

REPORT TO: POLICY & RESOURCES COMMITTEE – 22 APRIL 2019

REPORT ON: CAPITAL EXPENDITURE MONITORING 2018/19

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 144-2019

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2019-24.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2019-24.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2018/19 expenditure and for the projected total cost as at 28 February 2019. An explanation of the major variances are shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The General Services Capital Programme 2018/19 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (Report 350-2017, Article VII refers). The Plan has subsequently been updated to reflect 2017/18 actuals and revised projections and phasing for projects contained within this Plan. The Capital Plan 2019-24 was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). In addition to monitoring the in year budget (i.e. 2018/19) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2018/19 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (Report 350-2017, Article VII refers). The Plan has subsequently been updated to reflect 2017/18 actuals and revised projections and phasing for projects contained within this Plan. The Capital Plan 2019-24 was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). In addition the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2018/19 is being monitored within the framework of the Prudential Code.

4.3 The Capital Monitoring report provides detailed information on individual projects contained within the Capital Budget and the impact of expenditure movements on future financial years.

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2018/19 and for the whole project life-span. In addition the Appendix monitors project timescales. In some instances it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it.

In these cases the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2018/19 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Actual expenditure to 28 February 2019 is 65% of the Approved Budget 2018/19 as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers) compared to 57% for the same period last year.

5.2 2018/19 Expenditure Variations

Appendix 1, which details the position to the end of February 2019, shows a revised projected outturn for 2018/19 of £95.909m, a decrease of £7.863m since the last capital monitoring report was submitted to Policy & Resources Committee on 18 February 2019 (Report 53-2019, Article IX refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.16 below:

- 5.2.1 Vacant & Derelict Land Fund (Work & Enterprise) – Reduction in projected expenditure of £341,000 in 2018/19. Works are currently at the design stage. It is anticipated that the works will start onsite in autumn 2019. The budget has been rephased to take account of the revised programme. The budget will be required in 2019/20. There will be a reduction in capital grants & contributions in 2018/19 and a corresponding increase in 2019/20.
- 5.2.2 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £1.033m on Site 6 Office Development and £262,000 on Site 6 Hotel Development. The office development is currently behind programme due to issues with the Scottish Water connection. The budget has been rephased based on the latest programme from the contractor. The hotel development has progressed through scheme development, planning consent and technical services agreement, and once the preferred hotel operator has been engaged, the building works can progress. The budgets will be required in 2019/20 and later years. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20 and later years. Revised phasing of the total project expenditure will be incorporated in the next review of the Capital Plan
- 5.2.3 Dundee Railway Station (Work & Enterprise) – Additional projected expenditure of £2.359m in 2018/19, offset by an additional grant from Network Rail of £2.308m.
- 5.2.4 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £661,000 in 2018/19. The Broughty Ferry Flood Protection Scheme had been anticipated to start in 2018/19, however, the programme has been reviewed due to ongoing design development through statutory and community consultation and consenting requirements. As such the forecast of expenditure has been reviewed to take account of this revised programme. The budget will be required in later years. There will be a reduction in borrowing in 2018/19 and a corresponding increase in later years. It is anticipated that these works will still be completed within the timescales for the overall coastal protection programme.
- 5.2.5 LED Street Lighting Installations (Community Safety & Justice) – Additional expenditure of £106,000, in 2018/19. Work is progressing ahead of schedule and has resulted in additional expenditure in 2018/19. The budget will be reduced in 2019/20. There will be an increase in borrowing in 2018/19 and a corresponding reduction in 2019/20. The total projected cost of the project and timescales for completion are still within those previously approved.
- 5.2.6 Early Learning & Childcare 1140 Hours Expansion (Children & Families) – Reduction in projected expenditure of £586,000 in 2018/19. The original programmes for Longhaugh, Menziesshill and Jessie Porter Nurseries were due to start in 2018/19, however, the schemes have been reprofiled due to ongoing design development. As such the projected expenditure has been rephased to take account of the revised programme. The budget will be required in 2019/20. There will be a reduction in funding in 2018/19 and a corresponding increase in 2019/20. The timescales for completion of the whole expansion programme of works remains unchanged.

