

REPORT TO: POLICY & RESOURCES COMMITTEE - 8 FEBRUARY 2010

REPORT ON: CAPITAL EXPENDITURE MONITORING 2009/10

REPORT BY: DIRECTOR OF FINANCE

REPORT NO: 64-2010

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Expenditure programme for 2009/10.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Expenditure programme for 2009/10.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections on capital projects along with actual spend to 31 December 2009.

	General Services Capital 2009/10 £000	Housing HRA Capital 2009/10 £000
Approved Budget	48,845	23,959
Budget Adjustments	<u>(3,615)</u>	<u>-</u>
Revised Budget	<u>45,230</u>	<u>23,959</u>
Projected Outturn	<u>45,239</u>	<u>21,507</u>
Variance over/(under) Budget	<u>9</u>	<u>(2,452)</u>
Actual Spend to 31 December 2009	<u>31,225</u>	<u>13,092</u>

An explanation of the major variances since the capital plan was approved at Committee is shown in Section 5 of the report. In terms of the percentage of actual capital spend to projected outturn, General Services and Housing HRA Capital as at 31 December 2009 were 69% and 61% respectively, compared with 54% and 70% respectively for the comparable period to 31 December 2008.

4 BACKGROUND

4.1 The Special Policy & Resources Committee of 12 February 2009 approved the 2009/10 Capital Budget for General Services (Report 32-2009). The Housing HRA Capital Programme 2009/10 was approved at the Policy & Resources Committee on 1 July 2009 (Report 318-2009). 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 2009/10 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 actual spend and the latest projected outturns for all projects, detailed by departments. Appendix 1 summarises this information and shows the latest projection of capital resources required to finance the expenditure. The latest capital monitoring statement shows a revised budget of £45.230m a net decrease in expenditure of £1.478m from the previous month's figure of £46.708m. The main reasons for this are detailed below. In addition, there are various projects, each with adjustments less than £100,000, which total the difference of £624,000.
- 5.1.1 Reduction in expenditure of £125,000 on Central Areas & Other Projects (City Development). Works in 9/10 will be financed from external funding and the £125,000 expenditure will now not be required until 2010/11 and will be funded from borrowing.
- 5.1.2 Reduction in expenditure of £222,000 on Coastal Protection Works (City Development) The adverse weather conditions have delayed this project. This expenditure will be required in 2010/11 and will be funded from borrowing.
- 5.1.3 Reduction in expenditure of £175,000 on Shopping Parades (City Development). The works will not now start during 2009/10 as no projects have yet been approved at Committee. This expenditure will be required in 2010/11 and will be funded from borrowing.
- 5.1.4 Reduction in net expenditure of £600,000 on New Swimming Pool at Allan Street (Leisure & Communities). Sports Scotland are contributing part of their Lottery funding in 2009/10. This is earlier than previously anticipated and will reduce the level of borrowing required in 2009/10, but with a corresponding increase in borrowing in 2010/11.
- 5.1.5 Reduction in expenditure of £304,000 on Camperdown Development (incl Visitor's Centre and Electrical Infrastructure & Substation) (Leisure & Communities). The expenditure will be required in 2010/11.
- 5.1.6 Reduction in expenditure of £994,000 on Kingspark School (Education). This is due, in part, to competitive rates being achieved in the appointment of sub-contractors and the acceleration on the project timetable means the project will be completed ahead of schedule, further reducing costs. This underspend will be used to finance PPP Contract Variations(Education) and Albert Square Environmental Improvements (City Development) in 2009/10 & 2010/11, so overall there will be no reduction in expenditure.
- 5.1.7 Additional expenditure of £572,000 on Dundee House (City Developments). This is due to a rephasing of the expenditure per the latest cost statements. This expenditure will be funded from Capital Receipts/Contribution from the Capital Fund. There will be a corresponding reduction in expenditure in 2010/11 as the total cost of the project remains unchanged.

