

REPORT TO: POLICY & RESOURCES COMMITTEE – 18 FEBRUARY 2019

REPORT ON: CAPITAL EXPENDITURE MONITORING 2018/19

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 53-2019

1 PURPOSE OF REPORT

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

2 RECOMMENDATION

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

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2018/19 expenditure and for the projected total cost as at 31 December 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 which was approved at Policy & Resources Committee on 30 October 2017 (Report 350-2017, Article VII refers). The Plan has subsequently been updated to reflect 2017/18 actuals and revised projections and phasing for projects contained within this Plan. The Capital Plan 2019-24 was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II 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 (Report 350-2017, Article VII refers). The Plan has subsequently been updated to reflect 2017/18 actuals and revised projections and phasing for projects contained within this Plan. The Capital Plan 2019-24 was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II 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 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 100% of the projected capital resources. Actual expenditure to 31 December 2018 is 54% of the Approved Budget 2018/19 as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers) compared to 48% for the same period last year.

5.2 2018/19 Expenditure Variations

Appendix 1, which details the position to the end of December 2018, shows a revised projected outturn for 2018/19 of £103.782m, a decrease of £5.889m since the last capital monitoring report was submitted to Policy & Resources Committee on 7 January 2019 (Report 2-2019, Article X refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.12 below:

- 5.2.1 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £805,000 in 2018/19, on the Waterfront Digital Playpark. The Waterfront Digital Playpark had originally been programmed to start in 2018/19, however, the scheme has been delayed due to ongoing design development. As such the projected expenditure has been rephased to take account of the revised programme. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The timescales for completion of the Playpark is still within the completion of the whole Central Waterfront project.
- 5.2.2 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £946,000 in 2018/19, on the Waterfront Wifi Infrastructure. The requirements for the 5G/Public Wifi project have been revised following the revisiting of the scope of the project, the new invitation to tender is being developed with a view to minimising disruption, delivering public Wifi in the Central Waterfront and incentivising the development of a 5G testbed. The budget will be required in 2019/20 for the delivery of the project. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The timescales for completion of the Wifi infrastructure is still within the completion of the whole Central Waterfront project.
- 5.2.3 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £750,000, in 2018/19, on the Waterfront Site 6 Hotel. Work is ongoing on the detailed brief and design development have resulted in project timescales being revisited. As such it is now anticipated there will be a start on site towards the end of 2019. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The timescales for completion of the development is still within the programme for the whole Central Waterfront project.
- 5.2.4 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £1.067m in 2018/19. Discussions are on-going on a programme of improvements to various sports facilities within the city. This programmes are currently at the development stage. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20. The budget will be rephased once tenders are accepted.
- 5.2.5 Fairbairn Street (Children & Families) – Reduction in projected expenditure of £320,000 in 2018/19. Children & Families are currently developing options for the Fairbairn Street project and as such the programme is to be revised based on these new proposals. This budget will require to be carried forward and utilised as part of the project development costs in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.6 Replacement Major Departmental Systems (Service Provision) – Reduction in projected expenditure of £112,000 in 2018/19. Final implementation of Adults finance within Mosaic has been updated to reflect the latest timescales. The testing of solutions and integration with third party applications means finalisation of the project will be in 2019/20. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.

