

REPORT TO: POLICY & RESOURCES COMMITTEE – 30 SEPTEMBER 2019

REPORT ON: CAPITAL EXPENDITURE MONITORING 2019/20

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 303-2019

1 PURPOSE OF REPORT

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

2 RECOMMENDATION

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

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2019/20 expenditure and for the projected total cost as at 31 July 2019. An explanation of the major variances is shown in Section 5 of the report.

4 BACKGROUND

4.1 The General Services Capital Programme 2019/20 Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). The Plan has subsequently been updated to reflect 2018/19 actuals and revised projections and phasing for projects contained within this Plan. The Updated Capital Plan 2019-24 was approved at Policy & Resources Committee on 19 August 2019 (Report 258-2019, Article X refers). In addition to monitoring the in year budget (i.e. 2019/20) 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 2019/20 was approved as part of the Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). The Plan has subsequently been updated to reflect 2018/19 actuals and revised projections and phasing for projects contained within this Plan. The Updated Capital Plan 2019-24 was approved at Policy & Resources Committee on 19 August 2019 (Report 258-2019, Article X 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 2019/20 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 2019/20 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 2019/20 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Actual expenditure to 31 July 2019 is 10% of the Approved Budget 2019/20 (as approved at Policy & Resources Committee 19 August 2019 (Report 259-2019, Article X refers), compared to 19% for the same period last year.

5.2 2019/20 Expenditure Variations

Appendix 1, which details the position to the end of June 2019, shows a revised projected outturn for 2019/20 of £96.096m, a decrease of £18.856m since the last capital monitoring report was submitted to Policy & Resources Committee 19 August 2019 (Report 258-2019, Article X refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.5 below:

- 5.2.1 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £4.094m in 2019/20 on Waterfront Place to be carried forward into 2020/21. Works were originally programmed to commence in 2018/19, however, during the design process it was recognised that a café facility was no longer required and that re-locating the Digital Play-park from Slessor Gardens to Waterfront Place provided additional benefits. The detailed design of the revised scheme is ongoing with the main works anticipated to start on-site in January 2020. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions. There will be a reduction in borrowing and grants & contributions in 2019/20 and a corresponding increase in 2020/21.
 - 5.2.2 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £694k in 2019/20 on the Digital Playpark within the waterfront. The Digital Play-park will now be delivered as part of Waterfront Place with the budget rephased to take account of the revised programme. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
 - 5.2.3 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £12.165m in 2019/20 on the waterfront Site 6 Hotel. The budget has been rephased to reflect the anticipated construction programme. The design process is at an advanced stage, aligned to the timescales required to complete the full business case for the Hotel. The capital financing costs associated from building the hotel will be funded from revenue generated from operating the hotel, and as such there will be no impact on the Council's revenue budget. There will be a reduction in prudential borrowing in 2019/20 and a corresponding increase in 2020/21.
 - 5.2.4 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £1.052m in 2019/20. 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 budgeted expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21. This will not have implication on the completion of the whole coastal protection programme.
 - 5.2.5 Local Authority Installation Programme (Service Provision) – Additional expenditure of £250,000 in 2019/20. The budgeted expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's borrowing. The grant is to be used in connection with the installation of electric vehicle charging infrastructure.
- 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 2019/20 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	66,315	(6,549)	59,766	59,766	-
General Capital Grant	26,113	-	26,113	26,113	-
Capital Grants & Contributions	7,105	(124)	6,981	6,981	-
Capital Financed from Current Revenue	236	-	236	236	-
Capital Receipts – Sale of Assets	<u>3,000</u>	-	<u>3,000</u>	<u>3,000</u>	-
	<u>102,769</u>	<u>(6,673)</u>	<u>96,096</u>	<u>96,096</u>	<u>-</u>

5.4.2 Over the last 5 years the actual/projected outturns have been:-

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19	94,329
2019/20 (Projected)	96,096

5.5 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

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

No variations to report of estimated completion dates as per tender acceptance report,

6 HOUSING HRA - CURRENT POSITION

6.1 2019/20 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2019/20 and how this projected expenditure is funded. Actual expenditure to 31 July 2019 is 17% of the approved budget 2019/20 (as approved at Policy & Resources Committee 19 August 2019 (Report 258-2019, Article X refers), compared to 13% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £28.288m, a decrease of £1,069,000 in 2019/20 since the Updated Capital Plan 2019-24 was approved at Policy & Resources Committee 19 August 2019 (Report 258-2019, Article X refers). The main reasons for this are detailed in points 6.1.1 to 6.1.6 below.