- 5.2.7 Menzieshill Community Provision (Building Strong Communities) – Reduction in projected expenditure of £750,000 in 2018/19. Due to a period of inclement weather and a cladding sub-contractor entering administration, making the building wind and watertight has taken longer than planned. As such the projected expenditure has been rephased to take account of the revised programme. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The timescales for completion of the project remain unchanged.
- 5.2.8 Regional Performance Centre for Sport (Health, Care & Wellbeing) – Reduction in projected expenditure of £3.097m in 2018/19. The cashflow for the project has been updated to reflect the latest programme of works from the contractor. It is still anticipated that the project will complete within the agreed timescales. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The timescales for completion of the project remain unchanged.
- 5.2.9 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £853,000 in 2018/19. Decant to new schools taking longer than anticipated has affected progress on the demolitions and subsequent site landscaping. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.10 Purchase of Computer Equipment (Service Provision) – Reduction in projected expenditure of £160,000 in 2018/19. The budget is going to be used on essential telephony upgrades. This project has been reviewed as the Council seeks to join the Scottish Wide Area Network. Joining this network will provide opportunities for consolidating existing network services and procurement of the telephony upgrade. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.11 Vehicle Fleet Purchases (Service Provision) – Reduction in projected expenditure of £127,000 in 2018/19. Both vehicles are purpose built with specialist conversions carried out by more than one party. This fact, along with long lead times from manufacturers has resulted in the budget now being required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.12 Community Regeneration Fund (Building Strong Communities) – Reduction in projected expenditure of £275,000 in 2018/19. There is small balances left on some of the Forum's allocations that require to be carried forward. In addition, various approved projects have yet to be progressed due to time required to design and then procure a contractor. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.13 Property Development & Improvement Programme (Service Provision) – Additional projected expenditure of £695,000 in 2018/19 on the transfer of projects, where the works are of a capital nature and meet the definition of capital expenditure, which were included in City Developments revenue projected outturns, and are now to be included in Capital programme. The works are being funded from various uncommitted budgets identified throughout the year, which were earmarked to fund these transfers.
- 5.2.14 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £150,000. This budget is being used to take forward a programme of works to Council properties to allow the most effective and efficient use of these properties. This budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The timescales for the whole property rationalisation remain unchanged.
- 5.2.15 Smart Cities – Mobility Innovation Living Laboratory (Community Safety & Justice) – Reduction in projected expenditure of £1.098m in 2018/19. Contracts for this project have recently been finalised with work commencing in April 2019. This budget will be required in 2019/20. There will be a reduction in borrowing and external funding in 2018/19 with a corresponding increase in 2019/20. The completion date for the project remains unchanged.

- 5.2.16 V&A at Dundee (Work & Enterprise) – Reduction in projected expenditure of £1m in 2018/19. The building works are complete and the property operational. The defects period will not be finalised until later this year. There are numerous change orders for additional works, ongoing. The budget will be required in 2019/20. There will be a reduction in grants & contributions and borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.
- 5.4 The table below shows the latest position regarding the funding of the 2018/19 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	60,493	(7,107)	53,386	53,386	-
General Capital Grant	22,424	-	22,424	22,424	-
Capital Grants & Contributions	17,431	668	18,099	18,099	-
Capital Financed from Current Revenue	236	(236)	-	-	-
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>(1,000)</u>	<u>2,000</u>	<u>2,000</u>	-
	<u>103,584</u>	<u>(7,675)</u>	<u>95,909</u>	<u>95,909</u>	<u>-</u>

- 5.5 Over the last 5 years the actual/projected gross expenditure outturns achieved have been:-

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19 (Projected)	95,909

5.6 Projected Total Cost Variations

- 5.6.1 Dundee Railway Station (Work & Enterprise) – Increase in total projected cost of £2.590m to £40.590m, offset by an additional grant from Network Rail of £2.308m.

