

REPORT TO: POLICY AND RESOURCES COMMITTEE – 22 FEBRUARY 2021
REPORT ON: CAPITAL PLAN 2021-2026– GENERAL SERVICES & HOUSING HRA
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 55-2021

1 PURPOSE OF REPORT

1.1 To provide elected members with the background information and details of the Council's General Services and Housing HRA Capital Plan for the 5 year period 2021-2026. The Capital Plan revises the Updated Capital Plan 2020-2025 – General Services and Housing HRA (as approved at Policy and Resources Committee 28 September 2020 (Report 223-2020, Article XI refers).

2 RECOMMENDATIONS

2.1 The Policy and Resources Committee is requested to:

- 1 approve the Council's General Services and Housing HRA Capital Plan for 2021-2026 attached.
- 2 note the updated position for the 2020-2021 projected capital expenditure programmes, as at 31st January 2021.
- 3 Note that the Executive Director of Corporate Services will be reviewing the methodology and techniques used for options appraisals and evaluation of capital projects. This will be reported to committee once complete.

3 FINANCIAL IMPLICATIONS

- 3.1 The total gross capital investment included in the Capital Plan 2021-2026 is £386m over the five year period of the Plan.
- 3.2 A significant portion of the Council's capital expenditure in the plan will be financed by borrowing and, as such, will result in Capital Financing Costs being incurred over the estimated useful life of the assets concerned. Appropriate provision will be included in future years Revenue Budgets.
- 3.3 In some instances, the creation of a new capital asset may result in additional running costs (eg staff, non-domestic rates, maintenance etc) although these may be offset by additional income or related savings. Again, appropriate provision will be included in future years Revenue Budgets for the revenue costs of capital projects as they become operational.
- 3.4 The programme of Property Rationalisation within the Capital Plan 2021-2026 will lead to properties being vacated thus generating revenue savings in property costs and the possibility of a capital receipt from the sale of the asset.

4 BACKGROUND

4.1 The Capital Plan 2021-2026 updates the previously approved Capital Plan for General Services and Housing HRA, as previously mentioned in para 1.1 above. The plan includes any projected additional expenditure as a result of COVID 19 and how this will be funded, without impacting on the Council's Revenue Budget.

The Updated Capital Plan also reports on the basis of gross Capital Expenditure and this will continue throughout the year in the monitoring of the approved Capital Programme.

This will allow a more structured presentation of management information which will aid scrutiny and overall programme management.

To reflect the overall capital investment being made by the Council, the HRA Capital Plan has also been included, on a summary basis.

The Capital Plan incorporates the movements since the Updated Capital Plan 2020-2025 was approved in September 2020. This includes adjusting for the latest projections for 2020/21 as per the capital monitoring position to the end of January 2021.

The longer term 5 year time horizon will allow more certainty and opportunity for better resource programming and work scheduling. In addition, there will be opportunities for community benefits and job creation. These will be reported in the Annual Procurement update reports.

- 4.2 The Capital Plan has been summarised into the strategic themes that reflect the Council's vision and aims, as published in the City Plan for Dundee 2017-2026 (report 314-2017 to Policy & Resources Committee on 25th September 2017 refers).

5 **PRUDENTIAL FRAMEWORK**

5.1 Prudential Code Framework

The Prudential Framework has been developed as a professional code of practice to support local authorities in taking decisions on capital investment. Local authorities are required by Regulation to comply with the Prudential Code under Part 7 of the Local Government in Scotland Act 2003. The Capital Plan 2021-2026 has been prepared in compliance with the Prudential Code.

- 5.2 Under the Prudential Code Local Authorities are obliged to introduce a system of option appraisal for capital projects and to develop asset management plans to assist in determining capital expenditure priorities.

5.3 Option Appraisal

Option appraisal guidelines have been developed which allow services to consider systematically whether individual capital projects provide value for money. An option appraisal report should be completed for all projects of £1m or above being considered for inclusion in the Council's Capital Plan. All Option Appraisals should be presented to the Capital Governance Group in the first instance. A separate report is required to present the findings to Committee for projects with a capital value of £1m or more.

6 **COVID19**

The Capital Plan 2021-26 programme of works have been updated to reflect the timescales for carrying out works, resulting from the additional health and safety measures required on site to ensure the workforce are protected and stay safe while carrying out their work, in accordance with Scottish Government guidance. In addition, the budgets will require to be updated to reflect the additional cost of implementing the aforementioned measures, and any costs arising from extensions to the project programme completion dates. A COVID19 budget has been created, to assist funding any additional expenditure, when it cannot be contained within the original project costs, or within the overall existing budgets.

