

REPORT TO: POLICY & RESOURCES COMMITTEE – 24 FEBRUARY 2020

REPORT ON: CAPITAL EXPENDITURE MONITORING 2019/20

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 51-2020

1 PURPOSE OF REPORT

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

2 RECOMMENDATION

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

3 FINANCIAL IMPLICATIONS

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

4 BACKGROUND

4.1 The General Services Capital Programme 2019/20 was approved as part of the Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). The Plan has subsequently been updated to reflect 2018/19 actuals and revised projections and phasing for projects contained within this Plan. The Updated Capital Plan 2019-24 was approved at Policy & Resources Committee on 19 August 2019 (Report 258-2019, Article X refers). In addition to monitoring the in year budget (i.e. 2019/20) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2019/20 was approved as part of the Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). The Plan has subsequently been updated to reflect 2018/19 actuals and revised projections and phasing for projects contained within this Plan. The Updated Capital Plan 2019-24 was approved at Policy & Resources Committee on 19 August 2019 (Report 258-2019, Article X refers). In addition the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2019/20 is being monitored within the framework of the Prudential Code.

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

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2019/20 and for the whole project life-span. In addition the Appendix monitors project timescales. In some instances it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2019/20 and how this expenditure is funded. Actual expenditure to 31 December 2019 is 49% of the Projected Outturn 2019/20 compared to 59% for the same period last year.

5.2 2019/20 Expenditure Variations

Appendix 1, which details the position to the end of December 2019, shows a revised projected outturn for 2019/20 of £64.786m, a decrease of £9.169m since the last capital monitoring report was submitted to Policy & Resources Committee on 13 January 2020 (Report 3-2020, Article VI refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.14 below:

- 5.2.1 Vacant & Derelict Land Fund Programme (Work & Enterprise) – Reduction in projected expenditure of £341,000 in 2019/20. Design work on the sewer pipe relocation at Bank Street, Lochee, is ongoing and it is now anticipated that due to the tendering process and committee approval, works will not start until 2020/21. The budget will be required in 2020/21. There will be a reduction in capital grants and contributions and borrowing in 2019/20 and a corresponding increase in future years.
- 5.2.2 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £1.099m in 2019/20 on Craigie House. The future level of service provision for the elderly within the Dundee Health & Social Care Partnership is under review. The budget will be required in future years. There will be a reduction in borrowing in 2019/20 and a corresponding increase in future years.
- 5.2.3 Switched On Fleet Low Emission Heavy Good Vehicles (Service Provision) – Reduction in projected expenditure of £723,000 in 2019/20 on the purchase of electric 26 tonne refuse collection vehicles. The vehicles are not going to be delivered until summer 2020. The vehicles are funded from a capital grant from the Scottish Government. The budgeted expenditure will be required in 2020/21. There will be a reduction in capital grants & contributions in 2019/20 and a corresponding increase in 2020/21.
- 5.2.4 Purchase of Desktop Collaboration (Service Provision) – Reduction in projected expenditure of £700,000 in 2019/20. The Desktop Collaboration project initiation will now commence in 2020/21. This is due to the extensive necessary preparatory work needed to implement the desktop collaboration products. The budget will be required in future years. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in future years.
- 5.2.5 Data Centre (Service Provision) – Reduction in projected expenditure of £368,000 in 2019/20. The plan to move to offsite Data Centre provision has been rescheduled to 2020/2021 to allow telecom providers to install the necessary diverse high capacity communication links between the offsite Data Centre and Council headquarters. The budgeted expenditure will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.6 Town Centre Fund (Work & Enterprise) – Reduction in projected expenditure of £695,000. It is anticipated that costs will be reported to committee in March and the works will commence in late Spring. The budget will be required in 2020/21. There will be a reduction in capital grants & contributions in 2019/20 and a corresponding increase in 2020/21.
- 5.2.7 District Shopping (Work & Enterprise) – Reduction in projected expenditure of £196,000. Design work has commenced and will include engagement with the local community and their representative organisations. The budget will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.8 Low Carbon Transport –Hydrogen (Health, Care & Wellbeing) – Reduction in projected expenditure of £1.850m in 2019/20. An external consultant is involved in assisting the Council in moving the project forward. The complexities of the project deliverables are interdependent on a number of key partners and suppliers for both the buses and the Hydrogen Refuelling Station. The budget will be required in later years. The project is funded from a combination of both grants and contributions and borrowing. There will be a reduction in grants and contributions and borrowing in 2019/20 and a corresponding increase in later years.