5.7 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the revised/actual completion date)

- 5.7.1 Central Waterfront (Work & Enterprise) – The Site 6 office development is currently behind programme due to issues with the Scottish Water Connection. The estimated completion date has been revised to May 2019, based on the latest programme from the contractor.
- 5.7.2 Demolition of Surplus Properties (Service Provision) – Decant to new schools taking longer than anticipated has affected progress on the demolitions and subsequent site landscaping. It is anticipated that these demolitions will be complete during 2019/20.
- 5.7.3 Purchase of Computer Equipment (Service Provision) – The budget is going to be used on essential telephony upgrades. Currently telephony services are provided by three providers. Consolidation of these services onto the Scottish Wide Area Network, could potentially produce revenue savings. Currently in the process of confirming membership which will then allow configuration of the service following in 2019/20.
- 5.7.4 Community Regeneration Fund (Building Strong Communities) – There is small balances left on some of the Forum's allocations that remain uncommitted and require to be carried forward. In addition various approved projects have been approved but have yet to be progressed due to time required to design and then procure a contractor. These projects will be progressed during 2019/20.

6 HOUSING HRA - CURRENT POSITION

6.1 2018/19 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2018/19 and how this projected expenditure is funded. Actual expenditure to 28 February 2019 is 61% of the approved budget 2018/19 (as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers), compared to 54% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £21.049m, a decrease of £2.567m in 2018/19 since the last capital monitoring report was submitted to Policy & Resources Committee on 18 February 2019 (Report 53-2019, Article IX refers). The main reasons for this are detailed in points 6.1.1 to 6.1.8 below.

- 6.1.1 Free from Serious Disrepair – Roof Renewal Whitfield 2nd – Decrease in the projected expenditure of £603,000 in 2018/19. This project is on hold due to the cladding specified in the tender being discontinued by the manufacturer with an improved product being launched later in 2019. Alternative products have been considered, however the alternatives identified so far do not meet the necessary requirements for the project. Architects are working towards a solution. The budget will be required to be carried forward into 2019/20. There will be a decrease in borrowing in 2018/19 with a corresponding increase in 2019/20.
- 6.1.2 Free from Serious Disrepair – Magdalen Kirkton 4th Phase 2 – Decrease in projected expenditure of £150,000 in 2018/19. This project has slipped due to delivery times on roof tiles which has now been resolved. The project will progress in 2019/20 therefore the budget will be required to be carried forward. There will be a decrease in borrowing in 2018/19 with a corresponding increase in 2019/20.
- 6.1.3 Roughcast Renewal/Walls – Projected expenditure has decreased by £360,000. The projection has been updated to reflect the latest timescales from the engineer. There are projects in the planning stages. Once project details have been finalised and approved the projects will progress in 2019/20. There will be a decrease in borrowing in 2018/19 with a corresponding increase in 2019/20.
- 6.1.4 Energy Efficiency - External Insulation and Cavity Fill - Polepark projected expenditure has decreased by £420,000 in 2018/19. The programme has been updated to reflect the latest timescales of the programme. The contractor for these works went into administration therefore a new contractor had to be identified. The project has now restarted with the new contractor. This budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 6.1.5 Energy Efficiency – Heating Replacement projected expenditure has decreased by £345,000 in 2018/19. Projects within this programme have been updated to reflect the latest estimates from the Quantity Surveyors taking into account the updated projected cost being less than first estimated as well as deletions within the programme. There will a reduction in borrowing in 2018/19.
- 6.1.6 Electrical Upgrading – Decrease in projected expenditure of £100,000 in 2018/19. Project locations have not been identified for these works. This budget will not be required in future years and projects identified in future will be funded from the provision already within the Capital Plan 2019-24.
- 6.1.7 Miscellaneous – Integrated Management System – Decrease in projected expenditure of £330,000 in 2018/19. The projected expenditure has now been updated to reflect the latest cashflows from the Project Manager. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Receipts from owner's projection have decreased by £200,000 in line with the programme of works for roofs. This has been carried forward to 2019/20. There will be an increase in borrowing in 2018/19 and a corresponding decrease in 2019/20.