7 **CLIMATE CHANGE EMERGENCY**

Dundee City Council declared a climate emergency in June 2019, followed by the launch of Dundee's Climate Action Plan in support of the transition to a net-zero and climate resilient future. With this declaration and action plan, the Council will develop further projects and initiatives in the coming years to assist in tackling this issue.

The Council is committed to implementing measures that improve the carbon footprint of the city. The Capital Plan 2021-2026 commits the Council to a further £22m, within the five year period of the Capital Plan. In addition to the above figures, within all new builds/refurbishment programmes, officers ensure that the design of the building take cognisance of energy efficiencies/carbon reduction measures, and the costs of these measures are included within the overall cost of the project. Future allocations may vary as external funding streams become available, such as Scottish National Investment Bank and Green New Deal that focus on decarbonising heat and transport and accelerating Scotland's transition to a net zero economy. Our Climate Action Plan "also needs to be flexible in order to adapt and respond to new technologies and knowledge of the most effective methods of reducing emissions. It is essential that carbon management and energy efficiency become core values of the organisation".

8 CAPITAL EXPENDITURE 2021-2026 (GENERAL SERVICES)

- 8.1 The Capital Plan 2021-2026 incorporates changes from the previously approved Updated Capital Plan 2020-2025. The Capital Plan incorporates the movements since the Capital Plan was approved in September. Below is an update on the new monies added into the plan and updates on the major projects.
- 8.1.1 School Estate Investment – Braeview/Craigie – School Estate Investment – The Council has been successful with their application for funding from Scottish Government for partnered support through the Learning Estate Strategy towards the new Braeview/Craigie combined community campus. The estimated capital cost will be in the region of £60m. With the formal consultation now completed the development of a project programme will now be developed to facilitate the design development of the low carbon new facility to meet the proposed revised opening date of August 2025.
- 8.1.2 Sustainable Transport & Infrastructure – An additional £3m has been added over the 5 year period of the plan to implement further measures to improve the air pollution levels in the city caused by transportation. This has been augmented by £1.1m grant from Scottish Government to fund electric vehicle infrastructure and electric vehicles. This funding is in alignment with the Council's climate/air quality action plans to improve Dundee's air quality.
- 8.1.3 Broughty Ferry to Monifieth Active Travel Improvements -The Council has successfully secured £9.4m of grant funding from Sustrans to make improvements to the active travel links between Broughty Ferry and Monifieth, through the creation of a high quality and fully inclusive walking and cycling route, with associated public realm, biodiversity and landscape enhancements. These works will improve the carbon footprint of the city by the encouraging of cycling and walking.
- 8.1.4 Sustainability and Low Carbon Projects - An additional £6m has been added over the 5 year period of the plan which will allow further investment in measures to reduce carbon emission levels. Through the use of the Scottish Government's Non Domestic Energy Efficiency (NDEE) framework to procure Energy Performance Contracts (EnPC), the Council is installing Energy Conservation Measures (ECMs) in its properties to reduce future revenue burdens of increasing energy and water costs. It is also designed to tackle future avoidable revenue cost waste and provide a return on investment. In addition, the initiative will also make a considerable contribution to our 2020 carbon dioxide (CO₂) emission reduction target for properties. The framework allows for the employment of a contractor to identify, design, install and guarantee all proposed ECMs targeting an annual saving of £300,000 and 520 tCO₂.
- 8.1.5 An additional £14.5m has been added in 2025/26 in funding to ensure the continued delivery of the vital Council services. These include £3.7m in property development and improvement programmes, £5.1m in road reconstructions, road safety measures, street lighting renewal and improvements to council footpaths, and £2m on the updating and replacing of computer equipment throughout the councils' services, and continued investment in computer software.

9 CAPITAL EXPENDITURE 2021-2026 (HOUSING HRA)

9.1 Housing HRA Capital Plan 2021-2026 Review

The updated HRA Capital Plan is focused on delivering the following priorities: maintaining the housing stock at Scottish Housing Quality Standard (SHQS); delivering energy efficiency projects not only to meet Energy Efficiency Standard in Social Housing (ESSH) but with a focus and commitment to meet ESSH2 by 2032 and a drive to contribute to the wider national objective in terms of decarbonisation and Scotland overall becoming net zero by 2045. It is also noted that there has been a significant investment to increase the supply of new build Council Housing to meet need within Dundee.

9.2 Energy Efficient

This element is focused on the energy efficiency of Council Housing. The focus is to achieve ESSH2 by 2032 as well as sourcing new alternative heat sources which includes the potential expansion of District Heating, Ground/Air Source Heat Pumps and any roll out of Hydrogen. Dundee City Council aims to conclude the External Wall Insulation Programme by 2023. This sees the Service looking at alternative options including Internal Wall Insulation and consideration around a whole house approach – Passivhaus. In addition, we have factored in pilot projects which will include the use of PV Solar complimented with Battery Storage.

