

**REPORT TO: POLICY & RESOURCES COMMITTEE - 23 AUGUST 2010**

**REPORT ON: CAPITAL EXPENDITURE MONITORING 2010/11**

**REPORT BY: DIRECTOR OF FINANCE**

**REPORT NO: 393-2010**

## **1 PURPOSE OF REPORT**

- 1.1 To appraise Elected Members of the latest position regarding the Council's Capital Expenditure programme for 2010/11.

## **2 RECOMMENDATION**

- 2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Expenditure programme for 2010/11.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 This report shows the latest projections on capital projects along with actual spend to 30 June 2010.

	<b>General Services Capital 2010/11 £000</b>	<b>Housing HRA Capital 2010/11 £000</b>
Approved Budget	76,697	32,626
Budget Adjustments	<u>(9,292)</u>	—
Revised Budget	<u>67,405</u>	<u>32,626</u>
Projected Outturn	<u>67,405</u>	<u>32,344</u>
Variance over/(under) Budget	—	<u>(282)</u>
Actual Spend to 30 June 2010	<u>5,684</u>	<u>3,572</u>

An explanation of the major variances since the capital plan was approved at Committee is shown in Section 5 of the report. In terms of the percentage of actual capital spend to projected outturn, General Services and Housing HRA Capital as at 30 June 2010 were 8% and 11% respectively, compared with 11% and 19% respectively for the comparable period to 30 June 2009.

## **4 BACKGROUND**

- 4.1 The Special Policy & Resources Committee of 11 February 2010 approved the 2010/11 Capital Budget for General Services (Report 77-2010). The Housing HRA Capital Programme 2010/11 was approved at the Policy & Resources Committee on 28 June 2010 (Report 379-2010). 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 2010/11 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 actual spend and the latest projected outturns for all projects, detailed by departments. Appendix 1 summarises this information and shows the latest projection of capital resources required to finance the expenditure.

The latest capital monitoring statement shows a revised Capital Budget for 2010/11 of £67.405m, a reduction of £9.292m since the 2010/11 Capital Budget was approved at Committee in February. The main reasons for this are detailed below.

- 5.1.1 Reduction in expenditure of £2.635m on Whitfield Primary School (Education). This project has been rephased to reflect the latest timescales for the proposed new school, with a revised start on site date of autumn 2010. This expenditure will be required in later years and will be funded from borrowing.
- 5.1.2 Reduction in expenditure of £742,000 on Lochee Primary School (Education). This project has been rephased to reflect the latest timescales for the primary school, with a revised start on site date of autumn 2011. This expenditure will be required in later years and will be funded from borrowing.
- 5.1.3 Reduction in expenditure of £4.753m on West End Primary School (Education) This project has been rephased to reflect the latest timescales for the primary school, with a revised start on site date of early 2011. This expenditure will be required in later years and will be funded from borrowing.
- 5.1.4 Reduction in expenditure of £2.881m on Allan Street New Swimming Pool (Leisure & Communities). This project has been rephased to reflect the latest timescales for the swimming pool and to tie-in with the car park and associated road works. This expenditure will be required in later years and will be funded from borrowing.
- 5.1.5 Reduction in expenditure of £486,000 on Coastal Protection Study (City Development). The design stage will not be completed until the end of 2010/11, resulting in the associated works being delayed until 2011/12. This expenditure will be funded from borrowing.
- 5.1.6 Reduction in expenditure of £498,000 on Central Waterfront (Chief Executive). This reduction relates to rephasing of the capital expenditure programme. This expenditure will be required in later years. The expenditure will be funded from a combination of Scottish Enterprise monies and General Capital Grant from Scottish Government.
- 5.1.7 Additional expenditure of £548,000 on Allan Street Car Park and £485,000 on the Road Works associated with the Car Park and Swimming Pool (City Development). These projects have been rephased to reflect the latest timescales, which therefore require budgets to be brought forward. This expenditure will be funded from borrowing.
- 5.1.8 Additional expenditure of £1.738m, across various departments, now required in 2010/11 as a result of committed expenditure in 2009/10 slipping into 2010/11.

