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2030

Financial Framework & Tracker Tool

User Guide

CIVITAS SUMP-PLUS

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1 Introduction

This User Guide has been prepared to support mobility practitioners in applying the SUMP PLUS Financial Framework & Tracker Tool (FFTT), which is an Excel-based tool available for download on the CityConsult Agency https://mobilitymatters.eu/ website.

1.2 About the Financial Framework & Tracker Tool

The SUMP PLUS FFTT has been developed to support mobility planning practitioners when they undertake Sustainable Urban Mobility Plan (SUMP) financial and implementation planning.

In relation to the SUMP Guidelines, applying the tool can support the following planning steps:

- Step 1.1 - Evaluate capacities and resources
- Step 8.2 - Identify funding sources and assess financial capacities
- Step 8.3 - Agree priorities, responsibilities and timeline
- Step 9.1 – Develop financial plans and agree cost sharing

Development of the tool was undertaken in the context of the SUMP PLUS Klaipeda City Lab, and has therefore benefitted from understanding 'real-world' city planning and project implementation processes.

1.2 Overview of Tool Structure

The spreadsheet-based tool comprises four worksheets: a "FFTT Cover Sheet"; and three worksheets that are structured to correspond with the three steps of applying the tool, as presented in Figure 1 and described further below. When we designed the tool, we have sought to balance simplicity and ease of use, with the complex issues addressed.

Figure 1 - The three steps of the integrated Financial Framework and Tracker Tool

- **Step 1 – Projection of SUMP funding:** This worksheet utilises historic information on core/main funding sources to provide a projection of the funding levels that could be anticipated in the future.
- **Step 2 – 10 year overview of SUMP implementation costs and funding options:** Following the selection and definition of SUMP measures, this worksheet presents a summary of measure costs (by measure sub-category) and enables a SUMP authority (and stakeholders) to consider whether they are using all funding and revenue streams, and whether additional options could be pursued. The tool therefore assists an authority to gain an overview of the feasibility of measure delivery.
- **Step 3 – Measure Delivery Tracker:** as well as recording key information on organisational responsibilities for delivering measures, the Measure Delivery Tracker worksheet also enables the development of an implementation timeline and annual

breakdown of measure costs, funding allocations and the resulting balance (positive or negative).

In order that the process of populating the tool is made as straightforward as possible, information is linked between worksheets, to avoid duplication of effort and the potential for conflicting information appearing in different parts of the tool. **The majority of information required is actually input on the Tracker worksheet (Step 3).**

1.3 Explore the Tool!

This User Guide explains how the FFTT can be applied in practice and should be read with reference to the "Worked Example" version that is also available for download from the CityConsult Agency https://mobilitymatters.eu/ website.

The Worked Example was prepared taking inspiration from the SUMP PLUS Klaipeda City Lab, but the measure examples and financial information presented are theoretical.

2 Working with the FFTT: getting started

In this section we set out the main tasks to be undertaken in order to populate the tool with initial information. This can then be updated and improved over time. Section 3 of this User Guide sets out more information on the structure and information contained in each of the tool worksheets.

Important: notes on spreadsheet functions

When working with and populating the spreadsheet tool, please note the following:

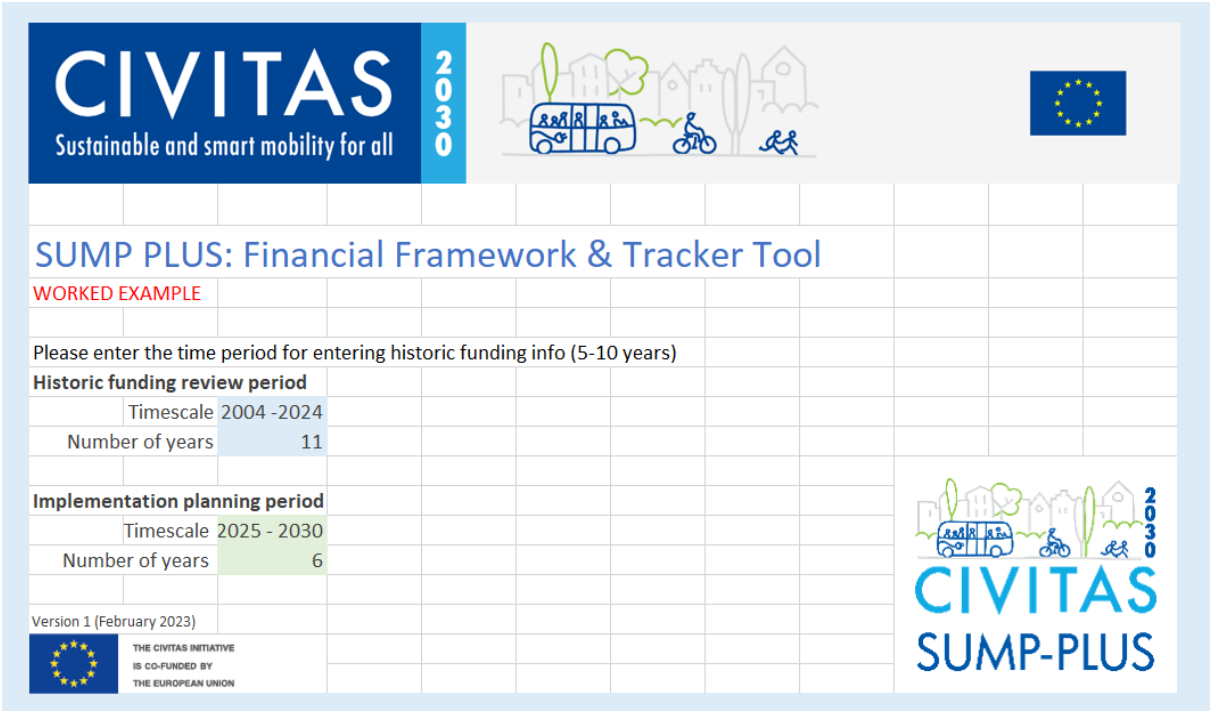
- Cell protection – Caution, the worksheet cells are not locked or protected, so that the worksheets can be modified to suit the users needs.
- Pivot tables – Pivot tables and charts are used in the Step 1 and Step 2 worksheets to import and summarise information from the Step 3 worksheet. This prevents the need to input the same information on different worksheets. The pivot tables are not visually distinguished in the worksheet, but you will see that "PivotTable Analyze" and "Design" menu options appear when you click on the cell of a pivot table.
- Measure categories and sub-categories – As the tool uses pivot tables, it has been necessary to create a "frame" for a specific number of measure sub-categories. The Step 2 worksheet has been designed to funding information for a maximum of 30 measure sub-categories. This could be altered by a user to enable further measure sub-categories to be shown. **Tip! - It is up to you to define measure categories (and colour-coding) and sub-categories as you enter information on the "Step 3 – Measure Tracker" worksheet.**
- Hidden cells – In order to compress the appearance of the worksheets on-screen, certain columns and rows of information have been hidden. These are referred to in the guidance below.
- Historic and future plans colour-coding – To improve legibility, the worksheets have been colour-coded as follows. Worksheet sections referring to "historic" past measures and funding are shown in blue. Worksheet sections referring to future measures and funding are shown in green.

Task 1: confirming timeframes

The first task is to confirm the timeframes that you wish to apply when populating the tool. These are entered on the "FFTT Cover Sheet", and it is necessary to confirm:

- **Historic funding review period** – for what past period can you enter information about mobility and transport budgets? Aiming for 5 to 10 years should provide a good impression of budget levels and the extent to which these vary from year to year.
- **Implementation planning period** – what period of time will be covered by your implementation plan? In the case of the worked example, it is assumed that municipal funding allocations through to the end of 2024 are already known, so an implementation planning period of 2025 – 2030 is shown. A longer period of up to 15 years may be beneficial, particularly if several major schemes (measures), with long planning and construction timeframes, are proposed.

Figure 2 – Entering planning timeframes on the "Cover Sheet"



Task 2: Entering historic mobility funding information

Entering information on historic mobility budgets from different sources enables you to build up a picture of how much funding is available, how much this has varied from year to year, and how much you could expect to have access to in the future.

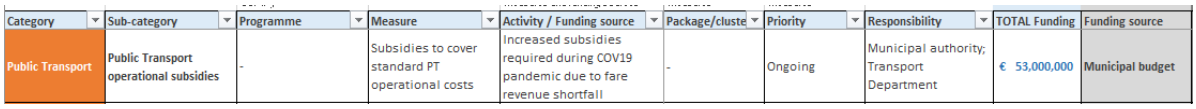
The relevant information is entered on the "Step 3 - Measure Tracker" worksheet, and then the information is summarised using tables and charts on the "Step 1 - Projection" worksheet. Please follow the following steps for each main funding source and allocation:

- On the "Step 3 – Measure Tracker" worksheet, select an empty row and select a mobility 'Category', 'Sub-Category', and then enter a 'description'. Tip! – *the historic mobility funding information can be relatively high level. The aim is to record large funding amounts allocated to measure categories (e.g. cycle network), not detail specific costs for individual items (e.g. cycle rack at town hall).*
- In the 'Priority' column, write "complete" – this allows you to filter out historic funding items when working with the tool.