5.2 Capital Resources

5.2.1 The table below shows the latest position:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
General Capital Grant	11,645	2,198	13,843	13,843	-
Capital Receipts/Capital Fund	3,768	7,959	11,727	11,727	-
Capital Funded from Current Revenue	450	(40)	410	410	-
Borrowing	<u>32,982</u>	<u>(13,732)</u>	<u>19,250</u>	<u>19,259</u>	<u>9</u>
	<u>48,845</u>	<u>(3,615)</u>	<u>45,230</u>	<u>45,239</u>	<u>9</u>

5.2.2 The revised budget for borrowing is £19.250m, a decrease of £2.050m from the previous month's capital monitoring report figure of £21.3m. This is due to the reasons, as stated in 5.1.1 to 5.1.6 above.

5.2.3 The revised budget for Capital Receipts/Capital Fund is £11.727m, an increase of £572,000 from the previous month's capital monitoring report figure of £11.155m. This is due to the reason as stated in 5.1.7 above.

5.3 The table below shows the effect of any changes in 2009/10 on future year's capital expenditure and resources.

	2009/10 £000	2010/11 £000	2011/12 £000
Capital Expenditure			
Approved Budget per Capital Plan 2009-2012	48,845	84,581	44,760
Variances Per Latest Monitoring (per Appendix 3)	<u>(3,615)</u>	<u>(10,641)</u>	<u>8,757</u>
Revised Budget	<u>45,230</u>	<u>73,940</u>	<u>53,517</u>
Capital Resources			
General Capital Grant	13,843	11,206	12,600
Capital Receipts/Capital Fund	11,727	3,260	-
Capital Funded from Current Revenue	410	450	3,100
Borrowing	<u>19,250</u>	<u>59,024</u>	<u>37,817</u>
Revised Budget	<u>45,230</u>	<u>73,940</u>	<u>53,517</u>

6 HOUSING HRA - CURRENT POSITION

6.1 Appendix 2 details the actual spend and the latest projected outturns within Housing HRA Capital Programme. Appendix 1 summarises this information and shows the latest projection of capital resources required to finance the expenditure.

- 6.2 The latest capital monitoring statement shows a projected outturn of £21.507m. This is a decrease in expenditure of £192,000 since last month's capital monitoring report. This decrease is due to a reduction in projected expenditure in three programmes. In the Energy Efficiency - Heating, Kitchens and Bathrooms programme, estimated expenditure required on Magdalene Kirkton has reduced by £68,000 and expenditure of £120,000 on Individual Houses is expected to be delayed until 2010/11. In the Modern Facilities and Services - Kitchens and Bathrooms Only programme expenditure of £190,000 on St Marys 11th and 12th Flats and Cottages is expected to be delayed until 2010/11 due to a later start on site. In the Demolitions programme the receipt of favourable tenders has reduced projected expenditure by £115,000. Estimated Owners receipts have, however, reduced by £348,000 therefore increasing the projected outturn.
- 6.3 The latest projection on capital receipts is £3.730m, a decrease of £35,000 since last month's capital monitoring report. This is due to a reduction in the number of Council House sales expected.
- 6.4 Capital expenditure as a percentage of capital resources is currently standing at 104%. This variance between expenditure and resources will be met by additional slippage to be identified throughout the remainder of the financial year.

7 RISK ASSESSMENT

- 7.1 There are a number of risks which may have an impact on the Capital Expenditure programme for 2009/10. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.
- 7.2 Building cost inflation levels remain volatile in comparison to general inflation. Therefore delays in scheduling and letting contracts may lead to increases in projected costs. Every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.
- 7.3 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 is identified as soon as possible and any corrective action taken.
- 7.4 Capital projects can be subject to unforeseen price increases. The nature of building projects is such that additional unexpected costs can occur. Contingencies are built into the budget for each capital project and these are closely monitored throughout the project.
- 7.5 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. As the majority of spend on these projects is in future years, the risk in the current year is not significant. Future years' Capital Programmes will be adjusted to reflect updated cost estimates.
- 7.6 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. 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.
- 7.7 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.

- 7.8 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.

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 Chief Executive, Depute Chief Executive (Support Services) and Director of Housing have been consulted in the preparation of this report.