- 5.2.7 Baldovie Recycling Centre (Service Provision) – Reduction in projected expenditure of £200,000 in 2018/19 on purchase of Shredder. A trial is currently underway using different technology to process existing material, and if successful it is proposed to purchase similar equipment to allow this process to be carried out on-site, resulting in a revenue saving. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.8 Baldovie Recycling Centre (Service Provision) – Reduction in projected expenditure of £170,000, in 2018/19, on the purchase of a material handler. A tendering exercise is currently being undertaken, but due to the lead in time of approximately 3 months, the equipment will not be delivered until 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.9 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £320,000, in 2018/19, on Camperdown Development Plan. The development of the car park design is progressing and it is anticipated that delivery of the project will be in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.10 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £190,000, in 2018/19, on refurbishment works at Dudhope and Baxter Park Tennis Courts. The budget for the projects has had to be reprofiled based on the latest programme of works from the contractor. It is anticipated that the works will now complete by the end of May 2019. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.11 Provision of Accommodation for Adults with Learning Disabilities (Health, Care & Wellbeing) – Reduction in projected expenditure, in 2018/19, of £416,000. The budget has been reprofiled based on the latest timescales for the delivery of the various projects being funded from this budget. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 5.2.12 CCTV Project (Community Safety & Justice) – Reduction in projected expenditure of £525,000 in 2018/19. The City Wide CCTV project is being delivered with awarding of further contracts progressing well with the completion of the works now anticipated to be by December 2019. The budget will be required in 2019/20. There will be a reduction in borrowing and ERDF grant funding in 2018/19 with a corresponding increase in 2019/20.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. It is anticipated that further slippage will be identified to being projected expenditure down to match projected resources.
- 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	60,492	1,000	61,492	61,492	-
General Capital Grant	22,424	-	22,424	22,424	-
Capital Grants & Contributions	17,431	(137)	17,294	17,294	-
Capital Financed from Current Revenue	236	-	236	236	-
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>(1,000)</u>	<u>2,000</u>	<u>2,000</u>	-
	<u>103,583</u>	<u>(137)</u>	<u>103,446</u>	<u>103,446</u>	=

- 5.5 Over the last 5 years the actual/projected gross expenditure outturns achieved have been:-

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19 (Projected)	103,782

5.6 Projected Total Cost Variations

There are no total cost variations to report, since the previous capital monitoring report went to committee.

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

- 5.7.1 Replacement Major Departmental Systems (Service Provision) – Final implementation of Adults finance within Mosaic has been updated to reflect the latest timescales. The testing of solutions and integration with third party applications means finalisation of the project will be in 2019/20. This has resulted in completion date changing to 31st March 2020.

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 31 December 2018 is 51% of the approved budget 2018/19 (as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers), compared to 49% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £23.616m, a decrease of £337,000 in 2018/19 since the last capital monitoring report was submitted to Policy & Resources Committee on 7 January 2019 (Report 2-2019, Article X refers). The main reasons for this are detailed in points 6.1.1 to 6.1.5 below.

- 6.1.1 Free From Serious Disrepair – Urgent Roofs – Decrease in the projected expenditure of £157,000 in 2018/19. This budget within the Roofs Programme is reactive therefore the updated projection is in line with the latest position of the 2018/19 Programme.
- 6.1.2 Energy Efficiency - External Insulation and Cavity Fill - projected expenditure has increased by £210,000 in 2018/19. The programme has been updated to reflect the latest timescales of the programme. Allowances for roof works are also now included within this programme that were originally budgeted for within the roof programme.
- 6.1.3 Multi-storey Development Improvements - Decrease in projected expenditure of £159,000 in 2018/19. This is mainly due to Dallfield Communal Wiring. This budget has been carried forward to 2019/20 to reflect the latest phasing of the programme. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 6.1.4 Renewable Initiatives – Decrease in projected expenditure of £100,000 in 2018/19. The projected expenditure has been carried forward as no projects have been finalised at this stage. The budget will be required in 2019/20. There will be a reduction in borrowing in 2018/19 and a corresponding increase in 2019/20.
- 6.1.5 Disabled Adaptations – Decrease in projected expenditure of £150,000 in 2018/19. The projected expenditure has now been updated to reflect the latest cashflows from the programme of works being funded from this 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 2018/19 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	12,814	1,304	14,118	14,118	-
Capital Grants & Contributions	6,811	-	6,811	6,811	-
Capital Receipts – Sale of Assets	2,776	(1,221)	1,555	1,555	-
Second Homes Income	450	-	450	450	-
Receipts from Owners	<u>682</u>	<u>-</u>	<u>682</u>	<u>682</u>	<u>-</u>
	<u>23,533</u>	<u>83</u>	<u>23,616</u>	<u>23,616</u>	<u>-</u>

6.4 Over the last 5 years the actual/projected gross expenditure outturns achieved have been:-

	£000
2014/15	14,471
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19 (Projected)	23,616

6.5 Projected Total Cost Variations

There are no significant projected total cost variations to report.

6.6 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.

