

**REPORT TO: POLICY & RESOURCES COMMITTEE – 23 APRIL 2018**  
**REPORT ON: CAPITAL EXPENDITURE MONITORING 2017/18**  
**REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES**  
**REPORT NO: 107-2018**

**1 PURPOSE OF REPORT**

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2018-23.

**2 RECOMMENDATION**

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2018-23.

**3 FINANCIAL IMPLICATIONS**

3.1 This report shows the latest projections for 2017/18 expenditure and for the projected total cost as at 28 February 2018. An explanation of the major variances is shown in Section 5 of the report.

**4 BACKGROUND**

4.1 The Capital Plan 2017-22 was approved at Policy & Resources Committee on 31 October 2016 (Article XII refers). Subsequent to this the updated position for 2017/18 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (report 350-2017 refers). In addition to monitoring the in year budget (i.e. 2017/18) 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 2017/18 was approved as part of the Capital Plan 2017-22 which was approved at Policy & Resources Committee on 31 October 2016 (Article XII refers). Subsequent to this the updated position for 2017/18 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (report 350-2017 refers). The Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

Capital expenditure is being monitored against the 2017/18 budget within the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (report 350-2017 refers).

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 2017/18 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 2017/18 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. Appendix 1 summarises the total gross expenditure for 2017/18 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Actual expenditure to 28 February 2018 is 76% of the Projected Expenditure for 2017/18, compared to 78% for actual expenditure for the period to the 28 February 2017.

## 5.2 2017/18 Expenditure Variations

Appendix 1, which details the position to the end of February 2018, shows a revised projected outturn for 2017/18 of £109.861m, a decrease of £18.040m since the last Capital Monitoring report was approved at Policy & Resources Committee on 12 February 2018 (report 37-2018 refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.18 below:

- 5.2.1 Dundee Railway Station (Work & Enterprise) – Reduction in projected expenditure of £1.115m. As advised previously a number of delays have occurred to this complex project. As such the forecast of expenditure has been revised to take account of the revised programme. This budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.2 Regional Performance Centre (Health, Care & Wellbeing) - Reduction in projected expenditure of £851,000. The cashflow has been revised to reflect the latest forecast of expenditure now that the project has recently been approved at Committee (report 94-2018 to Policy & Resources Committee on 12<sup>th</sup> March 2018 refers). The budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19 and 2019/20.
- 5.2.3 Coldside – New Primary & Community Facilities (Children & Families) - Reduction in projected expenditure of £1.845m. The progress of works on-site have been affected by the adverse weather conditions. The budgeted expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19. The project completion date is still anticipated to be June 2018.
- 5.2.4 Baldragon Replacement (Children & Families) – Reduction in projected expenditure of £300,000. The school is now occupied and the Council is now within the commissioning period, with variations currently being carried out and these will continue for a number of months. The budgeted expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.5 North Eastern School Campus (Children & Families) - Reduction in projected expenditure of £2.785m. The budget has been revised to reflect the latest forecast of expenditure and timescales from the contractor, which in part have been affected by the extreme weather conditions. The budgeted expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19. The project completion date is still anticipated to be June 2018.
- 5.2.6 Demolition of Surplus Properties & Remediation Works (Service Provision) - Reduction in projected expenditure of £480,000. The budget has been adjusted to reflect the latest anticipated programme of demolitions. This expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.7 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £1.5m on Site 6 - Offices. The progress of works on-site have been affected by the recent adverse weather conditions. The budgeted expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19. The project completion date is still anticipated to be February 2019.
- 5.2.8 Menzieshill - Community Provision (Building Strong Communities – Non-Housing Element) – Reduction in projected expenditure of £650,000. The budget has been revised to reflect the latest forecast of expenditure now that the project has recently been approved at Committee (report 96-2018 to City Development Committee on 12<sup>th</sup> March 2018 refers). This expenditure will be required in 2018/19. There will be a reduction in both the external funding and borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.9 Energy (Service Provision) – Reduction in projected expenditure of £1.139m. The budget has been revised to reflect the latest anticipated programme of works to the various Council buildings. The budgeted expenditure will be required in 2018/19. There will be a reduction in both external funding and borrowing in 2017/18 and a corresponding increase in 2018/19.