10 BACKGROUND PAPERS

- 10.1 None

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29 JANUARY 2010

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 2009/10

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2009/10</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2008/09</u> <u>£000</u>	<u>Budget</u> <u>Adjust</u> <u>£000</u>	<u>Carryforward</u> <u>into</u> <u>Future Years</u> <u>£000</u>	<u>Virements</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>2009/10</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Nov 2009</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Dec 2009</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2009/10</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
GENERAL SERVICES												
<u>Capital Expenditure 2009/10</u>												
Education	8,067	(629)	6,813	(235)	(207)	5,742	13,809	10,170	11,235	13,809	0	81%
Social Work	1,887	(4)		(520)	36	(488)	1,399	700	962	1,399	0	69%
City Development	20,265	2,811		(6,894)	349	(3,734)	16,531	7,814	10,478	16,540	9	63%
Leisure & Communities	7,718	1,249	(132)	(5,418)	232	(4,069)	3,649	2,610	3,105	3,649	0	85%
Waste Management	3,456	678	116	(2,000)		(1,206)	2,250	1,461	1,656	2,250	0	74%
Environmental Health & Trading Standards / Scientific Services	150	9		(16)		(7)	143	(6)	(6)	143	0	-4%
Chief Executive / Support Services/Finance	6,652	624		(90)	(410)	124	6,776	2,437	3,785	6,776	0	56%
Dundee Contract Services - Client & Contractor	650	23				23	673	16	10	673	0	1%
Capital Expenditure 2009/10	48,845	4,761	6,797	(15,173)	0	(3,615)	45,230	25,202	31,225	45,239	9	69%
<u>Capital Resources 2009/10</u>												
Expenditure Funded from Borrowing	32,982	4,801	(771)	(17,762)		(13,732)	19,250	15,228	19,972	19,259		
Capital Grants	11,645		2,198			2,198	13,843	9,936	11,215	13,843		
Capital Funded from Current Revenue	450	(40)				(40)	410			410		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	5,368		5,370	2,589		7,959	13,327	38	38	13,327		
Capital Fund transfer for Revenue Purposes	(1,600)					0	(1,600)			(1,600)		
Capital Resources 2009/10	48,845	4,761	6,797	(15,173)	0	(3,615)	45,230	25,202	31,225	45,239		
Capital Expenditure as % of Capital Resources	100%						100%			100%		

	<u>Approved</u>	<u>Carry</u>	<u>Carryforward</u>			<u>Total</u>	<u>Revised</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Spend as</u>	
	<u>Capital</u>	<u>Forward</u>	<u>Budget</u>	<u>into</u>	<u>Virements</u>	<u>Budget</u>	<u>Capital</u>	<u>Spend</u>	<u>Spend</u>	<u>Outturn</u>	<u>a % of</u>	
	<u>Budget</u>	<u>from</u>	<u>Adjust</u>	<u>Future Years</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Budget</u>	<u>30 Nov 2009</u>	<u>31 Dec 2009</u>	<u>2009/10</u>	<u>Variance</u>	<u>Projected</u>
	<u>2009/10</u>	<u>2008/09</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>Outturn</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
HOUSING HRA												
<u>Capital Expenditure 2009/10</u>												
Free from Serious Disrepair - Roofs	2,240					0	2,240	1,230	1,447	2,130	(110)	68%
Free from Serious Disrepair - Roughcast	1,110					0	1,110	188	303	767	(343)	40%
Free from Serious Disrepair - Access Decks	62					0	62	60	60	66	4	91%
Free from Serious Disrepair - Windows	60					0	60	12	12	20	(40)	60%
Energy Efficient - External Insulation and Cavity Fill	425					0	425	0	0	20	(405)	0%
Energy Efficient - Heating, Kitchens and Bathrooms	8,657					0	8,657	4,924	5,591	8,640	(17)	65%
Modern Facilities & Services - Kitchens and Bathrooms only	5,587					0	5,587	1,885	2,463	5,354	(233)	46%
Modern Facilities & Services - Individual Shower Programme	300					0	300	0	0	78	(222)	0%
Healthy, Safe & Secure - Fire Detection	25					0	25	0	0	5	(20)	0%
Healthy, Safe & Secure - Door Entry System/Secure Doors	270					0	270	70	143	270	0	53%
Miscellaneous - Fees	133					0	133	105	115	150	17	77%
Miscellaneous - Disabled Adaptations	700					0	700	670	705	1,000	300	71%
Miscellaneous - East District Housing Office	55					0	55	7	1	55	0	2%
Increase Supply of Council Housing - Housing for Disabled	1,000					0	1,000	0	0	400	(600)	0%
Increase Supply of Council Housing - Mainstream Housing	2,100					0	2,100	2,256	2,270	2,300	200	99%
Demolitions	2,086					0	2,086	39	39	589	(1,497)	7%
Warden Call Replacement								74	77	163	163	47%
Owners Receipts	(851)					0	(851)	(134)	(134)	(500)	351	27%
Capital Expenditure 2009/10	23,959	0	0	0	0	0	23,959	11,386	13,092	21,507	(2,452)	61%
<u>Capital Resources 2009/10</u>												
Expenditure Funded from Borrowing	16,986					0	16,986	9,584	10,902	16,986		
Capital Receipts:- Council House / New Build Sales	3,750					0	3,750	1,788	2,175	3,715		
Land Sales	600					0	600	14	15	15		
Scottish Government Affordable Housing Grant	0					0	0			0		
	21,336	0	0	0	0	0	21,336	11,386	13,092	20,716		
Capital Expenditure as % of Capital Resources	112%						112%			104%		