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

07 FEBRUARY 2019

2018/19 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 DECEMBER 2018

Appendix 1

	<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 31.12.2018</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	29,907	(2,404)	27,503	27,503	-	57%
Children & Families	12,159	(530)	11,629	11,629	-	78%
Health, Care & Wellbeing	25,028	(2,072)	22,956	22,956	-	50%
Community Safety & Justice	14,958	(611)	14,347	14,347	-	53%
Service Provision	22,578	(4,034)	18,544	18,544	-	45%
Building Strong Communities - Non Housing HRA Element	8,953	(150)	8,803	8,803	-	45%
Capital Expenditure 2018/19	113,583	(9,801)	103,782	103,782	-	54%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	60,492	1,000	61,492	61,492		
General Capital Grant	22,424		22,424	22,424		
Capital Grants & Contributions - project specific	17,431	(137)	17,294	17,294		
Capital Financed from Current Revenue	236		236	236		
Capital Receipts - Sale of Assets	3,000	(1,000)	2,000	2,000		
Capital Resources 2018/19	103,583	(137)	103,446	103,446		
Capital Expenditure as % of Capital Resources	110%		100%	100%		

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 31/12/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	18,217	(2,304)	15,913	15,913	76,649	112,689	112,689	Mar-21	Mar-21
(Less External Funding)	(259)		(259)	(259)	(45,359)	(46,319)	(46,319)	Mar-19	Mar-19
Dundee Railway Station	5,797		5,797	5,797	36,624	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	1,936	1,988	1,988	Mar-19	Mar-19
(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	4,925		4,925	4,925	77,955	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(2,998)		(2,998)	(2,998)	(53,875)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	250		250	250	250	500	500	Mar-19	Mar-19
District Shopping	100	(100)				100	100	Mar-19	Mar-20
Net Expenditure	22,994	(2,404)	20,590	20,590	92,848	125,459	125,459		
Netted Off Receipts	(6,913)		(6,913)	(6,913)	(117,499)	(125,241)	(125,241)		
Gross Expenditure	29,907	(2,404)	27,503	27,503	210,347	250,700	250,700		

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 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

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 31/12/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	111		111	111	32,128	32,351	32,351	N/A Prior to 1.4.15	
Coldside - New Primary & Community Facilities	3,668		3,668	3,668	17,179	16,370	17,070	Jun-18	Jun-18
Menzieshill - New Primary & Nursery Facilities	57		57	57	12,990	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	593		593	593	1,327	1,500	1,500	Dec-17	Dec-17
ICT School Installations	76		76	76	141	170	170	Mar-19	Mar-19
North Eastern School Campus	4,384		4,384	4,384	16,950	17,200	17,200	Jun-18	Jun-18
Victorian/Edwardian Schools	193		193	193	45	5,000	5,000	Mar-22	Mar-22
Craigie High School Replacement					1				
Fairbairn Street Young Persons Unit	330	(320)	10	10		1,580	1,580	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	2,247		2,247	2,247	1,790	10,818	10,818	Mar-23	Mar-23
PPP Schools - Capital Improvement Works	500	(210)	290	290	500	500	500	Mar-19	Mar-19
Whitfield Life Services Building									
Net Expenditure	12,159	(530)	11,629	11,629	91,456	106,841	107,860		
Receipts									
Gross Expenditure	12,159	(530)	11,629	11,629	91,456	106,841	107,860		

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 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

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 31/12/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	2,957	(405)	2,552	2,552	1,445	3,252	3,252	Mar-19	Mar-19
(Less External Funding)					(94)	(118)	(118)	Mar-19	Mar-19
Sports Facilities	1,504	(1,257)	247	247	224	469	469	Mar-20	Mar-20
Regional Performance Centre for Sport	20,051		20,051	20,051	14,680	32,125	32,125	Aug-19	Aug-19
(Less External Funding)	(5,987)		(5,987)	(5,987)	(13)	(8,000)	(8,000)	Aug-19	Aug-19
Craigie House Replacement					26	7,004	7,004	Tender not yet approved	
Day Services Accommodation for People with Learning Disabilities:-									
Whitetop Centre - Alterations and Lift Replacement - Phase 4		6	6	6	461	427	465	Aug-17	Oct-17
Provision of Accommodation for Adults with Learning Disabilities	416	(416)			34	950	950	Mar-21	Mar-21
Low Carbon Transport - Jive 2	100		100	100		4,500	4,500	Tender not yet approved	
(Less External Funding)	(100)		(100)	(100)		(1,500)	(1,500)	Tender not yet approved	
Net Expenditure	18,941	(2,072)	16,869	16,869	16,763	39,109	39,147		
Receipts	(6,087)		(6,087)	(6,087)	(107)	(9,618)	(9,618)		
Gross Expenditure	25,028	(2,072)	22,956	22,956	16,870	48,727	48,765		