9.3 Modern Facilities and Services

This aspect of the Plan has increased due to the reintroduction of the Kitchen Replacement programme at the end of the Plan due to the catch up of lifecycles (20 years).

9.4 Increased Supply of Council Housing

There is an additional gross investment across the Capital Plan of £9.2m with a focus on increasing the supply of Council Housing (Report 42-2021 to Policy & Resources Committee 25 January 2021 refers). The above figure includes additional Scottish Government grant funding via Affordable Housing Grant that is expected to augment this investment.

9.5 Finally the resources assumed to fund the overall Housing HRA expenditure detailed in the revised plan reflects the loss of income receipts from the sale of last in block council housing following the decision taken by members to end this policy from January 2021 (Report 14-2021 to Neighbourhood Services Committee 11 January 2021 refers). The removal of this policy will reflect a reduction of income of £4.250m from the previous approved capital plan.

10 **PRUDENTIAL INDICATORS**

10.1 The Prudential Code requires the Executive Director of Corporate Services to prepare a set of indicators that demonstrate that the Council's Capital Plan 2021-2026 is affordable, prudent and sustainable, via the level of Council's borrowing for General services and Housing HRA. The Prudential Indicators are shown in Appendix Two to this report.

11 **RISK ASSESSMENT**

11.1 There are a number of risks which may have an impact on the Capital Plan 2021-2026. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

11.2 Currently, building cost inflation levels are volatile, and they can on occasion be relatively high in comparison to general inflation. Therefore, delays in scheduling and letting contracts may lead to increases in projected costs. The delay in letting contracts, as a result of COVID 19 restrictions, may lead to increases in projected costs. In addition, the weaker pound can lead to increased cost of raw materials etc. In such an event, every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.

11.3 Slippage in the Capital programme leads to the need to reschedule projects in the Capital Plan, therefore creating problems in delivering the programme on time. As a result of the restrictions, due to COVID 19, progress on projects has been affected, both at the design/tendering stage, and on-site. In addition, the programme is carefully monitored and any potential slippage identified as soon as possible and any corrective action taken wherever possible.

11.4 Capital projects can be subject to unforeseen price increases. The nature of building projects is such that additional unexpected costs can occur. As a result of the extra measures, on site to comply with Scottish Government guidelines, to protect the safety and wellbeing of workers, additional costs may be incurred. This report has captured known estimated costs, at this point in time. In addition, contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.

11.5 There is risk associated with projects that are not yet legally committed as the works are not yet tendered for, and there is potential for costs to be greater than the allowance contained within the Capital Plan. The Capital Programmes will be adjusted as necessary to reflect updated cost estimates.

- 11.6 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate. There is 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 prudent level of Capital receipts being achieved. Additional borrowing can be used to cover any temporary shortfalls in capital receipts.
- 11.7 The amount and timing of capital receipts can also be difficult to accurately project as sales are often conditional on planning permission and other non-financial factors. This is the case even in times of relative economic stability.
- 11.8 The level of General Capital Grant received from Scottish Government may be impacted by budgetary constraints in future financial settlements. The figures included from 2022/2023 to 2025/2026 are estimated and subject to change.

12 **POLICY IMPLICATIONS**

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.

Each individual project will be screened for each of these elements and they will be reviewed when reported to Committee. This will include preparation of Equality Impact Assessments where appropriate.

13 **CONSULTATION**

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

12 **BACKGROUND PAPERS**

None

GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

09 February 2021

CAPITAL RESOURCES – GENERAL SERVICES**1 CAPITAL EXPENDITURE FUNDED FROM BORROWING**

- 1.1 The level of borrowing for 2021/2022 to 2025/2026 has been determined based largely on the level of expenditure that can be afforded from the Capital Financing Costs included within the 2021/2022 Revenue Budget and is shown below:

	Total Borrowing £m	General Services Borrowing £m	Housing HRA Borrowing £m
2021/22	73.443	46.534	26.909
2022/23	51.074	30.989	20.085
2023/24	47.649	28.475	19.174
2024/25	56.056	34.619	21.437
2025/26	20.226	4.000	16.226

- 1.2 The level of borrowing shown above includes some capital projects where a proportion of the borrowing will be funded from efficiency savings and prudential borrowing from new income streams from within Departmental Revenue Budgets and these figures are shown below. The expenditure below relates to the proposals on Central Waterfront, and new Braeview/Craigie School replacement. The funding for the new school is assumed one third existing capital budgets, one third prudential borrowing with the associated loan charges funded from revenue savings within Children & Families, and one third external sources.