## 5.2 Capital Resources

5.2.1 The table below shows the latest position:-

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
General Capital Grant	10,372	(2,119)	8,253	8,253	-
Capital Receipts/Capital Fund	4,860	5,244	10,104	10,104	-
Capital Funded from Current Revenue	450	118	568	568	-
Borrowing	<u>61,015</u>	<u>(12,535)</u>	<u>48,480</u>	<u>48,480</u>	-
	<u>76,697</u>	<u>(9,292)</u>	<u>67,405</u>	<u>67,405</u>	-

5.2.2 The reduction in the General Capital Grant, from Scottish Government, of £2.119m relates to the transfer of grant to revenue to fund expenditure on Central Waterfront projects, which does not meet the strict criteria for capital expenditure

5.2.3 The increase in Capital receipts/Capital Fund in 2010/11 is matched by a corresponding reduction in 2009/10. The overall effect between the 2 years is zero.

5.2.4 The revised budget for borrowing is £48.480m, a reduction of £12.535m since the capital budget was approved, is due to the reasons as detailed above, in Para 5.1.

5.4 The table below shows the effect of any changes in 2010/11 on future year's capital expenditure and resources.

	<b>2010/11 £000</b>	<b>2011/12 £000</b>	<b>2012/13 £000</b>
<b>Capital Expenditure</b>			
Approved Budget per Capital Plan 2010-2013	76,697	59,392	27,422
Variances Per Latest Monitoring (per Appendix 3)	<u>(9,292)</u>	<u>(2,491)</u>	1,131
<b>Revised Budget</b>	<u>67,405</u>	<u>56,901</u>	<u>28,553</u>
<b>Capital Resources</b>			
General Capital Grant	8,253	4,795	3,831
Capital Receipts/Capital Fund	10,104	1,600	1,600
Capital Funded from Current Revenue	568	3,100	-
Borrowing	<u>48,480</u>	<u>47,406</u>	<u>23,122</u>
<b>Revised Budget</b>	<u>67,405</u>	<u>56,901</u>	<u>28,553</u>

## 6 HOUSING HRA - CURRENT POSITION

6.1 Appendix 2 details the actual spend and the latest projected outturns within Housing HRA Capital Programme. Appendix 1 summarises this information and shows the latest projection of capital resources required to finance the expenditure.

6.2 The latest capital monitoring statement shows a Projected Outturn of £32.344m, a decrease in expenditure of £282,000 since the capital budget was approved at Committee. There has been a decrease of £400,000 on Energy Efficiency - Heating, Kitchens and Bathrooms as a result of a reduction in the number of properties being renovated in Craigie 2nd and 3rd. There has also been a reduction of £153,000 on Free from Serious Disrepair - Roof Renewal as a result of tenders on new contracts being less than budgeted. These are offset by an increase in expenditure on Community Care of £123,000 due, in the main, to the inclusion of an additional project.

- 6.3 The latest capital monitoring shows projected capital resources of £30.102m, a reduction in resources of £141,000 since the capital budget was approved. This is due to a reduction in the anticipated receipts from the sale of Council Houses/New Build sales, based on the actual receipts received so far.
- 6.4 Capital expenditure as a percentage of capital resources is currently standing at 107%. This variance between expenditure and resources will be met by additional slippage to be identified throughout the year.

## 7 RISK ASSESSMENT

- 7.1 There are a number of risks which may have an impact on the Capital Expenditure programme for 2010/11. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.
- 7.2 Currently, building cost inflation levels are low, however, they can on occasion be relatively high in comparison to general inflation. Therefore delays in scheduling and letting contracts may lead to increases in projected costs. In such an event, every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.
- 7.3 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 is identified as soon as possible and any corrective action taken.
- 7.4 Capital projects can be subject to unforeseen price increases. The nature of building projects is such that additional unexpected costs can occur. Currently Council experiencing very competitive tenders. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.
- 7.5 There is risk associated with projects that are not yet legally committed as the works are not yet tendered for, and there is potential for costs to be greater than the allowance contained within the Capital Plan. As the majority of spend on these projects is in future years, the risk in the current year is not significant. Future years' Capital Programmes will be adjusted to reflect updated cost estimates.
- 7.6 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 on 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.
- 7.7 The amount and timing of capital receipts can also be difficult to accurately project as sales are often conditional on planning permission and other non-financial factors. This is the case even in times of relative economic stability.
- 7.8 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. There is a risk associated with future years' grants as indications suggest that levels of public sector support may be reduced. In the current Capital Plan the Council has assumed a 10% year on year reduction in General Capital Grant levels received. Any reductions will necessitate a review of the Council's Capital Programme.