6.1.1 Free from Serious Disrepair – Roofs – Increase in projected expenditure of £199,000 in 2019/20 which is mainly due to an allowance being added for Urgent Roofs. This will ensure there is capacity to respond to emergency replacements of roofs as required.

6.1.2 Free from Serious Disrepair - Windows – Decrease in projected expenditure of £289,000 in 2019/20. This is mainly due to the Hilltown programme been updated to reflect the latest timescale estimates for the programme. This project will be carried forward to 2020/21. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.

6.1.3 Energy Efficiency - External Wall Insulation and Cavity Fill – Increase in projected expenditure of £109,000 for the 2019/20 programme. This is mainly due to an allowance being added in for Fire breaks in roofs which was necessary after a change in building regulations detailing the requirement for firebreak details in specific projects.

- 6.1.4 Energy Efficiency – Heating Replacement - The projected decrease reflects the net variance across a number of various projects. Linlathen first phase projected expenditure has decreased by £1,037,000 due to the project being deferred to allow time for the District Heating feasibility study to be completed. Dudhope Court projected expenditure has also been reduced by £800,000 whilst an investigation of alternative heating systems takes place for this project. An additional £641,000 has been included for the Logie (West End Ward) project reflecting works that were carried forward from the previous year. Finally, Menzieshill projected expenditure has increased by £213,000 due to the tender value being greater than the original estimate.
- 6.1.5 Disabled adaptations projected expenditure has increased by £100,000 in the current 2019/20 programme. This is because there is has been additional requirement for larger adaptation projects in 2019/20.
- 6.1.6 Demolitions projected expenditure has reduced by £198,000 in 2019/20 in line with the latest estimates of the 2019/20 programme from the engineers.
- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.
- 6.3 The table below shows the latest position regarding the funding of the 2019/20 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	24,826	(1,126)	23,700	23,700	-
Capital Grants & Contributions	1,132	57	1,189	1,189	-
Capital Receipts – Sale of Assets	<u>3,399</u>	-	<u>3,399</u>	<u>3,399</u>	-
	<u>29,357</u>	<u>(1,069)</u>	<u>28,288</u>	<u>28,288</u>	<u>-</u>

- 6.3.1 Over the last 5 years the actual outturns achieved have been:-

	£000
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19	20,139
2019/20 (Projected)	28,288

6.4 Projected Total Cost Variations

There are no significant projected total cost variations

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

There are no significant completion variations to report

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 2019/20 has been confirmed. The officers are of the view that the projected capital grant assumed within the Updated Capital Plan 2019-24 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

