

Item

Strategy & Resources Scrutiny Committee

2023/24 Revenue and Capital Outturn, Carry Forwards and Significant Variances

To:

Councillor Simon Smith, Executive Councillor for Finance and Resources

Report by:

Jody Etherington, Chief Financial Officer

Date:

18 July 2024

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 2023/24 (outturn position);
- b) Revenue and capital budget variances with explanations;
- c) Specific requests to carry forward funding available from budget underspends into 2024/25.

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 approve carry forward requests totalling £2,959,740 of revenue funding from 2023/24 to 2024/25, as detailed in **Appendix C**. These are carry forward requests in excess of £50k. Requests up to and including £50k which total £153,720 are approved via delegated authority to the Chief Financial Officer.
- b) To approve carry forward requests of £19,855,000 of capital resources from 2023/24 to 2024/25 to fund rephased net capital spending, as detailed in **Appendix D**.

3. Background

Revenue Outturn

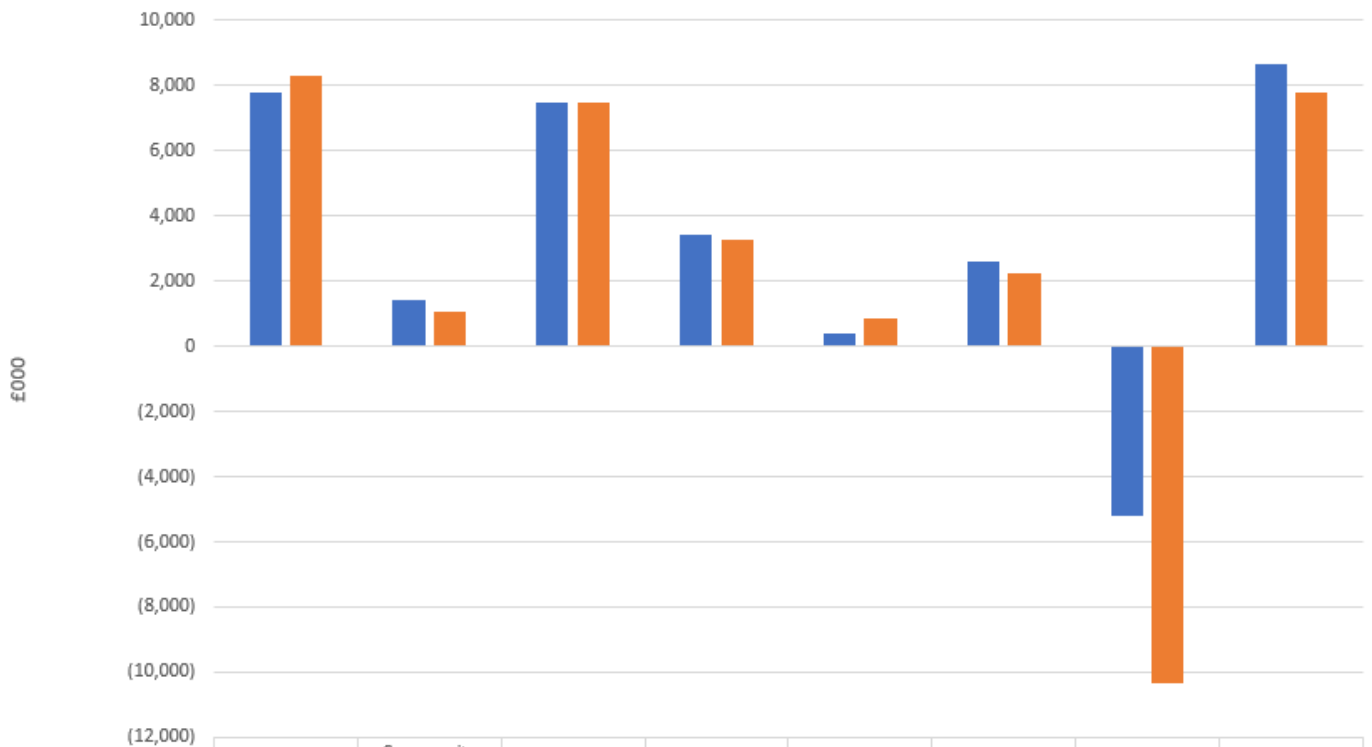
- 3.1 The overall revenue budget outturn position for all Portfolios is given in the table below. Detail, by service grouping, is presented in **Appendix A**.

2022/23 £'000	General Fund Revenue Summary	2023/24 £'000
24,253	Original Budget – Portfolios	25,788
925	Adjustment – Prior Year Carry Forwards	1,568
(5,418)	Other Adjustments	(694)
19,760	Final Budget – Portfolios	26,662
15,875	Outturn – Portfolios	20,655
(3,885)	(Under) / Overspend for the year – Portfolios	(6,007)
556	Carry Forward Requests – Portfolios	440
(3,329)	Net Variance on Portfolios	(5,567)
1,012	Carry Forward Request – Capital Financing	2,673
	Non-portfolio variances:	
(1,012)	Capital Expenditure Financed from Revenue	(2,673)
(3,376)	Other Non-Portfolio Variances*	(112)
47	Variance and (decreased) /increased use of General Fund Reserves	(5,679)

3.2 The original revenue budget for 2023/24 was approved by the Council on 23 February 2023. **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 2023/24. The following chart presents this comparison visually.

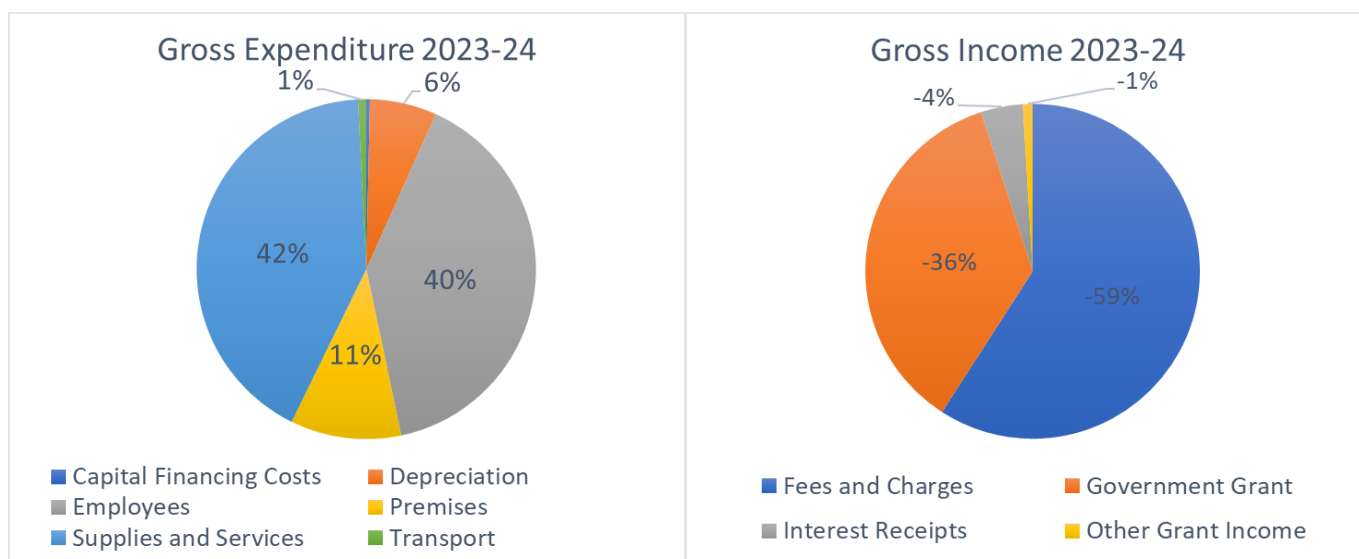
3.3

2023/24 Comparison of budget and outturn by portfolio



	Climate Action and Environment Portfolio	Community Wealth Building and Community Safety Portfolio	Communities Portfolio	Housing (GF) Portfolio	Open Spaces and City Services Portfolio	Planning, Building Control and Infrastructure Portfolio	Finance and Resources Portfolio	The Leader Portfolio
Final Budget 22/23	7,796	1,413	7,507	3,432	405	2,626	(5,197)	8,680
Outturn 22/23	8,291	1,050	7,483	3,263	850	2,241	(10,317)	7,795

3.4 The split of actual expenditure and income received in 2023/24 are shown in the pie charts below



3.5 **Appendix B** provides explanations of the main variances. The final outturn position for the General Fund portfolios is an underspend of £6,007,175 which represents 22.5% of the final net budget. Significant key variances are as follows.

- **Finance General:** Underspend £3,744k – This is mainly due to a substantial increase in interest earned as a result of sustained higher interest rates and higher than anticipated cash balances to invest.
- **Other Industrial Properties:** Underspend £464k. This is due to the receipt of backdated rental income.
- **Central Provisions to be allocated:** Underspend £457k. 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.
- **Corn Exchange and Guildhall Cultural Services and Events:** Underspend £279k. This is due to vacancies in year, and overachievement of income on external ticket sales and bar sales at the Corn Exchange.
- **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 2023/24 for information. Permanent staff costs in the table include basic pay, National Insurance and pension budgets.