EDUCATION CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outcome 2009/10 £'000
Structural Improvement	100				(38)	(38)	62	36	38	62
Kitchen Improvements	10				139	139	149	123	158	149
Computers	570				75	75	645	583	579	645
Vehicles	35					0	35	34	34	35
Cladding	350				(24)	(24)	326	332	332	326
Electrical Upgrades	425				(181)	(181)	244	176	177	244
General Improvements & Upgrades	0				266	266	266	313	345	266
Replacement Heating Systems	664				(34)	(34)	630	610	632	630
Roof Replacements	285				173	173	458	219	222	458
Window Replacements	815				(186)	(186)	629	552	564	629
Toilets	15				(2)	(2)	13	18	18	13
Kingspark Project	4,350	(716)	8,813		(994)	7,103	11,453	6,445	7,368	11,453
Less Angus Council Contribution			(1,200)			(1,200)	(1,200)	0	0	(1,200)
Less Health Board Contribution	(1,000)		(800)			(800)	(1,800)	0	0	(1,800)
Whitfield Project	400					0	400	121	164	400
Lochee Project	200			(150)		(150)	50	17	24	50
West End Project	200			(25)		(25)	175	35	35	175
PPP Furniture	648	(81)				(81)	567	431	441	567
PPP Contract Variations	0			(60)	715	655	655	117	117	655
Balances	0	168			(116)	52	52	8	(13)	52
Education Total	8,067	(629)	6,813	(235)	(207)	5,742	13,809	10,170	11,235	13,809

SOCIAL WORK CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outcome 2009/10 £'000
Property Upgrades	50				36	36	86	(4)	(3)	86
Millview Cottage (Strathcarron)	1,207	(4)				(4)	1,203	661	949	1,203
Elmgrove House Replacement	600			(550)		(550)	50	0	0	50
Seymore Lodge Replacement	30			30		30	60	54	27	60
Janet Brougham House Replacement								(11)	(11)	
Social Work Total	1,887	(4)	0	(520)	36	(488)	1,399	700	962	1,399