- 5.2.10 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £350,000. Further property rationalisation moves are being planned and scoped, therefore this budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.11 Parks & Open Space (Health, Care & Wellbeing) – Reduction in projected expenditure of £424,000. There are various projects within this budget. Some of these projects involve ongoing consultation with external parties, which affects timescales for progressing the projects. It is anticipated that these projects will go for committee approval in coming months. This expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.12 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £130,000. The Tennis Courts Upgrades project is being progressed in partnership with sportScotland and Tennis Scotland and currently an application for external funding to add value to the project are being considered and the outcomes awaited. This expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.13 V&A at Dundee (Work & Enterprise) – Reduction in projected expenditure of £2.899m. The Certificate of Practical Completion was achieved in January and the building was then handed over to the Council to then get the museum operational ready for the opening of the building on 15<sup>th</sup> September 2018. The budget has been adjusted to take account of the current programme of works currently underway to fit out the building in anticipation of the opening. The budget will be required in 2018/19. There will be a reduction in external funding and borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.14 Bridge Assessment Work Programme (Community Safety & Justice) – Reduction in projected expenditure of £134,000. The budget has been adjusted to reflect the current anticipated programme as to when the works to the various bridges will be carried out. This budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and corresponding increase in 2018/19.
- 5.2.15 Early Learning and Childcare 1140 Hours Expansion (Children & Families) – Reduction in projected expenditure of £409,000. The budget has been adjusted to reflect when the works to the various schools will be carried out, This budget will be required in 2018/19. This expenditure is funded from a grant from the Scottish Government.
- 5.2.16 Smart Cities – Mobility Innovation Living Laboratory (Community Safety & Justice) – Reduction in projected expenditure of £390,000. Various elements of the project are currently out to tender, and it is anticipated that these contracts will be awarded in April 2018, with works commencing thereafter. The budget will be required in 2018/19. There will be a reduction in external funding and borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.17 Smart Cities Digital/ICT Investment (Service Provision) – Reduction in projected expenditure of £519,000. This budget is being carried forward to fund future commitments on mobile working, and to fund further investment in Smart Cities. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.18 Structural Improvements & Property Upgrades (Service Provision) – Reduction in projected expenditure of £519,000. This budget is being carried forward into 2018/19 to enable works planned for the Easter school holidays to progress with minimal disruption for the schools involved. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.19 Purchase of Computer Equipment (Service Provision) – Reduction in projected expenditure of £172,000. The carryforward relates to equipment which is now not going to be delivered until 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.20 Central Waterfront (Work & Enterprise) – Additional expenditure of £200,000 on Site 6 – Hotel development (report 2-2018 to City Development Committee on 26<sup>th</sup> February 2018 refers) This additional expenditure is to progress the development of an upscale hotel on Site 6. This expenditure will be funded from borrowing and the associated borrowing costs can be contained within the Council's capital financing costs revenue budget.
- 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 2017/18 programme:-

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	84,046	(22,491)	61,555	61,555	-
General Capital Grant	26,341		26,341	26,341	-
Capital Grants & Contributions	24,271	(5,920)	18,351	18,351	-
Contribution from Capital Fund	1,500		1,500	1,500	
Capital Financed from Current Revenue	114		114	114	
Capital Receipts – Sale of Assets	3,000	(1,000)	2,000	2,000	-
	<u>139,272</u>	<u>(29,411)</u>	<u>109,861</u>	<u>109,861</u>	<u>-</u>

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

	<b>£000</b>
2013/14	63,794
2014/15	56,267
2015/16	72,923
2016/17	82,249
2017/18 (Projected)	109,861

## 5.5 Projected Total Cost Variations

5.5.1 Central Waterfront (Work & Enterprise) – Additional expenditure of £585,000 on Site 6 – Hotel development (report 2-2018 to City Development Committee on 26<sup>th</sup> February 2018 refers) This additional expenditure is to progress the development of an upscale hotel on Site 6. This expenditure will be funded from borrowing and the associated borrowing costs can be contained within the Council's capital financing costs revenue budget.