- 5.2.9 Roof Replacement/Improvement Programme (Service Provision) – Reduction in projected expenditure of £270,000 in 2019/20. The budget has been rephased to reflect the latest timescales for when various projects, being funded from this budget, will commence and subsequently be completed. The budget will be required in 2020/21. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.10 LACD projects (Health, Care & Wellbeing) – Reduction in projected expenditure of £1.170m in 2019/20. The various projects funded from this budget are currently being designed with the anticipation that these works will be commence during 2020/21. The budget will be required in 2020/21. The project is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.11 Energy (Service Provision) – Reduction in projected expenditure of £300,000 in 2019/20. The Council's existing Building Energy Management System, which currently manages the energy consumption and maintenance of their heating, ventilation and air conditioning installations, requires to be upgraded. The budget will be required in 2020/21. This expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.12 Flood Risk Management (Community Safety & Justice) – Reduction in projected expenditure of £267,000 in 2019/20. The project timescales were reviewed to take into account delays with the Integrated Catchment Study. The budget will be required in later years to develop and implement measures identified within the Local Flood Risk Management Plan. The expenditure is funded from borrowing. Here will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.13 Dundee Heritage Trust for Discovery Point (Work & Enterprise) – Reduction in projected expenditure of £200,000 in 2019/20 for a contribution to Dundee Heritage Trust for works at Discovery Point. The programme of works are currently being designed with the works anticipated to commence during 2020/21. The contribution is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.14 LED Street Lighting Installations (Community Safety and Justice) – Reduction in projected expenditure of £462,000. The underspend has been identified due to both a refinement of the asset inventory used within the business case together with materials procurement savings made as the project has progressed and the technology has advanced. The project is funded from prudential borrowing so the effect on the Council's capital financing costs budget will be cost neutral.

5.3 The table below shows the latest position regarding the funding of the 2019/20 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	66,315	(36,728)	29,587	29,587	-
General Capital Grant	26,113	-	26,113	26,113	-
Capital Grants & Contributions	7,105	(1,019)	6,086	6,086	-
Capital Financed from Current Revenue	236	(236)	-	-	-
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	-
	<u>102,769</u>	<u>(37,983)</u>	<u>64,786</u>	<u>64,786</u>	<u>-</u>

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

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19	94,329
2019/20 (Projected)	64,786

5.5 Projected Total Cost Variations

5.5.1 LED Street Lighting (Community Safety & Justice) – Further reduction in total projected expenditure of £462,000. The underspend has been identified due to, both, a refinement of the asset inventory used within the business case together with materials procurement savings made as the project has progressed and the technology has advanced. The project is funded from prudential borrowing so the effect on the Council's capital financing costs budget will be cost neutral.

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

5.6.1 Switched On Fleet Low Emission Heavy Good Vehicles (Service Provision) – the refuse collection vehicles are now not going to be delivered until summer 2020. The vehicles are funded from a capital grant from the Scottish Government.

5.6.2 Data Centre (Service Provision) – The plan to move to offsite Data Centre provision has been rescheduled to 2020/21 to allow telecom providers to install the necessary diverse high capacity communication links between the offsite Data Centre and Council headquarters.

5.6.3 Dundee heritage Trust for Discovery Point (Work & Enterprise) – The programme of works, are currently being designed by Dundee Heritage Trust with the works now anticipated to commence during 2020/21.

6 **HOUSING HRA - CURRENT POSITION**

6.1 2019/20 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2019/20 and how this projected expenditure is funded. Actual expenditure to 31 December 2019 is 55% of the Projected Outturn 2019/20 compared to 51% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £27.329m, a decrease of £1.465m in 2019/20 since the last capital monitoring report was submitted to Policy & Resources Committee on 13 January 2020 (Report 3-2020, Article VI refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.5 below.

6.1.1 Free from Serious Disrepair – Roofs – Decrease in projected expenditure of £212,000 in 2019/20. The programme has been updated to reflect the latest position of the 2019/20 programme. The updated projected expenditure reflects a remeasure of works completed which was less than originally anticipated.

6.1.2 Energy Efficiency – External Insulation and Cavity Fill - Decrease in projected expenditure of £218,000 in 2019/20. This project has been updated to reflect the latest estimates for the 2019/20 programme. There will be a reduction in borrowing in 2019/20.