6.3 The table below shows the latest position regarding the funding of the 2018/19 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	12,814	(724)	12,090	12,049	-
Capital Grants & Contributions	6,811	-	6,811	6,811	-
Capital Receipts – Sale of Assets	2,776	(1,560)	1,216	1,216	-
Second Homes Income	450	-	450	450	-
Receipts from Owners	<u>682</u>	<u>(200)</u>	<u>482</u>	<u>482</u>	<u>-</u>
	<u>23,533</u>	<u>(2,484)</u>	<u>21,049</u>	<u>21,049</u>	<u>-</u>

6.4 Over the last 5 years the actual/projected gross expenditure outturns achieved have been:-

	£000
2014/15	14,471
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19 (Projected)	21,049

6.5 Projected Total Cost Variations

There are no significant projected total cost variations to report.

6.6 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

6.6.1 Free from Serious Disrepair – Roof Renewal Whitfield 2nd project is on hold due to the cladding specified in the tender being discontinued by the manufacturer with an improved product being launched later in 2019. Alternative products have been considered, however the alternatives identified do not meet the necessary requirements for the project. Architects are working towards a solution. This has resulted in completion date variation from the approved date of March 2019. An updated completion date will not be known until the issue has been resolved.

7 RISK ASSESSMENT

7.1 There are a number of risks which may have an impact on the Capital Expenditure programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

7.2 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason the programme is carefully monitored and any potential slippage identified as soon as possible to enable any corrective action to be taken.

7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.

7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate. There is therefore a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. In preparing the capital plan the Council has budgeted for a low level of Capital receipts being achieved. The Council has a Capital Fund which can be used to cover any shortfall, in the short-term, in the level of receipts required. Similarly, additional borrowing can be used to cover any temporary shortfalls in capital receipts.

7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2018/19 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2018-23 is prudent.

7.6 Capital projects must be affordable in terms of their impact on the Council's Revenue Budget. The option appraisal process should ensure that the revenue impact of capital projects has been calculated and reflected in future years' Revenue Budgets.

8 **POLICY IMPLICATIONS**

8.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

9 **CONSULTATION**

9.1 The Council Management Team have been consulted and are in agreement with the content of this report.

10 **BACKGROUND PAPERS**

10.1 None

GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

10 APRIL 2019

2018/19 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28 FEBRUARY 2019

Appendix 1

	<u>Approved Capital Budget 2018/19 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2018/19 £000</u>	<u>Projected Outturn 2018/19 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 28.02.2019 as a % of Approved Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	29,908	(2,714)	27,194	27,194	-	68%
Children & Families	12,159	(1,406)	10,753	10,753	-	81%
Health, Care & Wellbeing	25,028	(5,224)	19,804	19,804	-	64%
Community Safety & Justice	14,958	(2,132)	12,826	12,826	-	65%
Service Provision	22,578	(4,998)	17,580	17,580	-	56%
Building Strong Communities - Non Housing HRA Element	8,953	(1,201)	7,752	7,752	-	60%
Capital Expenditure 2018/19	113,584	(17,675)	95,909	95,909	-	65%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	60,493	(7,107)	53,386	53,386		
General Capital Grant	22,424		22,424	22,424		
Capital Grants & Contributions - project specific	17,431	668	18,099	18,099		
Capital Financed from Current Revenue	236	(236)				
Capital Receipts - Sale of Assets	3,000	(1,000)	2,000	2,000		
Capital Resources 2018/19	103,584	(7,675)	95,909	95,909		
Capital Expenditure as % of Capital Resources	110%		100%	100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	18,217	(3,599)	14,618	14,618	79,109	112,689	112,689	Mar-21	Mar-21
(Less External Funding)	(259)		(259)	(259)	(45,359)	(46,319)	(46,319)	Mar-19	Mar-19
Dundee Railway Station	5,798	2,358	8,156	8,156	37,260	38,000	40,590	Dec-17	Jul-18
(Less External Funding)	(3,315)	(2,308)	(5,623)	(5,623)	(6,007)	(6,008)	(8,317)	Dec-17	Jul-18
City Quay	239		239	239	1,941	1,988	1,988	Mar-19	Mar-19
(Less External Funding)					(1,000)	(1,000)	(1,000)	Sep-17	Sep-17
Lochee Community Regeneration	38	(38)			1,970	2,008	2,008	Mar-19	Mar-19
Vacant & Derelict Land Fund	341	(341)			14,963	15,305	15,305	Tender not yet approved	
(Less External Funding)	(341)	341			(14,572)	(14,914)	(14,914)	Tender not yet approved	
V&A at Dundee	4,925	(1,000)	3,925	3,925	78,089	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(2,998)	800	(2,198)	(2,198)	(54,594)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	250		250	250	250	500	500	Mar-19	Mar-19
District Shopping	100	(94)	6	6		100	100	Mar-19	Mar-20
Shore Terrace Units 1- 4									
Net Expenditure	22,995	(3,881)	19,114	19,114	92,050	125,459	125,740		
Netted Off Receipts	(6,913)	(1,167)	(8,080)	(8,080)	(121,532)	(125,241)	(127,550)		
Gross Expenditure	29,908	(2,714)	27,194	27,194	213,582	250,700	253,290		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