5.6 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.

## 6 HOUSING HRA - CURRENT POSITION

### 6.1 2017/18 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2017/18 and how this projected expenditure is funded. Actual expenditure to 28 February 2018 is 59% of the projected expenditure for 2017/18, compared to 70% for the same period in February 2017.

The latest capital monitoring statement shows a Projected Outturn of £22.656m, a reduction of £1.865m since the last Capital Monitoring report was approved at Policy & Resources Committee on 12<sup>th</sup> February 2018 (report 37-2018 refers). The main reasons for this are shown below (paras 6.1.1 to 6.1.5 refers)

6.1.1 Increase Supply of Council Housing – Reduction in projected expenditure of £1.642m. The main reason for this is the budget for the works on the provision of Council Houses at Derby Street have been revised to reflect the timescales for the programme of works from the contractor. This budget will be required in 2018/19. There will be a reduction in grant in 2017/18 and corresponding increase in 2018/19.

6.1.2 Energy Efficiency – External Insulation and Cavity Fill – Reduction in projected expenditure of £340,000. The main reason the budget has been revised is to take account of the delays on site due to the extreme weather conditions. The budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.

6.1.3 Free from Serious Disrepair – Windows – Reduction in projected expenditure of £219,000. The main reason for this is due to a delay in the start date by the Contractor. The budget has been revised to

reflect the latest programme of works. The budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.

6.1.4 Free from Serious Disrepair – Roofs – Additional expenditure of £197,000. The main reason for the increase is due to additional properties added from the Urgent Roof Improvement Programme. This expenditure will be funded from borrowing and the associated borrowing costs can be contained within the Housing capital financing costs budget.

6.1.5 Multi Storey Development Improvements – Additional expenditure of £275,000. The main reason for the increase is the installation of water pumps in various multistoreys. This expenditure will be funded from borrowing and the associated borrowing costs can be contained within Housing’s capital financing costs budget.

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 2017/18 programme:-

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	15,447	18	15,465	15,465	-
Capital Grants & Contributions	3,475	(1,418)	2,057	2,057	-
Capital Receipts – Sale of Assets	4,642	42	4,684	4,684	-
Receipts from Owners	<u>997</u>	<u>(547)</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>24,561</u>	<u>(1,905)</u>	<u>22,656</u>	<u>22,656</u>	<u>-</u>

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

	<b>£000</b>
2013/14	20,283
2014/15	14,471
2015/16	13,604
2016/17	18,230
2017/18 (Projected)	22,656

#### 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 2017/18 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2018-23 is prudent.

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

## 8 **POLICY IMPLICATIONS**

8.1 This report has been 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 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**

**12 APRIL 2018**

**2017/18 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO FEBRUARY 2018**

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2017/18</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>2017/18</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2017/18</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 28.02.18</u> <u>as a % of</u> <u>Projected</u> <u>Outturn</u>
<b>GENERAL SERVICES</b>						
<b><u>Capital Expenditure</u></b>						
Work and Enterprise	62,968	(12,925)	50,043	50,043		85%
Children & Families	32,035	(7,199)	24,836	24,836		76%
Health, Care & Wellbeing	8,766	(5,065)	3,701	3,701		60%
Community Safety & Justice	18,894	(1,293)	17,601	17,601		69%
Service Provision	17,137	(5,130)	12,007	12,007		53%
Building Strong Communities - Non Housing HRA Element	7,472	(5,799)	1,673	1,673		99%
<b>Capital Expenditure 2017/18</b>	<b>147,272</b>	<b>(37,411)</b>	<b>109,861</b>	<b>109,861</b>		<b>76%</b>
<b><u>Capital Resources</u></b>						
Expenditure Funded from Borrowing	84,046	(22,491)	61,555	61,555		
General Capital Grant	26,341		26,341	26,341		
Capital Grants & Contributions - project specific	24,271	(5,920)	18,351	18,351		
Contribution from Capital Fund	1,500		1,500	1,500		
Capital Financed from Current Revenue	114		114	114		
Capital Receipts - Sale of Assets	3,000	(1,000)	2,000	2,000		
<b>Capital Resources 2017/18</b>	<b>139,272</b>	<b>(29,411)</b>	<b>109,861</b>	<b>109,861</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>106%</b>		<b>100%</b>	<b>100%</b>		