- Enter the funding amounts in the relevant 'Funding *(year)*' columns. These are automatically summed in the 'Total funding' column.

Worked example: In the worked example we have included a funding allocation for 'Public Transport', 'Public Transport operational subsidies' reflecting that for many authorities this can be a large ongoing funding requirement.

Figure 3 - Example of an historic funding stream included on "Step 3" worksheet



Category	Sub-category	Programme	Measure	Activity / Funding source	Package/cluste	Priority	Responsibility	TOTAL Funding	Funding source
Public Transport	Public Transport operational subsidies	-	Subsidies to cover standard PT operational costs	Increased subsidies required during COV19 pandemic due to fare revenue shortfall	-	Ongoing	Municipal authority; Transport Department	€ 53,000,000	Municipal budget

Once several historic funding streams have been entered, you will see that the charts on the "Step 1 – Projection" worksheet display past annual funding allocations by funding source and measure category.

Tip! – *as you enter information, you will need to 'Refresh' the pivot tables on the Step 1 and 2 worksheets so that all information is shown. Press Ctrl + Alt + F5 as a shortcut to achieve this.*

Task 3: Entering planned mobility measures

Working again in the "Step 3 – Measure Tracker", it is now time to start entering planned mobility measures from your SUMP and any other relevant strategies and plans. The Step 3 worksheet allows you to record key information on organisational responsibilities, estimated costs, funding amounts already dedicated to the measure, as well as design and implementation timescales. You may not have all this information from the outset, and the "Step 3 – Measure Tracker" worksheet can therefore be used as a 'live' resource that is shared with colleagues and updated over time.

Tip! - *you have the flexibility to decide on the measure categories and sub-categories used, or you can base them on the worked example provided. This is key to how information is summarised and presented on Step 1 and 2 worksheets.*

Worked example: Alongside 'hard' infrastructure measures, in the worked example we also included categories for 'Planning & Implementation Capacity' (i.e. the additional human and financial resources required for planning, designing and implementing measures; as well as 'Sustainable mobility campaigns' to cover engagement and promotional activities).

As the worksheet could contain very large numbers of measures (including past measures entered under Task 1), several filtering options are provided so that a more focussed number of measures can be viewed. These functions are further described at Section 3.3.

3 FFTT Worksheets – structure & functions

In this section we provide further information on the role and structure of each worksheet and how it can be utilised and edited.