19 SEPTEMBER 2019

2019/20 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 JULY 2019

Appendix 1

	<u>Approved Capital Budget 2019/20 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2019/20 £000</u>	<u>Projected Outturn 2019/20 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.7.2019 as a % of Approved Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	31,456	(16,953)	14,503	14,503	-	1%
Children & Families	7,465		7,465	7,465	-	8%
Health, Care & Wellbeing	20,674		20,674	20,674	-	29%
Community Safety & Justice	23,841	(1,042)	22,799	22,799	-	7%
Service Provision	24,223	322	24,545	24,545	-	6%
Building Strong Communities - Non Housing HRA Element	6,110		6,110	6,110	-	34%
Capital Expenditure 2019/20	113,769	(17,673)	96,096	96,096	-	10%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	66,315	(6,549)	59,766	59,766		
General Capital Grant	26,113		26,113	26,113		
Capital Grants & Contributions - project specific	7,105	(124)	6,981	6,981		
	0					
Capital Financed from Current Revenue	236		236	236		
	0					
Capital Receipts - Sale of Assets	3,000		3,000	3,000		
Capital Resources 2019/20	102,769	(6,673)	96,096	96,096		
Capital Expenditure as % of Capital Resources	111%		100%	100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	27,511	(16,953)	10,558	10,558	81,031	106,117	106,107	Mar-21	Mar-21
(Less External Funding)	(663)	456	(207)	(207)	(45,476)	(46,319)	(46,319)	Mar-20	Mar-20
Economic Development Fit Out	1,000		1,000	1,000		1,000	1,000	Mar-20	Mar-20
Dundee Railway Station	163		163	163	39,931	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,317)	Dec-17	Jul-18
City Quay	42		42	42	1	42	42	Mar-20	Mar-20
Lochee Community Regeneration	34		34	34	1,976	2,008	2,008	Mar-20	Mar-20
Vacant & Derelict Land Fund	341		341	341	14,963	15,304	15,304	Mar-20	Mar-20
(Less External Funding)	(341)		(341)	(341)	(14,572)	(14,914)	(14,914)	Mar-20	Mar-20
V&A at Dundee	1,184		1,184	1,184	79,156	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(982)		(982)	(982)	(54,759)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	250		250	250	250	500	500	Mar-20	Mar-20
District Shopping	196		196	196	10	206	206	Mar-20	Mar-20
Town Centre Fund	735		735	735		735	735	Mar-20	Mar-20
(Less External Funding)	(735)		(735)	(735)		(735)	(735)	Mar-20	Mar-20
Net Expenditure	28,735	(16,497)	12,238	12,238	94,195	119,046	119,317		
Netted Off Receipts	(2,721)	456	(2,265)	(2,265)	(123,123)	(124,976)	(127,285)		
Gross Expenditure	31,456	(16,953)	14,503	14,503	217,318	244,022	246,602		

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 Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

CHILDREN & FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	132		132	132	32,219	32,351	32,351	N/A Prior to 1.4.15	
Menzieshill - New Primary & Nursery Facilities	53		53	53	13,149	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	158		158	158	1,352	1,500	1,500	Dec-17	Dec-17
Victorian/Edwardian Schools	807		807	807	204	5,000	5,000	Mar-22	Mar-22
Fairbairn Street Young Persons Unit	1,580		1,580	1,580		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishment	500		500	500		500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	4,235		4,235	4,235	3,134	10,818	10,818	Mar-22	Mar-22
Net Expenditure	7,465		7,465	7,465	84,583	98,600	99,866		
Receipts									
Gross Expenditure	7,465		7,465	7,465	84,583	98,600	99,866		

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 Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Project/Nature of Expenditure	Note 1								
	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	3,581		3,581	3,581	2,865	6,169	6,169	Mar-20	Mar-20
(Less External Funding)					(94)	(118)	(118)	Mar-20	Mar-20
Sports Facilities	1,161		1,161	1,161	259	1,393	1,393	Mar-20	Mar-20
LACD Projects	1,200		1,200	1,200		5,400	5,400	Mar-24	Mar-24
Regional Performance Centre for Sport	10,518		10,518	10,518	27,122	32,125	32,125	Aug-19	Aug-19
(Less External Funding)	(711)		(711)	(711)	(6,913)	(8,000)	(8,000)	Aug-19	Aug-19
Social Care	2,214		2,214	2,214	670	10,881	10,915	Tender not yet approved	
Low Carbon Transport - Jive 2	2,000		2,000	2,000		4,500	4,500	Tender not yet approved	
(Less External Funding)	(1,000)		(1,000)	(1,000)		(1,500)	(1,500)	Tender not yet approved	
Net Expenditure	18,963		18,963	18,963	23,909	50,850	50,884		
Receipts	(1,711)		(1,711)	(1,711)	(7,007)	(9,618)	(9,618)		
Gross Expenditure	20,674		20,674	20,674	30,916	60,468	60,502		

