

REPORT TO: POLICY & RESOURCES COMMITTEE – 20 AUGUST 2018
REPORT ON: CAPITAL EXPENDITURE MONITORING 2018/19
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 248-2018

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 2018/19 expenditure and for the projected total cost as at 30 June 2018. An explanation of the major variances is shown in Section 5 of the report.

4 BACKGROUND

4.1 The General Services Capital Programme 2018/19 was approved as part of the Capital Plan 2018-23 was approved at Policy & Resources Committee on 30 October 2017 (Article XII refers). In addition to monitoring the in year budget (i.e. 2018/19) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2018/19 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (Article XII refers). The Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

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

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

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2018/19 and for the whole project life-span. In addition the Appendix monitors project timescales. In some instances it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year. Appendix 1 summarises the total gross expenditure for 2018/19 and how this expenditure is funded. The projected budgeted capital expenditure is 102% of the projected capital resources. Actual expenditure to 30 June 2018 is 12% of the Approved Budget 2018/19 (as approved Policy & Resources Committee October 2017), compared to 13% for the same period last year.

5.2 2018/19 Expenditure Variations

Appendix 1, which details the position to the end of June 2018, shows a revised projected outturn for 2018/19 of £128.544m, an increase of £28.915m since the Capital Plan 2018-23 was approved at Policy & Resources Committee in October 2017. The main reasons for the movement are detailed in points 5.2.1 to 5.2.6 below:

- 5.2.1 Increase in expenditure of £37.887m on various projects across the Capital Programme to take account of slippage within the 2017/18 Capital Programme since the Capital Plan 2018-23 was approved in October 2017 and is required to be carried forward into 2018/19. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions.
- 5.2.2 Regional Performance Centre (Health, Care & Wellbeing) - Reduction in projected expenditure of £7.596m in 2018/19. The cashflow has been revised to reflect the latest forecast of expenditure from the contractor. The budget will be required in 2019/20 & 2020/21. There will be a reduction in borrowing and grants & contributions in 2018/19 and a corresponding increase in 2019/20 and 2020/21.
- 5.2.3 Menzieshill Community Provision (Building Strong Communities) - Reduction in projected expenditure of £1.5m in 2018/19. The progress of works on-site have been affected by existing service diversions that were not on original drawings provided. The budgeted expenditure will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. This will have implications on completion date.
- 5.2.4 National Housing Trust (Building Strong Communities – Non Housing HRA element) – Reduction in projected expenditure of £5.4m in 2018/19. The Wallace Craigie Works NHT Project will not now proceed since it cannot be delivered within the terms and costs specified within the National Housing Trust agreement (Agenda Note AN1-2018, to Neighbourhood Services Committee on 8th January 2018 refers). There will be a corresponding reduction in borrowing.
- 5.2.5 Early Learning & Childcare 1140 Hours Expansion (Children & Families) – Additional expenditure of £3.3m in 2018/19. This expenditure will be used to develop design proposals for the implementation of the Scottish Government 1140 hours initiative. This expenditure will be funded by a capital grant from the Scottish Government, so there will be no impact on the Council's Borrowing .
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 102%.
- 5.4 The table below shows the latest position regarding the funding of the 2018/19 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	56,879	27,840	84,719	84,719	-
General Capital Grant	20,000	2,424	22,424	22,424	-
Capital Grants & Contributions	10,014	5,747	15,761	15,761	
Capital Financed from Current Revenue	236		236	236	
Capital Receipts – Sale of Assets	<u>3,000</u>	=	<u>3,000</u>	<u>3,000</u>	-
	<u>90,129</u>	<u>36,011</u>	<u>126,140</u>	<u>126,140</u>	<u>-</u>

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

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19 (Projected)	128,544

5.5 Projected Total Cost Variations

5.5.1 National Housing Trust (Building Stronger Communities – Non Housing HRA element) – Reduction in projected total cost of £10m. The Wallace Craigie Works NHT Project will not now proceed since it cannot be delivered within the terms and costs specified within the National Housing Trust agreement (Agenda Note AN1-2018, to Neighbourhood Services Committee on 8th January 2018 refers). There will be a corresponding reduction in borrowing of £10m. The capital financing costs associated with the borrowing were being funded from rental income from the houses and the principal repaid when the houses were sold (with Scottish Government guaranteed to underwrite the repayments). The saving on the Council's corporate capital financing costs budget is nil.

5.5.2 Early Learning & Childcare 1140 Hours Expansion (Children & Families) – Additional expenditure of £9.9m in 2018/19, 2019/20 & 2020/21. This expenditure will be used to develop proposals for the implementation of the Scottish Government 1140 hours initiative. This expenditure will be funded by a capital grant from the Scottish Government, so there will be no impact on the Council's Borrowing.