## WORK &amp; ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	12,532	(3,475)	9,057	9,057	65,257	86,459	86,459	Mar-20	Mar-20
(Less External Funding)	(5,137)		(5,137)	(5,137)	(44,796)	(45,350)	(45,350)	Mar-19	Mar-19
Dundee Railway Station	19,798	(5,404)	14,394	14,394	30,673	38,000	38,000	Dec-17	Jun-18
(Less External Funding)	(3,315)	3,315			(2,693)	(6,008)	(6,008)	Dec-17	May-18
City Quay	1,448	(320)	1,128	1,128	1,672	1,988	1,988	Sep-17	Sep-17
(Less External Funding)	(977)		(977)	(977)	(1,000)	(1,000)	(1,000)	Sep-17	Sep-17
Shore Terrace Units 1-4	51	41	92	92	791	721	791	Apr-17	Apr-17
Lochee Community Regeneration	38	(38)			1,970	2,008	2,008	Mar-18	Mar-18
Vacant & Derelict Land Fund	342	(341)	1	1	14,964	15,305	15,305	Tender not yet Approved	
(Less External Funding)	(342)	341	(1)	(1)	(14,573)	(14,914)	(14,914)	Tender not yet Approved	
V&A at Dundee	24,476	(2,899)	21,577	21,577	73,669	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(9,903)	1,638	(8,265)	(8,265)	(51,715)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	350	(100)	250	250	250	500	500	Mar-19	Mar-19
Acquisition of Land & Buildings	3,933	(389)	3,544	3,544	1,380	3,933	3,544	Mar-18	Mar-18
<b>Net Expenditure</b>	<b>43,294</b>	<b>(7,631)</b>	<b>35,663</b>	<b>35,663</b>	<b>75,849</b>	<b>104,752</b>	<b>104,433</b>		
<b>Netted Off Receipts</b>	<b>(19,674)</b>	<b>5,294</b>	<b>(14,380)</b>	<b>(14,380)</b>	<b>(114,777)</b>	<b>(124,272)</b>	<b>(124,272)</b>		
<b>Gross Expenditure</b>	<b>62,968</b>	<b>(12,925)</b>	<b>50,043</b>	<b>50,043</b>	<b>190,626</b>	<b>229,024</b>	<b>228,705</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2018-23

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

## Appendix 2

## CHILDREN &amp; FAMILIES

Project/Nature of Expenditure	Note 1								
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	79		79	79	31,778	32,351	32,351	N/A Prior to 1.4.15	
Balgarthno Primary School					8,946	9,266	8,946	N/A Prior to 1.4.15	
Coldside - New Primary & Community Facilities	12,105	(2,605)	9,500	9,500	11,843	15,910	16,670	Jun-18	Jun-18
Menzieshill - New Primary & Nursery Facilities	2,413		2,413	2,413	13,055	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	663	(300)	363	363	904	1,500	1,500	Dec-17	Dec-17
Sidlaw View PS and Jessie Porter NS Replacement	31		31	31	8,282	8,100	8,415	Aug-16	Sep-16
ICT School Installations									
North Eastern School Campus	15,385	(3,885)	11,500	11,500	9,778	16,900	17,200	Jun-18	Jun-18
Victorian/Edwardian Schools									
Craigie High School Replacement									
Fairbairn Street Young Persons Unit	50		50	50		1,500	1,580	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	809	(409)	400	400	92	809	809	Tender not yet approved	
Capital Spend Children & Young People Act 2014									
PPP Schools - Capital Improvement Works	500		500	500		500	500	Mar-18	Mar-18
<b>Net Expenditure</b>	<b>32,035</b>	<b>(7,199)</b>	<b>24,836</b>	<b>24,836</b>	<b>84,678</b>	<b>100,088</b>	<b>101,223</b>		
<b>Receipts</b>									
<b>Gross Expenditure</b>	<b>32,035</b>	<b>(7,199)</b>	<b>24,836</b>	<b>24,836</b>	<b>84,678</b>	<b>100,088</b>	<b>101,223</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2018-23  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## HEALTH, CARE &amp; WELLBEING