- 7.9 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.

**POLICY IMPLICATIONS**

- 8.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, and Equality Impact Assessment.

There are no major issues.

**9 CONSULTATION**

- 9.1 The Chief Executive, Depute Chief Executive (Support Services) and Director of Housing have been consulted in the preparation of this report.

**10 BACKGROUND PAPERS**

- 10.1 None

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DIRECTOR OF FINANCE**

**29 JULY 2010**

**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 2010/11**

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2010/11</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2009/10</u> <u>£000</u>	<u>Budget</u> <u>Adjust</u> <u>£000</u>	<u>Carryforward</u> <u>into</u> <u>Future Years</u> <u>£000</u>	<u>Virements</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>2010/11</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Jun 2010</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2010/11</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
<b>GENERAL SERVICES</b>											
<b>Capital Expenditure 2010/11</b>											
Education	19,268	413		(8,249)		(7,836)	11,432	522	11,432	0	5%
Social Work	2,408	26				26	2,434	(218)	2,434	0	-9%
City Development	35,174	63		547		610	35,784	3,696	35,784	0	10%
Leisure & Communities	10,617	583		(2,881)		(2,298)	8,319	352	8,319	0	4%
Waste Management	3,506	250			(100)	150	3,656	111	3,656	0	3%
Environmental Health & Trading Standards / Scientific Services	166					0	166	0	166	0	0%
Chief Executive / Support Services/Finance	5,008	178	(498)	51	100	(169)	4,839	1,235	4,839	0	26%
Dundee Contract Services - Client & Contractor	550	225				225	775	(14)	775	0	-2%
<b>Capital Expenditure 2010/11</b>	<b>76,697</b>	<b>1,738</b>	<b>(498)</b>	<b>(10,532)</b>	<b>0</b>	<b>(9,292)</b>	<b>67,405</b>	<b>5,684</b>	<b>67,405</b>	<b>0</b>	<b>8%</b>
<b>Capital Resources 2010/11</b>											
<b>Expenditure Funded from Borrowing</b>	<b>61,015</b>	<b>1,746</b>	<b>(3,749)</b>	<b>(10,532)</b>		<b>(12,535)</b>	<b>48,480</b>	<b>820</b>	<b>48,480</b>		
<b>Capital Grants</b>	<b>10,372</b>		<b>(2,119)</b>			<b>(2,119)</b>	<b>8,253</b>	<b>3,117</b>	<b>8,253</b>		
<b>Capital Funded from Current Revenue</b>	<b>450</b>	<b>118</b>				<b>118</b>	<b>568</b>	<b>0</b>	<b>568</b>		
<b>Capital Receipts:-</b>											
Net Asset Sales/ Capital Fund Contribution	4,860	(126)	5,370			5,244	10,104	1,747	10,104		
<b>Capital Resources 2010/11</b>	<b>76,697</b>	<b>1,738</b>	<b>(498)</b>	<b>(10,532)</b>	<b>0</b>	<b>(9,292)</b>	<b>67,405</b>	<b>5,684</b>	<b>67,405</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>						<b>100%</b>		<b>100%</b>		