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

5.6.1 Menzieshill Community Campus (Building Strong Communities) – progress on site by the contractor has been delayed due to unforeseen existing service diversions. This will result in the anticipated completion date being extended from April to August 2019

6 HOUSING HRA - CURRENT POSITION

6.1 2018/19 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2018/19 and how this projected expenditure is funded. Actual expenditure to 30 June 2018 is 8% of the approved budget 2018/19 (as approved at Policy & Resources Committee October 2017), compared to 15% for the same period last year. The latest capital monitoring statement shows a Projected Outturn of £28.746m.

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 2018/19 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	20,093	-	20,093	20,093	-
Capital Grants & Contributions	3,112	-	3,112	3,112	-
Capital Receipts – Sale of Assets	4,776	-	4,776	4,776	-
Receipts from Owners	<u>765</u>	<u>-</u>	<u>765</u>	<u>765</u>	<u>-</u>
	<u>28,746</u>	<u>=</u>	<u>28,746</u>	<u>28,746</u>	<u>=</u>

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

	£000
2014/15	14,471
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19 (Projected)	28,746

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 2018/19 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2018-23 is prudent.

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

8 **POLICY IMPLICATIONS**

8.1 This report has been 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

09 AUGUST 2018

2018/19 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO JUNE 2018

Appendix 1

	<u>Approved Capital Budget 2018/19 £000</u>	<u>2017/18 Carry Forward £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2018/19 £000</u>	<u>Projected Outturn 2018/19 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.6.2018 as a % of Approved Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	22,462	12,806	13,128	35,590	35,590	-	22%
Children & Families	2,989	6,830	10,130	13,119	13,119	-	119%
Health, Care & Wellbeing	27,827	5,827	(1,769)	26,058	26,058	-	4%
Community Safety & Justice	17,939	3,619	5,521	23,460	23,460	-	9%
Service Provision	13,296	7,622	7,622	20,918	20,918	-	6%
Building Strong Communities - Non Housing HRA Element	15,116	1,183	(5,717)	9,399	9,399	-	0%
Capital Expenditure 2018/19	99,629	37,887	28,915	128,544	128,544	-	12%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	56,879	30,342	27,840	84,719	84,719		
General Capital Grant	20,000		2,424	22,424	22,424		
Capital Grants & Contributions - project specific	10,014	7,545	5,747	15,761	15,761		
Capital Financed from Current Revenue	236			236	236		
Capital Receipts - Sale of Assets	3,000			3,000	3,000		
Capital Resources 2018/19	90,129	37,887	36,011	126,140	126,140		
Capital Expenditure as % of Capital Resources	111%			102%	102%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	19,913	4,087	24,000	24,000	68,782	87,009	87,009	Mar-20	Mar-20
(Less External Funding)	(19)	(90)	(109)	(109)	(45,265)	(45,350)	(45,350)	Mar-19	Mar-19
Dundee Railway Station	201	5,596	5,797	5,797	34,171	38,000	38,000	Dec-17	Jul-18
(Less External Funding)		(3,315)	(3,315)	(3,315)	(2,693)	(6,008)	(6,008)	Dec-17	Jul-18
City Quay		239	239	239	1,751	1,988	1,988	Sep-17	
(Less External Funding)					(1,000)	(1,000)	(1,000)	Sep-17	Sep-17
Lochee Community Regeneration		38	38	38	1,970	2,008	2,008	Mar-19	Mar-19
Vacant & Derelict Land Fund		341	341	341	14,963	15,305	15,305	Mar-19	Mar-19
(Less External Funding)		(341)	(341)	(341)	(14,572)	(14,914)	(14,914)	Mar-19	Mar-19
V&A at Dundee	2,198	2,727	4,925	4,925	76,450	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(998)	(2,000)	(2,998)	(2,998)	(52,121)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	150	100	250	250	250	500	500	Mar-19	Mar-19
Net Expenditure	21,445	7,382	28,827	28,827	82,686	100,648	100,648		
Netted Off Receipts	(1,017)	(5,746)	(6,763)	(6,763)	(115,651)	(124,272)	(124,272)		
Gross Expenditure	22,462	13,128	35,590	35,590	198,337	224,920	224,920		