Project/Nature of Expenditure	Note 1								
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	2,323	(310)	2,013	2,013	1,312	2,942	3,005	Feb-18	Feb-18
(Less External Funding)	(70)	15	(55)	(55)	(89)	(123)	(123)	Mar-18	Mar-18
Sports Facilities	1,380	(1,228)	152	152	297	1,407	1,407	Mar-20	Mar-20
(Less External Funding)									
Regional Performance Centre for Sport	4,400	(3,475)	925	925	1,904	32,125	32,125	Aug-19	Aug-19
(Less External Funding)									
Day Services Accommodation for People with Learning Disabilities:									
Whitetop Centre - Alterations and Lift Replacement - Phase 4	397	38	435	435	451	427	436	Aug-17	Oct-17
Craigie House Replacement	100	(90)	10	10	26	7,004	7,004	Tender not yet approved	
Provision of Accommodation for Adults with Learning Disabilities	166		166	166	34	950	950	Mar-21	Mar-21
<b>Net Expenditure</b>	<b>8,696</b>	<b>(5,050)</b>	<b>3,646</b>	<b>3,646</b>	<b>3,935</b>	<b>44,732</b>	<b>44,804</b>		
<b>Receipts</b>	<b>(70)</b>	<b>15</b>	<b>(55)</b>	<b>(55)</b>	<b>(89)</b>	<b>(123)</b>	<b>(123)</b>		
<b>Gross Expenditure</b>	<b>8,766</b>	<b>(5,065)</b>	<b>3,701</b>	<b>3,701</b>	<b>4,024</b>	<b>44,855</b>	<b>44,927</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2018-23  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## Appendix 2

## COMMUNITY SAFETY &amp; JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	714	(586)	128	128	189	1,423	1,423	Jun-19	Jun-19
(Less External Funding)	(67)	67				(423)	(423)	Mar-19	Mar-19
Coastal Protection Works	5,773	600	6,373	6,373	6,799	30,397	30,397	Mar-22	Mar-22
(Less External Funding)	(75)		(75)	(75)	(75)	(75)	(75)	Mar-18	Mar-18
Contaminated Land	100	(20)	80	80	34	100	100	Mar-18	Mar-18
Recycling & Waste Management	317	(91)	226	226	558	742	742	Mar-18	Mar-18
(Less External Funding)	(92)		(92)	(92)	(61)	(92)	(92)	Mar-18	Mar-18
Recycling Initiatives	1,682	(19)	1,663	1,663	1,300	1,560	1,560	Mar-17	Mar-17
(Less External Funding)	(191)		(191)	(191)	(263)	(263)	(263)	Mar-18	Mar-18
Smart Waste	37		37	37	15	250	250	Dec-19	Dec-19
(Less External Funding)	(15)		(15)	(15)		(100)	(100)	Dec-19	Dec-19
Recycling Centres	1,585	(1,003)	582	582	568	1,585	653	Mar-18	Mar-18
Road Schemes/Minor Schemes	1,667	200	1,867	1,867	1,229	1,867	1,867	Mar-18	Mar-18
(Less External Funding)	(417)		(417)	(417)	(214)	(376)	(417)	Mar-18	Mar-18
Street Lighting Renewal	1,478		1,478	1,478	988	1,478	1,478	Mar-18	Mar-18
LED Street Lighting Installations		500	500	500		4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	3,427		3,427	3,427	3,133	3,427	3,427	Mar-18	Mar-18
Bridge Assessment Work Programme	294	(134)	160	160	4	294	294	Mar-18	Mar-18
Regional Transport Partnership	630	(350)	280	280	29	630	630	Mar-18	May-18
Council Roads and Footpaths - Other	650		650	650	362	650	650	Mar-18	Mar-18
Smart Cities - Mobility Innovation Living Laboratory	540	(390)	150	150	105	1,428	1,428	Sep-19	Sep-19
(Less External Funding)	(274)	214	(60)	(60)		(723)	(723)	Sep-19	Sep-19
<b>Net Expenditure</b>	<b>17,763</b>	<b>(1,012)</b>	<b>16,751</b>	<b>16,751</b>	<b>14,700</b>	<b>48,579</b>	<b>47,606</b>		
<b>Receipts</b>	<b>(1,131)</b>	<b>281</b>	<b>(850)</b>	<b>(850)</b>	<b>(613)</b>	<b>(2,052)</b>	<b>(2,093)</b>		
<b>Gross Expenditure</b>	<b>18,894</b>	<b>(1,293)</b>	<b>17,601</b>	<b>17,601</b>	<b>15,313</b>	<b>50,631</b>	<b>49,699</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2018-23  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## SERVICE PROVISION