6.1.3 Healthy, Safe and Secure – Fire Safety Improvements – The projected expenditure has decreased by £150,000 in 2019/20. The project phasing has been updated to reflect latest timescales for the programme of works. This budgeted expenditure for the project will be carried forward to 2020/21 and will be funded from borrowing.

6.1.4 Multi Story Development Improvements – Dallfield Communal Wiring – The projected expenditure for 2019/20 has decreased by £674,000. The project phasing has been updated to reflect the latest estimates from the quantity surveyor. This budget will be required in 2020/21. There will be a decrease in borrowing in 2019/20 and a corresponding increase in 2020/21.

6.1.5 Electrical Upgrading– The projected expenditure has decreased by £300,000 in 2019/20. Projects are to be identified and finalised before being approved. The budgeted expenditure will be carried forward to 2020/21 and will be funded from borrowing.

6.2 The table below shows the latest position regarding the funding of the 2019/20 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	24,826	(1,080)	23,746	23,746	-
Capital Grants & Contributions	1,132	(125)	1,007	1,007	-
Capital Receipts – Sale of Assets	<u>3,399</u>	<u>(823)</u>	<u>2,576</u>	<u>2,576</u>	-
	<u>29,357</u>	<u>(2,028)</u>	<u>27,329</u>	<u>27,329</u>	<u>-</u>

6.2.1 Projected Receipts from Owners have decreased by £182,000 for 2019/20 which reflects the latest projection in line with the relevant works estimated to be completed in 2019/20. Sale of Last in Block projected receipt has decreased by £100,000 in 2019/20 to reflect the latest estimates.

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

	£000
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19	20,139
2019/20 (Projected)	27,329

6.4 Projected Total Cost Variations

There are no significant projected total cost variations

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

There are no significant completion variations to report

7 RISK ASSESSMENT

7.1 There are a number of risks which may have an impact on the Capital Expenditure programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

7.2 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason the programme is carefully monitored and any potential slippage identified as soon as possible to enable any corrective action to be taken.

7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.

7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate. There is therefore a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. In preparing the capital plan the Council has budgeted for a low level of Capital receipts being achieved. The Council has a Capital Fund which can be used to cover any shortfall, in the short-term, in the level of receipts required. Similarly, additional borrowing can be used to cover any temporary shortfalls in capital receipts.

7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2019/20 has been confirmed. The officers are of the view that the projected capital grant assumed within the Updated Capital Plan 2019-24 is prudent.

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

8 **POLICY IMPLICATIONS**

8.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk.

There are no major issues.

9 **CONSULTATION**

9.1 The Council Management Team have been consulted and are in agreement with the content of this report.

10 **BACKGROUND PAPERS**

10.1 None

GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

12 FEBRUARY 2020

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

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2019/20</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.12.2019</u> <u>as a % of</u> <u>Projected</u> <u>Outturn</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	31,456	(24,448)	7,008	7,008	-	14%
Children & Families	7,465	(1,879)	5,586	5,586	-	63%
Health, Care & Wellbeing	20,674	(5,199)	15,475	15,475	-	66%
Community Safety & Justice	23,841	(11,349)	12,492	12,492	-	44%
Service Provision	24,223	(5,435)	18,788	18,788	-	44%
Building Strong Communities - Non Housing HRA Element	6,110	(673)	5,437	5,437	-	63%
Capital Expenditure 2019/20	113,769	(48,983)	64,786	64,786	-	49%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	66,315	(36,728)	29,587	29,587		
General Capital Grant	26,113		26,113	26,113		
Capital Grants & Contributions - project specific	7,105	(1,019)	6,086	6,086		
Capital Financed from Current Revenue	236	(236)				
Capital Receipts - Sale of Assets	3,000		3,000	3,000		
Capital Resources 2019/20	102,769	(37,983)	64,786	64,786		
Capital Expenditure as % of Capital Resources	111%		100%	100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	27,511	(22,502)	5,009	5,009	81,583	111,704	111,694	Mar-21	Mar-21
(Less External Funding)	(663)	456	(207)	(207)	(45,476)	(46,319)	(46,319)	Mar-20	Mar-20
Economic Development Fit Out	1,000	(500)	500	500		1,000	1,000	Tender not yet approved	
Dundee Railway Station	163		163	163	40,069	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,317)	Dec-17	Jul-18
City Quay	42		42	42	4	42	42	Mar-20	Mar-20
Lochee Community Regeneration	34	(14)	20	20	1,982	1,994	1,994	Tender not yet approved	
Vacant & Derelict Land Fund Programme	341	(341)			14,964	14,963	14,963	Tender not yet approved	
(Less External Funding)	(341)	341			(14,572)	(14,914)	(14,914)	Tender not yet approved	
V&A at Dundee	1,184		1,184	1,184	79,189	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(982)		(982)	(982)	(54,759)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	250	(200)	50	50	250	500	500	Mar-20	Mar-21
District Shopping	196	(196)			10	10	10	Tender not yet approved	
Town Centre Fund	735	(695)	40	40		735	735	Tender not yet approved	
(Less External Funding)	(735)	695	(40)	(40)		(735)	(735)	Tender not yet approved	
Shore Terrace									
Net Expenditure	28,735	(22,956)	5,779	5,779	94,928	124,082	124,353		
Netted Off Receipts	(2,721)	1,492	(1,229)	(1,229)	(123,123)	(124,976)	(127,285)		
Gross Expenditure	31,456	(24,448)	7,008	7,008	218,051	249,058	251,638		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