	£m
2021/22	0.964
2022/23	15.550
2023/24	6.636
2024/25	30.000
2025/26	4.000

2 CAPITAL GRANTS AND CONTRIBUTIONS

- 2.1 The Finance Circular 1-2021 received from the Scottish Government in February 2021 confirmed the level of General Capital Grant for 2021/22. The Capital Plan reflects the grant allocations for 2021/22. The figure is a reduction of £4m from the figure assumed in the Updated Capital Plan 2020-25. The expenditure programme and resources have been adjusted to account to this.

The General Capital Grant allocations for 2022/23 to 2025/26 are estimated figures and will be subject to confirmation at the next Scottish Government Spending Review. The figures shown are net of any transfer for Private Sector Housing Grant.

Within the General Capital Grant the Council has flexibility to allocate the grant to reflect its service priorities and greatest need.

- 2.2 In addition to the General Capital Grant, the Council receives grants and contributions which are specific to an individual project. These grants and contributions are shown within the detailed pages of the Capital Plan and summarised on the Resources page of the Capital Plan 2021-2026 (page 2).

	Total Grants & Contributions £m	General Capital Grant £m	Capital Grants & Contributions Corporate £m	Project Specific Capital Grants & Contributions £m
2021/22	30.178	12.963	0.450	16.765
2022/23	24.325	17.000	0.450	6.875
2023/24	19.751	17.000	0.450	2.301
2024/25	18.571	17.000	0.450	1.121
2025/26	17.950	17.000	0.450	0.500

- 2.3 The Council was awarded funding from the Growth Accelerator Model (GAM) from the Scottish Government in 2015/16. The focus of the award was on the Central Waterfront including funds for the V&A Dundee, Railway Station Concourse, Public Realm, Digital Infrastructure and an Office Development. The grant totals £40.4m (£63.8m including financing costs). The Legal agreement between the Council and the Scottish Government was signed in December 2016. The V&A Dundee, Railway Station Concourse and Site 6 Offices are complete and operational, and works are underway on the remaining projects within the Central Waterfront.

3 **CAPITAL RECEIPTS**

These comprise receipts from the sale of land and buildings. Income from the sale of land and buildings has been estimated in consultation with officers from City Development and account has been taken of the current economic climate.

	Total Receipts £m	General Services £m	Housing HRA £m
2021/22	6.200	1.500	4.700
2022/23	3.000	3.000	-
2023/24	4.740	3.000	1.740
2024/25	2.000	2.000	-
2025/26	2.000	2.000	-

In 2021/22 the capital receipts target for General Services is £3m, with £1.5m being applied to fund capital expenditure and £1.5m transferred to the Capital Fund to finance upfront costs associated with transformation projects in line with the new financial flexibility offered by the Scottish Government

It is anticipated that the Waterfront development will generate additional capital receipts or long lease income to support further capital expenditure. No allowance has currently been made for this, although it is expected that this 'city dividend' arising from the transformational investment will be significant and will unlock further funding to enable further reinvestment.

4 **OVER PROGRAMMING**

An allowance for over programming has been made in the Capital Plan 2021-2026 to reflect the movement which occurs on projects due to delays on projects both in the design and procurement stage and during construction. The slippage allowance for 2021/2022 is £7m for General Services.

1. CAPITAL EXPENDITURE INDICATORS**1.1 Level of Capital Expenditure**

This indicator measures affordability and gives a basic control of the Council's capital expenditure. To provide an accurate indicator of capital expenditure all receipts are excluded from the calculation, so figures are based on gross expenditure.

1.2 Ratio of Financing Costs to Net Revenue Stream

This also measures affordability. The measure includes both current and future commitments based on the Capital Plan and shows the revenue budget used to fund the capital financing costs associated with the capital expenditure programme.

Variations to the ratio imply that the proportion of loan charges has either increased or decreased in relation to the total funded from Government Grants and local taxpayers.

2. TREASURY MANAGEMENT INDICATORS

The Annual Treasury Management Activity for 2019/2020 including Prudential Indicators covering period 2019/20 to 2024/25 was reported to Policy & Resources Committee on 28 September 2020 (Report No 226-2020 Article XIII refers). These have now been updated to reflect projected expenditure included in the 2021-2026 Capital Plan.