	Budget 2023/24	Actual 2023/24	Variance	%
	(£'000's)	(£'000's)	(£'000's)	Variance
Employee costs – All GF cost centres (including support services)				
Permanent Staff	32,508	29,982	(2,526)	(7.8%)
Temporary Staff	1,146	3,013	1,867	162.9%
Total	33,654	32,995	(659)	(2.0%)

3.6 **Appendix C** lists revenue carry forward requests.

Capital Outturn

3.7 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.

2022/23 £'000	General Fund Portfolio Capital Summary	2023/24 £'000	% Final Budget
121,661	Final Budget	65,096	100.0
29,278	Outturn	35,319	54.3
(92,383)	Variation - (Under)/Overspend for the year	(29,777)	(45.7)
81,444	Rephasing Requests	19,855	30.5
(10,940)	Net variance	(9,922)	(15.2)

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

- Loans to CIP to purchase land south of Cambridge (£6,777k) – where the project has been hindered due to the delays in the planning application process.
- Sustainable Warmth Grant – Home Upgrade Grant 2 (£3,520k) – project is in progress and all money spent will be reclaimed from the Department for Energy Security and Net Zero.
- WREN solar project at Waterbeach (£1,389k) – Revaluation of project following change in design resulting in delay.

General Fund Reserves

3.9 The table below sets out the movement on the General Fund reserve:

	2023/24 £'000
Original Budget – Contribution to General Fund reserves	(8,332)
Adjustment – Prior Year Carry Forwards	1,568
Transfer Budget for the Greater Cambridge Impact Fund as per S & R July 2023	200
Transfer Budget for the Climate Change Fund as per S & R July 2023	80
Transfer Budget for the Place group staffing approvals S & R July 2023	218
Transfer budget to cover the costs of the Senior Management review	267
Transfer of budget for pay award – MTFS November 2023	651
Capital financing GF reserve adjustment	387
Final Budget – Contribution to General Fund reserves	(4,961)
Net Variance for the Year	(5,679)
Add Back Carry Forwards (to be recognised in 2024/25)	(3,113)
Total contribution to General Fund Reserves – Appendix A	(13,754)
General Fund Balance at 1 April 2023	(28,061)
General Fund Balance at 31 March 2024	(41,815)

- 3.10 The final budget for 2023/24 included a net contribution to General Fund reserves of £4,961k. Due to variances in year, the actual contribution is £13,754k, which will increase the General Fund balance to £41,815k at 31 March 2024.
- 3.11 However, it should be noted that £3,113k of this amount will be required to fund the specific carry forward requests set out within this report, should they be approved. In addition, the Council has made further commitments as part of 2024/25 budget setting to set aside £22,837k of General Fund reserves for specific purposes in 2024/25, including the transfer of £20 million to the Civic Quarter reserve. This means the actual unallocated General Fund balance as at 31 March 2024 is £15,865k.

4. Implications

- 4.1 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 2023/24
- Managers Variance Explanations – March 2024
- Budgetary Control Reports to 31 March 2024
- Capital Monitoring Reports – March 2024

7. Appendices

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

Appendix		Included
A	General Fund Revenue Summary	✓
B	General Fund Revenue Major Variances for all portfolios	✓
C	General Fund Carry Forward Requests for all portfolios	✓
D	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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General Fund Overview Strategy & Resources Scrutiny Committee

Revenue Budget 2023/24 - Outturn

Portfolio / Service Grouping	Original Budget 23/24 £	Final Budget 23/24 £	Outturn 23/24 £	Variation Increase / (Decrease) £	Carry Forward Requests - See Appendix C £	Net Variance £
Climate Action and Environment Portfolio						
Environmental Health	2,251,160	2,163,540	2,059,160	(104,380)	0	(104,380)
Garage Services	235,300	293,020	646,695	353,675	0	353,675
Licensing	0	0	255,582	255,582	0	255,582
Licensing - Transfer to earmarked reserves	0	0	(97,668)	(97,668)	0	(97,668)
Head of Environmental Services - Environmental Services &	0	9,350	9,398	48	0	48
Markets & Street Trading	(416,180)	(441,950)	(306,624)	135,326	0	135,326
Streets and Open Spaces	(267,210)	2,873,350	2,831,593	(41,757)	0	(41,757)
Waste & Recycling	3,077,150	2,899,090	2,892,957	(6,133)	0	(6,133)
Total Climate Action and Environment Portfolio	4,880,220	7,796,400	8,291,093	494,693	0	494,693
Community Wealth Building and Community Safety Portfolio						
Community Safety	610,380	797,950	617,655	(180,295)	0	(180,295)
Voluntary Sector	177,670	253,230	236,618	(16,612)	0	(16,612)
Central Services	0	361,700	195,545	(166,155)	103,280	(62,875)
Tourism & City Centre R	176,390	0	0	0	0	0
Total Community Wealth Building and Community Safety Portfolio	964,440	1,412,880	1,049,818	(363,062)	103,280	(259,782)
Communities Portfolio						
Children and Youth	536,340	0	160,224	160,224	0	160,224
Community Centres	1,244,100	1,340,200	1,594,977	254,777	0	254,777
Community Development	1,331,640	1,443,700	1,304,597	(139,103)	25,000	(114,103)
Community Safety	0	2,290	2,294	4	0	4
Culture & Community	1,499,600	1,948,440	1,713,453	(234,987)	0	(234,987)
Sport & Recreation	2,765,420	2,742,250	2,677,175	(65,075)	0	(65,075)
Voluntary Sector	30,000	30,000	30,000	0	0	0
Total Communities Portfolio	7,407,100	7,506,880	7,482,720	(24,160)	25,000	840
Housing (GF) Portfolio						
General Fund Housing	2,695,440	2,220,780	1,917,888	(302,892)	14,160	(288,732)
Environmental Health	410,970	513,020	558,042	45,022	0	45,022
Head of Environmental Services - Housing (GF)	0	(23,420)	(23,420)	0	0	0
Licensing	0	0	102,909	102,909	0	102,909
Homelessness	686,140	721,640	707,389	(14,251)	0	(14,251)
Total Housing (GF) Portfolio	3,792,550	3,432,020	3,262,808	(169,212)	14,160	(155,052)
Open Spaces and City Services Portfolio						
Bereavement Services	(676,010)	(690,010)	(112,812)	577,198	0	577,198
Bereavement - Transfer to earmarked reserves	0	0	(592,330)	(592,330)	0	(592,330)
Open Space Management	270	(21,860)	(21,858)	2	0	2
Parking Services	(2,815,260)	(3,126,440)	(3,121,558)	4,882	0	4,882
Streets and Open Spaces	7,885,340	4,243,800	4,698,737	454,937	0	454,937
Total Open Spaces and City Services Portfolio	4,394,340	405,490	850,179	444,689	0	444,689
Planning, Building Control and Infrastructure Portfolio						
Central Services	248,250	212,810	190,276	(22,534)	0	(22,534)
Development	91,200	91,190	91,484	294	0	294
Planning	2,100,920	2,022,460	1,574,179	(448,281)	0	(448,281)
Streets and Open Spaces	(117,300)	299,250	384,974	85,724	0	85,724
Total Planning, Building Control and Infrastructure Portfolio	2,323,070	2,625,710	2,240,913	(384,797)	0	(384,797)
Finance and Resources Portfolio						
Admin Buildings	45,980	39,610	14,378	(25,232)	0	(25,232)
Central Services	640,890	6,860,560	6,510,967	(349,593)	48,710	(300,883)
Customer Service	(21,710)	0	0	0	0	0
Finance General	(1,407,080)	(7,384,160)	(11,151,372)	(3,767,212)	0	(3,767,212)
Human Resources	18,970	0	2,718	2,718	0	2,718
Legal Services	(10)	0	0	0	0	0
Property Services - Other	(422,100)	(347,960)	(456,239)	(108,279)	0	(108,279)
Property Services - Properties	(6,822,740)	(6,733,100)	(7,463,737)	(730,637)	85,000	(645,637)
Revenues and Benefits	2,278,450	2,367,710	2,226,272	(141,438)	0	(141,438)
Total Finance, Resources and Transformation Portfolio	(5,689,350)	(5,197,340)	(10,317,013)	(5,119,673)	133,710	(4,985,963)

