

REPORT TO: POLICY & RESOURCES COMMITTEE – 18 NOVEMBER 2019
REPORT ON: CAPITAL EXPENDITURE MONITORING 2019/20
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 358-2019

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 30 September 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 30 September 2019 is 20% of the Approved Budget 2019/20 (as approved at Policy & Resources Committee 19 August 2019 (Report 259-2019, Article X refers), compared to 41% for the same period last year.

5.2 2019/20 Expenditure Variations

Appendix 1, which details the position to the end of September 2019, shows a revised projected outturn for 2019/20 of £82.797m, a decrease of £13.299m since the last capital monitoring report was submitted to Policy & Resources Committee 30 September 2019 (Report 303-2019, Article X refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.8 below:

- 5.2.1 Low Emission Zone (Community Safety & Justice) – Additional expenditure of £470,000 in 2019/20. This expenditure is funded from grants from Transport Scotland, therefore there will be no impact on the Council's borrowing. The grant will be used on installation of ANPR cameras and associated equipment, consultation with key stakeholders and affected groups, and a review of traffic management options relative to and in support of the Low Emission Zone objectives.
- 5.2.2 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £8.005m in 2019/20 on the Broughty Ferry Flood Prevention Scheme. The Broughty Ferry Flood Protection Scheme had been anticipated to start autumn 2019, however, it is now due to start early 2020. The programme has been revised due to ongoing design development through statutory and community consultation and consenting requirements. As such the forecast of projected expenditure has been reviewed to take account of this revised programme. The budgeted expenditure is funded from borrowing and a Capital Grant from Scottish Government. There will be a reduction in 2019/20 and a corresponding increase in future years.
- 5.2.3 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £851,000 in 2019/20 on the Waterfront Digital Wifi infrastructure. The project is currently subject to a live procurement exercise to identify a preferred bidder. Subject to receipt of an acceptable and compliant bid the contract will be awarded in early 2020, with a start on site in 2020/21. The budgeted expenditure will be required in 2020/21. The budgeted expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21
- 5.2.4 Fairbairn Street Young Persons Unit Replacement (Children & Families) – Reduction in projected expenditure of £1.480m in 2019/20. Options are currently being reviewed for the Young Persons properties/strategy in conjunction with Children & Families Services, and thereafter the outcomes will proceed to the design stage. The budgeted expenditure will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.5 Young Persons Homes Refurbishment (Children & Families) – Reduction in projected expenditure of £450,000 in 2019/20. Options are currently being reviews for the Young Persons properties/strategy in conjunction with Children & Families Services, and thereafter the outcomes will proceed to the design stage. The budgeted expenditure will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.6 LED Street Lighting (Community Safety & Justice) – Reduction in projected expenditure of £500,000 in 2019/20. The underspend has been identified due to both a refinement of the asset inventory used within the business case together with materials procurement savings made as the project has progressed and the technology has advanced. The project is funded from prudential borrowing so the effect on the Council's capital financing costs budget will be cost neutral.
- 5.2.7 Upgrade of City Square East & West Wing (Service Provision) – Reduction in projected expenditure of £2.021m in 2019/20. Works to the East Wing are now finalised, and the decants from the West Wing are complete. Intrusive surveys combined with exploratory works are currently being carried out on the West Wing with the upgrade works anticipated to start on site late 2019. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.

- 5.2.8 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £570,000 in 2019/20. On-going discussions are taking place to determine the full scope of the building mergers and property rationalisation programme. The budgeted expenditure will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21
- 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	(20,426)	45,889	45,889	-
General Capital Grant	26,113	-	26,113	26,113	-
Capital Grants & Contributions	7,105	454	7,559	7,559	-
Capital Financed from Current Revenue	236	-	236	236	-
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u>102,769</u>	<u>(19,972)</u>	<u>82,797</u>	<u>82,797</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)	82,797

5.5 Projected Total Cost Variations

- 5.5.1 LED Street Lighting (Community Safety & Justice) – Reduction in total projected expenditure of £500,000. The underspend has been identified due to, both, a refinement of the asset inventory used within the business case together with materials procurement savings made as the project has progressed and the technology has advanced. The project is funded from prudential borrowing so the effect on the Council's capital financing costs budget will be cost neutral.