Step 1 – Projection worksheet

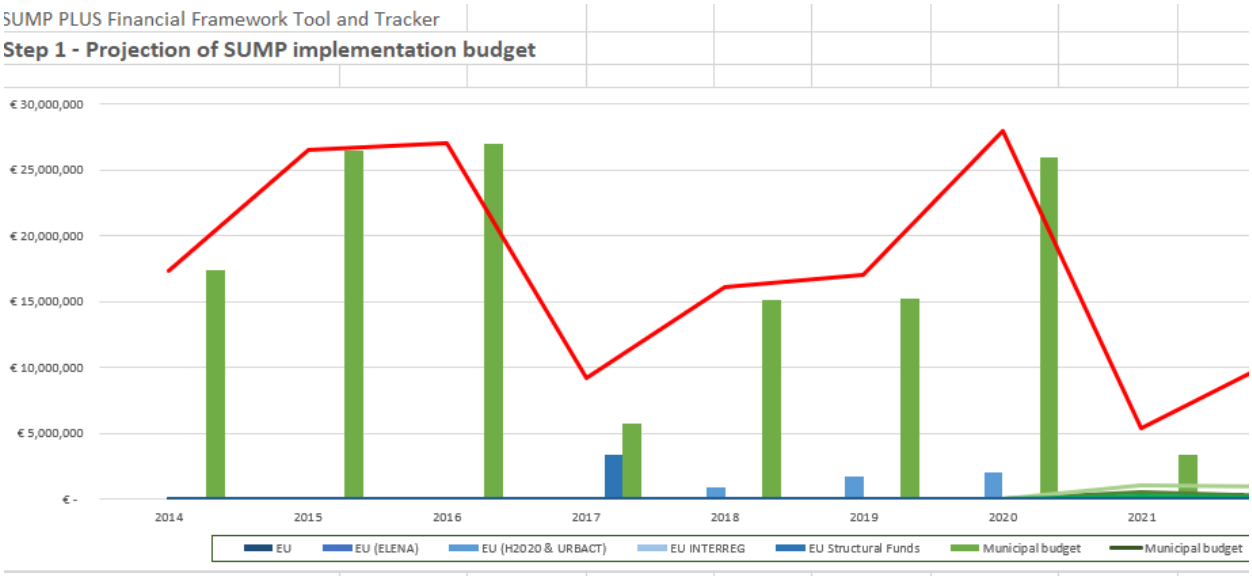
Overview

The Step 1 worksheet requires very limited user input/editing, as it uses pivot tables and charts to display information entered in the Step 3 worksheet.

The information in the pivot tables is then displayed in the form of:

- a timeline showing overall funding levels available (as well as the proportional contributions of each funding source), together with a projection of the average funding figure for the implementation planning period (2025-2030 in the worked example - see Figure 4). This funding projection is based on the mean average of funding available in previous years (for which information is included in the spreadsheet);
- a timeline showing the allocation of funding for different mobility categories: highways, public transport, active mobility, etc.; and
- pie charts displaying the overall proportions of funding source and funding by measure category for the whole period (2014-2024).

Figure 4 - Chart showing annual budget from different funding source



Worked example: In this case, based on information provided in the Klaipeda City Lab, the following historic funding sources are represented:

- EU Structural Funds that were used for the reconstruction of a railway crossing and related highways alterations.
- INTERREG funding that supported analysis of public transport green wave technology options.
- National climate funds that contribute to the procurement of new electric buses.
- Municipal funds that further supported the procurement of new electric buses.
- Municipal funding for the planning and implementation of a Bus Rapid Transit corridor.

- Municipal funding covering subsidies for bus operations.