CITY DEVELOPMENT CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outturn 2009/10 £000
Road & Minor Schemes										
Road Safety Measures	150			(50)		(50)	100		8	100
Pedestrian Crossings / Traffic Lights	100					0	100	58	75	100
Footpaths	400					0	400	347	350	400
Smarter Choices smarter Places	370		9		200	209	579	60	60	579
Less Scottish Government Grant	(370)		(9)			(9)	(379)	(101)	(101)	(379)
Union St Carriageway & Footpath	370	(197)			(173)	(370)	0			0
20mph Speed Limits		51				51	51	51	51	51
Environmental Improvements Programme										
Albert Square Environmental Improvements	147	140			452	592	739	498	660	739
Central Area & Other Projects	200	38	26	(200)		(136)	64	41	56	64
Less Visit Scotland Contribution			(4)			(4)	(4)	(4)	(4)	(4)
Less DHTS Contribution			(22)			(22)	(22)	(22)	(22)	(22)
Community Regeneration Project										
Lochee	200		2,010		(325)	1,685	1,885	68	541	1,885
Less Scottish Gov Town Centre Regeneration Fund			(2,000)		325	(1,675)	(1,675)	(230)	(230)	(1,675)
less Fairer Scotland Fund			(10)			(10)	(10)		(10)	(10)
Hilltown	100		48			48	148	15	19	148
less Fairer Scotland Fund			(13)			(13)	(13)	(9)	(9)	(13)
less ESEP funding			(35)			(35)	(35)			(35)
Stobswell			78			78	78	3	6	78
less Fairer Scotland Fund			(52)			(52)	(52)	(52)	(52)	(52)
Less Developers Contributions			(26)			(26)	(26)	(26)	(26)	(26)
Cragie St Kemback St to Morgan St			26			26	26	8	25	26
Less Developers Contribution			(21)			(21)	(21)	(21)	(21)	(21)
Less Contribution			(5)			(5)	(5)			(5)
Accepted Practices										
Street Lighting Renewal	450		24			24	474	356	363	474
less Fairer Scotland Fund			(24)			(24)	(24)	(24)	(24)	(24)
Road Reconstruction / Recycling	1,563					0	1,563	996	1,153	1,563
Bridge Assessment & Work Programme	50	35	26			61	111	91	91	111
Less Network Rail Contribution			(26)			(26)	(26)	(26)	(26)	(26)
Linlathen Bridge East	369			(305)		(305)	64	9	10	64
Less Developers Contributions	(369)			305		305	(64)	(64)	(64)	(64)
Regional Transport Partnership	947	420		(782)	(240)	(602)	345	15	18	345
Bus Shelters	50	41	22		40	103	153	152	152	156
Less Contribution Morrisons			(22)			(22)	(22)	(22)	(22)	(22)
Coastal Protection Works - Consultants Fees	290	11		(222)		(211)	79	22	22	79
Coastal Protection Works - Stannergate-Douglas		16				16	16			16
Dykes of Gray	100					0	100			100
Less Developers Contributions	(100)					0	(100)			(100)
Parking										
Allan Street Car Park	450	(40)				(40)	410	96	107	410
Greenmarket								9	9	

CITY DEVELOPMENT CAPITAL MONITORING 2009/10 CONTINUED

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outturn 2009/10 £000
Administrative Buildings										
Tayside House Pooled Property Payment	180					0	180	180	180	180
Downfield Office Accommodation	400	45			121	166	566	544	544	570
Dundee House	11,209	155		(3,291)		(3,136)	8,073	3,692	5,151	8,073
Office Accommodation	1,080	59		(924)	(25)	(890)	190	9	16	190
City Square - Upgrade/weatherproof Windows	200				(200)	(200)	0			0
City Square - Heating Replacement (Shore Tce)						0	0	(4)	(4)	0
City Square - Underground Garage					4	4	4	4	4	4
City Square - Toilets and Fire Escape		115			29	144	144	136	152	144
City Square - 7-11 Castle Street					50	50	50	0	0	50
Caird Hall Flat Roof		54				54	54	0	29	54
Caird Hall Pitched Roof		9			125	134	134	133	133	134
Industry/Business										
Acquisition of Land/Buildings	250	1,669		(1,250)		419	669	249	454	669
Industrial Estates Improvements	349				(340)	(340)	9	2	2	9
Technopole Site Servicing	200				(195)	(195)	5	(1)	(1)	5
Business Support Initiative	180					0	180	3	3	180
Estates Servicing - Claverhouse East & West	500				(500)	(500)	0			0
Unit G Records Storage Facility		17				17	17	1	2	17
Other Expenditure										
Shopping Parade Improvements	200			(175)	150	(25)	175	37	37	175
Demolition of Surplus Properties					44	44	44			44
Downfield PS Infants								1	1	1
J Brougham Ctre	50	173			(129)	44	94	81	81	94
Menzieshill Hse					89	89	89	77	77	89
Kirkton NS					43	43	43	33	33	43
St Leonards Hse					74	74	74	45	45	74
Lawsid Academy					236	236	236	158	219	236
St Saviours					309	309	309	6	6	309
Mid Craigie/Rowantree					185	185	185	16	27	185
3 Trades Lane								1	1	1
Gardynes Land			50			50	50	17	21	50
Gardynes Land - Heritage Lottery Fund						0	0	150	150	0
Less Historic Scotland Funding			(50)			(50)	(50)	(50)	(50)	(50)
City Development Total	20,265	2,811	0	(6,894)	349	(3,734)	16,531	7,814	10,478	16,540