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 30 September 2019 is 34% of the approved budget 2019/20 (as approved at Policy & Resources Committee 19 August 2019 (Report 258-2019, Article X refers), compared to 26% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £29.781m, an increase of £1,493,000 in 2019/20 since the last capital monitoring report was submitted to Policy & Resources Committee 30 September 2019 (Report 303-2019, Article X refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.2 below.

- 6.1.1 Healthy, Safe and Secure – Fire Detection - Increase in projected expenditure of £1,617,000 in 2019/20. This programme is ahead of schedule due to access and work progressing quicker than anticipated. There is no overall increase in programme expenditure. There will be an increase in borrowing in 2019/20 and a corresponding decrease in 2020/21.
- 6.1.2 Healthy, Safe and Secure – Fire Safety Improvements - Decrease in projected expenditure of £160,000 in 2019/20. This project has been updated to reflect the latest position as projected costings are currently being prepared. This project will go to committee for approval early 2020.
- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.
- 6.2.1 Projected Land Sales Receipts have decreased by £974,000 for 2018/19 which reflects the latest estimates and phasing of Housing Land Sales from the surveyor.
- 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	1,341	26,167	26,167	-
Capital Grants & Contributions	1,132	57	1,189	1,189	-
Capital Receipts – Sale of Assets	<u>3,399</u>	<u>(974)</u>	<u>2,425</u>	<u>2,425</u>	-
	<u>29,357</u>	<u>424</u>	<u>29,781</u>	<u>29,781</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)	29,781

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

06 NOVEMBER 2019

2019/20 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 SEPTEMBER 2019

Appendix 1

	<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>Projected</u> <u>Outturn</u> <u>2019/20</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 30.9.2019</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	31,456	(17,804)	13,652	13,652	-	2%
Children & Families	7,465	(1,652)	5,813	5,813	-	22%
Health, Care & Wellbeing	20,674	25	20,699	20,699	-	43%
Community Safety & Justice	23,841	(8,969)	14,872	14,872	-	15%
Service Provision	24,223	(2,547)	21,676	21,676	-	21%
Building Strong Communities - Non Housing HRA Element	6,110	(25)	6,085	6,085	-	54%
Capital Expenditure 2019/20	113,769	(30,972)	82,797	82,797	-	20%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	66,315	(20,426)	45,889	45,889		
General Capital Grant	26,113		26,113	26,113		
Capital Grants & Contributions - project specific	7,105	454	7,559	7,559		
	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	(19,972)	82,797	82,797		
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 30/09/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	27,511	(17,804)	9,707	9,707	81,393	105,268	105,258	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					
Dundee Railway Station	163		163	163	39,970	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	1,982	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	79,052	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	(17,348)	11,387	11,387	94,498	117,197	117,468		
Netted Off Receipts	(2,721)	456	(2,265)	(2,265)	(123,123)	(124,976)	(127,285)		
Gross Expenditure	31,456	(17,804)	13,652	13,652	217,621	242,173	244,753		

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 30/09/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	132		132	132	32,223	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	1,364	1,500	1,500	Dec-17	Dec-17
Victorian/Edwardian Schools	807		807	807	440	5,000	5,000	Mar-22	Mar-22
Fairbairn Street Young Persons Unit	1,580	(1,480)	100	100		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishment	500	(450)	50	50		500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	4,235	278	4,513	4,513	4,293	10,818	10,818	Mar-22	Mar-22
Net Expenditure	7,465	(1,652)	5,813	5,813	85,784	98,600	99,901		
Receipts									
Gross Expenditure	7,465	(1,652)	5,813	5,813	85,784	98,600	99,901		