CHILDREN & FAMILIES

Project/Nature of Expenditure	Note 1							Approved Completion Date	Projected/ Actual Completion Date
	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000		
Harris Academy Refurbishment	111		111	111	32,132	32,351	32,351	N/A Prior to 1.4.15	
Coldside - New Primary & Community Facilities	3,668		3,668	3,668	17,207	16,370	17,070	Jun-18	Jun-18
Menzieshill - New Primary & Nursery Facilities	57		57	57	12,994	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	593		593	593	1,335	1,500	1,500	Dec-17	Dec-17
ICT School Installations	76		76	76	141	170	170	Mar-19	Mar-19
North Eastern School Campus	4,384		4,384	4,384	16,998	17,200	17,200	Jun-18	Jun-18
Victorian/Edwardian Schools	193		193	193	89	5,000	5,000	Mar-22	Mar-22
Craigie High School Replacement					1				
Fairbairn Street Young Persons Unit	330	(320)	10	10		1,580	1,580	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	2,247	(586)	1,661	1,661	2,092	10,818	10,818	Mar-23	Mar-23
PPP Schools - Capital Improvement Works	500	(500)			500	500	500	Mar-19	Mar-19
Whitfield Life Services Building									
Net Expenditure	12,159	(1,406)	10,753	10,753	91,894	106,841	107,860		
Receipts									
Gross Expenditure	12,159	(1,406)	10,753	10,753	91,894	106,841	107,860		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	2,957	(435)	2,522	2,522	1,859	3,332	3,332	Mar-19	Mar-19
(Less External Funding)					(94)	(118)	(118)	Mar-19	Mar-19
Sports Facilities	1,504	(1,282)	222	222	234	444	444	Mar-20	Mar-20
Regional Performance Centre for Sport	20,051	(3,097)	16,954	16,954	17,946	32,125	32,125	Aug-19	Aug-19
(Less External Funding)	(5,987)		(5,987)	(5,987)	(2,623)	(8,000)	(8,000)	Aug-19	Aug-19
Craigie House Replacement					26	7,004	7,004	Tender not yet approved	
Day Services Accommodation for People with Learning Disabilities:-									
Whitotop Centre - Alterations and Lift Replacement - Phase 4		6	6	6	461	427	465	Aug-17	Oct-17
Provision of Accommodation for Adults with Learning Disabilities	416	(416)			34	950	950	Mar-21	Mar-21
Low Carbon Transport - Jive 2	100		100	100		4,500	4,500	Tender not yet approved	
(Less External Funding)	(100)		(100)	(100)		(1,500)	(1,500)	Tender not yet approved	
Net Expenditure	18,941	(5,224)	13,717	13,717	17,843	39,164	39,202		
Receipts	(6,087)		(6,087)	(6,087)	(2,717)	(9,618)	(9,618)		
Gross Expenditure	25,028	(5,224)	19,804	19,804	20,560	48,782	48,820		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