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 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

COMMUNITY SAFETY & JUSTICE

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 31/12/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	1,197	(525)	672	672	494	1,423	1,423	Dec-19	Dec-19
(Less External Funding)	(382)	218	(164)	(164)		(423)	(423)	Jun-19	Jun-19
Coastal Protection Works	3,107	(86)	3,021	3,021	10,229	31,738	31,738	Mar-22	Mar-22
(Less External Funding)					(242)	(242)	(242)	Mar-18	Mar-18
Flood Risk Management	180		180	180		180	180	Mar-19	Mar-19
Smart Waste	200		200	200	197	250	250	Dec-19	Dec-19
(Less External Funding)	(92)		(92)	(92)	(1)	(100)	(100)	Dec-19	Dec-19
Road Schemes/Minor Schemes	2,268	(173)	2,095	2,095	1,166	2,268	2,268	Mar-19	Mar-19
(Less External Funding)	(615)		(615)	(615)	(13)	(615)	(615)	Mar-19	Mar-19
Street Lighting Renewal	1,150		1,150	1,150	663	1,150	1,150	Mar-19	Mar-19
LED Street Lighting Installations	1,804		1,804	1,804	1,505	4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	2,437	370	2,807	2,807	1,870	2,437	2,437	Mar-19	Mar-19
(Less External Funding)	(20)		(20)	(20)		(20)	(20)	Mar-19	Mar-19
Bridge Assessment Work Programme	252		252	252	136	252	252	Mar-19	Mar-19
Regional Transport Partnership	445		445	445	598	445	445	Mar-19	Mar-19
Council Roads and Footpaths - Other	640	(197)	443	443	142	640	640	Mar-19	Mar-19
Smart Cities - Mobility Innovation Living Laboratory	1,278		1,278	1,278	255	1,428	1,428	Sep-19	Sep-19
(Less External Funding)	(669)		(669)	(669)	(94)	(723)	(723)	Sep-19	Sep-19
Net Expenditure	13,180	(393)	12,787	12,787	16,905	45,913	46,481		
Receipts	(1,778)	218	(1,560)	(1,560)	(350)	(2,123)	(2,123)		
Gross Expenditure	14,958	(611)	14,347	14,347	17,255	48,036	48,604		

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 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 31/12/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	2,084		2,084	2,084	2,642	4,282	4,282	Mar-19	Mar-19
Cemeteries	207	40	247	247	304	512	512	Mar-19	Mar-19
Contaminated Land	120		120	120	27	120	120	Mar-19	Mar-19
Recycling & Waste Management	225	(33)	192	192	133	260	260	Mar-19	Mar-19
Recycling Initiatives	318		318	318	1,768	2,012	2,012	Mar-19	Mar-19
(Less External Funding)					(516)	(516)	(516)	Mar-18	Mar-18
Riverside Recycling Site	190	(169)	21	21	1	485	485	Mar-20	Mar-20
Baldovie Recycling Centre	540	(540)		0		540	540	Mar-19	Mar-19
Recycling Centres	85	(14)	71	71	71	85	653	Mar-19	Mar-19
Purchase Computer Equipment	1,501		1,501	1,501	715	1,501	1,501	Mar-19	Mar-19
Replacement of Major Departmental Systems	112	(112)			515	644	644	Sep-18	Mar-20
IT Infrastructure & Software Requirement	225	(225)				225	225	Tender not yet Approved	
Centralised Computer Mainframe and Storage	779		779	779		779	779	Sep-18	Sep-18
Smart Cities Digital/ICT Investment	1,304	(1,104)	200	200	124	4,412	4,412	Mar-22	Mar-22
Smart Cities - Open Data Platform	85		85	85	62	166	166	Dec-19	Dec-19
(Less External Funding)	(57)		(57)	(57)	(23)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	219	132	351	351	293	356	337	Mar-19	Mar-19
Shopping Parade Improvements	194	20	214	214	342	364	364	Mar-19	Mar-19
Structural Improvements & Property Upgrades	1,979	(167)	1,812	1,812	1,486	2,030	2,030	Mar-19	Mar-19
(Less External Funding)	(193)		(193)	(193)					
Heating & Ventilation Systems	500	130	630	630	751	789	789	Mar-19	Mar-19
Roof Replacement/Improvement Programme	550	(132)	418	418	321	514	514	Mar-19	Mar-19
Window Replacement	291	669	960	960	1,166	1,365	1,365	Mar-19	Mar-19
Electrical Upgrades	700	(330)	370	370	259	377	377	Mar-19	Mar-19
Disabled Access	46		46	46	4	50	50	Mar-19	Mar-19
Health & Safety Works	467	(118)	349	349	16	350	350	Mar-19	Mar-19