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	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/09/2019 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
						Current Approved Project Cost £000	Projected Total Cost £000		
Parks & Open Space	3,581	25	3,606	3,606	1,270	4,570	4,570	Mar-19	Mar-19
(Less External Funding)					(44)	(68)	(68)	Mar-19	Mar-19
Sports Facilities	1,161		1,161	1,161	270	1,376	1,376	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	29,995	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	25	18,988	18,988	25,248	49,284	49,318		
Receipts	(1,711)		(1,711)	(1,711)	(6,957)	(9,568)	(9,568)		
Gross Expenditure	20,674	25	20,699	20,699	32,205	58,852	58,886		

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 30/09/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	728	10	738	738	828	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	(9,057)	2,770	2,770	8,662	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	108	2,118	2,118	408	2,010	2,010	Mar-20	Mar-20
(Less External Funding)	(243)	(108)	(351)	(351)	(120)	(243)	(243)	Mar-20	Mar-20
Street Lighting Renewal	1,297		1,297	1,297	550	1,297	1,297	Mar-20	Mar-20
LED Street Lighting Installations	2,462	(500)	1,962	1,962	2,708	4,800	4,300	Mar-20	Mar-20
Road Reconstructions/Recycling	2,996		2,996	2,996	1,377	2,996	2,996	Mar-20	Mar-20
Bridge Assessment Work Programme	248		248	248	41	248	248	Mar-20	Mar-20
(Less External Funding)									
Regional Transport Partnership	194		194	194	124	318	318	Mar-20	Mar-20
Low Emission Zone		470	470	470	65	35	35	Mar-20	Mar-20
(Less External Funding)		(470)	(470)	(470)	(35)	(35)	(35)	Mar-20	Mar-20
Council Roads and Footpaths - Other	672		672	672	484	1,093	1,093	Mar-20	Mar-20
Smart Cities - Mobility Innovation Living Laboratory	1,098		1,098	1,098	406	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	(9,547)	13,157	13,157	15,324	46,146	45,646		
Receipts	(1,137)	(578)	(1,715)	(1,715)	(537)	(1,806)	(1,806)		
Gross Expenditure	23,841	(8,969)	14,872	14,872	15,861	47,952	47,452		

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 30/09/2019 £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	3,727	5,057	5,057	Mar-20	Mar-20
Cemeteries	174		174	174	50	224	224	Mar-20	Mar-20
Contaminated Land	100		100	100	(2)	120	120	Mar-20	Mar-20
Recycling & Waste Management	320		320	320	70	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	(161)	233	(233)	56	233	233	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	495	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	67	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	255	949	949	709	1,412	1,412	Mar-20	Mar-20
Lifecycle Improvements	998		998	998		1,000	1,000	Mar-20	Mar-20
Heating & Ventilation Systems	596	(575)	21	21	339	359	359	Mar-20	Mar-20
Roof Replacement/Improvement Programme	674		674	674	332	328	356	Mar-20	Mar-20
Window Replacement	468	375	843	843	805	1,122	1,122	Mar-20	Mar-20
Electrical Upgrades	804	(343)	461	461	494	791	791	Mar-20	Mar-20
Disabled Access	50		50	50	4	54	54	Mar-20	Mar-20
Health & Safety Works	553		553	553	311	764	764	Mar-20	Mar-20

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 30/09/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Energy	2,943		2,943	2,943	3,487	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	(2,021)	1,250	1,250	1,791	2,980	2,980	Mar-20	Mar-20
Property Rationalisation	770	(570)	200	200	511	658	658	Mar-21	Mar-21
Procurement Costs	118		118	118	227	227	227	Mar-20	Mar-20
Vehicle Fleet Purchases	1,938	161	2,099	2,099	1,876	3,432	3,432	Mar-20	Mar-20
(Less Sale of Vehicles & Equipment)					(181)	(144)	(144)	Mar-20	Mar-20
Go Ultra Low City Scheme	107	0	107	107	1543	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	704	1,750	1,750	Nov-19	Nov-19
Less External Funding	(1,183)		(1,183)	(1,183)	(67)	(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	(2,879)	19,808	19,808	18,223	34,880	34,824		
Netted Off Receipts	(1,536)	(332)	(1,868)	(1,868)	(2,648)	(5,004)	(5,004)		
Gross Expenditure	24,223	(2,547)	21,676	21,676	20,871	39,884	39,828		