PRUDENTIAL CODE INDICATORS - TREASURY MANAGEMENT INDICATORS

Adoption of Revised CIPFA Treasury Management Code of Practice

Yes

Upper limit for variable and fixed rate exposure

	Net principal re variable rate borrowing / investments	Net principal re fixed rate borrowing / investments
2020/21	30%	100%
2021/22	30%	100%
2022/23	30%	100%
2023/24	30%	100%
2024/25	30%	100%
2025/26	30%	100%

Actual External Debt

	31/03/2019	31/03/2020
	£'000	£'000
Actual borrowing	598,847	586,266
Actual other long term liabilities	122,720	160,585
Actual external debt	721,567	745,851

Maturity structure of fixed rate borrowing 2020/21

Period	Lower %	Upper %
Under 12 months	0	10
12 months & within 24 months	0	15
24 months & within 5 years	0	25
5 years & within 10 years	0	25
10 years +	50	95
Upper limit for total principal sums invested for over 364 days	n/a	No sums will be invested longer than 364 days

External debt, excluding investments, with limit for borrowing and other long term liabilities separately identified

	Authorised Limit			Operational Boundary		
	Borrowing £000	Other £000	Total £000	Borrowing £000	Other £000	Total £000
2020/21	601,000	177,000	778,000	571,000	177,000	748,000
2021/22	658,000	173,000	831,000	628,000	173,000	801,000
2022/23	693,000	169,000	862,000	663,000	169,000	832,000
2023/24	722,000	164,000	886,000	692,000	164,000	856,000
2024/25	758,000	160,000	918,000	728,000	160,000	888,000
2025/26	756,000	155,000	911,000	726,000	155,000	881,000

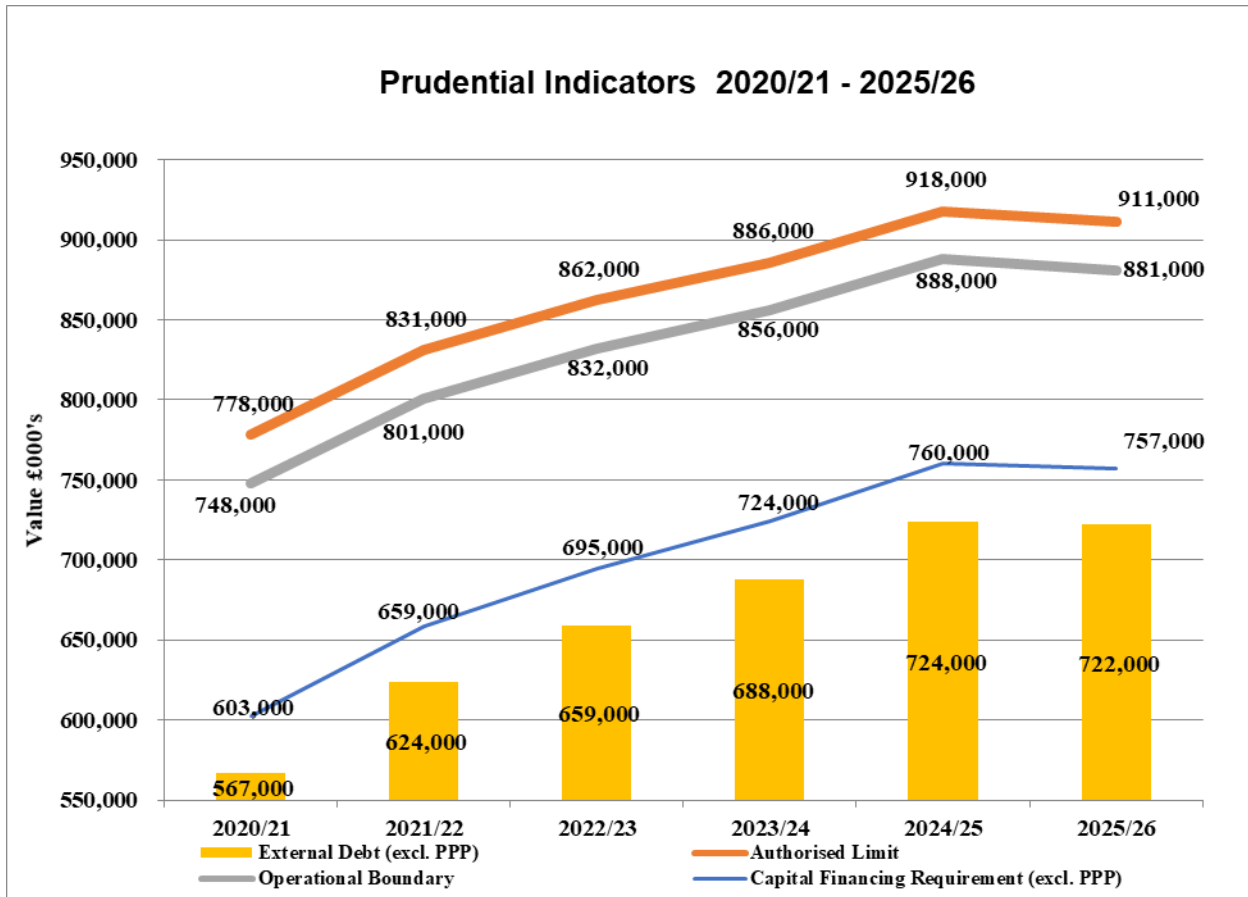
PRUDENTIAL CODE INDICATORS - PRUDENTIAL INDICATORS