LEISURE & COMMUNITIES CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outcome 2009/10 £'000
Museums & Art Galleries										
McManus Galleries Restoration & Dev Project	775	713	466			1,179	1,954	1,423	1,705	1,954
Less Heritage Lottery Funding								491	491	
Less Historic Scotland Funding								57	57	
Less Public Fundraising	(30)					0	(30)	(30)	(30)	(30)
Less Lethendy Trust Funding	(100)	100				100	0	0	0	0
Less Risk Management Contribution	(15)					0	(15)	0	0	(15)
DCA	31				(10)	(10)	21	(17)	(2)	21
Recreation & Sport										
Allan Street Swimming Pool	1,100	207		(707)		(500)	600	295	351	600
Less SportsScotland Lottery Funding			(600)			(600)	(600)			(600)
Camperdown Country Park	10					0	10	9	9	10
Leisure Centre Improvements	110				(4)	(4)	106	1	10	106
Parks Master Plan	150	106	2		(42)	66	216	69	107	216
Camperdown Dev(incl Visitor ctr & electrical wks)	1,250	(40)		(704)	164	(580)	670	104	113	670
Baxter Park		29				29	29	31	31	29
Lochee Leisure Centre Roof Covering					325	325	325	0	7	325
Less Scottish Gov Town Centre Regeneration Fund					(325)	(325)	(325)	0	0	(325)
Crematoria & Burial Grounds										
New Cemetery Extension	3,787			(3,737)		(3,737)	50	9	9	50
Cemeteries	140	75				75	215	67	70	215
Other										
Camperdown House Roof	200			(270)	70	(200)	0	0	0	0
Caird Hall	30				20	20	50	0	0	50
Purchase of Vehicles & Equipment	120	33			(20)	13	133	91	137	133
Insurance write-off of vehicle								(2)	(2)	
Environmental/Paths for All	50				2	2	52	8	8	52
Neighbourhood Centres	10					0	10	(3)	(3)	10
Libraries	10	9			(19)	(10)	0	1	0	0
Roof Replacement/Improvement Programme	60					0	60	4	5	60
Heating & Ventilation Systems	30	17			71	88	118	2	32	118
Health & Safety								0	0	
Leisure & Communities Total	7,718	1,249	(132)	(5,418)	232	(4,069)	3,649	2,610	3,105	3,649

WASTE MANAGEMENT CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outcome 2009/10 £'000
Purchase of Bins	260				(14)	(14)	246	59	70	200
Baldovie Redevelopment	160					0	160	0	0	0
Riverside Landfill Site	50					0	50	26	30	50
Purchase of Skips	30				20	20	50	48	48	48
Waste Management Property	100				(20)	(20)	80	89	95	110
Purchase of Vehicles & Equipment	600	478	2			480	1,080	1,018	1,192	1,371
(Less Sale of Vehicles.& Machinery)			(2)			(2)	(2)	0	0	0
Marchbanks Redevelopment	2,050	200		(2,000)		(1,800)	250	0	0	250
Recycling Initiatives	206		116		14	130	336	221	221	221
Waste Management Total	3,456	678	116	(2,000)	0	(1,206)	2,250	1,461	1,656	2,250

ENVIRONMENTAL HEALTH & TS/SS CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outturn 2009/10 £000
Air Quality Monitoring Equipment	8	8		(16)		(8)	0	0	0	0
Contaminated Land	142	0				0	142	0	0	142
Brown Street Kennels	0	1				1	1	(6)	(6)	1
Environmental Health & TS/SS Total	150	9	0	(16)	0	(7)	143	(6)	(6)	143