Portfolio / Service Grouping	Original Budget 23/24 £	Final Budget 23/24 £	Outturn 23/24 £	Variation Increase / (Decrease) £	Carry Forward Requests - See Appendix C £	Net Variance £
The Leader Portfolio						
Central Services	5,342,850	6,167,430	5,533,586	(633,844)	0	(633,844)
Chief Executives	0	0	(15,052)	(15,052)	0	(15,052)
Corporate Strategy	263,320	139,410	0	(139,410)	0	(139,410)
Democratic Services	504,710	538,420	638,485	100,065	0	100,065
Development	175,040	225,190	106,655	(118,535)	118,480	(55)
Strategic Director 1 - Strategy & Transformation	0	0	0	0	0	0
Voluntary Sector	1,429,610	1,609,860	1,530,983	(78,877)	45,850	(33,027)
Total The Leader Portfolio	7,715,530	8,680,310	7,794,657	(885,653)	164,330	(721,323)
Total for all Portfolios	25,787,900	26,662,350	20,655,175	(6,007,175)	440,480	(5,566,695)
Capital Accounting Adjustments	(6,336,490)	(5,721,370)	(5,793,498)	(72,128)	0	(72,128)
Capital Expenditure Financed from Revenue	1,570,000	2,873,780	200,795	(2,672,985)	2,672,980	(5)
Contributions to Earmarked Funds	995,450	8,542,990	8,624,990	82,000	0	82,000
Contributions to/(from) Reserves	8,332,000	4,961,250	13,754,082	8,792,832	(3,113,460)	5,679,372
Collection Fund (Surplus)/Deficit	(3,839,930)	(4,892,540)	(5,565,893)	(673,353)	0	(673,353)
	721,030	5,764,110	11,220,476	5,456,366	(440,480)	5,015,886
Net Spending Requirement	26,508,930	32,426,460	31,875,651	(550,809)	0	(550,809)
Financed By:						
Settlement Funding Assessment	(4,591,260)	(4,568,130)	(4,568,131)	(1)	0	(1)
New Homes Bonus	(53,480)	(53,480)	(53,476)	4	0	4
Locally Retained Business Rates – Growth Element/additional income	(7,400,000)	(6,347,190)	(6,530,430)	(183,240)	0	(183,240)
Other Government Grants	(4,633,520)	(4,656,120)	(3,919,428)	736,692	0	736,692
Appropriations from Earmarked Reserves	0	(6,970,880)	(6,970,871)	9	0	9
Council Tax	(9,830,670)	(9,830,660)	(9,833,315)	(2,655)	0	(2,655)
Total Financing	(26,508,930)	(32,426,460)	(31,875,651)	550,809	0	550,809
Net Total	0	0	0	0	0	0

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 requ
- in September (as part of the Medium-Term Financial Strategy, MTFS)
- via technical adjustments/virements throughout the year

Climate Action and Environment Portfolio

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Garage Services	Fleet Management - Operational	Overspend on agency and overtime £97k due to difficulty in recruiting. The posts are now all filled so this will improve in the next financial year. Overspend of £32k on urgent training of all the fitters on the workshops diagnostic machine to retain customers. Additional overspends on electricity (£9k) and heating oil (£12k) and on purchase of tools and equipment are the main reasons for the overspend	173,456	Peter Birch
Garage Services	Garage- External Work	The variance is largely due to an underachievement of income. There is an aging Council fleet as vehicles are no longer replaced after 7 years which means there is limited capacity for private work. One of our main customers are now using a competitor to provide maintenance for 12 vehicles reducing income. Another main customer replaced the majority of their refuse fleet and newer vehicles require less maintenance so this will be an ongoing concern for the next few years. Options for replacing that income are being reviewed.	227,240	Peter Birch
Markets & Street Trading	Markets	Reduction in Market income of £119k, 33% increase in Ground Rent for All Saints Garden (£5k) and unbudgeted Legal Fees (£10k) for tribunal costs. Overspent on tools & equipment of £18k for drains & canopies. Refuse costs have increased by £6k. There have been other minor underspends in the cost centre which help to reduce the overspend.	113,332	Tim Jones
	Other Variances		(123,894)	
Adjustments for the allocation of actual recharges			104,559	
Total variance Climate Action and Environment Portfolio			494,693	

Community Wealth Building and Community Safety Portfolio

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Community Safety	CCTV	Net outturn variance is £108k underspend. £55k underspend is related to the historical unalignment of budget. We addressed this in the 24/25 BSR by savings bid S5227. £53k underspend due to increased income and fees and underspend on maintenance and installation costs.	(108,343)	James Elms
Central Services	Economic Development	The variance relates to spend against the Greater Cambridge Impact Fund and is subject to a carry forward request. The remaining budget will need to cover the Director salary and costs for next financial year. All costs have been approved by the GCI Board. The overspend on salaries was not budgeted for. This will impact the carry forward request and reduce the amount due to the guidance requiring overspends to be covered first. This will be mitigated in the Cost Centre budget for 2024/25.	(103,280)	Jemma Little
	Other Variances		(33,409)	
	Adjustments for the allocation of actual recharges		(118,030)	
	Total variance Community Wealth Building and Community Safety Portfolio		(363,062)	

Communities Portfolio

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Community Centres	The Meadows Community Centre	Reduced income due to a prolonged opening period with limited hiring opportunities for the first three months. The car park has not been operational due to equipment issues, further reducing income. However we are now consistently meeting our monthly hire income targets. Business rates for the new centre are almost twice that of the old centre. Electricity costs are much higher than we had budgeted.	53,411	Richard Brown
Community Centres	Clay Farm Community Centre	Mechanical and electrical planned preventative maintenance costs have increased due to replacing items in the communal heating system, chiller units and upgrades to the evacuation lifts. Now that this work is complete costs are expected to return to budgeted levels for 24/25. Whilst we make recharges to the other leaseholders where possible, we are not able to disperse all of these additional costs to leaseholders.	60,087	Richard Brown
Sport & Recreation	Leisure Contract Client Costs	Less than expected spend on consultancy, water charges and purchase of equipment	(99,186)	Ian Ross
Head of Community Services - Communities	Communities Director	The overspend is due to the cost of agency staff to cover the interim period before the appointment of the Director of Communities	51,887	Sam Scharf
Culture & Community	Corn Exchange and Guildhalls Cultural Services and Events	The Corn Exchange saw an underspend due to staffing gaps, resulting in lower salary expenses. We had increased surplus in other areas, notably external ticket sales and the CX bar sales	(278,689)	Thomas Thurbon
Culture & Community	Folk Festival Cultural Services and Events	The predicted income on ticket sales was not achieved. The weather forecast was poor in the run up to the weekend resulting in lower late sales. Cost of living crisis was also a factor - we had not long seen an increase in fuel prices and predictions of further increases later in the year. The wider music industry is still in recovery post Covid and as such we have seen much higher price increases. Estimated costs went up due to unforeseen issues on site. There was additional pressure on the toilet system which resulted in issues that needed to be resolved immediately. Work is being done to overcome the low ticket sales in future. The marketing team are increasing the output email campaigns as it continues to prove to be the most effective and direct marketing channel and continues to provide the most return in investment. With the increase volume in emails, they are segmenting their emails with the focused segments as follows- Longstanding festival goers/ Families (30-40s)/ Residents/ Geotargeted campaigns/ Targeting specific Corn Exchange bookers with a history of crossover folk prefers and previous and current Folk Festival artists.	75,277	Rebecca Stewart
	Other Variances		(36,107)	
	Adjustments for the allocation of actual recharges		149,160	
	Total variance Communities Portfolio		(24,160)	

Housing (GF) Portfolio

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Licensing	Miscellaneous Licensing Housing Portfolio	The salary spend that was allocated to this service was greater than the licensing income received. Accounting conventions mean that deficits cannot be allocated to an earmarked reserve unless there are funds available on the balance sheet. Work is currently being undertaken to review the allocations of salaries and other spend that we can recover by licence fees.	103,316	Claire Adelizzi
Homelessness	Homelessness Costs	This variance is due to the large costs we have experienced for legal fees as a result of homelessness decision challenges.	61,586	Simon Hunt
General Fund Housing	Housing Advice Service	Grant income received to contribute towards homelessness activities being carried out by staff. There have also been a number of vacancies in 2023/24. All posts are being filled, but as temporary resource was not deployed to cover the vacancies, this has resulted in an underspend to report at year end.	(172,692)	Simon Hunt
	Other Variances		(24,315)	
Adjustments for the allocation of actual recharges			(137,107)	
Total variance Housing (GF) Portfolio			(169,212)	

Open Spaces and City Services Portfolio

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Parking Services	Grafton Centre East Car Park	Reduction in footfall figures at this shopping centre due to gradual closedown of most of shopping centre and change of use. Corresponding reduction in car park usage and income. Usage and revenue to be closely monitored and budgets reviewed in light of shopping centre closedown	63,207	Daniel Morgan
Streets and Open Spaces	Open Space Development	£30k overspend in consultancy for accurate costing for Growth Sites, Cambridgeshire & Peterborough Ecological Records Centre & Cherry Hinton Caravan Club bank stability report, £23k spend on Enforcement Costs, £12k underachievement of advertising income.	65,251	Alistair Wilson
Streets and Open Spaces	Development Unit Salaries	£17k overspend on overtime & the remainder of the overspend is due to a lack of turnover in the team so the turnover allowance budget has not been achieved.	59,010	Alistair Wilson
Streets and Open Spaces	Operations Unit Salaries	£28k spend on a redundancy payment and the remainder of the overspend is due to a lack of turnover and agency staff being used when there are gaps so turnover allowance budget is not being achieved.	50,615	Don Blair
	Other Variances		121,073	
	Adjustments for the allocation of actual recharges		85,533	
	Total variance Open Spaces and City Services Portfolio		444,689	