CHILDREN & FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	132		132	132	32,246	32,351	32,351	N/A Prior to 1.4.15	
Menzieshill - New Primary & Nursery Facilities	53		53	53	13,156	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	158		158	158	1,364	1,500	1,500	Dec-17	Dec-17
Victorian/Edwardian Schools	807	(177)	630	630	653	5,000	5,000	Mar-22	Mar-22
Fairbairn Street Young Persons Unit	1,580	(1,480)	100	100		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishment	500	(500)				500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	4,235	278	4,513	4,513	5,878	10,818	10,818	Mar-22	Mar-22
Net Expenditure	7,465	(1,879)	5,586	5,586	87,592	98,571	99,871		
Receipts									
Gross Expenditure	7,465	(1,879)	5,586	5,586	87,592	98,571	99,871		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
						Current Approved Project Cost £000	Projected Total Cost £000		
Parks & Open Spaces	3,581	(1,130)	2,451	2,451	1,468	3,440	3,440	Mar-20	Mar-20
(Less External Funding)					(44)	(68)	(68)	Mar-19	Mar-19
Sports Facilities	1,161		1,161	1,161	450	1,376	1,376	Mar-20	Mar-20
LACD Projects	1,200	(1,170)	30	30		5,400	5,400	Mar-24	Mar-24
Regional Performance Centre for Sport	10,518		10,518	10,518	30,882	32,125	32,125	Aug-19	Oct-19
(Less External Funding)	(711)		(711)	(711)	(7,913)	(8,000)	(8,000)	Aug-19	Aug-19
Social Care	2,214	(1,099)	1,115	1,115	670	10,881	10,915	Tender not yet approved	
Low Carbon Transport - Jive 2	2,000	(1,850)	150	150		7,500	7,500	Tender not yet approved	
(Less External Funding)	(1,000)	850	(150)	(150)		(4,500)	(4,500)	Tender not yet approved	
Sustainable Transport		50	50	50		50	50	Mar-20	Mar-20
Less External Funding		(50)	(50)	(50)		50	50	Mar-20	Mar-20
Net Expenditure	18,963	(4,399)	14,564	14,564	25,513	48,254	48,288		
Receipts	(1,711)	800	(911)	(911)	(7,957)	(12,518)	(12,518)		
Gross Expenditure	20,674	(5,199)	15,475	15,475	33,470	60,772	60,806		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2019-24