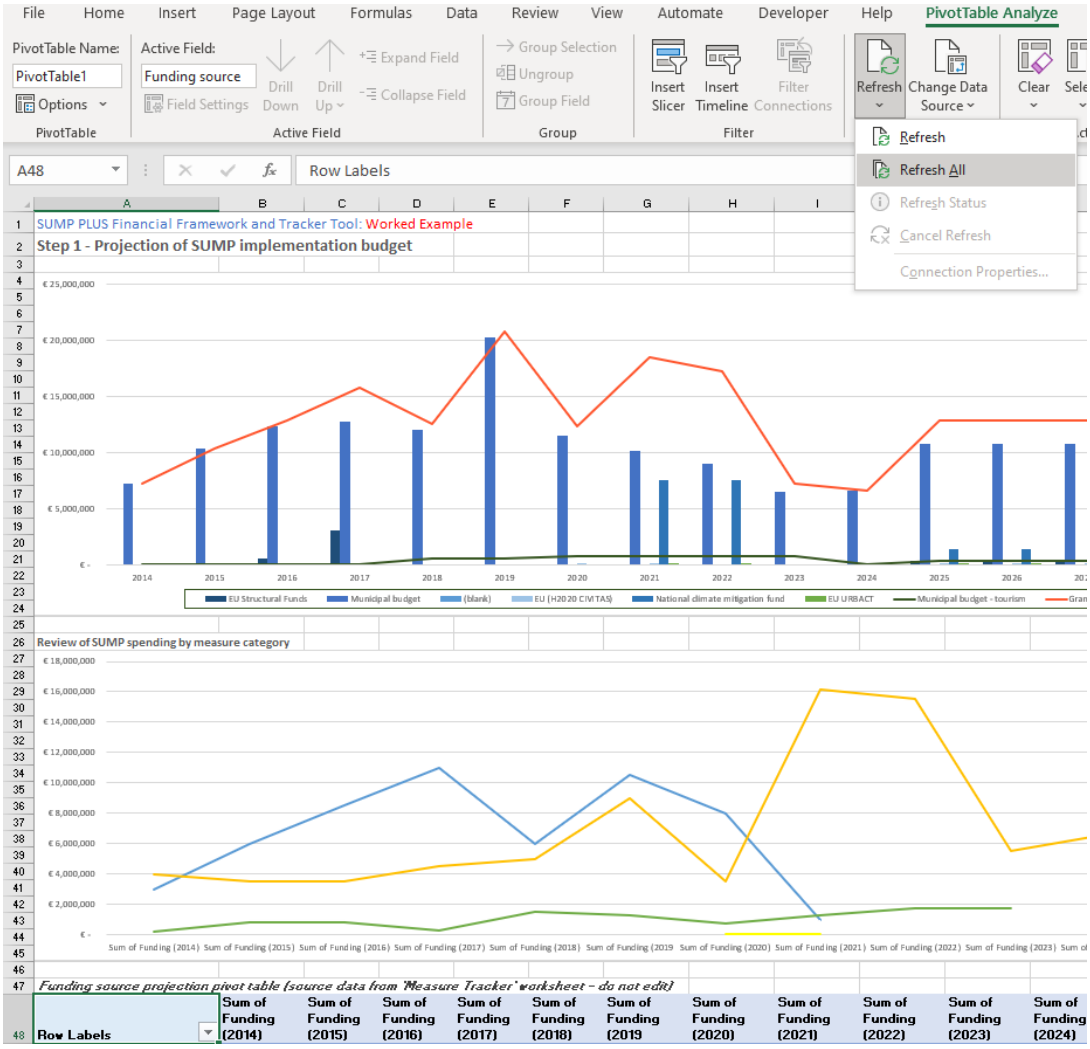
User inputs and editing

For the user, the main task is to ensure that the Pivot Table data ranges (importing information from the Step 3 worksheet) are:

- Updated to reflect 'historic' and 'implementation planning' timescales. In order to do this, click anywhere within each pivot table and select the PivotTable Analyze menu option; then Change Data Source. The screen is moved to the Step 3 Worksheet and you can check the current range of data selected in the Measure Tracker Table (green dashed boundary). If this is incorrect, click on the Table/Range input in the dialogue box and re-select the correct data range boundary in the table.
- Are refreshed once new information has been added to the Step 3 worksheet. **Tip! –** *The easiest way to ensure you refresh all data is to click on one Pivot Table (select the cell stating "Row Labels" underneath the charts"), and then select the PivotTable Analyze menu option, and then select >Refresh >Refresh all (see Figure 5).*

*OR, use the **Refresh All** shortcut keys (Ctrl + Alt + F5)*

Figure 5 - Refreshing the data in pivot tables



Step 2 – Funding overview and strategy development

Overview

The Step 2 worksheet provides for more user interaction and has the following roles:

- To summarise historic and future (known) budget allocations per mobility measure sub-category;
- To summarise (known) mobility measure implementation costs
- To develop an annual budget target figure, based on consideration of existing and potential new funding sources
- Based on this target annual budget, to allocate available funding to different mobility measure sub-categories, in order to consider and understand: whether sufficient funds are available; if not, which measure sub-categories should be prioritised; and finally, which funding streams are appropriate for which measure sub-categories.

In order to achieve this, the worksheet is structured in four main parts, as described below:

1. Historic period - A pivot table imports information from the Step 3 worksheet to display average funding per year for each mobility measure sub-category (pivot table cells displaying information on funding sources per measure sub-category are 'hidden' to save space on-screen, but could be shown if helpful).

Figure 6 - Historic funding per measure sub-category (per year)

4	Measure Sub-categories	Historic period: 2004 -2024	
5	Sum of TOTAL Funding		
6	Row Labels	Average funding per year	Historic average % funding per year
7	Bus Rapid Transit (BRT)	€ 190,909	1.5
8	Bus station and stops enhancemer	€ 13,636	0.1
9	Highways works	€ 4,681,818	36.5
10	Inclusivity & accessibility	€ 1,364	0.0
11	Intelligent Traffic Management	€ 227,273	1.8
12	Walking and cycling networks	€ 754,545	5.9
13	SUMP Implementation Planning	€ 13,636	0.1
14	Public Transport operational subsi	€ 4,818,182	37.5
15	Zero Carbon Bus Fleet	€ 1,954,545	15.2
16	Living Streets	€ 186,364	1.5
17	Active mobility to BRT	€ -	0.0
37	Grand Total	€ 12,842,272.73	

2. Implementation planning period (costs) – A pivot table imports available information on estimated costs and any funding that is already allocated to a measure. The estimated total measure cost is then converted into an annual average cost. 'Balance' columns are used to show whether there is a funding shortfall (minus figures, shown in red font).