SERVICE PROVISION

Project/Nature of Expenditure	Note 1								Approved Completion Date	Projected/ Actual Completion Date
	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 31/12/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000			
Energy	1,289		1,289	1,289	1,612	1,868	1,868	Mar-19	Mar-19	
(Less External Funding)	(189)		(189)	(189)		(189)	(189)	Mar-19	Mar-19	
Upgrade of City Square East & West Wing	3,828	(2,128)	1,700	1,700	1,579	3,301	5,000	Dec-18	Dec-18	
Property Rationalisation	450	(150)	300	300	415	4,027	2,328	Mar-22	Mar-22	
Procurement Costs	113		113	113	109	113	113	Mar-19	Mar-19	
Design & Property Section Costs	219	(111)	108	108		108	108	Mar-19	Mar-19	
Vehicle Fleet Purchases	1,590	308	1,898	1,898	1,942	2,669	2,714	Mar-19	Mar-19	
(Less Sale of Vehicles & Equipment)		(81)	(81)	(81)	(231)	(50)	(65)	Mar-19	Mar-19	
Go Ultra Low City Scheme	978		978	978	993	1,698	1,698	Mar-19	Mar-19	
(Less External Funding)	(923)		(923)	(923)	(667)	(1,698)	(1,698)	Mar-19	Mar-19	
ULEV Taxi Infrastructure	449		449	449	212	515	515	Mar-19	Mar-19	
(Less External Funding)	(449)		(449)	(449)	(212)	(515)	(515)	Mar-19	Mar-19	
Charge Place Scotland Network 2018/19	391		391	391	4	391	391			
(Less External Funding)	(391)		(391)	(391)		(391)	(391)			
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	550		550	550		1,750	1,750			
Less External Funding	(451)		(451)	(451)		(1,750)	(1,750)			
Net Expenditure	19,925	(4,115)	15,810	15,810	16,308	34,350	34,929			
Netted Off Receipts	(2,653)	(81)	(2,734)	(2,734)	(1,184)	(4,801)	(4,816)			
Gross Expenditure	22,578	(4,034)	18,544	18,544	17,492	39,151	39,745			

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 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 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 31/12/2018 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	408		408	408	31	408	408	Mar-19	Mar-19
Community Infrastructure Fund	691		691	691	173	691	691	Mar-19	Mar-19
Menzieshill - Community Provision	7,654		7,654	7,654	6,482	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	200	(150)	50	50	35	1,146	1,146	Tender not yet approved	
Net Expenditure	8,953	(150)	8,803	8,803	5,426	24,675	14,775		
Receipts					(1,320)	(1,320)	(1,320)		
Gross Expenditure	8,953	(150)	8,803	8,803	6,746	25,995	16,095		