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 Updated 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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	728	10	738	738	756	1,423	1,423	Dec-19	Dec-19
(Less External Funding)	(288)		(288)	(288)	(40)	(423)	(423)	Dec-19	Dec-19
Coastal Protection Works	11,827	(1,052)	10,775	10,775	8,310	31,738	31,738	Mar-22	Mar-22
(Less External Funding)					(262)	(262)	(262)	Mar-19	Mar-19
Flood Risk Management	267		267	267		267	267	Mar-20	Mar-20
Smart Waste	42		42	42	208	250	250	Dec-19	Dec-19
(Less External Funding)	(14)		(14)	(14)	(7)	(100)	(100)	Dec-19	Dec-19
Road Schemes/Minor Schemes	2,010		2,010	2,010	153	2,010	2,010	Mar-20	Mar-20
(Less External Funding)	(243)		(243)	(243)	(119)	(243)	(243)	Mar-20	Mar-20
Street Lighting Renewal	1,297		1,297	1,297	340	1,297	1,297	Mar-20	Mar-20
LED Street Lighting Installations	2,462		2,462	2,462	2,535	4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	2,996		2,996	2,996	521	2,996	2,996	Mar-20	Mar-20
Bridge Assessment Work Programme	248		248	248	161	404	404	Mar-20	Mar-20
(Less External Funding)					(10)				
Regional Transport Partnership	194		194	194	460	654	654	Mar-20	Mar-20
Low Emission Zone					65	35	35	Mar-20	Mar-20
(Less External Funding)						(35)	(35)	Mar-20	Mar-20
Council Roads and Footpaths - Other	672		672	672	458	1,093	1,093	Mar-20	Mar-20
Smart Cities - Mobility Innovation Living Laboratory	1,098		1,098	1,098	375	1,428	1,428	Dec-19	Dec-19
(Less External Funding)	(592)		(592)	(592)	(53)	(723)	(723)	Dec-19	Dec-19
Net Expenditure	22,704	(1,042)	21,662	21,662	13,679	46,589	46,589		
Receipts	(1,137)		(1,137)	(1,137)	(663)	(1,806)	(1,806)		
Gross Expenditure	23,841	(1,042)	22,799	22,799	14,342	48,395	48,395		

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 Updated 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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,526		1,526	1,526	3,711	5,057	5,057	Mar-20	Mar-20
Cemeteries	174		174	174	285	459	459	Mar-20	Mar-20
Contaminated Land	100		100	100	(4)	120	120	Mar-20	Mar-20
Recycling & Waste Management	320		320	320	39	320	320	Mar-20	Mar-20
Recycling Initiatives	225		225	225	1,797	2,012	2,012	Mar-20	Mar-20
(Less External Funding)					(516)	(516)	(516)	Mar-18	Mar-18
Riverside Recycling Site	274		274	274		485	485	Mar-20	Mar-20
Baldovie Recycling Centre	394		394	394		394	394	Mar-20	Mar-20
Recycling Centres	14		14	14	71	85	85	Mar-20	Mar-20
Construction Of Salt Barn	400		400	400		400	400	Mar-20	Mar-20
Purchase Computer Equipment	1,318		1,318	1,318	130	1,318	1,318	Mar-20	Mar-20
Replacement of Major Departmental Systems	112		112	112	515	644	644	Sep-18	Mar-20
Purchase Desktop Collaboration Platform	700		700	700		700	700	Tender not yet Approved	
IT Infrastructure & Software Requirement	225		225	225		225	225	Mar-20	Mar-20
Data Centre	500		500	500		500	450	Mar-20	Mar-20
Smart Cities Digital/ICT Investment	1,965		1,965	1,965		4,412	4,412	Mar-22	Mar-22
Smart Cities - Open Data Platform	104		104	104	62	166	166	Dec-19	Dec-19
(Less External Funding)	(81)		(81)	(81)	(6)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	125		125	125	331	456	456	Mar-20	Mar-20
Shopping Parade Improvements	109		109	109	234	343	343	Mar-20	Mar-20
Structural Improvements & Property Upgrades	694	(10)	684	684	1,937	2,503	2,503	Mar-20	Mar-20
(Less External Funding)					(158)				
Lifecycle Improvements	998		998	998		1,000	1,000	Mar-20	Mar-20
Heating & Ventilation Systems	596		596	596	1,116	1,712	1,712	Mar-20	Mar-20
Roof Replacement/Improvement Programme	674		674	674	494	661	609	Mar-20	Mar-20
Window Replacement	468		468	468	1,471	1,937	1,937	Mar-20	Mar-20
Electrical Upgrades	804		804	804	360	1,164	1,164	Mar-20	Mar-20
Disabled Access	50		50	50	4	54	54	Mar-20	Mar-20