Figure 7 - Implementation costs, funding allocations and shortfalls (per measure sub-category)

Implementation planning period: 2025 - 2030			
Sum of Estimated cost	*Sum of Funding amount (from Step 3)*	*Balance (+/-) (from Step 3)*	Average annual estimated cost
€ 13,000,000	€ -	-€ 13,000,000	€ 2,166,667
€ -	€ -	€ -	€ -
€ -	€ -	€ -	€ -
€ -	€ -	€ -	€ -
€ -	€ -	€ -	€ -
€ 4,595,000	€ -	-€ 4,250,000	€ 765,833
€ -	€ -	€ -	€ -
€ 21,500,000	€ -	-€ 21,500,000	€ 3,583,333
€ -	€ -	€ -	€ -
€ -	€ -	€ -	€ -
€ 1,000,000	€ -	-€ 1,000,000	€ 166,667
€ 40,095,000	**€ -**	**-€ 39,750,000**	**€ 6,682,500**

3. Comparison of historic and planned budget allocations (per year) – The next segment of the worksheet allows for comparison of historic and planned annual budgets, in terms of both annual financial allocations and percentages of a total annual budget.

Worked example: In the case study we can see in the 'Comparison with historic average annual +/-' column, that Bus Rapid Transit (BRT) project has not been allocated funds in previous budget periods, so there is close to a 2million Euro/annum shortfall (based on historic funding patterns). In contrast, highways schemes did receive relatively high annual funding allocations. As a result, for the proposed implementation of the BRT scheme, there needs to be a significant shift in funding allocations.

A chart is also included to show a comparison between historic and planned funding allocations per mobility measure sub-category (as a % per annum).

Importantly, this component of the worksheet also presents the total:

- Annual forecast budget target, based on inputs from component 4 of the worksheet (comparing this also to the annual forecast budget based on historic levels, taken from the Step 1 worksheet)
- Annual funding allocations per measure sub-category, based on the inputs from component 4 of this worksheet.

Figure 8 – Worksheet component showing total annual mobility target and allocations per measure sub-category

			Annual forecast budget - historic baseline:	€ 12,842,273	Hi
			Annual forecast budget - target:	€ 12,316,667	
Comparison with historic average annual (+/-)	Baseline annual funding allocations	Planned average % funding per year	Baseline total funding allocation	Implementation plan balance (+/-)	
-€ 1,975,758	€ 2,166,667	32	€ 13,000,000	€ 0	
€ 13,636	€ -	0	€ -	€ -	
€ 4,681,818	€ -	0	€ -	€ -	
€ 1,364	€ -	0	€ -	€ -	
€ 227,273	€ -	0	€ -	€ -	
-€ 11,288	€ 765,833	11	€ 4,595,000	-€ 0	
€ 13,636	€ -	0	€ -	€ -	
€ 1,234,848	€ 3,583,333	54	€ 21,500,000	-€ 0	
€ 1,954,545	€ -	0	€ -	€ -	
€ 186,364	€ -	0	€ -	€ -	
-€ 166,667	€ 166,667	2	€ 1,000,000	€ 0	
-€ 6,682,500.00	€ 6,682,500		€ 40,095,000		