Planning, Building Control and Infrastructure Portfolio

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Planning	Building Control	The underspend within 3CBC was a result of careful management of a vacant post plus savings made through efficient delivery of services and service expenditure. Also a review of the fee earnings and non-fee earning formula has resulted in an underspend of £120k for each partner Council	(120,155)	Steve Fulcher
Planning	Greater Cambridge Planning Service	The end of year position has continued on its trajectory of an underspend of £243k. This is due to additional fee income from major site applications and the planning performance agreements/pre-apps transformation. This has resulted in more streamlined workflows, and packages which has increased income. In addition Central Government increased the statutory fees in December 2023. The service operates a continuous improvement model by all of the team and the managers and this has also resulted in a more effective and efficient service.	(243,780)	Stephen Kelly
Streets and Open Spaces	Project Delivery	£73k underachieved on recharging of project officer salaries. This is due to an outdated historical income target that has not been adjusted for changes in operating environment (e.g. structure, role and staffing changes, capital programme) and that has also had a circa 5% inflation increase applied annually since. Identify what realistic income target should be as City Services restructures (City Operations 2).	72,732	John Richards
	Other Variances		(32,721)	
Adjustments for the allocation of actual recharges			(60,873)	
Total variance Planning, Building Control and Infrastructure Portfolio			(384,797)	

Finance and Resources

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Central Services	Assets & Property Assistant Director	The variance is due to the cost of interim cover pending a decision regarding the permanent recruitment to the lead of the Place Group.	51,865	Philip Taylor
Customer Service	Customer Access Strategy - Customer Service Centre	The reason for the overspend is threefold. A security guard was employed from September 2023 in response to a series of incidents in reception. This post was not budgeted for. ICT licenses increased over the budget allocation for these. The third factor in the overspend is the staff turnover budget deduction for customer services has not been achieved, consideration of an in year revenue bid will be made as the unbudgeted cost of the security guard will continue into 2024 - 2025	52,846	Clarissa Norman
Central Services	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.	(457,405)	Karen Whyatt
Property Services - Properties	Other Commercial Properties	The variance is primarily due to a minor over achievement of rental income - £28k, an underspend on consultancy fees -£24k and an unspent budget of £20k due to a delay in the progression of the Mill Lane Boathouse feasibility scheme for which a carry forward of budget to the 2024/25 financial year is requested.	(82,800)	Philip Taylor
Property Services - Properties	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).	(464,342)	Philip Taylor
Property Services - Properties	4 Cyrus Way, Cygnet Park, Peterborough	The variance is primarily due to an unspent one-off budget of £65k for 4 Cyrus Way that has been ringfenced to be paid as a leasing incentive to a new tenant or for repairs to be undertaken. The carry forward of budget will assist with the re-letting of a void unit. A budget of £65k has been requested to be carried forward to the 2024/25 financial year.	(71,854)	Philip Taylor
Property Services - Other	GF Asset Management	The variance is due to a delay in the recruitment to the Retrofit Project Manager and Retrofit Project Officer (both General Fund) posts. Recruitment process has now commenced.	(70,410)	Will Barfield
Revenues and Benefits	Rent Allowances & Rent Rebates	The variance is primarily due to net subsidy differences of £217k (following submission of the final subsidy claim to the DWP) within overall expenditure of £28.579 million. The variance is partly offset by a positive variance of £86k with respect to the recovery of benefit overpayment from claimants that are no longer claiming benefit.	132,133	Naomi Armstrong
Finance General	Finance General	Includes £2.911m overachievement of treasury management interest income due to persistent high interest rates and higher than forecast cash balances following capital slippage. Also includes overachievement of interest income from CIP of £522k, and underspend of £281k on borrowing costs as capital slippage has meant the need to borrow which was anticipated in 2023/24 had not yet arisen."	(3,743,987)	Mathew Crosby
Central Services	Insurance Fund	The net underspend is due to lower than expected insurance claims.	(72,603)	Mark Pye
Central Services	Corporate Business Support	Underspend mainly due to a vacant post. Currently under review. In 2024 - 2025 10 months salary (to include pension and NI) to be transferred to the Communications Team to fund an ongoing Web Officer post until June 2025. A further review of the vacant post budget will take place after that.	(63,100)	Sharon Line
Central Services	IT Contract Costs	Shared Service underspend is £164k (of which Nutanix software £85k underspend), unused accrual from 22/23 estimated outturn £24k, unaligned budget due to 23/24 BSR inflation rate higher than HDC MTFS is £100k, Mandela House rent underspend is £5k, Business case and non-business case contingency (City only) for unexpected disaster recovery etc is £152k underspend, miscellaneous revenue projects withdrawn/delayed is £85k underspend. After 3C ICT service review and finalisation of cost saving agreement for 24/25 (and potentially 25/26), to streamline budget and remove inefficiencies from it for example unaligned budget due to inflation rate difference between City and HDC.	(530,176)	Michelle Lord
Central Services	Business Support - Centralised Overheads	Mainly due to underspend on postage (as a result of new contract and systems introduced), and office supplies / stationery.	(71,647)	Sharon Line
	Other Variances		(547,245)	
	Adjustments for the allocation of actual recharges		819,051	
	Total variance Finance and Resources Portfolio		(5,119,673)	

The Leader

Revenue Budget 2023/24 – Major variances (>£50k) from final revenue budgets

Service Grouping	Cost Centre	Reason for Variance	Amount £	Contact
Central Services	Emergency Planning	Notably, the variance in spending is primarily attributed to three key areas: staff salaries, consultancy fees, and purchase of equipment. • Staff Salaries: The budget allocation was based on hiring for a position at a higher salary scale. However, the post was filled at a lower scale point than anticipated, leading to a significant underspend in this category. • Consultancy Fees: Our expenditure on consultancy services was less than expected. This reduction is a result of more efficient internal management and a decreased necessity for external consultancy inputs. The majority of the costs are consumed in the first quarter for each financial year. • Purchase of Equipment: There was a reduction in spending on equipment, which contributed to the overall underspend. This occurred due to scaled-back office upgrades and the repurposing of existing furnishings. Its important to note also that there has been a substantial overachievement in recovering costs from other local authorities. This success is largely due to enhanced partnership working within the Cambridgeshire and Peterborough Local Resilience Forum (CPLRF), and increased work with SCDC being on a 4 day week which has proven both effective and economically beneficial to us.	(51,988)	Dean Feast
Development	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. The funding carried over is for project management, legal costs and community engagement.	(118,485)	Fiona Bryant
	Other Variances		256,768	
	Adjustments for the allocation of actual recharges		(720,139)	
	Total variance The Leader Portfolio		(633,844)	

GF Current Carry Forward Requests from 2023/24 into 2024/25

Appendix A

Cost Centre	Portfolio	Variance position of cost centre (underspend)/overspend at 31/3/24. Prior to carry forward	Cost Centre Description	Final Carry Forward Request £	Cost Centre Contact	Comments
1227	Community Wealth Building and Community Safety	(103,280)	Economic Development	103,280	Jemma Little	A £200,000 budget was agreed at Strategy and Resources in July 2023 and confirmed by the Council to cover the start up costs of the Greater Cambridge Impact Fund with the accompanying committee report covering an indicative 12 month budget making it clear that the costs were always envisaged to be incurred across 23/24 and 24/25 and that they include the appointment of an Executive Director for the Fund. This post was filled at the end of January 24 with a 12 month interim contract and the remaining budget will be used to cover the Exec Director's salary costs and other set up costs in 24/25, ahead of the Fund closing/securing the investment required and to cover ongoing management costs. This budget therefore needs to be carried forward in line with the council's commitment / decision in July and not doing so would be extremely damaging to the future of the Fund and the council's reputation.
1776	Finance and Resources	(71,854)	4 Cyrus Way, Cygnet Park, Peterborough	65,000	Philip Taylor	The carry forward request is in respect of an unspent one-off budget of £65,000 for 4 Cyrus Way that has been ringfenced to be paid as a leasing incentive to a new tenant or for repairs to be undertaken. The carry forward of budget will assist with the re-letting of a void unit.
2006	Finance and Resources	(2,672,983)	Project Plan Expenditure Charged to Revenue	2,672,980	Karen Whyatt	A request to carry forward unused budget for capital financing in 2024/25
1454	The Leader	(118,485)	Cambridge Northern Fringe East (CNFE)	118,480	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.
				2,959,740	Total Carry Forwards	