**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 2010/11**

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2010/11</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2009/10</u> <u>£000</u>	<u>Budget</u> <u>Adjust</u> <u>£000</u>	<u>Carryforward</u> <u>into</u> <u>Future Years</u> <u>£000</u>	<u>Virements</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>2010/11</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Jun 2010</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2010/11</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
<b>HOUSING HRA</b>											
<b>Capital Expenditure 2010/11</b>											
Free from Serious Disrepair - Roofs	2,432					0	2,432	264	2,279	(153)	12%
Free from Serious Disrepair - Roughcast	50					0	50	3	66	16	5%
Energy Efficient - External Insulation and Cavity Fill	425					0	425		425	0	0%
Energy Efficient - Heating, Kitchens and Bathrooms & Showers	6,680					0	6,680	1,162	6,280	(400)	19%
Energy Efficiency-Ferolli & Ravenheart boiler replacement	200					0	200		200	0	0%
Modern Facilities & Services - Kitchens and Bathrooms only	5,165					0	5,165	742	5,209	44	14%
Modern Facilities & Services - Individual Shower Programme	356					0	356	80	356	0	22%
Healthy, Safe & Secure - Fire Detection	25					0	25		25	0	0%
Healthy, Safe & Secure - Door Entry System	86					0	86	26	174	88	15%
Healthy, Safe & Secure - Security & Stair Lighting	164					0	164		164	0	0%
Increase Supply of Council Housing - New Builds	8,608					0	8,608	1,027	8,608	0	12%
Increase Supply of Council Housing - Demolitions	5,980					0	5,980	94	5,980	0	2%
Miscellaneous - Fees	60					0	60		60	0	0%
Miscellaneous - Disabled Adaptations	900					0	900	136	900	0	15%
Miscellaneous - East District Housing Office	100					0	100		100	0	0%
Access Road Whitfield	1,900					0	1,900		1,900	0	0%
Owners Receipts	(925)					0	(925)	(57)	(925)	0	6%
Community Care	420					0	420	95	543	123	17%
<b>Capital Expenditure 2010/11</b>	<b>32,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,626</b>	<b>3,572</b>	<b>32,344</b>	<b>(282)</b>	<b>11%</b>
<b>Capital Resources 2010/11</b>											
<b>Expenditure Funded from Borrowing</b>	<b>24,793</b>					<b>0</b>	<b>24,793</b>	<b>2,674</b>	<b>24,793</b>		
<b>Capital Receipts:-</b> Council House / New Build Sales	3,000					0	3,000	743	2,859		
Land Sales	1,700					0	1,700		1,700		
Sale of Last in Block	750					0	750	155	750		
	<b>30,243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,243</b>	<b>3,572</b>	<b>30,102</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>108%</b>						<b>108%</b>		<b>107%</b>		

## EDUCATION CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/10 £'000	Projected Outturn 2010/11 £'000
Structural Improvement	250					0	250	0	250
Kitchen Improvements	100					0	100	0	100
Computers	570					0	570	0	570
Vehicles	45					0	45	0	45
Cladding	600					0	600	0	600
Lift Replacements	200					0	200	0	200
Public Access	100					0	100	0	100
Curriculum Improvements	230					0	230	5	230
Electrical Upgrades	724					0	724	33	724
General Improvements & Upgrades	450	(22)				(22)	428	60	428
Replacement Heating Systems	520					0	520	(48)	520
Roof Replacements	680					0	680	78	680
Window Replacements	600					0	600	95	600
Water Hygiene	60					0	60	0	60
Toilets	140					0	140	58	140
Kingspark Project	637	235	1,140			1,375	2,012	928	2,012
Less Angus Council Contributions			(840)			(840)	(840)	(720)	840
Less Health Board Contributions			(300)			(300)	(300)	0	300
Whitfield Project	6,350	(61)		(2,925)		(2,986)	3,364	0	3,364
Less Developers Funding	(290)			290		290	0	0	-
Lochee Project	1,100	22		(742)		(720)	380	26	380
West End Project	5,975	47		(4,753)		(4,706)	1,269	15	1,269
Harris Project	500	(23)		(452)		(475)	25	1	25
Less Scottish Government Capital Grant	(333)			333		333	0	0	-
PPP Contract Variations	60	215				215	275	(8)	275
Balances	-					0	0	1	
<b>Education Total</b>	<b>19,268</b>	<b>413</b>	<b>0</b>	<b>(8,249)</b>	<b>0</b>	<b>(7,836)</b>	<b>11,432</b>	<b>522</b>	<b>11,432</b>

## SOCIAL WORK CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £'000
Property Upgrades	50	18				18	68	(1)	68
Milview Cottage (Strathcarron)	36					0	36	(102)	36
Elmgrove House Replacement	750					0	750		750
Day Services Acc for Learning Disabilities	550					0	550		550
Elms Residential Unit for Young People	200					0	200		200
Seymore Lodge Replacement	2,468	25				25	2,493	4	2,493
(Less Contribution Tayside Health Board)	(823)	(9)				(9)	(832)	(128)	(832)
(Less Contribution Tayside Police Joint Board)	(823)	(8)				(8)	(831)	9	(831)
<b>Social Work Total</b>	<b>2,408</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>2,434</b>	<b>(218)</b>	<b>2,434</b>