COMMUNITY SAFETY & JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	1,197	(525)	672	672	581	1,423	1,423	Dec-19	Dec-19
(Less External Funding)	(382)	218	(164)	(164)	(40)	(423)	(423)	Jun-19	Jun-19
Coastal Protection Works	3,107	(747)	2,360	2,360	10,387	31,738	31,738	Mar-22	Mar-22
(Less External Funding)					(242)	(242)	(242)	Mar-18	Mar-18
Flood Risk Management	180		180	180		180	180	Mar-19	Mar-19
Smart Waste	200		200	200	203	250	250	Dec-19	Dec-19
(Less External Funding)	(92)		(92)	(92)	(6)	(100)	(100)	Dec-19	Dec-19
Road Schemes/Minor Schemes	2,268	(193)	2,075	2,075	1,610	2,268	2,268	Mar-19	Mar-19
(Less External Funding)	(615)	20	(595)	(595)	(13)	(615)	(615)	Mar-19	Mar-19
Street Lighting Renewal	1,150		1,150	1,150	865	1,150	1,150	Mar-19	Mar-19
LED Street Lighting Installations	1,804	106	1,910	1,910	2,241	4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	2,437	370	2,807	2,807	2,074	2,437	2,437	Mar-19	Mar-19
(Less External Funding)	(20)		(20)	(20)		(20)	(20)	Mar-19	Mar-19
Bridge Assessment Work Programme	252		252	252	147	252	252	Mar-19	Mar-19
Regional Transport Partnership	445	152	597	597	450	445	445	Mar-19	Mar-19
Council Roads and Footpaths - Other	640	(197)	443	443	250	640	640	Mar-19	Mar-19
Smart Cities - Mobility Innovation Living Laboratory	1,278	(1,098)	180	180	285	1,428	1,428	Dec-19	Dec-19
(Less External Funding)	(669)	597	(72)	(72)	(129)	(723)	(723)	Sep-19	Sep-19
Net Expenditure	13,180	(1,449)	11,731	11,731	18,663	45,913	46,481		
Receipts	(1,778)	683	(1,095)	(1,095)	(430)	(2,123)	(2,123)		
Gross Expenditure	14,958	(2,132)	12,826	12,826	19,093	48,036	48,604		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	2,084	(853)	1,231	1,231	2,899	3,429	3,429	Mar-19	Mar-20
Cemeteries	207	40	247	247	321	529	529	Mar-19	Mar-19
Contaminated Land	120		120	120	45	120	120	Mar-19	Mar-19
Recycling & Waste Management	225	(33)	192	192	158	260	260	Mar-19	Mar-19
Recycling Initiatives	318	(185)	133	133	1,781	2,012	2,012	Mar-19	Mar-19
(Less External Funding)					(516)	(516)	(516)	Mar-18	Mar-18
Riverside Recycling Site	190	(190)			1	485	485	Mar-20	Mar-20
Baldovie Recycling Centre	540	(494)	46	46		540	540	Mar-19	Mar-19
Recycling Centres	85	(14)	71	71	71	85	653	Mar-19	Mar-19
Purchase Computer Equipment	1,501	(306)	1,195	1,195	1,076	1,501	1,501	Mar-19	Mar-20
Replacement of Major Departmental Systems	112	(112)			515	644	644	Sep-18	Mar-20
IT Infrastructure & Software Requirement	225	(225)				225	225	Tender not yet Approved	
Centralised Computer Mainframe and Storage	779		779	779		779	779	Sep-18	Sep-18
Smart Cities Digital/ICT Investment	1,304	(1,281)	23	23	124	4,412	4,412	Mar-22	Mar-22
Smart Cities - Open Data Platform	85		85	85	62	166	166	Dec-19	Dec-19
(Less External Funding)	(57)		(57)	(57)	(27)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	219	132	351	351	323	356	337	Mar-19	Mar-19
Shopping Parade Improvements	194	20	214	214	349	364	364	Mar-19	Mar-19
Structural Improvements & Property Upgrades	1,979	(35)	1,944	1,944	1,739	2,162	2,162	Mar-19	Mar-19
(Less External Funding)	(193)		(193)	(193)					
Heating & Ventilation Systems	500	553	1,053	1,053	774	1,212	1,212	Mar-19	Mar-19
Roof Replacement/Improvement Programme	550	(132)	418	418	340	514	514	Mar-19	Mar-19
Window Replacement	291	687	978	978	1,235	1,394	1,394	Mar-19	Mar-19
Electrical Upgrades	700	(257)	443	443	278	450	450	Mar-19	Mar-19
Disabled Access	46	(46)			4	4	4	Mar-19	Mar-19
Health & Safety Works	467	(10)	457	457	103	485	485	Mar-19	Mar-19