Overview Capital Budget Outturn 2023/24

Appendix D

Portfolio	Original Budget	Final Budget	Outturn	Variance -	Rephase	Over / (Under)
	2023/24	2023/24	2023/24	compared to	Budget	Spend
	£000's	£000's	£000's	Final Budget	2024/25	£000's
Climate Action and Environment	10,182	10,392	3,982	(6,410)	6,392	(18)
Communities Portfolio	3,258	3,793	1,978	(1,815)	1,776	(39)
Open Spaces and City Services	4,814	4,607	1,253	(3,354)	3,363	9
Housing (GF) Portfolio	472	472	488	16	24	40
Planning, Building Control and Infrastructure	931	931	159	(772)	772	0
Finance and Resources Portfolio	39,491	44,901	27,438	(17,463)	7,528	(9,935)
Community Wealth Building and Community Safety	0	0	21	21	0	21
Total Portfolios	59,148	65,096	35,319	(29,777)	19,855	(9,922)

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- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

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

Capital Budget 2023/24 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2023/24 £'000's	Final Budget 2023/24 £'000's	Outturn 2023/24 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2024/25 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100023 - PR035	Waste & Recycling Bins - New Developments (S106)	Bode Esan	0	210	37	(173)	173	0	S106 Contribution budget towards waste and recycling bin costs for new developments. It was underspent because of lower-than-planned drawdown and bin distribution. Rephase budget to 24-25.
Total Programmes			0	210	37	(173)	173	0	
100112 - SC645	Electric vehicle charging points - taxis	Jo Dicks	86	86	0	(86)	86	0	Final 2 sites are work in progress. Rephase remaining budget to 24/25
100280 - SC713	Replacement air quality monitoring equipment	Justin Smith	200	200	83	(117)	117	0	This project is still in progress and remaining budget needs to be rephased to 24/25
100282 - SC715	Additional refuse vehicle for property growth shared with SCDC	Bode Esan	420	420	0	(420)	420	0	Deferred until further along in the capital programme. Rephase unspent budget to 24/25
100292 - SC724	Residential electric charging points	Jo Dicks	60	60	0	(60)	60	0	County Pilot project complete but the remaining budget is currently uncommitted. Rephase unspent budget to 24/25
100332 - SC758	Charging infrastructure for electric vehicles - Cambridge City council only	Bode Esan	50	50	10	(40)	0	(40)	Outturn spend is on equipment necessary to charge electric vehicles. No further expenditure is predicted necessary.
100346 - SC772	Market Square project	Sarah French	214	214	44	(170)	170	0	Balance of budget required to meet spend requirements identified for the repair of the heritage elements in the Market Square which is to be undertaken this year. Delayed due to outstanding advice from conservation officer and preparation of specification by appointed heritage specialist. Specialist contractors and current costs being sought with procurement options requested to decide best delivery pathway. Listed Building Consent required. Intention to carry out repairs in 2024-25 financial year. Rephase unspent budget to 24/25
100368 - SC797	Waste - electric replacement vehicles	Bode Esan	970	970	564	(406)	406	0	Late delivery from manufacturer of a further electric vehicle - due to be delivered in Q1 of 2024/25. Rephase unspent budget to 24/25
100374 - SC803	Market Square electrics upgrade	Sarah French	52	52	1	(51)	51	0	Balance of budget required to undertake two identified stages of work. Urgent works for health and safety followed by work to enable increased capacity, enable lighting system and mechanism for introduction of PAYG charging at stalls. Brief to be developed with newly identified contractor who has experience in dealing with outside installations. Currently awaiting costs for first stage of urgent repairs that are required for health and safety reasons. Rephase unspent budget to 24/25
100397 - SC828	WREN solar project at Waterbeach	Bode Esan	1,493	1,493	104	(1,389)	1,389	0	There was a change in the design and construction team for WREN and so the project was re-validated which ultimately delayed the project which is now at the pre-tender stage for design and construction. Rephase unspent budget to 24/25
100401 - SC831	Sustainable Warmth Grant - Home Upgrade Grant 2	Justin Smith	4,500	4,500	980	(3,520)	3,520	0	The project is in progress. The reconciliation process ensures that all spend is reclaimed from the Department for Energy Security and Net Zero Rephase unspent budget to 24/25
100409 - SC838	Refuse collection vehicle - replacement HVO	Bode Esan	400	400	429	29	0	29	Since the budget was approved general inflationary pressures have increased costs.
Total Projects			8,445	8,445	2,215	(6,230)	6,219	(11)	
Other closed schemes and those with a variance under 15%			1,737	1,737	1,730	(7)	(0)	(7)	
Total			10,182	10,392	3,982	(6,410)	6,392	(18)	

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- rephased capital spend from the previous financial year
- rephased capital spend into future financial periods
- approval of new capital programmes and projects

and are detailed and approved:

- 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)

Capital Budget 2023/24 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2023/24 £'000's	Final Budget 2023/24 £'000's	Outturn 2023/24 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2024/25 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100256 - SC795	CHUB - community extension to Cherry Hinton library	Allison Conder	1,731	1,731	1,304	(427)	427	0	Project on programme to complete and handover 24th June 2024 Rephase unspent budget to 24/25
100273 - SC708	Replacement plantroom at Jesus Green outdoor pool	Ian Ross	140	140	0	(140)	140	0	Ongoing project - scoping works to replace plantroom. Rephase of unspent budget is requested
100299 - SC731	Cambridge Food Hub	Vicky Haywood	100	100	0	(100)	100	0	Full quotes and feasibility report are expected by mid-May and spend will take place mid 2024-25. It is requested that the remaining budget is rephased to 2024-25
100307 - SC739	S106 Abbey Pool improvements	Ian Ross	27	27	11	(16)	0	(16)	New water slide and changing room improvements. Project Complete
100328 - SC754	Cambridge Corn Exchange - infrastructure improvements and upgrades	Frances Alderton	462	462	135	(327)	327	0	There has been spend on work on the dressing room toilets/screens /lift and boiler. Work has commenced on the house lights with progress on identifying suppliers for work on chairs/St Johns refurbishment and redecoration. Rephase of the remaining budget is requested to 24/25
100350 - SC780	S106 Darwin Green community centre equipment and furnishings	Vicky Haywood	11	11	9	(2)	2	0	The scheme is almost complete. The remaining budget will be spent on furniture for the community centre in the early part of 24-25. A request to rephase the remaining budget to 2024-25 is made
100381 - SC811	S106 Mill Road Centre fit out	Allison Conder	62	62	18	(44)	44	0	Project in progress, further invoices expected in 2024-25. Rephase unspent budget to 24/25
100382 - SC812	S106 Clay Farm community centre improvements	Richard Brown	6	6	1	(5)	5	0	This project has been paused whilst we adjust the project plan to better fit with the future direction of the centre. Rephase unspent budget to 24/25
100405 - SC834	Decarbonisation works - Abbey pool, Parkside pool, Cherry Hinton village centre	Ian Ross	159	159	24	(135)	135	0	Ongoing works to invest in Pools decarbonisation. Rephase unspent budget to 24/25
100406 - SC835	Recommended maintenance at Abbey pool, Parkside pool and Cherry Hinton village centre	Ian Ross	200	200	114	(86)	86	0	Ongoing works to replace end of life items within the pools and recreation facilities. Rephase unspent budget to 24/25
100420 - SC849	S106 Coleridge Rec outdoor kit fit	Ian Ross	75	75	18	(57)	57	0	New Fit Kit installation. Ongoing works onsite commence 8th May. Rephase unspent budget to 24/25
100430 - SC859	S106 grant for Netherhall sports gym: Cambridge Dive for specialist equipment for diving training	Ian Ross	9	9	0	(9)	9	0	Installation works ongoing. Rephase unspent budget to 24/25
100432 - SC861	S106 Parkside Pool: grant to City of Cambridge Swimming Club for additional storage	Ian Ross	5	5	1	(4)	4	0	Works ongoing. Delivery of storage due May 2024. Rephase unspent budget to 24/25
100433 - SC862	S106 Meadows Community Centre: equipment for social events	Ian Ross	9	9	0	(9)	9	0	Works ongoing. Delivery of items awaited. Rephase unspent budget to 24/25
100442 - SC857	S106 Trumpington Village Hall: furniture provision	Ian Ross	0	9	0	(9)	9	0	New Project. Works to commence. Rephase unspent budget to 24/25
100443 - SC858	S106 Netherhall Sports Centre: outdoor court improvements	Ian Ross	0	40	0	(40)	40	0	New Project - awaiting delivery. Rephase unspent budget to 24/25
100444 - SC859	S106 Netherhall Sports Centre: fitness equipment provision	Ian Ross	0	10	0	(10)	10	0	Works ongoing. Rephase unspent budget to 24/25
100445 - SC860	S106 Campkin Rd Community Centre: equipment and furnishings	Ian Ross	0	30	7	(23)	23	0	Works ongoing. Rephase unspent budget to 24/25
100446 - SC861	S106 Squared Circle Boxing Club: storage and equipment	Ian Ross	0	5	0	(5)	5	0	New Project & works ongoing. Rephase unspent budget to 24/25
100447 - SC862	S106 St Matthew's Piece: basketball improvements	Ian Ross	0	18	0	(18)	18	0	New Project & works ongoing. Rephase unspent budget to 24/25
100448 - SC863	S106 Scotland Road Rec Ground: basketball improvements	Ian Ross	33	12	0	(12)	12	0	New Project & works ongoing. Rephase unspent budget to 24/25