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 2019-24
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 31/12/2018 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair									
Roof	3,566	(793)	2,773	2,773	3,570	3,533	3,680	Mar-19	Mar-19
Roughcast	500		500	500					
Windows	1,519	381	1,900	1,900	1,564	3,224	3,224	Mar-19	Mar-19
Energy Efficient									
External Insulation and Cavity Fill	5,505	630	6,135	6,135	5,384	13,443	13,443	Mar-19	Mar-19
Heating Replacement	2,419	(119)	2,300	2,300	3,646	5,559	5,559	Apr-19	Apr-19
Boiler Replacement		75	75	75	50	50	50	Mar-19	Mar-19
Renewable Initiatives/Gas Services	100	(100)							
Healthy, Safe and Secure									
Door Entry System/Secure Doors	30	(3)	27	27	75	155	150	Prior to 1.4.15	
Fire Detection (Sprinklers)	50	(35)	15	15		50	50	Tender not yet Approved	
Dallfield Multi Story Development Communal Wiring								Tender not yet Approved	
Electrical Upgrading	200	(100)	100	100				Tender not yet Approved	
Dudhope Court Bin Store		16	16	16	16			Mar-19	Mar-19
Smoke Detector Programme	300		300	300	85			Tender not yet Approved	
Miscellaneous									
Fees	45		45	45	83	45	45	Mar-19	Mar-19
Disabled Adaptations	900	(150)	750	750	559	900	750	Mar-19	Mar-19
Integrated Management System	300	30	330	330	296	753	819	Mar-19	Mar-19
MSD Lifts (Old cocontract 15-1001)		41	41	41	21			Prior to 1.4.15	
Water Pumps & Tanks		100	100	100				Tender not yet Approved	
Asbestos Removal and Loft Insulation		100	100	100				Tender not yet Approved	
Modern Facilities & Services									
Kitchens and Bathrooms		50	50	50	50			Mar-19	Mar-19
Increased Supply of Council Housing	7,819	13	7,832	7,832	10,506	18,367	18,950	Mar-20	Mar-20
(Less External Funding)	(6,811)		(6,811)	(6,811)	(3,750)	(8,941)	(9,811)	Mar-20	Mar-20
Demolitions	30	(15)	15	15	393	593	681	Mar-19	Mar-19
Owners Receipts	(682)		(682)	(682)	(542)	(682)	(682)	Mar-19	Mar-19
Community Care									
Sheltered Lounge Upgrades	150	(38)	112	112	75	150	150	Mar-19	Mar-19
Warden Call Replacement	100		100	100				Mar-19	Mar-19
Net Expenditure	16,040	83	16,123	16,123	26,321	41,700	41,795		
Receipts	(7,493)		(7,493)	(7,493)	(4,292)	(9,623)	(10,493)		
Gross Expenditure	23,533	83	23,616	23,616	30,613	51,323	52,288		

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

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 December 2018

Appendix 3

	<u>Approved Capital Budget 2018/19 £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 31.12.18 as a % of Approved Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT						
<u>Capital Expenditure 2018/19</u>						
Free from Serious Disrepair - Roofs	3,566	(793)	2,773	2,773		32%
Roughcast	500		500	500		
Free from Serious Disrepair - Windows	1,519	381	1,900	1,900		68%
Energy Efficiency - External Insulation and Cavity Fill	5,505	630	6,135	6,135		53%
Energy Efficiency - Heating Replacement	2,419	(119)	2,300	2,300		33%
Energy Efficiency - Boiler replacement		75	75	75		
Renewable Initiatives/Gas Services	100	(100)				
Healthy, Safe & Secure - Door Entry System & Secure Doors	30	(3)	27	27		90%
Healthy, Safe & Secure - Fire Detection	350	(19)	331	331		29%
Multi Story Development Improvements	0	41	41	41		
Electrical Upgrading	200	(100)	100	100		
Miscellaneous - Fees	45		45	45		96%
Miscellaneous - Integrated Mngement System	300	30	330	330		
Miscellaneous - Disabled Adaptations	900	(150)	750	750		62%
Miscellaneous - Water Pumps and Tanks		100	100	100		
Miscellaneous - Asbestos Removal and Loft Insulation		100	100	100		
Miscellaneous - Kitchens and Bathrooms	0	50	50	50		
Increase Supply of Council Housing	7,819	13	7,832	7,832		67%
Demolitions	30	(15)	15	15		47%
Community Care - Sheltered Lounge Upgrades & Warden Call Upgrade	250	(38)	212	212		20%
Capital Expenditure 2018/19	23,533	83	23,616	23,616		51%
<u>Capital Resources 2018/19</u>						
Expenditure Funded from Borrowing	12,814	1,304	14,118	14,118		
Capital Grants & Contributions - project specific	6,811		6,811	6,811		
Capital Receipts:-						
Council House Sales	0	9	9	9		
Land Sales	1,926	(1,230)	696	696		
Sale of Last in Block	850		850	850		
Second Homes Income	450		450	450		
Receipts from Owners	682		682	682		
	23,533	83	23,616	23,616		
Capital Expenditure as % of Capital Resources	100%		100%	100%		