SERVICE PROVISION

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Energy	1,289	(44)	1,245	1,245	1,620	1,868	5,259	Mar-19	Mar-19
(Less External Funding)	(189)	44	(145)	(145)		(189)	(189)	Mar-19	Mar-19
Upgrade of City Square East & West Wing	3,828	(2,128)	1,700	1,700	1,704	3,301	5,000	Dec-18	Dec-18
Property Rationalisation	450	(300)	150	150	444	4,027	2,328	Mar-22	Mar-22
Procurement Costs	113		113	113	109	113	113	Mar-19	Mar-19
Design & Property Section Costs	219	(111)	108	108		108	108	Mar-19	Mar-19
Vehicle Fleet Purchases	1,590	326	1,916	1,916	2,465	2,669	2,714	Mar-19	May-19
(Less Sale of Vehicles & Equipment)		(228)	(228)	(228)	(284)	(50)	(65)	Mar-19	Mar-19
Go Ultra Low City Scheme	978		978	978	1,295	1,698	1,698	Mar-19	Mar-19
(Less External Funding)	(923)		(923)	(923)	(667)	(1,698)	(1,698)	Mar-19	Mar-19
ULEV Taxi Infrastructure	449		449	449	320	515	515	Mar-19	Mar-19
(Less External Funding)	(449)		(449)	(449)	(212)	(515)	(515)	Mar-19	Mar-19
Charge Place Scotland Network 2018/19	391		391	391	238	391	391		
(Less External Funding)	(391)		(391)	(391)		(391)	(391)		
Low Carbon Travel & Transport Challenge Fund for Multi Store	550		550	550		1,750	1,750		
Less External Funding	(451)		(451)	(451)		(1,750)	(1,750)		
Net Expenditure	19,925	(5,182)	14,743	14,743	18,776	34,260	38,230		
Netted Off Receipts	(2,653)	(184)	(2,837)	(2,837)	(1,241)	(4,801)	(4,816)		
Gross Expenditure	22,578	(4,998)	17,580	17,580	20,017	39,061	43,046		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Note 1								
	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	408	(301)	107	107	31	408	408	Mar-19	Mar-19
Community Infrastructure Fund	691		691	691	338	691	691	Mar-19	Mar-19
Menzieshill - Community Provision	7,654	(750)	6,904	6,904	7,587	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	200	(150)	50	50	84	1,146	1,146	Tender not yet approved	
Net Expenditure	8,953	(1,201)	7,752	7,752	6,745	24,675	14,775		
Receipts					(1,320)	(1,320)	(1,320)		
Gross Expenditure	8,953	(1,201)	7,752	7,752	8,065	25,995	16,095		

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N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Appendix 2