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

COMMUNITY SAFETY & JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	728	10	738	738	1,029	1,423	1,423	Dec-19	Dec-19
(Less External Funding)	(288)		(288)	(288)	(77)	(423)	(423)	Dec-19	Dec-19
Coastal Protection Works	11,827	(9,399)	2,428	2,428	1,741	31,738	31,738	Mar-22	Mar-22
(Less External Funding)					(262)	(262)	(262)	Mar-19	Mar-19
Flood Risk Management	267	(267)						Mar-24	Mar-24
Smart Waste	42		42	42	208	250	250	Dec-19	Dec-19
(Less External Funding)	(14)		(14)	(14)	(62)	(100)	(100)	Dec-19	Dec-19
Road Schemes/Minor Schemes	2,010	(351)	1,659	1,659	860	2,010	2,010	Mar-20	Mar-20
(Less External Funding)	(243)	(108)	(351)	(351)	(130)	(243)	(243)	Mar-20	Mar-20
Street Lighting Renewal	1,297		1,297	1,297	680	1,297	1,297	Mar-20	Mar-20
LED Street Lighting Installations	2,462	(962)	1,500	1,500	2,916	4,800	4,300	Mar-20	Mar-20
Road Reconstructions/Recycling	2,996		2,996	2,996	2,034	2,996	2,996	Mar-20	Mar-20
Bridge Assessment Work Programme	248	(98)	150	150	83	150	150	Mar-20	Mar-20
(Less External Funding)									
Regional Transport Partnership	194	(184)	10	10	124	134	134	Mar-20	Mar-20
Low Emission Zone		470	470	470	103	505	505	Mar-20	Mar-20
(Less External Funding)		(470)	(470)	(470)	(35)	(505)	(505)	Mar-20	Mar-20
Council Roads and Footpaths - Other	672		672	672	594	1,093	1,093	Mar-20	Mar-20
Smart Cities - Mobility Innovation Living Laboratory	1,098	(568)	530	530	311	1,208	1,208	Jun-20	Jun-20
(Less External Funding)	(592)	84	(508)	(508)	(82)	(723)	(723)	Jun-20	Jun-20
Net Expenditure	22,704	(11,843)	10,861	10,861	10,015	45,377	44,877		
Receipts	(1,137)	(494)	(1,631)	(1,631)	(668)	(2,276)	(2,276)		
Gross Expenditure	23,841	(11,349)	12,492	12,492	10,683	47,653	47,153		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1								
	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,526		1,526	1,526	3,858	5,057	5,057	Mar-20	Mar-20
Cemeteries	174		174	174	71	224	224	Mar-20	Mar-20
Contaminated Land	100		100	100	13	120	120	Mar-20	Mar-20
Recycling & Waste Management	320	107	427	427	147	427	427	Mar-20	Mar-20
Recycling Initiatives	225	(127)	98	98	1,797	1,885	1,885	Mar-20	Mar-20
(Less External Funding)					(516)	(516)	(516)	Mar-18	Mar-18
Riverside Recycling Site	274	(99)	175	175		485	485	Mar-20	Mar-20
Baldovie Recycling Centre	394	(28)	366	366	40	366	366	Mar-20	Mar-20
Recycling Centres	14	(14)			71	71	71	Mar-20	Mar-20
Construction Of Salt Barn	400	(330)	70	70		400	400	Mar-20	Mar-20
Purchase Computer Equipment	1,318	(139)	1,179	1,179	883	1,179	1,179	Mar-20	Mar-20
Replacement of Major Departmental Systems	112		112	112	515	644	644	Sep-18	Mar-20
Purchase Desktop Collaboration Platform	700	(700)				0	0	Tender not yet Approved	
IT Infrastructure & Software Requirement	225	(75)	150	150	147	150	150	Mar-20	Mar-20
Data Centre	500	(482)	18	18		500	450	Mar-20	Mar-21
Smart Cities Digital/ICT Investment	1,965		1,965	1,965	181	4,412	4,412	Mar-22	Mar-22
Smart Cities - Open Data Platform	104		104	104	67	166	166	Dec-19	Dec-19
(Less External Funding)	(81)		(81)	(81)	(9)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	125	(100)	25	25					
Shopping Parade Improvements	109	(109)					0	Mar-20	Mar-20
Structural Improvements & Property Upgrades	694	294	988	988	906	1,312	1,312	Mar-20	Mar-20
Lifecycle Improvements	998	(331)	667	667		669	669	Mar-20	Mar-20
Heating & Ventilation Systems	596	(444)	152	152	167	318	318	Mar-20	Mar-20
Roof Replacement/Improvement Programme	674	(270)	404	404	332	328	356	Mar-20	Mar-21
Window Replacement	468	375	843	843	792	1,104	1,104	Mar-20	Mar-20
Electrical Upgrades	804	(343)	461	461	462	749	749	Mar-20	Mar-20
Disabled Access	50		50	50		50	50	Mar-20	Mar-20
Health & Safety Works	553		553	553	342	692	692	Mar-20	Mar-20
Energy	2,943	(300)	2,643	2,643	3,912	4,551	4,551	Mar-20	Mar-21