## CITY DEVELOPMENT CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £000
<b>Road &amp; Minor Schemes</b>									
Road Safety Measures	200					0	200		200
Pedestrian Crossings / Traffic Lights	100	74				74	174	36	174
Footpaths	400					0	400	60	400
Smarter Choices smarter Places	34					0	34	4	34
Less Scottish Government Grant	(34)					0	(34)		(34)
<b>Environmental Improvements Programme</b>									
Albert Square Environmental Improvements		20				20	20		20
Central Area & Other Projects	400	31				31	431	45	431
<b>Community Regeneration Project</b>						0			
Lochee	200	200	367			567	767	33	767
(Less Town Centre Regeneration Fund)			(367)			(367)	(367)	(33)	(367)
Hilltown		74				74	74		74
<b>Accepted Practices</b>									
Street Lighting Renewal	580					0	580	123	580
Road Reconstruction / Recycling	1,413					0	1,413	194	1,413
Bridge Assessment & Work Programme	200					0	200		200
Linlathen Bridge East	305	47				47	352	2	352
Less Developers Contributions	(305)	(47)				(47)	(352)	(2)	(352)
Regional Transport Partnership	1,729	791				791	2,520	10	2,520
Less TACTRAN Grant		(595)				(595)	(595)	(10)	(595)
Coastal Protection Study	622			(486)		(486)	136		136
Dykes of Gray	2,870	100	(2,130)			(2,030)	840		840
Less Developers Contributions	(2,870)	(100)	2,130			2,030	(840)		(840)
<b>Parking</b>									
Allan Street Car Park	591	118		548		666	1,257		1,257
Allan Street Associated Road Works				485		485	485		485
<b>Administrative Buildings</b>									
Tayside House Pooled Property Payment	185					0	185		185
Dundee House	22,834	(126)				(126)	22,708	3,052	22,708
Office Accommodation	2,245	63				63	2,308	60	2,308
City Square - Upgrade/weatherproof Windows	200					0	200		200
City Square - 7-11 Castle Street		3				3	3		3
<b>Industry/Business</b>									
Acquisition of Land/Buildings	1,500	(975)				(975)	525		525
Industrial Estates Improvements	400					0	400		400
Technopole Site Servicing	150					0	150		150
Business Support Initiative	150					0	150		150
Estates Servicing - Claverhouse East & West	200					0	200		200
Unit G Records Storage Facility		14				14	14	15	14
<b>Other Expenditure</b>									
Shopping Parade Improvements	325	24				24	349	37	349
<b>Demolition of Surplus Properties</b>	550	247				247	797		797
St Saviours		100				100	100	70	100
<b>City Development Total</b>	<b>35,174</b>	<b>63</b>	<b>0</b>	<b>547</b>	<b>0</b>	<b>610</b>	<b>35,784</b>	<b>3,696</b>	<b>35,784</b>

## LEISURE & COMMUNITIES CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £'000
McManus Galleries Restoration & Dev Project			50			50	50	(143)	50
(Less NHMF Lottery McManus Galleries)								491	
(Less Historic Scotland)			(50)			(50)	(50)	(22)	(50)
Leisure Centre Improvements	39	63				63	102	58	102
Lochee Leisure Centre Roof		30				30	30	26	30
(Less Scottish Govt TCRF Monies)		(30)				(30)	(30)	(30)	(30)
DISC Replacement Pitches	358					0	358	0	358
Parks / Master Plan	190	76				76	266	(7)	266
New Swimming Pool	7,200	(169)		(3,231)		(3,400)	3,800	0	3,800
(Less SportsScotland Lottery Funding)	(750)	169		350		519	(231)	(231)	(231)
Camperdown Development (incl Visitor Ctre & Electrical Works)	773	128				128	901	129	901
Camperdown Country Park - Development Plan	10					0	10	0	10
Cemeteries	215	136				136	351	(3)	351
New Cemetery Extension	1,737	18				18	1,755	0	1,755
DCA	20				(20)	(20)	0	0	0
Environmental/Paths for All	40	7				7	47	3	47
Libraries	25				(25)	(25)	0	0	0
Neighbourhood Centres	25				(25)	(25)	0	(3)	0
Purchase of Vehicles & Equipment	121					0	121	1	121
Caird Hall	234	50			19	69	303	50	303
Roof Replacement/Improvement Programme	330	5			(300)	(295)	35	34	35
Camperdown Roof Replacement		61			421	482	482	1	482
Heating & Ventilation	50	39			(70)	(31)	19	(2)	19
<b>Leisure &amp; Communities Total</b>	<b>10,617</b>	<b>583</b>	<b>0</b>	<b>(2,881)</b>	<b>0</b>	<b>(2,298)</b>	<b>8,319</b>	<b>352</b>	<b>8,319</b>