4. Appraisal of funding sources – The fourth component of the worksheet enables the user to:

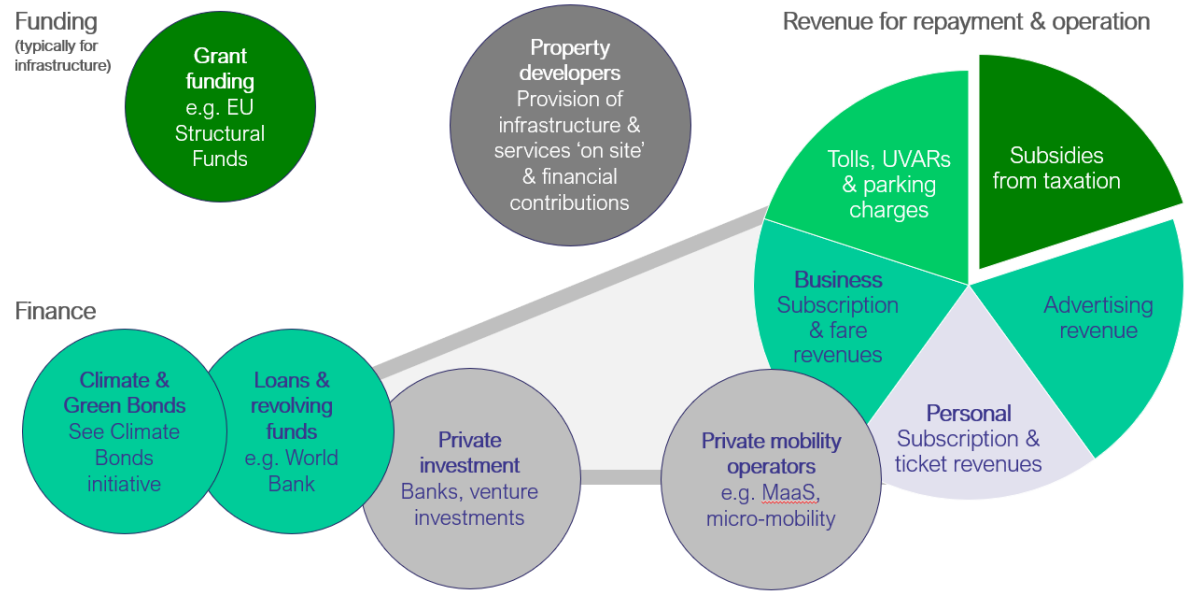
- Consider the range of funding sources that could be exploited in the future, and to set annual targets for the funding amounts that would be achieved during the implementation planning period.
- This process is assisted by the presentation of historic annual income from each funding source.
- Once a target income from each funding source has been set, this can be allocated between different measure sub-categories.

As shown in the worksheet extract at Figure 9, the appraisal table is divided into a series of funding, financing and revenue sources, as well as funding contributions that may come from property developers and private mobility service providers. These funding options are also summarised in the schematic at Figure 10.

Figure 9 - Appraisal of funding source opportunities and funding allocations per measure sub-category

Step 2 - Estimate of SUN		Grant funding				Finance			Property developer		
	Comment on funding option utilisation and opportunities:	Continue previous success achieved in accessing Structural Funds and Horizon 2020 CIVITAS projects	No current funding calls announced. Relatively low level target included	No current funding calls announced		No current intentions to issue bonds	No current intentions to access loans		Long-term potential to introduce developer contribution mechanism working with surrounding districts with suburban development (target based on 5,000Euros for 20 new houses/annum)	No site-specific requirements identified.	No monetary targets - policy on walking and cycling standards, cycle parking, and be introduc
Measure Sub-categories	Historic annual average:	€ -	€ 1,363,636	€ -		€ -	€ -		€ -	€ -	€ -
Sum of TOTAL Funding	Target annual funding:	€ 300,000	€ 500,000	€ -		€ -	€ -		€ 100,000		
Row Labels		EU	National Climate Fund	National 2		Bonds	Loans		Land value capture/ developer contributions	Direct provision (in-kind)	Development standards
Bus Rapid Transit (BRT)		€ 300,000.00	€ 400,000.00						€ 50,000.00		
Bus station and stops enhancemer											
Highways works											
Inclusivity & accessibility											
Intelligent Traffic Management											
Walking and cycling networks			€ 100,000.00						€ 50,000.00		
SUMP Implementation Planning											
Public Transport operational subsi											
Zero Carbon Bus Fleet											
Living Streets											
Active mobility to BRT											
Grand Total	Check sub-totals:	€ 300,000	€ 500,000	€ -		€ -	€ -		€ 100,000	€ -	€ -

Figure 10 - Overview of funding, financing and revenue sources addressed in the Step 2 worksheet



User inputs and editing

For components 1 – 3 of the worksheet (as described above), the information is imported from the Step 2 worksheet and summarised in relation to measure sub-categories.

Component 4 allows for user editing in the appraisal of funding options and allocation of funding amounts to specific measure sub-categories. The recommended order of inputs to the worksheet are as follows:

- **Historic annual averages per funding source (optional)** – these figures can be entered for reference by: firstly, 'unhiding' the columns to the right of column A; selecting the relevant 'Historic annual average' cell for a funding source (shaded blue),

typing "=" in the formula box; and then selecting the corresponding cell from the now, unhidden, pivot table columns.

- **Estimate target annual funding amounts –** estimates of annual income can be entered, including a comment in the text boxes above to explain: why certain funding sources have been selected (or discounted); and the assumptions made in the funding amount estimates.
- **Allocate annual funding target amounts to measure sub-categories** - The total target amount can then be sub-divided amongst the mobility measure sub-categories, which may involve a degree of prioritisation and consideration of which measure types are appropriate for (or most relevant to) certain funding streams.