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1								
	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
(Less External Funding)					(145)	(145)	(145)	Mar-20	Mar-20
Upgrade of City Square East & West Wing	3,271	(2,671)	600	600	1,856	2,330	2,330	Mar-20	Mar-20
Property Rationalisation	770	(570)	200	200	227	351	351	Mar-21	Mar-21
DCA - General Upgrade					7	74	74	Mar-20	Mar-20
Procurement Costs	118		118	118	227	227	227	Mar-20	Mar-20
Vehicle Fleet Purchases	1,938	223	2,161	2,161	2,064	3,494	3,494	Mar-20	Mar-20
(Less Sale of Vehicles & Equipment)		(62)	(62)	(62)	(209)	(206)	(206)	Mar-20	Mar-20
Go Ultra Low City Scheme	107	-90	17	17	1543	1556	1556	Mar-20	Mar-20
(Less External Funding)	(107)	90	(17)	(17)	(1,483)	(1,500)	(1,500)	Mar-20	Mar-20
ULEV Taxi Infrastructure	100	(100)			379	379	379	Mar-20	Mar-20
(Less External Funding)	(100)	100			(379)	(379)	(379)	Mar-20	Mar-20
Charge Place Scotland Network 2018/19	65		65	65	367	356	356	Mar-20	Mar-20
(Less External Funding)	(65)		(65)	(65)	(291)	(356)	(356)	Mar-20	Mar-20
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hub	1,489		1,489	1,489	1,063	1,750	1,750	Nov-19	Nov-19
Less External Funding	(1,183)		(1,183)	(1,183)	(67)	(1,750)	(1,750)	Nov-19	Nov-19
Local Authority Installation Programme 19/20		353	353	353		250	250	Mar-20	Mar-20
(Less External Funding)		(353)	(353)	(353)		(250)	(250)	Mar-20	Mar-20
Switched on Towns and Cities		535	535	535	290	1,553	1,553	Mar-21	Mar-21
(Less External Funding)		(535)	(535)	(535)		(1,553)	(1,553)	Mar-21	Mar-21
Switched on Fleet Low Emission Heavy Good Vehicle						723	723	Mar-20	Jul-20
(Less External Funding)						(723)	(723)	Mar-20	Jul-20
Net Expenditure	22,687	(6,195)	16,492	16,492	19,627	31,418	31,396		
Netted Off Receipts	(1,536)	(760)	(2,296)	(2,296)	(2,583)	(6,968)	(6,968)		
Gross Expenditure	24,223	(5,435)	18,788	18,788	22,210	38,386	38,364		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Note 1								
	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	674	(46)	628	628	31	628	628	Mar-20	Mar-20
Community Infrastructure Fund	54	19	73	73	875	719	719	Mar-20	Mar-20
Less External Funding		(19)	(19)	(19)	(19)	(19)	(19)	Mar-20	Mar-20
District Shopping						500	500	Mar-23	Mar-23
Menziesshill - Community Provision	3,809		3,809	3,809	12,185	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	1,323	(646)	677	677	681	1,446	1,348	Mar-20	Mar-20
Mill O Mains	150		150	150		1500	1500	Mar-22	Mar-22
Passenger Bus Shelters	100		100	100		2300	2300	Mar-24	Mar-24
Net Expenditure	6,110	(692)	5,418	5,418	12,433	19,004	19,006		
Receipts		(19)	(19)	(19)	(1,339)	(1,339)	(1,339)		
Gross Expenditure	6,110	(673)	5,437	5,437	13,772	20,343	20,345		

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

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 31/12/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,232	270	2,502	999	2,502	1,345	2,848	2,848	Mar-20	Mar-20
Roughcast	500	(22)	478	8	478	8	500	500	Mar-20	Mar-20
Windows	2,876	(833)	2,043	1,436	2,043	1,792	3,436	3,372	Mar-20	Mar-20
Energy Efficient										
External Insulation and Cavity Fill	5,971	(644)	5,327	2,531	5,327	6,142	8,938	8,938	Mar-20	Mar-20
Heating Replacement	4,526	(573)	3,953	1,987	3,953	2,161	3,937	4,093	Mar-20	Mar-20
Boiler Replacement	50	25	75	53	75	53	75	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	100	(100)					100	100	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	250	(230)	20		20		120	120	Tender not yet Approved	
Fire Safety (Smoke Detector Programme)	3,550	1,617	5,167	3,230	5,167	3,247	8,357	8,357	Jan-21	Jan-21
Fire Safety (Fire Safety Measures)		50	50		50		200	200	Tender not yet Approved	
Multi Story Development Improvements	1,370	(633)	737	79	737	32	1,370	1,370	May-20	May-20
Electrical Upgrading	1,000	(1,000)					300	300	Tender not yet Approved	
Fob Programme System	200	(200)							Tender not yet Approved	