## WASTE MANAGEMENT CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £'000
Purchase of Bins	140					0	140	35	140
Baldovie Redevelopment	260				(100)	(100)	160	0	160
Riverside Landfill Site	50					0	50	7	50
Purchase of Skips	30					0	30	0	30
Waste Management Property	220					0	220	0	220
Purchase of Vehicles & Equipment	600					0	600	70	600
(Less Sale of Vehicles, & Machinery & Ins Receipt)	0					0	0	(1)	0
Marchbanks Redevelopment	2,000	250				250	2,250	0	2,250
Recycling Initiatives	206					0	206	0	206
<b>Waste Management Total</b>	<b>3,506</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>150</b>	<b>3,656</b>	<b>111</b>	<b>3,656</b>

## ENVIRONMENTAL HEALTH & TS/SS CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £000
Air Quality Monitoring Equipment	24					0	24	0	24
Contaminated Land	142					0	142	0	142
<b>Environmental Health &amp; TS/SS Total</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>0</b>	<b>166</b>

## CHIEF EXECUTIVE/SUPPORT SERVICES/FINANCE CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £000
Vacant & Derelict Land Fund - 2007/08 Programme		17				17	17		17
<i>Less Scottish Government Capital Grant</i>		(17)				(17)	(17)		(17)
Vacant & Derelict Land Fund - 2008/09 Programme		462				462	462	29	462
<i>Less Scottish Government Capital Grant</i>		(462)				(462)	(462)		(462)
Vacant & Derelict Land Fund - 2009/10 Programme	1,750					0	1,750		1,750
<i>Less Scottish Government Capital Grant</i>	(1,750)					0	(1,750)		(1,750)
Vacant & Derelict Land Fund - 2010/11 Programme	1,750				100	100	1,850		1,850
<i>Less Scottish Government Capital Grant</i>	(1,750)					0	(1,750)		(1,750)
<b>Central Waterfront</b>	<b>2,718</b>		<b>(2,718)</b>			<b>(2,718)</b>	<b>0</b>		
Surface Water Drainage Tank			1,621			1,621	1,621	775	1,621
Works Completion Bridge Ramp One			1,034			1,034	1,034		1,034
Demolition Tayside Hse & Olympia			100			100	100		100
Const'n New Rail Bridge, Concourse & Junction			200			200	200		200
Discovery Car Park			25			25	25		25
A92/Trades Lane			50			50	50		50
Project Management & Design			374			374	374	134	374
<i>(Less SE Contribution)</i>			(1,184)			(1,184)	(1,184)		(1,184)
Cycling, Walking & Safer Streets	249					0	249	3	249
<i>Less Scottish Government Grant Funding</i>	(249)					0	(249)		(249)
Unadopted Footpaths	500					0	500	62	500
Disabled Access	11					0	11		11
Health & Safety Works	538				(73)	(73)	465		465
Purchase of Computer Equipment	800	150			73	223	1,023	113	1,023
Energy - Spend to Save	100					0	100		100
ICT Strategy	50	(22)				(22)	28	1	28
Telephony and Data Network Upgrade	128	(23)				(23)	105		105
Finance Revenues Print Unit - Shore Terrace	101					0	101		101
Corporate Electronic Records Management System	62	28		51		79	141	86	141
14 City Square - Kitchen Refurbishment		45				45	45	32	45
<b>Chief Executive/Support Services/Finance Total</b>	<b>5,008</b>	<b>178</b>	<b>(498)</b>	<b>51</b>	<b>100</b>	<b>(169)</b>	<b>4,839</b>	<b>1,235</b>	<b>4,839</b>