Capital Ref	Description	Lead Officer	Original Budget 2023/24 £'000's	Final Budget 2023/24 £'000's	Outturn 2023/24 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2024/25 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100449 - SC864	S106 Green End Road Rec Ground: basketball improvements	Ian Ross	0	14	0	(14)	14	0	New Project & works ongoing. Rephase unspent budget to 24/25
100450 - SC865	S106 Cambridge Dive Club: diving facility improvements	Ian Ross	0	16	0	(16)	16	0	New Project & works ongoing. Rephase unspent budget to 24/25
100452 - SC867	S106 Ross Street Community Centre: kitchen improvements	Ian Ross	0	28	0	(28)	28	0	Works ongoing for kitchen upgrades. Rephase unspent budget to 24/25
100453 - SC868	S106 Ross Street Community Centre: audio-visual (AV) equipment and storage	Ian Ross	0	10	0	(10)	10	0	New Project & works ongoing. Rephase unspent budget to 24/25
100454 - SC869	S106 The Junction: capital improvements and AV presentation equipment	Ian Ross	0	138	102	(36)	36	0	Works Ongoing - Partially completed. Rephase unspent budget to 24/25
100455 - SC870	S106 Christ The Redeemer Church: storage, furniture and equipment	Ian Ross	0	8	0	(8)	8	0	New Project & works ongoing. Rephase unspent budget to 24/25
100456 - SC871	S106 Coldham's Common: outdoor fit kit storage	Ian Ross	0	8	0	(8)	8	0	New Project & works ongoing. Rephase unspent budget to 24/25
100457 - SC872	S106 Abbey Pool Fitness Studio: gym equipment provision	Ian Ross	0	23	0	(23)	23	0	New Project. Works ongoing - range of equipment being ordered. Rephase unspent budget to 24/25
100458 - SC873	S106 St. Philip's School: community meeting area and canopy	Ian Ross	0	25	0	(25)	25	0	New Project & works ongoing. Rephase unspent budget to 24/25
100459 - SC874	S106 Cambridge United Foundation: AV equipment	Ian Ross	0	15	0	(15)	15	0	New Project & works ongoing. Rephase unspent budget to 24/25
100460 - SC875	S106 Kings Hedges Learner Pool: pool-based fitness equipment	Ian Ross	0	20	0	(20)	20	0	New Project. Works Ongoing for equipment orders. Rephase unspent budget to 24/25
100461 - SC876	S106 Christ's Pieces Tennis Courts: court improvements	Ian Ross	0	37	0	(37)	37	0	Works partially completed - Top resin court markings to be applied in June. Rephase unspent budget to 24/25
100462 - SC877	S106 Parkside Pools: pool water treatment upgrades	Ian Ross	0	74	0	(74)	74	0	GLL have ordered equipment - awaiting delivery & installation dates. Rephase unspent budget to 24/25
Total Projects			3,029	3,536	1,744	(1,792)	1,776	(16)	
Other closed schemes and those with a variance under 15%			229	257	234	(23)	0	(23)	
Total			3,258	3,793	1,978	(1,815)	1,776	(39)	

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, MTFS)
- in the January committee cycle (as part of the Budget-Setting Report, BSR)

Open Spaces and City Services / Environment & Community Committee

Capital Budget 2023/24 - Outturn

Capital Ref	Description	Lead Officer	Original Budget 2023/24 £'000's	Final Budget 2023/24 £'000's	Outturn 2023/24 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2024/25 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100002 - PR010b	Environmental Improvements Programme - South Area	John Richards	39	39	6	(33)	33	0	Programme delivery and spend back on track and catching up following 2020/21 pandemic initiated deferrals. Remaining funds to be re-phased to 2024/ 25 to enable delivery to continue.
100003 - PR010c	Environmental Improvements Programme - West/Central Area	John Richards	57	57	8	(49)	49	0	Programme delivery and spend back on track and catching up following 2020/21 pandemic initiated deferrals. Remaining funds to be re-phased to 2024/ 25 to enable programme delivery to continue.
100004 - PR010d	Environmental Improvements Programme - East Area	John Richards	24	24	4	(20)	20	0	Programme delivery and spend back on track and catching up following 2020/21 pandemic initiated deferrals. Remaining funds to be re-phased to 2024/ 25 to enable programme delivery to continue.
100259 - PR010	Environmental Improvements Programme	John Richards	73	73	(0)	(73)	73	0	Programme delivery and spend back on track and catching up following 2020/21 pandemic initiated deferrals. Remaining funds to be re-phased to 2024/ 25 to enable programme delivery to continue.
100399 - PR056	Chalk Streams projects in Cambridge	Guy Belcher	60	60	4	(56)	56	0	Business case developed into Full Project Plan. Project sites and locations identified. Deliver projects in 24/25 and 25/26. Rephase unspent budget to 24/25
100403 - PR057	Green Recovery Programme	Guy Belcher	75	75	6	(69)	0	(69)	Project complete
Total Programmes			328	328	28	(300)	231	(69)	
100154 - SC644	Acquisition of land adjacent to Huntingdon Road Crematorium	Daniel Morgan	36	36	0	(36)	36	0	The provision of lighting the entry road and pathway and for additional signage has been delayed. Rephase unspent budget to 24/25
100200 - SC654	Redevelopment of Silver Street Toilets	Declan O'Halloran	589	589	49	(540)	540	0	ROD approved. Project at Award stage, with RIBA 5 pre-contract work teed up to commence with supplier, including producing updated programme schedule. Discharge of conditions in progress. Still on track for Autumn 2024 delivery. Bulk of funds to be spent in 2024/25 financial year so a rephase of the remaining budget is requested.
100220 - SC651	Shared ICT waste management software - Alloy/Yotta	James Ogle	75	75	67	(8)	8	0	Ongoing spend on project development officer costs. Rephase unspent budget to 24/25
100236 - SC678	Crematorium - additional car park	Daniel Morgan	338	338	0	(338)	338	0	Project on hold as funds available for the New Cafe Project will not cover the costs. Rephase unspent budget to 24/25
100237 - SC679	Crematorium - cafe facilities	Daniel Morgan	283	283	0	(283)	283	0	Project on hold as budget will not cover the costs. Looking at options. Rephase unspent budget to 24/25
100279 - SC712	Automation of Bishops Mill sluice gate	Rachel Veysey	90	90	0	(90)	90	0	Legal revisions to Council contract terms and conditions have been required prior to consultant being able to undertake this work resulting in further delays. Rephase unspent budget to 24/25
100281 - SC714	Changing Places toilets	John Parrott	100	100	0	(100)	100	0	May not be able to use funding as one of the terms of the funding is not reducing standard cubical numbers. Project on hold. Rephase unspent budget to 24/25
100295 - SC727	Logan's Meadow vehicular access	Guy Belcher	293	13	0	(13)	13	0	Original bridge design proven too costly due to ground conditions. Awaiting Ordinary Watercourse Consent (OWC) for installation of a permanent culvert crossing. Awaiting quotes. Seeking to install by end of July 2024 to allow access for Logan's Meadow Wetland Creation project. Procure and install culvert, following OWC. Rephase unspent budget to 24/25
100309 - SC741	S106 Nightingale Rec Ground pavilion	Ian Ross	218	218	250	32	0	32	Project Delivered final landscaping works to conclude
100322 - SC752	S106 Byron's Pool ecological mitigations	Guy Belcher	165	165	158	(7)	7	0	Fish pass enhancement and ecological mitigation access enhancements complete. Woodland Management Plan approved for phased delivery. Procure phased woodland management. Rephase of remaining budget requested
100323 - SC753	S106 Nine Wells ecological mitigations	Guy Belcher	68	68	1	(67)	67	0	Woodland Management Plan approved. Rephase remaining budget to procure woodland management in 24/25.