SERVICE PROVISION

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
						Current Approved Project Cost £000	Projected Total Cost £000		
Health & Safety Works	553		553	553	232	785	785	Mar-20	Mar-20
Energy	2,943		2,943	2,943	2,114	4,851	4,851	Mar-20	Mar-20
(Less External Funding)					(145)	(145)	(145)	Mar-20	Mar-20
Upgrade of City Square East & West Wing	3,271		3,271	3,271	1,731	5,001	5,001	Mar-20	Mar-20
Property Rationalisation	770		770	770	471	1,228	1,228	Mar-21	Mar-21
Procurement Costs	118		118	118	227	227	227	Mar-20	Mar-20
Vehicle Fleet Purchases	1,938		1,938	1,938	1,617	3,271	3,271	Mar-20	Mar-20
(Less Sale of Vehicles & Equipment)					(150)	(144)	(144)	Mar-20	Mar-20
Go Ultra Low City Scheme	107	0	107	107	1545	1646	1646	Mar-20	Mar-20
(Less External Funding)	(107)		(107)	(107)	(1,483)	(1,590)	(1,590)	Mar-20	Mar-20
ULEV Taxi Infrastructure	100		100	100	379	479	479	Mar-20	Mar-20
(Less External Funding)	(100)		(100)	(100)	(424)	(479)	(479)	Mar-20	Mar-20
Charge Place Scotland Network 2018/19	65		65	65	291	356	356	Mar-20	Mar-20
(Less External Funding)	(65)		(65)	(65)	(291)	(356)	(356)	Mar-20	Mar-20
Low Carbon Travel & Transport Challenge Fund for Multi Store	1,489		1,489	1,489	342	1,750	1,750	Nov-19	Nov-19
Less External Funding	(1,183)		(1,183)	(1,183)		(1,750)	(1,750)	Nov-19	Nov-19
Switched on Fleets Ultra Low Emissions Vehicle		82	82	82		82	82	Mar-20	Mar-20
(Less External Funding)		(82)	(82)	(82)		(82)	(82)	Mar-20	Mar-20
Local Authority Installation Programme		250	250	250		250	250	Mar-20	Mar-20
Less External Funding)		(250)	(250)	(250)		(250)	(250)	Mar-20	Mar-20
Net Expenditure	22,687	(10)	22,677	22,677	18,447	41,692	41,556		
Netted Off Receipts	(1,536)	(332)	(1,868)	(1,868)	(2,708)	(5,004)	(5,004)		
Gross Expenditure	24,223	322	24,545	24,545	21,155	46,696	46,560		

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 Updated 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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/07/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	674		674	674	128	790	790	Mar-20	Mar-20
Less External Funding					(9)	(9)	(9)		
Community Infrastructure Fund	54		54	54	768	691	691	Mar-20	Mar-20
Menzieshill - Community Provision	3,809		3,809	3,809	10,947	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	1,323		1,323	1,323	617	1,446	1,446	Mar-20	Mar-20
Mill O Mains	150		150	150		1500	1500	Mar-22	Mar-22
Passenger Bus Shelters	100		100	100		2300	2300	Mar-24	Mar-24
Net Expenditure	6,110		6,110	6,110	11,259	19,148	19,248		
Receipts					(1,329)	(1,329)	(1,329)		
Gross Expenditure	6,110		6,110	6,110	12,588	20,477	20,577		

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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

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 31/08/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/08/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,232	199	2,431	343	2,431	689	2,777	2,777	Mar-20	Mar-20
Roughcast	500		500		500		500	500	Mar-20	Mar-20
Windows	2,876	(289)	2,587	580	2,587	936	3,436	3,372	Mar-20	Mar-20
Energy Efficient										
External Insulation and Cavity Fill	5,971	109	6,080	1,755	6,080	5,366	9,691	9,691	Mar-20	Mar-20
Heating Replacement	4,526	(607)	3,919	1,149	3,919	1,323	3,937	4,093	Mar-20	Mar-20
Boiler Replacement	50		50	27	50	27	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	100		100		100		100	100	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	250	(130)	120		120		120	120	Tender not yet Approved	
Fire Safety (Smoke Detector Programme)	3,550		3,550	1,690	3,550	1,707	8,357	8,357	Jan-21	Jan-21
Fire Safety (Fire Safety Measures)		360	360		360		360	360	Tender not yet Approved	
Multi Story Development Improvements	1,370		1,370	20	1,370	41	1,370	1,370	May-20	May-20
Electrical Upgrading	1,000	(700)	300		300		300	300	Tender not yet Approved	
Fob Programme System	200	(200)							Tender not yet Approved	
Miscellaneous										
Fees	10	40	50	46	50	46	50	50	Mar-20	Mar-20
Disabled Adaptations	750	100	850	321	850	321	750	850	Mar-20	Mar-20
Integrated Management System	50		50	35	50	331	753	819	Mar-20	Mar-20