CHIEF EXECUTIVE/SUPPORT SERVICES/FINANCE CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outturn 2009/10 £000
Vacant & Derelict Land Fund - 2007/08 Programme	63	155				155	218	148	150	218
Less Scottish Government Capital Grant	(63)	(105)				(105)	(168)	(148)	(150)	(168)
Vacant & Derelict Land Fund - 2008/09 Programme	1,230	88				88	1,318	344	395	1,318
Less Scottish Government Capital Grant	(1,230)	(88)				(88)	(1,318)	(344)	(395)	(1,318)
Vacant & Derelict Land Fund - 2009/10 Programme	1,750			(1,750)		(1,750)	0	0	0	0
Less Scottish Government Capital Grant	(1,750)			1,750		1,750	0	0	0	0
Cities Growth Fund	4,338					0	4,338	1,861	2,690	4,338
Cycling, Walking & Safer Streets	249					0	249	6	68	249
Less Scottish Government Grant Funding	(249)					0	(249)	0	0	(249)
Unadopted Footpaths	500					0	500	199	228	500
Disabled Access	50				(50)	(50)	0	0	0	0
Health & Safety Works	500	462		(50)	(877)	(465)	35	0	0	35
Purchase of Computer Equipment	750					0	750	310	327	750
Energy - Spend to Save	100				(98)	(98)	2	0	0	2
ICT Strategy	50	56			(54)	2	52	0	0	52
Telephony and Data Network Upgrade	324	46				46	370	54	65	370
Finance Revenues Print Unit - Shore Terrace	40			(40)		(40)	0	0	0	0
Second Secure Computer Room		10				10	10	7	7	10
Corporate Electronic Records Management System					615	615	615		400	615
14 City Square - Kitchen Refurbishment					54	54	54			54
Chief Executive/Support Services/Finance Total	6,652	624	0	(90)	(410)	124	6,776	2,437	3,785	6,776

DUNDEE CONTRACT SERVICES CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outturn 2009/10 £000
Public Open Spaces	50					0	50	0		50
Playground Improvements	150					0	150	0		150
Purchase of Plant, Machinery & Vehicles	450	23	8			31	481	24	24	481
Less Sale of Vehicles etc			(8)			(8)	(8)	(8)	(14)	(8)
Dundee Contract Services Total	650	23	0	0	0	23	673	16	10	673

HOUSING HRA CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 30/11/2009 £'000	Expenditure to 31/12/2009 £'000	Projected Outturn 2009/10 £'000
Free From Serious Disrepair										
Roof Replacement	2,240					0	2,240	1,230	1,447	2,130
Roughcast Renewal	1,110					0	1,110	188	303	767
Access Decks	62					0	62	60	60	66
Windows	60					0	60	12	12	20
Energy Efficiency										
External Insulation and Cavity	425					0	425	0	0	20
Heating, Kitchens and Bathrooms & Showers	8,657					0	8,657	4,924	5,591	8,640
Modern Facilities and Services										
Kitchens and Bathrooms and Showers	5,587					0	5,587	1,885	2,463	5,354
Individual Shower Programme	300					0	300	0	0	78
Healthy, Safe and Secure										
Fire Detection	25					0	25	0	0	5
Door Entry System	270					0	270	70	143	270
Increase Supply of Council Housing										
Mainstream Housing	2,100					0	2,100	2,256	2,270	2,300
Housing for Disabled	1,000					0	1,000	0	0	400
Demolitions	2,086					0	2,086	39	39	589
Miscellaneous										
Fees	133					0	133	105	115	150
Disabled Adaptations	700					0	700	670	705	1,000
East Area Office	55					0	55	7	1	55
Warden Call Replacement								74	77	163
Owner Receipts	(851)					0	(851)	(134)	(134)	(500)
Housing HRA Total	23,959	0	0	0	0	0	23,959	11,386	13,092	21,507

CAPITAL MONITORING 2009/10**Summary of Changes to Approved Budget 2009/10**

(and effect on future years)