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 & FAMILIES

Project/Nature of Expenditure	Note 1								
	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment		111	111	111	32,122	32,351	32,351	N/A Prior to 1.4.15	
Decanting Harris & Refurbishment									
Balgarthno Primary School					8,946	9,266	8,946	N/A Prior to 1.4.15	
Coldside - New Primary & Community Facilities	639	2,629	3,268	3,268	14,969	15,910	16,670	Jun-18	Jun-18
Menzieshill - New Primary & Nursery Facilities		57	57	57	13,195	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement		593	593	593	911	1,500	1,500	Dec-17	Dec-17
ICT School Installations	170	(94)	76	76	94				
North Eastern School Campus	1,200	3,184	4,384	4,384	14,968	16,900	17,200	Jun-18	Jun-18
Victorian/Edwardian Schools	200	(7)	193	193	7				
Fairbairn Street Young Persons Unit	280	50	330	330		1,500	1,580	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion		3,607	3,607	3,607	651	809	809	Tender not yet approved	
PPP Schools - Capital Improvement Works	500		500	500	500	500	500	Mar-19	Mar-19
Net Expenditure	2,989	10,130	13,119	13,119	86,443	91,988	92,808		
Receipts									
Gross Expenditure	2,989	10,130	13,119	13,119	86,443	91,988	92,808		

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 & WELLBEING

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	1,849	938	2,787	2,787	1,599	2,942	3,102	Mar-19	Mar-19
(Less External Funding)					(99)	(123)	(123)	Mar-19	Mar-19
Sports Facilities	395	1,309	1,704	1,704	327	1,407	1,407	Mar-20	Mar-20
(Less External Funding)									
Regional Performance Centre for Sport	24,333	(4,282)	20,051	20,051	4,081	32,125	32,125	Aug-19	Aug-19
(Less External Funding)	(8,000)	2,000	(6,000)	(6,000)		(8,000)	(8,000)	Aug-19	Aug-19
Day Services Accommodation for People with Learning Disabilities:									
Craigie House Replacement	1,000	100	1,100	1,100	26	7,004	7,004	Tender not yet approved	
Provision of Accommodation for Adults with Learning Disabilities	250	166	416	416	34	950	950	Mar-21	Mar-21
Net Expenditure	19,827	231	20,058	20,058	5,968	36,305	36,465		
Receipts	(8,000)	2,000	(6,000)	(6,000)	(99)	(8,123)	(8,123)		
Gross Expenditure	27,827	(1,769)	26,058	26,058	6,067	44,428	44,588		

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

COMMUNITY SAFETY & JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	606	591	1,197	1,197	186	1,423	1,423	Jun-19	Jun-19
(Less External Funding)	(356)	(26)	(382)	(382)		(423)	(423)	Mar-19	Mar-19
Coastal Protection Works	8,589	1,319	9,908	9,908	8,857	30,397	30,397	Mar-22	Mar-22
(Less External Funding)					(242)	(75)	(75)	Mar-18	Mar-18
Flood Risk Management	180		180	180		170	170	Mar-19	Mar-19
Construction Of Salt Barn	400		400	400		400	400	Tender not approved	
Contaminated Land	100	20	120	120		100	100	Mar-19	Mar-19
Recycling & Waste Management	211	125	336	336	607	742	742	Mar-19	Mar-19
(Less External Funding)		(15)	(15)	(15)	(77)	(92)	(92)	Mar-19	Mar-19
Recycling Initiatives		318	318	318	47	318	318	Mar-19	Mar-19
(Less External Funding)					252			Mar-19	Mar-19
Smart Waste	213	(13)	200	200	124	250	250	Dec-19	Dec-19
(Less External Funding)	(85)	(7)	(92)	(92)		(100)	(100)	Dec-19	Dec-19
Recycling Centres		85	85	85	65	85	85	Mar-19	Mar-19
Riverside Recycling Site	315		315	315		485	485	Mar-20	Mar-20
Baldovie Recycling Centre	540		540	540		540	540	Mar-19	Mar-19
Road Schemes/Minor Schemes	1,475	380	1,855	1,855	58	1,855	1,855	Mar-19	Mar-19
(Less External Funding)		(202)	(202)	(202)		(376)	(417)	Mar-19	Mar-19
Street Lighting Renewal	1,150		1,150	1,150	147	1,150	1,150	Mar-19	Mar-19
LED Street Lighting Installations		1,804	1,804	1,804		4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	2,500	(63)	2,437	2,437	480	2,437	2,437	Mar-19	Mar-19
(Less External Funding)		(20)	(20)	(20)					
Bridge Assessment Work Programme	50	202	252	252	28	252	252	Mar-19	Mar-19
Regional Transport Partnership	72	373	445	445	57	445	445	Mar-19	Mar-19
(Less External Funding)									
Council Roads and Footpaths - Other	650	(10)	640	640	40	640	640	Mar-19	Mar-19
Smart Cities - Mobility Innovation Living Laboratory	888	390	1,278	1,278		1,428	1,428	Sep-19	Sep-19
(Less External Funding)	(449)	(220)	(669)	(669)		(723)	(723)	Sep-19	Sep-19
Net Expenditure	17,049	5,031	22,080	22,080	10,629	46,128	46,087		
Receipts	(890)	(490)	(1,380)	(1,380)	(67)	(1,789)	(1,830)		
Gross Expenditure	17,939	5,521	23,460	23,460	10,696	47,917	47,917		