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 31/08/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/08/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Modern Facilities & Services										
Kitchens and Bathrooms	10	(10)								
Increased Supply of Council Housing	5,552	257	5,809	2,325	5,809	13,835	19,461	20,170	Mar-20	Mar-20
(Less External Funding)		(57)	(57)		(57)	(9,200)	(8,998)	(9,867)	Mar-20	Mar-20
Demolitions	210	(198)	12	2	12	10	20	20	Mar-20	Mar-20
Owners Receipts	(682)		(682)	(143)	(682)	(143)	(682)	(682)	Mar-20	Mar-20
Second Homes Income	(450)		(450)		(450)		(450)	(450)	Mar-20	Mar-20
Community Care										
Sheltered Lounge Upgrades	150		150		150		150	150	Mar-20	Mar-20
Net Expenditure	28,225	(1,126)	27,099	8,158	27,099	19,376	46,678	46,862		
Receipts	(1,132)	(57)	(1,189)	(143)	(1,189)	(9,343)	(10,130)	(10,999)		
Gross Expenditure	29,357	(1,069)	28,288	8,301	28,288	28,719	56,808	57,861		

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

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Actual</u> <u>Spend to</u> <u>31 Jul 2019</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2019/20</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.07.19</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
<u>Capital Expenditure 2019/20</u>							
Free from Serious Disrepair - Roofs	2,232	199	2,431	223	2,431		10%
Roughcast	500		500	0	500		
Free from Serious Disrepair - Windows	2,876	(289)	2,587	226	2,587		8%
Energy Efficiency - External Insulation and Cavity Fill	5,971	109	6,080	746	6,080		12%
Energy Efficiency - Heating Replacement	4,526	(607)	3,919	678	3,919		15%
Energy Efficiency - Boiler replacement	50		50	20	50		40%
Renewable Initiatives/Gas Services	100		100	0	100		
Healthy, Safe & Secure - Door Entry System & Secure Doors	250	(130)	120	0	120		
Healthy, Safe & Secure - Fire Detection	3,550		3,550	1,280	3,550		36%
Healthy, Safe & Secure - Fire Safety Improvements	1,370	(1,010)	360		360		
Multi Story Development Improvements	0	1,370	1,370	20	1,370		
Electrical Upgrading	1,000	(700)	300	0	300		
Miscellaneous - Fees	10	40	50	46	50		460%
Miscellaneous - Disabled Adaptations	750	100	850	278	850		37%
Integrated Management System	50		50		50		
Fob Programme System	200	(200)		0			
Modern Facilities & Services	10	(10)		0			
Increase Supply of Council Housing	5,552	257	5,809	1,479	5,809		27%
Demolitions	210	(198)	12	2	12		1%
Community Care - Sheltered Lounge Upgrades	150		150		150		
Capital Expenditure 2019/20	29,357	(1,069)	28,288	4,998	28,288		17%
<u>Capital Resources 2019/20</u>							
Expenditure Funded from Borrowing	24,826	(1,126)	23,700	4,407	23,700		
Capital Receipts, Grants & Contributions - project specific	0	57	57	0	57		
Second Homes Income	450		450		450		
Receipts from Owners	682		682	118	682		
Capital Receipts:-	2,549		2,549	273	2,549		
Land Sales	2,549		2,549	273	2,549		
Sale of Last in Block	850		850	200	850		
	29,357	(1,069)	28,288	4,998	28,288		
Capital Expenditure as % of Capital Resources	100%		100%		100%		