Project/Nature of Expenditure	Note 1								
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,700	(480)	1,220	1,220	2,102	2,605	2,605	Mar-18	May-18
Cemeteries	255	(45)	210	210	143	367	367	Mar-18	Mar-18
Purchase Computer Equipment	1,696	(172)	1,524	1,524	527	1,696	1,696	Mar-18	Mar-18
Replacement of Major Departmental Systems	287	(155)	132	132	515	644	644	Sep-18	Sep-18
IT Infrastructure & Software Requirement	225	(100)	125	125		225	225	Tender not yet Approved	
Data Centre	450	(450)				450	450	Tender not yet Approved	
Smart Cities Digital/ICT Investment	972	(830)	142	142	108	972	972	Mar-22	Mar-22
Smart Cities - Open Data Platform	72	(12)	60	60	39	166	166	Dec-19	Dec-19
(Less External Funding)	(44)	12	(32)	(32)	(20)	(106)	(106)	Dec-19	Dec-19
<b>Property Development &amp; Improvement Programme</b>									
Shopping Parade Improvements	122	(90)	32	32	19	122	122	Tender not yet Approved	
Structural Improvements & Property Upgrades	1,140	(311)	829	829	1,455	1,982	1,982	Mar-18	May-18
Heating & Ventilation Systems	300	(148)	152	152	721	761	761	Mar-18	Mar-18
Roof Replacement/Improvement Programme	541	17	558	558	557	605	605	Mar-18	Mar-18
Window Replacement	954	101	1,055	1,055	1,329	1,439	1,439	Mar-18	Mar-18
Electrical Upgrades	374	(218)	156	156	358	380	380	Mar-18	Mar-18
Disabled Access	9		9	9		9	9	Mar-18	Mar-18
Health & Safety Works	487	(40)	447	447	98	497	497	Mar-18	Mar-18
Energy	1,650	(950)	700	700	59	700	700	Mar-18	Mar-18
Less External Funding						(189)	(189)	Mar-18	Mar-18
Upgrade of City Square East & West Wing	953	(753)	200	200	158	3,301	3,301	Dec-18	Dec-18
Property Rationalisation	797	(350)	447	447	420	7,328	7,328	Mar-22	Mar-22
DCA - General Upgrade	52		52	52	58	53	53	Sep-17	Sep-17