## DUNDEE CONTRACT SERVICES CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £000
Public Open Spaces	50					0	50	0	50
Playground Improvements	50	(3)				(3)	47	0	47
Purchase of Plant, Machinery & Vehicles	450	228	14			242	692	0	692
<i>Less Sale of Vehicles etc</i>			(14)			(14)	(14)	(14)	(14)
<b>Dundee Contract Services Total</b>	<b>550</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>775</b>	<b>(14)</b>	<b>775</b>

## HOUSING HRA CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 30/06/2010 £'000	Projected Outturn 2010/11 £'000
<b>Free From Serious Disrepair</b>									
Roof Replacement	2,432					0	2,432	264	2,279
Roughcast Renewal	50					0	50	3	66
<b>Energy Efficiency</b>									
External Insulation and Cavity	425					0	425	0	425
Heating, Kitchens, Bathrooms & Showers	6,680					0	6,680	1,162	6,280
Ferolli & Ravenheart boiler replacement	200					0	200	0	200
<b>Modern Facilities and Services</b>									
Kitchens and Bathrooms and Showers	5,165					0	5,165	742	5,209
Individual Shower Programme	356					0	356	80	356
<b>Healthy, Safe and Secure</b>									
Fire Detection	25					0	25	0	25
Door Entry System	86					0	86	26	174
Security & Stair Lighting	164					0	164	0	164
<b>Increase Supply of Council Housing</b>									
New Builds	8,608					0	8,608	1,027	8,608
Demolitions	5,980					0	5,980	94	5,980
<b>Miscellaneous</b>									
Fees	60					0	60	0	60
Disabled Adaptations	900					0	900	136	900
East Area Office	100					0	100	0	100
Access Road Whitfield	1,900					0	1,900	0	1,900
Owner Receipts	(925)					0	(925)	(57)	(925)
<b>Community Care</b>									
Lounge Upgrades & Warden Call Replace'	420					0	420	95	543
<b>Housing HRA Total</b>	<b>32,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,626</b>	<b>3,572</b>	<b>32,344</b>

**CAPITAL MONITORING 2010/11****Summary of Changes to Approved Budget 2010/11**

(and effect on future years)

	<u>Adjustment</u>			
	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
<b><u>Adjustments:</u></b>				
<u>Education</u>				
Carryforward from 2009/10	413			
Whitfield PS - rephasing of expenditure & income	(2,635)	2,420	215	
West End PS - rephasing expenditure	(4,753)	3,400	1,193	160
Lochee PS - rephasing of expenditure	(742)	(4,750)	4,754	738
Harris Academy - rephasing of expenditure & income	(119)	(1,033)	(3,833)	4,985
<u>Social Work</u>				
Carryforward from 2009/10	26			
<u>City Developments</u>				
Carryforward from 2009/10	63			
Coastal Protection Study - slippage on programme	(486)	486		
Allan Street Car Park - rephasing of expenditure	548	(1,897)	1,339	10
Allan Street Associated Road Works - rephasing of expenditure	485	291	(780)	4
<u>Leisure &amp; Communities</u>				
Carryforward from 2009/10	583			
Allan Street Swimming Pool - rephasing of expenditure & income	(2,881)	320	2,581	(20)
<u>Waste Management</u>				
Carryforward from 2009/10	250			
Baldovie Redevelopment - vire to VDLF (Riverside Nature Reserve)	(100)			
<u>Chief Executive, Support Services &amp; Finance</u>				
Carryforward from 2009/10	178			
CERDMS - bring forward budget from 2011/12	51	(51)		
Central Waterfront - rephasing of capital expenditure & transfer to revenue	(498)	(1,677)	(4,338)	
VDLF - Riverside Nature Reserve - vire from Waste Management	100			
<u>Dundee Contract Services - Contractor</u>				
Carryforward from 2009/10	225			
	<b>(9,292)</b>	<b>(2,491)</b>	<b>1,131</b>	<b>5,877</b>