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 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,550	612	2,162	2,162	2,704	4,634	4,634	Mar-19	Mar-19
Cemeteries	110	97	207	207	274	367	407	Mar-19	Mar-19
Purchase Computer Equipment	1,428	48	1,476	1,476	739	1,696	1,696	Mar-19	Mar-19
Replacement of Major Departmental Systems		112	112	112	515	644	644	Sep-18	Sep-18
IT Infrastructure & Software Requirement		225	225	225		225	225	Tender not yet Approved	
Centralised Computer Mainframe and Storage		779	779	779		779	779	Sep-18	Sep-18
Data Centre		450	450	450		450	450	Tender not yet Approved	
Smart Cities Digital/ICT Investment	968	336	1,304	1,304	124	972	972	Mar-22	Mar-22
Smart Cities - Open Data Platform	94	(9)	85	85	57	166	166	Dec-19	Dec-19
(Less External Funding)	(62)	5	(57)	(57)	(20)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	219		219	219	118				
Shopping Parade Improvements	100	94	194	194	213	122	122	Tender not yet Approved	
Structural Improvements & Property Upgrades	1,300	686	1,986	1,986	1,551	3,522	3,522	Mar-19	Mar-19
Heating & Ventilation Systems	500		500	500	957	1,456	1,456	Mar-19	Mar-19
Roof Replacement/Improvement Programme	550		550	550	572	1,122	1,122	Mar-19	Mar-19
Window Replacement	400		400	400	1,360	1,759	1,759	Mar-19	Mar-19
Electrical Upgrades	700		700	700	373	1,073	1,073	Mar-19	Mar-19
Disabled Access	50	(4)	46	46	13	9	9	Mar-19	Mar-19
Health & Safety Works	300	167	467	467	99	566	566	Mar-19	Mar-19
Energy	150	1,139	1,289	1,289	758	1,289	1,289	Mar-19	Mar-19
(Less External Funding)		(189)	(189)	(189)		(189)	(189)	Mar-19	Mar-19
Upgrade of City Square East & West Wing	2,300	749	3,049	3,049	313	3,301	3,301	Dec-18	Dec-18
Property Rationalisation	800	470	1,270	1,270	508	7,328	7,328	Mar-22	Mar-22

SERVICE PROVISION

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
						Current Approved Project Cost £000	Projected Total Cost £000		
Design & Property Section Costs	219		219	219	253	216	216	Mar-19	Mar-19
Vehicle Fleet Purchases	1,400	289	1,689	1,689	1,929	3,538	1,825	Mar-19	Mar-19
(Less Sale of Vehicles & Equipment)					(163)	(50)	(65)	Mar-19	Mar-19
Go Ultra Low City Scheme		978	978	978	677	1,698	1,698	Mar-19	Mar-19
(Less External Funding)		(923)	(923)	(923)	(667)	(1,698)	(1,698)	Mar-19	Mar-19
Charge Place Scotland Network					72	106	106	Mar-19	Mar-19
(Less External Funding) incl Charge Place Funding 2017/18					(51)	(102)	(102)	Mar-19	Mar-19
ULEV Taxi Infrastructure	45	404	449	449	212	603	603	Mar-19	Mar-19
(Less External Funding)	(45)	(404)	(449)	(449)	(66)	(575)	(575)	Mar-19	Mar-19
Net Expenditure	13,189	6,111	19,300	19,300	13,600	35,084	33,396		
Netted Off Receipts	(107)	(1,511)	(1,618)	(1,618)	(967)	(2,720)	(2,735)		
Gross Expenditure	13,296	7,622	20,918	20,918	14,567	37,804	36,131		

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	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	97	311	408	408		408	408	Mar-19	Mar-19
Community Infrastructure Fund	691		691	691		691	691	Mar-19	Mar-19
District Shopping	100		100	100		500	500	Mar-23	Mar-23
Menzieshill - Community Provision	8,528	(974)	7,554	7,554	2,712	13,250	13,250	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	300	346	646	646	24	369	369	Mar-19	Mar-19
National Housing Trust	5,400	(5,400)				10,000			
Net Expenditure	15,116	(5,717)	9,399	9,399	1,416	23,898	13,898		
Receipts					(1,320)	(1,320)	(1,320)		
Gross Expenditure	15,116	(5,717)	9,399	9,399	2,736	25,218	15,218		