Capital Ref	Description	Lead Officer	Original Budget 2023/24 £'000's	Final Budget 2023/24 £'000's	Outturn 2023/24 £'000's	Variance - Outturn compared to Final Budget £'000's	Rephase Spend 2024/25 £'000's	Over / (Under) Spend £'000's	Variance Explanation
100327 - SC778	S106 Jesus Green ditch biodiversity improvements	Guy Belcher	6	6	9	3	0	3	Bird and bat boxes, deadwood feature and trial vegetated rafts installed. Install interpretation signs will take place in summer 2024
100333 - SC759	Creation of a new boat pumping station at Stourbridge Common	Anthony French	60	60	2	(58)	58	0	Project scope and benefits subject to review. Rephase unspent budget to 24/25
100334 - SC760	Investment programme for public toilet re-purposed property asset	Anthony French	532	532	40	(492)	492	0	Drummer Street contract £229k ordered and awaiting start date. Cherry Hinton Hall toilets are currently being refurbished at £298k cost. Rephase unspent budget to 24/25
100335 - SC761	Installation of cattle ramp on Midsummer Common	John Richards	44	44	0	(44)	44	0	Provision of an infrastructure solution unaffordable (construction tenders 2022 were roughly twice budget) so the project scope and business case were re-visited. An alternative technical solution is currently being trailed. Effectiveness of trial to be reviewed by service for further roll-out. Rephase unspent budget to 24/25
100338 - SC764	Environmental Improvements Programme (EIP) options	John Richards	505	505	89	(416)	416	0	Programme delivery and spend back on track and catching up following 2020/ 21 pandemic initiated deferrals. Remaining funds to be re-phased to 24/25 to enable programme delivery to continue and to consider a further tranche of new project allocations.
100339 - SC765	Introduction of car parking charges at Cherry Hinton Hall	Anthony French	19	19	0	(19)	19	0	Legally required public consultation completed March 2024 - now working towards early summer implementation with parking team input. Rephase unspent budget to 24/25
100349 - SC779	S106 Parker's Piece tree planting	Matthew Magrath	2	2	(2)	(4)	4	0	Signage at Parker's Piece will be completed in 24/25 so a rephase of the remaining budget is requested.
100355 - SC785	S106 The Art of Play	Nadine Black	3	3	0	(3)	3	0	Budget required to be rephased. Delays in permissions being granted to locate plaques, now approved, project to be completed early Oct 2024.
100362 - SC791	S106 Coldhams Common BMX track	Declan O'Halloran	76	76	0	(76)	76	0	Project in soft focus with founders to work up a new solution, with further meetings taking place in May 2024. Construction spends to take place in 2024/25. Rephase unspent budget to 24/25
100370 - SC799	Closed churchyard wall repairs	Anthony French	63	63	18	(45)	45	0	Both walls will be completed in Summer 2024. All consents are now acquired. Rephase unspent budget to 24/25
100384 - SC814	S106 public art grant for Solidarity and Community - The Pink Festival	Nadine Black	29	29	14	(15)	15	0	Budget required to be rephased. Delays due to staff changes and artist being unable to deliver stages of project on time due to personal circumstances.
100389 - SC820	Wetlands at Logan's Meadow LNR	Guy Belcher	280	280	4	(276)	276	0	Scheme revised due to Anglian Water concerns of failing sewers underneath the site. Revised Planning application submitted. Works due late summer/autumn 2024. Rephase unspent budget to 24/25
100392 - SC823	S106 public art grant for Cherry Hinton Brook mural	Nadine Black	2	2	1	(1)	1	0	Budget required to be rephased. A final invoice expected in 24-25.
100394 - SC825	S106 public art grant for Park Street Residents' Association Art	Nadine Black	11	11	0	(11)	11	0	Budget required to be rephased. Delays due to the residents currently reviewing the scope of the project.
100395 - SC826	S106 Midsummer's Common community orchard improvements - seating, bins, paths and raised beds (Market Ward)	James Ogle	18	18	10	(8)	8	0	Following first phase there is re-engagement with a community group to investigate further implementation items. Projected to spend and be complete in spring 2024 Rephase unspent budget to 24/25
100396 - SC827	S106 Five Trees open space: wildflower and tree planting in East Chesterton	Matthew Magrath	15	15	7	(8)	8	0	Trees have been planted and the wildflower planting is progressing. Rephase of the unspent budget to 24/25
100407 - SC836	Essential repairs to Jesus Green river bank	Anthony French	125	125	8	(117)	117	0	Drainage Team have recently received underwater bank survey reports which have determined extent of problem and resolutions required. Project is currently being appraised for estimated costings. Rephase unspent budget to 24/25
100418 - SC847	Local Authority Treescape Fund - Round 1-2	Matthew Magrath	33	33	48	15	(15)	0	Round 1 (Tiny Forest) has 1 year left to run and Round 2 (Replacement Planting 1) has 2 years left to run. Project is progressing well. There is a time lag between spending the money and receiving the funds. Rephase overspend to 24/25 when funds will be received.
100419 - SC848	Urban Tree Challenge Fund	Matthew Magrath	17	17	25	8	(8)	0	Parker's Piece project is progressing well and there is 1 more year to go. Whitehill project is progressing well and there are 2 more years to go. There is a time lag between spending the money and receiving the funds. Rephase overspent to 24/25 when funds will be received.
100423 - SC852	National Lottery grant for DiversiTREE project	Matthew Magrath	42	42	11	(31)	31	0	24/25 is the final year of this project which is progressing well. Rephase unspent budget to 24/25
100424 - SC875	New EV vehicle to maintain growth sites	Alistair Wilson	31	31	27	(4)	0	(4)	Project complete - vehicle purchased.

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100434 - SC 863	Urban Tree Challenge Fund Treeing Up Round 5	Matthew Magrath	0	33	24	(9)	9	0	Project is progressing well. Budget rephased to complete the project in 2024/25
100435 - SC864	Coronation Living Heritage Fund grant - miniforest Nun's Way	Matthew Magrath	7	7	5	(2)	2	0	Project progressing well. Rephase unspent budget to 24/25
100436 - SC867	Local Authority Treescape Fund - Round 3 Replacements 2	Matthew Magrath	26	26	22	(4)	4	0	Round 3 (Replacement Planting 2) has 3 years left to run. Project is progressing well. Remaining budget is requested to be rephased
100439 - SC890	Cycle parking improvements at Queen Anne Terrace car park	Peter Mullord	0	0	6	6	(6)	0	Spend to date has been on design and printing of materials for public engagement (January to February 2024). Report on the findings of the engagement process available for public access (April 2024). Specification and drawings now being prepared for tendering the works. Overspend funded from 24/25 budget.
100463 - SC878	S106 Nightingale Rec: public art project	Nadine Black	0	40	0	(40)	40	0	Project approved in January to be started in May, due to elections the first stage was delayed. Budget required in 24-25.
100470 - SC885	S106 contribution - Silver St cycling & walking improvements	Tim Wetherfield	0	0	44	44	0	44	Payment to the County Council for a S106-funded project completed in previous years relating to a relevant historic S106 contribution. Although this spend was not included in the 2023/24 budget, the S106 funding for this spend was available and approved, so this does not cause any additional financial pressures.
100471 - SC886	S106-funded open space improvements in Cambridge City	Alistair Wilson	0	0	11	11	0	11	Projects eligible for S106 funding, transferred spend from EIP schemes in 23-24.
Total Projects			4,201	3,994	948	(3,046)	3,132	86	
Other closed schemes and those with a variance under 15%			285	285	277	(8)	0	(8)	
Total			4,814	4,607	1,253	(3,354)	3,363	9	

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Capital Budget 2023/24 - Outturn

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100258 - SC694	Meadows Community Hub and Buchan St retail outlet	Jake Smith	263	263	303	40	0	40	Costs exceeded budget due to additional EA/clerk of works fees. It is expected that there will in excess of £200k additional costs in 2024/25 without a budget. The overspend for the GF part of the project as a whole is expected to be about 4%. This is due to the incorrect split of the original budget between HRA and GF. This will be addressed in the forthcoming MTFS
100438 - SC853	East Barnwell new centre	Molly Savino	49	49	25	(24)	24	0	Underspend due to delay in programme Review expenditure in next period and reforecast spend. Request re-phasing.
Total Projects			312	312	328	16	24	40	
Other closed schemes and those with a variance under 15%			160	160	160	(0)	0	0	
Total			472	472	488	16	24	40	

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Capital Budget 2023/24 - Outturn

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100050 - PR039	Minor Highway Improvement Programme	John Richards	59	59	3	(56)	56	0	Continued liaison with County Highways colleagues around programme identification, selection, governance, delivery and contributions recharging. BSR item Feb/ March 2024 approved further budget of £35k/ annum to continue programme for period 2024/ 25 to 2028/ 29. Remaining budget to be re-phased to 2024/ 25.
Total Programmes			59	59	3	(56)	56	0	
100032 - SC590	Structural Holding Repairs & Lift Refurbishment - Car Parks	Daniel Morgan	199	199	90	(109)	109	0	Structural holding repairs for multi storey car parks. Project to improve health and safety issues has taken place in 2023/24. Remaining budget to be rephased to 24/25
100367 - SC796	Building Control software	Steve Fulcher	120	120	0	(120)	120	0	Due to a delay in procurement a rephase of the remaining budget to 24-25 is requested.
100421 - SC850	OZEV grant for electric charge points in Council car parks	Sean Cleary	199	199	66	(133)	133	0	OZEV Grant to fund electric charge points in Council off-street car parks Rephase unspent budget to 24/25
Total Projects			518	518	156	(362)	362	0	
100156 - PV007	Cycleways	John Richards	354	354	0	(354)	354	0	This budget includes credits received from the County Council towards the historic joint cycleways programme. It is now utilised towards complementing the separate programmes of the County Council and Greater Cambridge Partnership towards active travel. Currently, some £300k is provisionally allocated towards two projects - Four Lamps roundabout/ Maids Causeway, and Snakey Path, improvements - both of which have dependencies on County and GCP works under development and consequently have thus far been unable to proceed. In the interim spend has therefore focused on what we can deliver within our own control. Remaining funds to be re-phased to 2024/ 25 to enable this to continue. Continued liaison and engagement with County Highways and GCP around project delivery, that is dependent on their works.
Total Provisions			354	354	0	(354)	354	0	
Total			931	931	159	(772)	772	0	