	Capital Expenditure			Ratio of financing costs to net revenue stream	
	Non-HRA £000	HRA £000	Total £000	Non-HRA %	HRA %
2019/20	50,172	23,566	73,738	5.7	36.1
2020/21	46,494	10,036	56,530	5.4	35.3
2021/22	80,042	37,229	117,271	5.5	35.6
2022/23	56,389	22,460	78,849	5.4	38.1
2023/24	48,475	24,115	72,590	6.0	38.5
2024/25	53,619	43,458	77,077	6.6	39.1
2025/26	23,000	17,626	40,626	7.4	39.1

	Net Borrowing Requirement (NBR)		
	1 April £000	31 March £000	Movement £000
2020/21	564,079	567,000	2,921
2021/22	567,000	623,000	56,000
2022/23	623,000	659,000	36,000
2023/24	659,000	688,000	29,000
2024/25	688,000	724,000	36,000
2025/26	724,000	721,000	(3,000)

	Capital Financing Requirement (CFR)			
	Non-HRA £000	HRA £000	Total £000	Movement £000
2020/21	418,000	185,000	603,000	13,456
2021/22	459,000	200,000	659,000	56,000
2022/23	487,000	208,000	695,000	36,000
2023/24	510,000	214,000	724,000	29,000
2024/25	538,000	222,000	760,000	36,000
2025/26	532,000	225,000	757,000	(3,000)

NBR v CFR Difference	
	Total £000
2020/21	36,000
2021/22	36,000
2022/23	36,000
2023/24	36,000
2024/25	36,000
2025/26	36,000





CAPITAL PLAN 2021 - 2026

FOR

GENERAL SERVICES

&

HOUSING HRA

Feb-21

Executive Director of Corporate Services

DUNDEE CITY COUNCIL

CAPITAL PLAN 2021-26

PROJECTED CAPITAL RESOURCES

		<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
1 Capital expenditure funded from borrowing	General Services	21,392	46,534	30,989	28,475	34,619	4,000
	Housing HRA	7,275	26,909	20,085	19,174	21,437	16,226
2 Capital Element of General Capital Grant less PSHQ	General Services	16,560	12,963	17,000	17,000	17,000	17,000
3 Capital grants & contributions - corporate	Housing HRA	682	450	450	450	450	450
4 Capital grants & Contributions - project specific	General Services	7,042	12,045	5,400			
	Housing HRA	-	4,720	1,475	2,301	1,121	500
5 Capital Receipts - Sale of Assets	General Services	1,500 *	1,500 *	3,000	3,000	2,000	2,000
	Housing HRA	1,629	4,700	-	1,740		
6 Capital Financed from Current Revenue	Housing HRA	450	450	450	450	450	450
7 Over Programming	General Services	-	7,000				
	Housing HRA						
TOTAL PROJECTED GROSS CAPITAL RESOURCES		56,530	117,271	78,849	72,590	77,077	40,626
TOTAL PLANNED GROSS CAPITAL EXPENDITURE		56,530	117,271	78,849	72,590	77,077	40,626

* Note: Capital receipts target 2020/21 & 2021/22 is £3m with £1.5m being applied to fund capital expenditure and £1.5m transferred to Capital Fund

DUNDEE CITY COUNCIL

CAPITAL PLAN 2021 - 2026

PRICE BASE : OUTTURN PRICES

SUMMARY

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Later Years
Work and Enterprise	112,845	74,614	7,813	6,055	18,900	3,363	100	-	2,000
Children & Families	134,726	42,420	3,626	4,200	2,980	22,000	30,000	4,000	25,500
Health, Care & Wellbeing	85,182	35,536	2,058	16,085	5,646	4,176	3,911	2,223	15,547
Community Safety & Justice	76,145	7,798	17,335	19,804	13,500	6,843	5,275	5,410	180
Service Provision	135,174	15,277	14,655	31,414	14,209	11,585	13,825	10,209	24,000
Building Strong Communities	177,547	32,354	11,043	39,713	23,614	24,623	23,966	18,784	3,450
<i>Total Gross Expenditure</i>	721,619	207,999	56,530	117,271	78,849	72,590	77,077	40,626	70,677