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 28/02/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair									
Roof	3,566	(1,666)	1,900	1,900	2,512	3,533	2,956	Mar-19	Mar-19
Roughcast	500	(360)	140	140	35	143	143	Dec-18	Dec-18
Windows	1,519	267	1,786	1,786	1,630	3,224	3,224	Mar-19	Mar-19
Energy Efficient									
External Insulation and Cavity Fill	5,505	136	5,641	5,641	7,034	10,316	13,443	Mar-19	May-19
Heating Replacement	2,419	(464)	1,955	1,955	4,100	5,559	5,559	Apr-19	Apr-19
Boiler Replacement		100	100	100	71	50	50	Mar-19	Mar-19
Renewable Initiatives/Gas Services	100	(100)							
Healthy, Safe and Secure									
Door Entry System/Secure Doors	30	13	43	43	91	155	150	Prior to 1.4.15	
Fire Detection (Sprinklers)	50	(33)	17	17	17	50	50	Tender not yet Approved	
Dallfield Multi Story Development Communal Wiring		12	12	12	12			Tender not yet Approved	
Electrical Upgrading	200	(200)						Tender not yet Approved	
Smoke Detector Programme	300		300	300	85			Tender not yet Approved	
Miscellaneous									
Fees	45	2	47	47	87	45	45	Mar-19	Mar-19
Disabled Adaptations	900	(150)	750	750	707	900	750	Mar-19	Mar-19
Integrated Management System	300	(300)			296	753	819	Mar-19	Apr-19
MSD Lifts (Old cocontract 15-1001)		41	41	41	30			Prior to 1.4.15	
Lift Replacements		2	2	2					
Water Pumps & Tanks		70	70	70				Tender not yet Approved	
Asbestos Removal and Loft Insulation		100	100	100				Tender not yet Approved	
Modern Facilities & Services									
Kitchens and Bathrooms		80	80	80	50			Mar-19	Mar-19
Increased Supply of Council Housing	7,819	13	7,832	7,832	11,188	18,367	18,950	Mar-20	Mar-20
(Less External Funding)	(6,811)		(6,811)	(6,811)	(5,222)	(8,941)	(9,811)	Mar-20	Mar-20
Demolitions	30	(9)	21	21	400	593	682	Mar-19	Mar-19
Owners Receipts	(682)	200	(482)	(482)	(565)	(682)	(682)	Mar-19	Mar-19
Community Care									
Sheltered Lounge Upgrades	150	(38)	112	112	77	150	150	Mar-19	Mar-19
Warden Call Replacement	100		100	100				Mar-19	Mar-19
Net Expenditure	16,040	(2,284)	13,756	13,756	26,875	38,716	41,215		
Receipts	(7,493)	200	(7,293)	(7,293)	(5,787)	(9,623)	(10,493)		
Gross Expenditure	23,533	(2,484)	21,049	21,049	32,662	48,339	51,708		

N/A Prior to 1.4.15 - Approved prior to reports including completion dates

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28 FEBRUARY 2019

Appendix 3

	<u>Approved Capital Budget 2018/19 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2018/19 £000</u>	<u>Projected Outturn 2018/19 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 28.2.19 as a % of Approved Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT						
<u>Capital Expenditure 2018/19</u>						
Free from Serious Disrepair - Roofs	3,566	(1,666)	1,900	1,900		41%
Roughcast	500	(360)	140	140		
Free from Serious Disrepair - Windows	1,519	267	1,786	1,786		80%
Energy Efficiency - External Insulation and Cavity Fill	5,505	136	5,641	5,641		62%
Energy Efficiency - Heating Replacement	2,419	(464)	1,955	1,955		52%
Energy Efficiency - Boiler replacement		100	100	100		
Renewable Initiatives/Gas Services	100	(100)				
Healthy, Safe & Secure - Door Entry System & Secure Doors	30	13	43	43		143%
Healthy, Safe & Secure - Fire Detection	350	(33)	317	317		29%
Multi Story Development Improvements	0	55	55	55		
Electrical Upgrading	200	(200)		0		
Miscellaneous - Fees	45	2	47	47		104%
Miscellaneous - Integrated Management System	300	(300)				
Miscellaneous - Disabled Adaptations	900	(150)	750	750		79%
Miscellaneous - Water Pumps and Tanks		70	70	70		
Miscellaneous - Asbestos Removal and Loft Insulation		100	100	100		
Miscellaneous - Kitchens and Bathrooms		80	80	80		
Increase Supply of Council Housing	7,819	13	7,832	7,832		76%
Demolitions	30	(9)	21	21		70%
Community Care - Sheltered Lounge Upgrades & Warden Call Upgrade	250	(38)	212	212		21%
Capital Expenditure 2018/19	23,533	(2,484)	21,049	21,049		61%
<u>Capital Resources 2018/19</u>						
Expenditure Funded from Borrowing	12,814	(724)	12,090	12,049		
Capital Grants & Contributions - project specific	6,811		6,811	6,811		
Capital Receipts:-						
Council House Sales	0	9	9	9		
Land Sales	1,926	(1,569)	357	357		
Sale of Last in Block	850		850	891		
Second Homes Income	450		450	450		
Receipts from Owners	682	(200)	482	482		
	23,533	(2,484)	21,049	21,049		
Capital Expenditure as % of Capital Resources	100%		100%	100%		