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 30/09/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	674	(25)	649	649	37	674	674	Mar-20	Mar-20
Less External Funding					(9)	(9)	(9)		
Community Infrastructure Fund	54		54	54	814	691	691	Mar-20	Mar-20
Menzieshill - Community Provision	3,809		3,809	3,809	12,066	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	681	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	(25)	6,085	6,085	12,306	19,032	19,132		
Receipts					(1,329)	(1,329)	(1,329)		
Gross Expenditure	6,110	(25)	6,085	6,085	13,635	20,361	20,461		

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 - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 30/09/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/09/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,232	205	2,437	361	2,437	707	2,783	2,783	Mar-20	Mar-20
Roughcast	500		500		500		500	500	Mar-20	Mar-20
Windows	2,876	(289)	2,587	632	2,587	988	3,436	3,372	Mar-20	Mar-20
Energy Efficient										
External Insulation and Cavity Fill	5,971	109	6,080	1,817	6,080	5,428	9,691	9,691	Mar-20	Mar-20
Heating Replacement	4,526	(607)	3,919	1,470	3,919	1,644	3,937	4,093	Mar-20	Mar-20
Boiler Replacement	50		50	35	50	35	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	1,617	5,167	2,289	5,167	2,306	8,357	8,357	Jan-21	Jan-21
Fire Safety (Fire Safety Measures)		200	200		200		200	200	Tender not yet Approved	
Multi Story Development Improvements	1,370		1,370	50	1,370	71	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	70	80	50	80	50	80	80	Mar-20	Mar-20
Disabled Adaptations	750	100	850	418	850	418	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 30/09/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/09/2019 £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	2,724	5,809	14,234	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	3	12	11	20	20	Mar-20	Mar-20
Owners Receipts	(682)		(682)	(159)	(682)	(159)	(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	367	28,592	9,725	28,592	20,951	46,554	46,738		
Receipts	(1,132)	(57)	(1,189)	(159)	(1,189)	(9,359)	(10,130)	(10,999)		
Gross Expenditure	29,357	424	29,781	9,884	29,781	30,310	56,684	57,737		

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

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 SEPTEMBER 2019

Appendix 3

	<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>30 Sep 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 30.09.19</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	205	2,437	361	2,437		16%
Roughcast	500		500	0	500		
Free from Serious Disrepair - Windows	2,876	(289)	2,587	632	2,587		22%
Energy Efficiency - External Insulation and Cavity Fill	5,971	109	6,080	1,817	6,080		30%
Energy Efficiency - Heating Replacement	4,526	(607)	3,919	1,470	3,919		32%
Energy Efficiency - Boiler replacement	50		50	35	50		70%
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	1,617	5,167	2,289	5,167		64%
Healthy, Safe & Secure - Fire Safety Improvements	1,370	(1,170)	200		200		
Multi Story Development Improvements	0	1,370	1,370	50	1,370		
Electrical Upgrading	1,000	(700)	300	0	300		
Miscellaneous - Fees	10	70	80	50	80		500%
Miscellaneous - Disabled Adaptations	750	100	850	418	850		56%
Integrated Management System	50		50	35	50		70%
Fob Programme System	200	(200)		0			
Modern Facilities & Services	10	(10)		0			
Increase Supply of Council Housing	5,552	257	5,809	2,724	5,809		49%
Demolitions	210	(198)	12	3	12		1%
Community Care - Sheltered Lounge Upgrades	150		150		150		
Capital Expenditure 2019/20	29,357	424	29,781	9,884	29,781		34%
<u>Capital Resources 2019/20</u>							
Expenditure Funded from Borrowing	24,826	1,341	26,167	9,010	26,167		
Capital Receipts, Grants & Contributions - project specific	0	57	57	0	57		
Second Homes Income	450		450		450		
Receipts from Owners	682		682	159	682		
Capital Receipts:-	2,549	(974)	1,575	515	1,575		
Land Sales	2,549		1,575	515	1,575		
Sale of Last in Block	850		850	200	850		
	29,357	424	29,781	9,884	29,781		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