DUNDEE CITY COUNCIL

CAPITAL PLAN 2021 - 2026

WORK & ENTERPRISE

PRICE BASE: OUTTURN PRICES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							Later Years
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
Central Waterfront	47,129	18,773	6,765	3,028	15,550	3,013			
(Less External Funding)	(1,052)		(851)	(201)					
Economic Development Fit out	1,000		10	990					
Dundee Railway Station	40,590	40,534	56						
(Less External Funding)	(8,316)	(8,316)							
City Quay	42	3	10	29					
Lochee Regeneration	25		25						
Vacant & Derelict Land Fund	15,304	14,963		341					
(Less External Funding)	(14,913)	(14,572)		(341)					
Tay Cities	4,050			1,050	3,000				
Dundee Heritage Trust for Discovery Point	500	300	200						
District Shopping	706	16	17	373	100	100	100		
City Improvement Fund	2,500				250	250			2,000
Town Centre Fund	999	25	730	244					
(Less External Funding)	(999)	(25)	(730)	(244)					
Net Expenditure	87,565	51,701	6,232	5,269	18,900	3,363	100		2,000
Netted Off Receipts	(25,280)	(22,913)	(1,581)	(786)					
Gross Expenditure	112,845	74,614	7,813	6,055	18,900	3,363	100		2,000

DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

CAPITAL PLAN 2021 - 2026

CHILDREN & FAMILIES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Later Years
Harris Academy Refurbishment (Less External Funding)	32,351 (20,363)	32,307 (20,363)	44						
Baldrigon Academy Replacement - Council Contribution (Less External Funding)	1,473 (500)	1,449 (500)	24						
School Estate Investment	85,825	712	269	844	2,500	22,000	30,000	4,000	25,500
Fairbairn Street Young Persons House	1,580		50	1,050	480				
Young Persons Homes Refurbishments	500		25	475					
Early Learning & Childcare 1140 Expansion	12,997	7,952	3,214	1,831					
Net Expenditure	113,863	21,557	3,626	4,200	2,980	22,000	30,000	4,000	25,500
Netted Off Receipts	(20,863)	(20,863)							
Gross Expenditure	134,726	42,420	3,626	4,200	2,980	22,000	30,000	4,000	25,500

DUNDEE CITY COUNCIL

CAPITAL PLAN 2021 - 2026

HEALTH, CARE & WELLBEING

PRICE BASE: OUTTURN PRICES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							Later Years
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
Parks & Open Space (Less External Funding)	12,091 (538)	1,163 (44)	1,051 (7)	2,615 (487)	2,588	1,618	1,353	553	1,150
Sports Facilities	3,968	588		806	308	308	308	450	1,200
LACD Projects	7,174	574	250	1,350	2,000	2,000	1,000		
Regional Performance Centre for Sport (Less External Funding)	32,340 (8,913)	31,736 (8,913)	604						
Social Care	10,922	1,422	153	1,180	250	250	1,250	220	6,197
Sustainable Transport & Infrastructure (Less External Funding)	11,187 (58)			2,687 (58)	500			1,000	7,000
Low Carbon Transport Initiative - Hydrogen (Less External Funding)	7,500 (4,500)	53		7,447 (4,500)					
Net Expenditure	71,181	26,579	2,051	11,040	5,646	4,176	3,911	2,223	15,547
Netted Off Receipts	(14,009)	(8,957)	(7)	(5,045)					
Gross Expenditure	85,182	35,536	2,058	16,085	5,646	4,176	3,911	2,223	15,547

DUNDEE CITY COUNCIL

CAPITAL PLAN 2021 - 2026

COMMUNITY SAFETY & JUSTICE

PRICE BASE: OUTTURN PRICES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20								
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Later Years	
CCTV Project (Less External Funding)	1,433 (423)	1,127 (297)	306 (126)							
Coastal Protection Works (Less External Funding)	22,150 (562)	1,910 (262)	9,548 (300)	7,024	2,100	1,568				
Broughty Ferry to Monifieth Active Travel Improvements (Less External Funding)	9,367 (9,367)		367 (367)	3,600 (3,600)	5,400 (5,400)					
Flood Risk Management	1,297			567	150	150	150	100	180	
Street Lighting Renewal	6,801		700	1,701	1,200	1,000	1,000	1,200		
LED Street Lighting Installations	3,838	3,636	90	112						
Road Reconstructions/Recycling (Less External Funding)	14,915		2,415	2,500	2,500	2,500	2,500	2,500		
Bridge Assessment Work Programme (Less External Funding)	3,598 (105)	218 (43)	588 (62)	1,092	500	400	400	400		
Regional Transport Partnership	329	129		200						
Council Roads and Footpaths - Other	3,145		745	650	550	400	400	400		
Smart Cities - Mobility Innovation Living Laboratory (Less External Funding)	1,208 (839)	379 (360)	500 (351)	329 (128)						
Road Schemes/Minor Schemes (Less External Funding)	7,541 (1,374)		1,952 (720)	2,029 (654)	1,100	825	825	810		
Low Emission Zone (Less External Funding)	523 (523)	399 (399)	124 (124)							
Net Expenditure	62,952	6,437	15,285	15,422	8,100	6,843	5,275	5,410	180	
Netted Off Receipts	(13,193)	(1,361)	(2,050)	(4,382)	(5,400)				0	
Gross Expenditure	76,145	7,798	17,335	19,804	13,500	6,843	5,275	5,410	180	

DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

CAPITAL PLAN 2021 - 2026

SERVICE PROVISION

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Later Years
Demolition of Properties & Remediation Works	4,004	497	373	1,384	550	400	400	400	
Low Carbon Transport	850		30	820					
Cemeteries	760		106	110	100	100	100	244	
Contaminated Land	463		113	70	70	70	70	70	
Recycling & Waste Management	1,158	49	251	258	150	150	150	150	
Recycling Initiatives	537		60	477					
Riverside Recycling Site	823			23	400	400			
Baldovie	4,410	117	69	224	2,000	2,000			
Construction of Salt Barn	670	25	75	570					
Purchase Computer Equipment (Less External Funding)	13,197 (650)		1,597 (650)	1,868	1,058	1,358	1,158	1,158	5,000
Replacement of Major Departmental Systems	645	533		112					
Purchase of Computer Software (CITRIX)	2,136	864	1,222	50					
Purchase Desktop Collaboration Platform	4,114		614	700	700	700	700	700	
Smart Cities Digital/ICT Investment	774	220	104	450					
Data Centre	386		180	206					
Asset Management System Replacement	150			150					

DUNDEE CITY COUNCIL

CAPITAL PLAN 2021 - 2026

SERVICE PROVISION

PRICE BASE: OUTTURN PRICES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Later Years
Property Development & Improvement Programme	29,194	2,289	3,325	7,695	4,665	3,762	3,765	3,693	
Property Rationalisation	6,303	2,860	1,828	1,115	500				
Depot Rationalisation Programme	4,400	2	118	2,380	1,600	300			
Sustainability and Low Carbon Projects	36,447	1,782	327	6,421	636	565	5,702	2,014	19,000
Capitalisation of Borrowing Costs	1,680		280	280	280	280	280	280	
Contingency/COVID 19 Capital Expenditure	1,228		168	1,060					
Vehicle Fleet & Infrastructure (Less External Funding)	20,845 (7,739)	6,039 (3,244)	3,815 (2,663)	4,991 (1,832)	1,500	1,500	1,500	1,500	
Net Expenditure	132,788	12,033	11,342	29,582	14,209	11,585	13,825	10,209	24,000
Netted Off Receipts	(8,389)	(3,244)	(3,313)	(1,832)					
Gross Expenditure	135,174	15,277	14,655	31,414	14,209	11,585	13,825	10,209	24,000

DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

CAPITAL PLAN 2021 - 2026

BUILDING STRONG COMMUNITIES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-20							
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Later Years
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	2,728	20	584	492	408	408	408	408	
Participatory Budget	1,600			200	100	100	100	200	900
Menziesshill - Community Provision (Less External Funding)	12,957 (1,320)	12,867 (1,320)	90						
Gypsy Traveller Site, Balmuir Wood (Less External Funding)	141 (91)		141 (91)						
Community Centres	1,696	693	7	400	596				
Mill O Mains Passenger Bus Shelters	1,750 3,100	123	185	1,392	50			550	2,550
HOUSING HRA ELEMENT									
Free from Serious Disrepair	28,285		2,240	7,264	4,231	4,600	5,151	4,799	
Energy Efficient	44,794		2,315	10,260	6,714	10,465	9,910	5,130	
Modern Facilities and Services	4,500				500	500	500	3,000	
Healthy, Safe and Secure	20,301		2,465	4,336	5,740	2,520	3,440	1,800	
Miscellaneous	7,031	331	759	1,517	1,315	1,035	1,037	1,037	
Increased Supply of Council Housing (Less External Funding)	45,910 (19,927)	18,110 (9,810)	1,885	13,120 (4,720)	3,600 (1,475)	4,635 (2,301)	3,060 (1,121)	1,500 (500)	
Demolitions	477	33	202	202	10	10	10	10	
Council Tax discount reductions used to fund affordable housing Sheltered Lounge Upgrades	2,277	177	170	530	350	350	350	350	
Net Expenditure	156,209	21,224	10,952	34,993	22,139	22,322	22,845	18,284	3,450
Netted Off Receipts	(21,338)	(11,130)	(91)	(4,720)	(1,475)	(2,301)	(1,121)	(500)	
Gross Expenditure	177,547	32,354	11,043	39,713	23,614	24,623	23,966	18,784	3,450