Cambridge programme, but has not been spent in the last financial year. This will be spent over the remaining life span of the programme. Rephase budget to 23-24
100391 - SC822	Loan to CIP to purchase land south of Cambridge	Caroline Ryba	0	8,390	1	(8,389)	8,389	0	The land purchase is still being renegotiated, and is now expected to be drawn down in 3 tranches. Rephase remaining budget to 23-24.
<b>Total Projects</b>			<b>24,681</b>	<b>78,046</b>	<b>8,829</b>	<b>(69,217)</b>	<b>59,407</b>	<b>(9,810)</b>	
100020 - PV554	Development Of land at Clay Farm	Dave Prinsep	14	251	85	(166)	166	0	A contractual agreement is in place whereby we contribute 7% of the net costs incurred in respect of the Collaboration Agreement with Countryside Properties. Rate of invoices from Countryside Properties relate directly to rate of house-building which is variable and beyond our control. Forecast end date for the scheme is currently December 2024. Request for budget of £166k to be re-phased to the 2023/24 financial year.
<b>Total Provisions</b>			<b>14</b>	<b>251</b>	<b>85</b>	<b>(166)</b>	<b>166</b>	<b>0</b>	
<b>Other closed schemes and those with a variance under 15%</b>			<b>75</b>	<b>6,834</b>	<b>6,730</b>	<b>(104)</b>	<b>0</b>	<b>(104)</b>	
<b>Total</b>			<b>25,236</b>	<b>95,758</b>	<b>16,610</b>	<b>(79,148)</b>	<b>68,981</b>	<b>(10,167)</b>	

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100324 - SC775	City centre recovery - Combined Authority grant funding	John Richards	0	515	515	0	0	0	Original grant projected completion date was never practicable. Delivery timeline therefore needed amendment and agreement with Combined Authority funder as a consequence of challenges through the project development and delivery process. Project now completed, and whilst there has been a modest cost over-run on the £710,000 grant budget this is within tolerances levels for capital reporting. Officers to manage close-out of final project deliverables and final account close-down with grant funder.
<b>Total Projects</b>			0	515	515	0	0	0	
<b>Total</b>			0	515	515	0	0	0	

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