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 31/12/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 31/12/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	10	70	80	56	80	56	80	80	Mar-20	Mar-20
Disabled Adaptations	750	100	850	614	850	614	750	850	Mar-20	Mar-20
Integrated Management System	50		50	35	50	331	753	819	Mar-20	Mar-20
Modern Facilities & Services										
Kitchens and Bathrooms	10	(10)								
Increased Supply of Council Housing	5,552	280	5,832	3,911	5,832	15,421	19,461	20,170	Mar-20	Mar-20
(Less External Funding)		(57)	(57)	57	(57)	(9,200)	(8,998)	(9,867)	Mar-20	Mar-20
Demolitions	210	(195)	15	5	15	13	23	23	Mar-20	Mar-20
Owners Receipts	(682)	182	(500)	(233)	(500)	(233)	(682)	(682)	Mar-20	Mar-20
Second Homes Income	(450)		(450)		(450)		(450)	(450)	Mar-20	Mar-20
Community Care										
Sheltered Lounge Upgrades	150		150		150		150	150	Mar-20	Mar-20
Net Expenditure	28,225	(1,903)	26,322	14,768	26,322	25,869	45,785	45,944		
Receipts	(1,132)	125	(1,007)	(176)	(1,007)	(9,433)	(10,130)	(10,999)		
Gross Expenditure	29,357	(2,028)	27,329	14,944	27,329	35,302	55,915	56,943		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 DECEMBER 2019

Appendix 3

	<u>Approved Capital Budget 2019/20 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2019/20 £000</u>	<u>Actual Spend to 31 Dec 2019 £000</u>	<u>Projected Outturn 2019/20 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.19 as a % of Projected Outturn</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
<u>Capital Expenditure 2019/20</u>							
Free from Serious Disrepair - Roofs	2,232	270	2,502	999	2,502		40%
Roughcast	500	(22)	478	8	478		2%
Free from Serious Disrepair - Windows	2,876	(833)	2,043	1,436	2,043		70%
Energy Efficiency - External Insulation and Cavity Fill	5,971	(644)	5,327	2,531	5,327		48%
Energy Efficiency - Heating Replacement	4,526	(573)	3,953	1,987	3,953		50%
Energy Efficiency - Boiler replacement	50	25	75	53	75		71%
Renewable Initiatives/Gas Services	100	(100)		0	0		
Healthy, Safe & Secure - Door Entry System & Secure Doors	250	(230)	20	0	20		
Healthy, Safe & Secure - Fire Detection	3,550	1,617	5,167	3,230	5,167		63%
Healthy, Safe & Secure - Fire Safety Improvements	1,370	(1,320)	50		50		
Multi Story Development Improvements	0	737	737	79	737		11%
Electrical Upgrading	1,000	(1,000)		0	0		
Miscellaneous - Fees	10	70	80	56	80		70%
Miscellaneous - Disabled Adaptations	750	100	850	614	850		72%
Integrated Management System	50		50	35	50		70%
Fob Programme System	200	(200)		0	0		
Modern Facilities & Services	10	(10)		0	0		
Increase Supply of Council Housing	5,552	280	5,832	3,911	5,832		67%
Demolitions	210	(195)	15	5	15		33%
Community Care - Sheltered Lounge Upgrades	150		150		150		
Capital Expenditure 2019/20	29,357	(2,028)	27,329	14,944	27,329		55%
<u>Capital Resources 2019/20</u>							
Expenditure Funded from Borrowing	24,826	(1,080)	23,746	13,760	23,746		
Capital Receipts, Grants & Contributions - project specific	0	57	57	57	57		
Council Tax discount reductions used to fund affordable housing	450		450		450		
Receipts from Owners	682	(182)	500	233	500		
Capital Receipts from Land Sales	2,549	(723)	1,826	522	1,826		
Sale of Last in Block	850	(100)	750	372	750		
	29,357	(2,028)	27,329	14,944	27,329		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