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 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/06/2018 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair									
Roof	1,695		1,695	1,695	2,587	3,923	2,426	Mar-19	Mar-19
Roughcast	100		100	100					
Windows	2,775		2,775	2,775	797	2,329	529	Mar-19	Mar-19
Energy Efficient									
External Insulation and Cavity Fill	5,880		5,880	5,880	3,774	11,964	11,964	Mar-19	Mar-19
Heating Replacement	4,522		4,522	4,522	2,961	3,646	2,849	Mar-19	Mar-19
Boiler Replacement	50		50	50	73	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	100		100	100		100	100	Mar-19	Mar-19
Healthy, Safe and Secure									
Door Entry System/Secure Doors	150		150	150	61	150	150	Prior to 1.4.15	
Door Entry Replacement	100		100	100		100	100	Mar-19	Mar-19
Fire Detection	50		50	50		100	100	Tender not yet Approved	
Multi Story Development Improvements	1,000		1,000	1,000	3,714	3,694	4,714	Mar-19	Mar-19
Dallfield Multi Story Development Communal Wiring	300		300	300		300	300	Tender not yet Approved	
Electrical Upgrading	1,456		1,456	1,456		1,456	1,456	Mar-19	Mar-19
Fob Replacement	100		100	100		100	100	Mar-19	Mar-19
Miscellaneous									
Fees	410		410	410	40	410	410	Mar-19	Mar-19
Disabled Adaptations	750		750	750	794	750	750	Mar-19	Mar-19
Modern Facilities & Services									
Kitchens and Bathrooms	10		10	10		10	10	Mar-19	Mar-19
Increased Supply of Council Housing	8,948		8,948	8,948	6,576	18,184	17,750	Mar-20	Mar-20
(Less External Funding)	(3,112)		(3,112)	(3,112)	(269)	(8,941)	(8,941)	Mar-20	Mar-20
Demolitions	200		200	200	382	490	490	Mar-19	Mar-19
Owners Receipts	(765)		(765)	(765)	(403)	(997)	(997)	Mar-18	Mar-18
Digital/ICT					296	753	819	Mar-19	Mar-19
Community Care									
Sheltered Lounge Upgrades	150		150	150	56	150	150	Mar-19	Mar-19
Net Expenditure	24,869		24,869	24,869	21,516	38,775	35,333		
Receipts	(3,877)		(3,877)	(3,877)	(672)	(9,938)	(9,938)		
Gross Expenditure	28,746		28,746	28,746	22,188	48,713	45,271		

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

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2018/19</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>2018/19</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2018/19</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 30.06.18</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT						
<u>Capital Expenditure 2018/19</u>						
Free from Serious Disrepair - Roofs	1,695		1,695	1,695		9%
Roughcast	100		100	100		0%
Free from Serious Disrepair - Windows	2,775		2,775	2,775		10%
Energy Efficiency - External Insulation and Cavity Fill	5,880		5,880	5,880		3%
Energy Efficiency - Heating Replacement	4,522		4,522	4,522		3%
Energy Efficiency - Boiler replacement	50		50	50		28%
Renewable Initiatives/Gas Services	100		100	100		0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	250		250	250		5%
Healthy, Safe & Secure - Fire Detection	50		50	50		0%
Multi Story Development Improvements	1,000		1,000	1,000		0%
Electrical Upgrading	1,456		1,456	1,456		0%
Dallfield MSD Communal Wiring	300		300	300		0%
Miscellaneous - Fees	410		410	410		0%
Miscellaneous - Disabled Adaptations	750		750	750		22%
Fob Programme System	100		100	100		0%
Modern Facilities & Services	10		10	10		0%
Increase Supply of Council Housing	8,948		8,948	8,948		15%
Demolitions	200		200	200		2%
Community Care - Sheltered Lounge Upgrades	150		150	150		21%
Capital Expenditure 2018/19	28,746		28,746	28,746		8%
<u>Capital Resources 2018/19</u>						
Expenditure Funded from Borrowing	20,093		20,093	20,093		
Capital Grants & Contributions - project specific	3,112		3,112	3,112		
Capital Receipts:-						
Council House Sales	0		0	0		
Land Sales	1,926		1,926	1,926		
Sale of Last in Block	850		850	850		
Sale Of Assets	2,000		2,000	2,000		
Receipts from Owners	765		765	765		
	28,746		28,746	28,746		
Capital Expenditure as % of Capital Resources	100%		100%	100%		