## SERVICE PROVISION

Project/Nature of Expenditure	Note 1								
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Procurement Costs	110		110	110	110	110	110	Mar-18	Mar-18
Design & Property Section Costs	216		216	216		216	216	Mar-18	Mar-18
Vehicle Fleet Purchases	1,440		1,440	1,440	1,519	2,037	1,825	Mar-18	Mar-18
(Less Sale of Vehicles & Equipment)	(50)		(50)	(50)	(50)	(50)	(65)	Mar-18	Mar-18
Go Ultra Low City Scheme	1,698	(144)	1,554	1,554	267	1,698	1,698	Mar-18	Mar-18
(Less External Funding)	(1,698)	144	(1,554)	(1,554)	(267)	(1,698)	(1,698)	Mar-18	Mar-18
Charge Place Scotland Network	106		106	106	66	106	106	Mar-18	Mar-18
(Less External Funding)	(102)		(102)	(102)	19	(102)	(102)	Mar-18	Mar-18
ULEV Taxi Infrastructure	531		531	531		603	603	Mar-19	Mar-19
(Less External Funding)	(531)		(531)	(531)		(575)	(575)	Mar-19	Mar-19
<b>Net Expenditure</b>	<b>14,712</b>	<b>(5,014)</b>	<b>9,738</b>	<b>9,738</b>	<b>10,310</b>	<b>26,564</b>	<b>26,337</b>		
<b>Netted Off Receipts</b>	<b>(2,425)</b>	<b>156</b>	<b>(2,269)</b>	<b>(2,269)</b>	<b>(318)</b>	<b>(2,720)</b>	<b>(2,735)</b>		
<b>Gross Expenditure</b>	<b>17,137</b>	<b>(5,170)</b>	<b>12,007</b>	<b>12,007</b>	<b>10,628</b>	<b>29,284</b>	<b>29,072</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2018-23  
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 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>NON HOUSING HRA ELEMENT</b>									
Community Regeneration Fund	206	(203)	3	3		3	3	Tender not yet Approved	
Menzieshill - Community Provision	2,300	(650)	1,650	1,650	2,538	13,250	13,250	Apr-19	Apr-19
(Less Regeneration Funding)	(971)	174	(797)	(797)	(1,146)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	366	(346)	20	20	23	369	369	Mar-19	Mar-19
National Housing Trust	4,600	(4,600)				10,000	10,000	Tender not yet Approved	
<b>Net Expenditure</b>	<b>6,501</b>	<b>(5,726)</b>	<b>876</b>	<b>876</b>	<b>1,415</b>	<b>22,302</b>	<b>22,302</b>		
<b>Receipts</b>	<b>(971)</b>	<b>174</b>	<b>(797)</b>	<b>(797)</b>	<b>(1,146)</b>	<b>(1,320)</b>	<b>(1,320)</b>		
<b>Gross Expenditure</b>	<b>7,472</b>	<b>(5,900)</b>	<b>1,673</b>	<b>1,673</b>	<b>2,561</b>	<b>23,622</b>	<b>23,622</b>		

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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 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 28/02/2018 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>Free from Serious Disrepair</b>									
Roof	2,323	191	2,514	2,514	2,426	2,786	2,945	Mar-18	Mar-18
Windows	1,274	(369)	905	905	529	1,275	905	Mar-18	Mar-18
<b>Energy Efficient</b>									
External Insulation and Cavity Fill	9,895	148	10,043	10,043	3,612	11,964	11,964	Jun-18	Jun-18
Heating Replacement	3,429	(213)	3,180	3,180	2,843	3,646	3,187	Mar-18	Mar-18
Boiler Replacement	50	25	75	75	59	50	50	Tender not yet Approved	
<b>Healthy, Safe and Secure</b>									
Door Entry System/Secure Doors	150	(75)	75	75	48	150	150	Prior to 1.4.15	
Fire Detection	100	(75)	25	25		100	100	Tender not yet Approved	
Multi Story Development Improvements	100	375	475	475	3,714	3,694	4,066	Jan-17	Mar-18
Electrical Upgrading	10	(10)							
Dallfield Multi Story Development Communal Wiring	300	(300)				300	300	Tender not yet Approved	
<b>Miscellaneous</b>									
Fees	10	40	50	50	40	50	50	Mar-18	Mar-18
Disabled Adaptations	750		750	750	629	750	750	Mar-18	Mar-18
Environmental Improvements		128	128	128					
<b>Modern Facilities &amp; Services</b>									
General Fabric Repairs - Small Projects		100	100	100					
MSD - Fire Stopping Works									
Modern Facilities & Services		87	87	87					
Increased Supply of Council Housing	5,187	(1,509)	3,678	3,678	5,283	18,184	18,398	Mar-20	Mar-20
(Less External Funding)	(3,475)	1,418	(2,057)	(2,057)	(269)	(8,941)	(8,941)	Mar-20	Mar-20
Demolitions	490	(4)	486	486	372	490	490	Mar-18	Mar-18
Owners Receipts	(997)	547	(450)	(450)	(298)	(997)	(997)	Mar-18	Mar-18
Digital/ICT	333	(333)			296	753	819	Apr-18	Aug-18
Lenel Door Security System	10		10	10		10	10	Tender not yet Approved	
<b>Community Care</b>									
Sheltered Lounge Upgrades	150	(75)	75	75	24	150	150	Mar-18	Mar-18
<b>Net Expenditure</b>	<b>20,089</b>	<b>193</b>	<b>20,149</b>	<b>20,149</b>	<b>19,308</b>	<b>34,414</b>	<b>34,493</b>		
<b>Receipts</b>	<b>(4,472)</b>	<b>1,965</b>	<b>(2,507)</b>	<b>(2,507)</b>	<b>(567)</b>	<b>(9,938)</b>	<b>(9,938)</b>		
<b>Gross Expenditure</b>	<b>24,561</b>	<b>(1,772)</b>	<b>22,656</b>	<b>22,656</b>	<b>19,875</b>	<b>44,352</b>	<b>44,431</b>		