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Capital Budget 2023/24 - Outturn

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100275 - PR053	Commercial property repair and maintenance	Will Barfield	400	400	172	(228)	186	(42)	Programme of works are in development. Request for a re-phase of budget of £186k for identified works - contribution to fit out for shops at High Street, Cherry Hinton (Colville 3) - £136k and fit out for commercial units at Hobson Square- £50k.
100276 - PR054	Administrative buildings maintenance	Will Barfield	166	166	145	(21)	21	0	Programme of works are in development. Request to rephase unspent budget to 24/25.
100358 - PR055	Depot Relocation programme to create Operational Hub	Sean Cleary	705	705	424	(281)	281	0	New operational hub design and build project is in progress. Rephase unspent budget to 24/25
Total Programmes			1,271	1,271	741	(530)	488	(42)	
100109 - SC627	Guildhall Large Hall Windows refurbishment	Will Barfield	101	101	0	(101)	101	0	Project on hold until Office Accommodation Strategy is finalised. In addition, the work is likely to fall within the remit of the Civic Quarter project. Request for budget to be re-phased.
100243 - SC684	Property Management software	Christopher Davey	42	42	8	(34)	34	0	Commercial property modules are fully live. Implementation with regard to the remaining property assets is nearing completion and the software is expected to be fully live by the end of July 2024. Budget remaining of £34k is requested to be re-phased to the 2024/25 financial year.
100253 - SC689	Income management software	Clarissa Norman	52	52	16	(36)	36	0	The invitation to tender process has begun. The evaluation of potential suppliers is expected to be completed by the end of Q2 2024 - 2025. Once a supplier is chosen - the procured system will be implemented within 18 months of the contracts being signed off. Rephase unspent budget to 24/25
100254 - SC690	Secure phone payments	Clarissa Norman	24	24	0	(24)	24	0	This project is dependent on the Income Management System re-procurement which is in progress. It is anticipated that our supplier will be chosen by the end of Q2 2024 - 2025 - the procured system will be implemented within 18 months of the contracts being signed off. Rephase unspent budget to 24/25
100260 - SC695	Cromwell Road Redevelopment - equity loan to CIP	Jody Etherington	5,350	5,350	0	(5,350)	0	(5,350)	All housing schemes are complete and the land has been paid for. No budget required in 24-25.
100261 - SC696	Cromwell Road Redevelopment - development loan to CIP	Jody Etherington	4,600	4,600	0	(4,600)	0	(4,600)	All housing schemes are complete and the land has been paid for. No budget required in 24-25.
100300 - SC732	Park Street car park development	Fiona Bryant	11,295	11,295	12,114	819	(819)	0	Project is generally progressing well. Sectional completion of the car park is forecast to take place in July/August 2024. One risk to completion on time is being assessed at the moment. Completion of the aparthotel is forecast to take place in March/April 2025. Rephase of the overspend in the current year to be covered by budget in 24/25.
100330 - SC756	EV infrastructure at the Cambridge City Council depot	Sean Cleary	57	57	0	(57)	57	0	EV infrastructure for new operational hub and fleet vehicles. Equipment to be ordered and installed when new Hub becomes operational. Rephase unspent budget to 24/25
100342 - SC768	Extend data capacity in shared data centre	Michelle Lord	11	11	0	(11)	11	0	Project has been delayed due to additional needs coming from DC project, due for completion Q2 24/25. The project is to improve the data centre's management and assist with the preparation for the new data centre, additional capacity will be created within the data centre by splitting out the management cluster. Rephase budget to 24-25.
100343 - SC769	Network equipment refresh	Michelle Lord	65	65	2	(63)	63	0	The replacement of end of life network switches will enable delivery of the data network (including phone) and Wi-Fi services to the end user. Additional sites have been discovered this year. Rephase remaining budget to 24-25.
100347 - SC773	Colville Rd Phase 3 - replacement of commercial units	Kathy Murray	427	427	363	(64)	64	0	Scheme relates to cost of new units as part of the wider development. Tenants are now in occupation of their temporary units. A building contractor has been engaged for the works. Budget remaining of £64k will need to be re-phased to the 2024/25 financial year in order for the scheme to be completed.

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100375 - SC804	ICT & Digital Capabilities	Debbie Penglis	155	155	0	(155)	155	0	Budget will be spent as part of Our Cambridge programme by December 2025. Rephase unspent budget to 24/25
100379 - SC808	Our Cambridge transformation - Office Accommodation Strategy	Debbie Penglis	53	53	26	(27)	27	0	This budget is being spend on improvements to the current accommodation before the decant to The Guildhall. This spend will be ongoing during that period. Rephase unspent budget to 24/25
100391 - SC822	Loan to CIP to purchase land south of Cambridge	Jody Etherington	15,139	15,139	8,362	(6,777)	6,777	0	Progress of work on this development site has been hindered due to delays in the planning application process. Payments are linked to the planning application which is now targeting September 24 and therefore rephase of the remaining budget is required
100410 - SC839	Laptop and desktop replacement	Michelle Lord	200	200	101	(99)	99	0	This is an ongoing laptop replacement project. There was £100k budget from the previous year's revenue underspend, and a further £100k from BSR Capital Bid for 2023/24. Laptop replacement was lower than planned due to a delay in the autopilot software project. Rephase remaining budget to 24-25. £199k in 24-25 and £100k per year for future years.
100411 - SC840	Pathfinder House data centre equipment replacement - racks, power and cooling systems	Michelle Lord	110	110	0	(110)	110	0	Underspend because of a delay in procurement. Rephase budget to 24-25.
100412 - SC841	Sand Martin/Pathfinder House data centre refresh to hybrid environment	Michelle Lord	215	215	169	(46)	46	0	Anticipated budget underspend as software charged to revenue as replacement to current provider. Project slip due to supplier not meeting deadlines for migration plan. Rephase budget to 24-25.
100413 - SC842	Windows 2012 server replacement	Michelle Lord	30	30	16	(14)	14	0	Plan was to go with cloud strategy, but cost was greater than budgeted. Requesting that the underspend is to be rephased to begin discovery work and replacement of Windows 2016 Servers due next year. Rephase budget to 24-25.
100414 - SC843	Wireless access point	Michelle Lord	75	75	56	(19)	19	0	Eastnet partnership resulted in economies of scale for the purchase and installation of the Wi-Fi Access Points which was not anticipated in the original bid. Rephase budget to 24-25.
100415 - SC844	Uninterruptible power supply replacement	Michelle Lord	35	35	2	(33)	33	0	Underspend because of delay in procurement and competing priority. Budget is expected to be fully spent in 24/25. Rephase budget to 24-25.
100417 - SC846	Contribution to GF from HRA for corporate IT investment	Michelle Lord	(130)	(130)	(79)	51	(51)	0	HRA Corporate IT Contribution 23%. Rephase budget to 24-25.
100437 - SC868	SPF-UK Green Business Grants	Jemma Little	106	106	0	(106)	106	0	The Grant programme has not yet been launched so all capital expenditure will now take place in 24/25 and all budget to be rephased.
100440 - SC855	Mill Road Phase 2 - community centre costs payable to CIP (S106 funded)	Jaques van der Vyve	0	488	572	84	0	84	S106 payment made to CIP as per S106 agreement dated 19 August 2019 for the onsite Mill Road developments. Validated against incurred expenditure. Account to be closed as at 31 March 2024.
Total Projects			38,012	38,500	21,728	(16,772)	6,906	(9,866)	
100020 - PV554	Development Of land at Clay Farm	Philip Taylor	181	181	47	(134)	134	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 June 2025. Rephase the unspent budget to 24/25.
Total Provisions			181	181	47	(134)	134	0	
Other closed schemes and those with a variance under 15%			27	4,949	4,922	(27)	0	(27)	
Total			39,491	44,901	27,438	(17,463)	7,528	(9,935)	

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100324 - SC775	City centre recovery - Combined Authority grant funding	John Richards	0	0	21	21	0	21	Project completed. Some overspend against grant budget allocated but within tolerance levels. No further spend or funding requirement anticipated.
Total Projects			0	0	21	21	0	21	
Total			0	0	21	21	0	21	

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