Please note that these funding allocations per measure sub-category are then summed in the 'Baseline annual funding allocations' column.

Step 3 – Measure Tracker

Overview

The Step 3 worksheet is designed to provide public authorities with an easy to update, 'live' record of planned mobility measures and key aspects of their implementation. As explained in the preceding sections, much of the information displayed in the Step 1 and 2 worksheets are imported from Step 3, so this table of previous, completed projects and planned measures is a core element of the tool.

The worksheet structure is divided into three components:

1. Measure description and categorisation – This section allows for a brief description of a mobility measure, and importantly, the filtering of measures in relation to various categories. As the table could contain tens or hundreds of measures, it is beneficial to include numerous filters so that a user can focus on a limited number of measures at any one time.

The column titles and filters are explained below:

- **'Category'** and **'Sub-category'** – as explained previously, category and sub-category titles can be selected to meet your needs. In some cases a project may relate to, highways, public transport, cycling and walking, so it is important to be clear on your own rules for categorising measures. As a starting point you may wish to use the categories included in the worked example.
- **Programme** – aside from a SUMP, there may be other plans and strategies with relevant measures that you wish to include, or more details on certain categories of measures.
- **Measure** – provides for a brief description of the measure
- **Activity / funding source** – for certain major measures, you may find it helpful to break down the measure into specific physical sections or components. **Tip!** *Where several funding sources are required to fund a measure, creating duplicate rows for that measure can enable you to create a more accurate record of the funding situation.*
- **Package / cluster** – as well as being able to filter measures by 'Category' and 'Programme' you may wish to cluster measures for a specific geographical location and consider these in isolation to others. Naming clusters within this field enables this form of filtering. For example, in the worked example, we have created 'Old Town', 'Main boulevard' and 'Eastern cycle corridor' clusters.
- **Status / priority** – Terminology can be selected to clarify whether a measure is: a 'concept' or idea; an 'approved' measure within a plan; or a 'complete' project (which has been included as a historic use of funding for Step 1).

- **Responsibility** – This column enables clarification of lead responsibility for a measure and filtering by lead organisation.

2. Estimated costs and funding allocations – this second part of the worksheet presents:

- **Total funding** for completed measures (covering the historic funding period defined in the FFTT cover sheet)
- **Funding source**, which is important information feeding into the tables and charts at Steps 1 and 2
- **Funding purpose**, enabling the user to identify whether the measure is in the planning and implementation phase, or is operational and requires ongoing funding.
- **Estimated cost, Funding amount and Balance (+/-)** as this relates to planned measures.

3. Implementation timescales and funding per year – the third component of the worksheet takes the form of a gantt-style table, enabling input of information as follows for each year:

- **Phase** of measure implementation. The worksheet contains conditional formatting in relation to five potential measure phases, as shown in Figure 11 and summarised below:
    - FEAS – referring to a feasibility study
    - PLAN – referring to the planning stage of a measure, for example where a planning consent is required
    - DES – referring to detailed design
    - IMPL – referring to the construction or final implementation of a measure
    - OP – referring to the operational phase

Figure 11 - Measure implementation phases

2026			2027			2028			2029			2030
Phase (20	Cost Estimate	Funding (2026	Phase (20	Cost Estimate	Funding (2027	Phase (2028)	Cost Estimate	Funding (2028	Phase (20	Cost Estimate	Funding (2029	Phase (20
FEAS			PLAN			DES			IMPL			OP

- **Cost estimate and Funding** – These columns provide for the breakdown of total costs and funding allocations on an annual basis, leading to a more accurate impression of the funding levels required each year.

User inputs and editing

As the main input worksheet in the tool, users will need to devote time to inputting measure details in this worksheet, utilising the column explanations provided above. It is likely that not all information will be immediately available, but this can be entered (or updated/made more accurate) over time.

One change that the user needs to make is to adjust the SUM formulas in the 'TOTAL Funding', 'Estimated cost' and 'Funding amount' columns, in order that these relate properly to the selected historic and future planning periods entered on the "FFTT Cover Sheet".

4 Contacts and updates

The FFTT tool has been developed by SUMP PLUS partners Vectos (part of SLR) with the collaboration of and inputs of University College London (UCL).

If you would be interested to apply the tool and have questions or feedback then please contact: timothy.durant[at]slrconsulting.com

Further work and refinements to the tool are foreseen, resulting in publication of new versions on the CityConsult Agency at https://mobilitymatters.eu/