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



**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28 February 2018**

**Appendix 3**

	<u>Approved Capital Budget 2017/18 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2017/18 £000</u>	<u>Projected Outturn 2017/18 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 28.02.18 as a % of Projected Outturn</u>
<b>BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT</b>						
<b><u>Capital Expenditure 2017/18</u></b>						
Free from Serious Disrepair - Roofs	2,323	191	2,514	2,514		75%
Free from Serious Disrepair - Windows	1,274	(369)	905	905		58%
Energy Efficiency - External Insulation and Cavity Fill	9,895	148	10,043	10,043		36%
Energy Efficiency - Heating Replacement	3,429	(249)	3,180	3,180		89%
Energy Efficiency - Boiler replacement	50	25	75	75		79%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150	(75)	75	75		64%
Healthy, Safe & Secure - Fire Detection	100	(75)	25	25		0%
Multi Story Development Improvements	100	375	475	475		26%
Electrical Upgrading	10	(10)				
Dallfield MSD Communal Wiring	300	(300)		0		
Miscellaneous - Fees	10	40	50	50		80%
Miscellaneous - Disabled Adaptations	750		750	750		84%
Miscellaneous - Environmental Improvements		128	128	128		
Modern Facilities & Services		187	187	187		88%
Increase Supply of Council Housing	5,187	(1,509)	3,678	3,678		81%
Demolitions	490	(4)	486	486		77%
Digital/ICT	333	(333)		0		
Lenel Door Security System	10		10	10		0%
Community Care - Sheltered Lounge Upgrades	150	(75)	75	75		32%
<b>Capital Expenditure 2017/18</b>	<b>24,561</b>	<b>(1,905)</b>	<b>22,656</b>	<b>22,656</b>		<b>59%</b>
<b><u>Capital Resources 2017/18</u></b>						
<b>Expenditure Funded from Borrowing</b>	<b>15,447</b>	<b>18</b>	<b>15,465</b>	<b>15,465</b>		
<b>Capital Grants &amp; Contributions - project specific</b>	<b>3,475</b>	<b>(1,418)</b>	<b>2,057</b>	<b>2,057</b>		
<b>Capital Receipts:-</b>						
Council House Sales	2,861	339	3,200	3,200		
Land Sales	931	(274)	657	657		
Sale of Last in Block	850	(23)	827	827		
<b>Receipts from Owners</b>	<b>997</b>	<b>(547)</b>	<b>450</b>	<b>450</b>		
	<b>24,561</b>	<b>(1,905)</b>	<b>22,656</b>	<b>22,656</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>	<b>100%</b>		