	<u>Adjustment</u>			
	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>
<u>Adjustments:</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Education</u>				
Carryforward from 2008/09	(629)			
Kingspark - rephasing of expenditure	6,813	(6,601)	(212)	
West End PS - rephasing expenditure		(6,200)	5,900	300
Lochee PS - rephasing of expenditure		(6,570)	4,570	2,000
Whitfield Eco House - vire from Chief Exec Health & Safety	72			
Lochee PS - rephasing expenditure	(150)	150		
West End PS - rephasing expenditure	(25)	25		
Kingspark - reduction in expenditure	(994)			
PPP Contract Variations	655	60		
<u>Social Work</u>				
Carryforward from 2008/09	(4)			
Elmgrove House Replacement	(550)	550		
Property Upgrades - Craigie Hse - vire from Chief Exec Energy Mgt	36			
Seymour Lodge - rephasing of expenditure	30	(48)	2	
<u>City Developments</u>				
Carryforward from 2008/09	2,811			
Office Accommodation	(924)	925		
Dundee House - revised phasing	(3,863)	3,987		
TACTRAN	(782)	782		
Downfield Office Accommodation - vire from Chief Exec Health & Safety	20			
Central Area and other Projects	(75)	75		
Albert Square Environmental Improvements - additional expenditure	279			
Acquisition of Land & Buildings	(1,250)	1,250		
Central Areas & Other Projects - rephasing of expenditure	(125)	125		
Coastal Protection - Study - rephasing of expenditure	(222)	222		
Shopping Parades - rephasing of expenditure	(175)	175		
Road Safety Measures - rephasing of expenditure	(50)	50		
Dundee House - revised phasing	572	(572)		
7-11 Castle St - Entrance - vire from Chief Executive Disabled Access	50			
<u>Leisure & Communities</u>				
Carryforward from 2008/09	1,249			
SNH Rangers	2			
Camperdown Hse Roof - vire from Chief Exec Health & Safety	70			
Camperdown Hse Roof - rephasing of expenditure	(270)	270		
New Cemetery Extension - revised phasing	(3,737)	1,737	2,000	
Camperdown Visitor Centre - vire from Chief Exec Health & Safety	100			
Camperdown Visitor Centre - rephasing of expenditure	(704)	704		
McManus Galleries Restoration & Dev additional expenditure	466			
Allan St Swimming Pool - rephasing of expenditure	(707)	707		
Wellgate Library - vire from Chief Exec Energy Management	62			
Allan St Swimming Pool - receipt of Lottery monies earlier than budgeted	(600)	70	440	90
<u>Waste Management</u>				
Carryforward from 2008/09	678			
Zero Waste Fund	116			
Marchbanks Redevelopment -revised phasing	(2,000)	2,000		
<u>Environmental Health, Scientific Services & Trading Standards</u>				
Carryforward from 2008/09	9			
Air Quality Monitoring Equipment - rephasing of expenditure	(16)	16		
<u>Chief Executive, Support Services & Finance</u>				
Carryforward from 2008/09	574			
Carryforward from 2008/09 - VDLF	50			
Health & Safety - Vire to Camperdown Hse Roof (Leisure & Comm)	(70)			
Health & Safety - Vire to Whitfield Eco House (Education)	(72)			
Health & Safety - Vire to Camperdown Visitor Ctre (Leisure & Comm)	(100)			
Central Waterfront - rephasing of capital element of project		(4,620)	(3,943)	825
Health & Safety - Vire to Downfield Office Accommodation	(20)			
Corporate Records and Document Management System - Vire from Chief Executive Health & Safety	615	62	61	
Health & Safety - Vire to Corporate Electronic Records Document Management System	(615)	(62)	(61)	
Energy Spend to Save - Vire to Craigie House(Social Wk) & Wellgate(L&C)	(98)			
Finance Revenues Print Unit - rephasing of expenditure	(40)	40		
Health & Safety - rephasing of expenditure	(50)	50		
ICT Strategy - vire to 14 City Square - Kitchen Refurbishment	(54)			
14 City Square - Kitchen Refurbishment	54			
Disabled Access - vire to 7-11 Castle St - Entrance(City Development)	(50)			
<u>Dundee Contract Services - Contractor</u>				
Carryforward from 2008/09	23			
	(3,615)	(10,641)	8,757	3,215