

REPORT TO: POLICY & RESOURCES COMMITTEE – 7 JANUARY 2019
REPORT ON: CAPITAL EXPENDITURE MONITORING 2018/19
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 2-2019

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 30 November 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 106% of the projected capital resources. Actual expenditure to 30 November 2018 is 48% of the Approved Budget 2018/19 (as approved Policy & Resources Committee December 2018), compared to 41% for the same period last year.

5.2 2018/19 Expenditure Variations

Appendix 1, which details the position to the end of November 2018, shows a revised projected outturn for 2018/19 of £109.671m, a decrease of £3.065m since the last capital monitoring report was submitted to Policy & Resources Committee on 19 November 2018 (Report 330-2018, Article VI refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.5 below:

- 5.2.1 District Shopping (Work & Enterprise) – Reduction in projected expenditure of £100,000 in 2018/19. Officers are still in process of reviewing options to enable detailed design to begin and subsequently works to commence 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.
- 5.2.2 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £2.278m in 2018/19, mainly on the Upgrade of the West Wing of City Square, where specialist surveys are still to be completed due to the specialist surveyors availability and aligning with suitable access times to inspect specific locations within the building avoiding disruption to Council Services. The works to the East Wing of City Square are complete. The budget will be required in future years. There will be a reduction in borrowing in 2018/19 and a corresponding increase in later years. The budget will be rephased once a tender is accepted.
- 5.2.3 IT Infrastructure & Software Requirement (Service Provision) – Reduction in projected expenditure of £225,000 in 2018/19. This budget is to be used to fund IT infrastructure. The budget will be required in future years. There will be a reduction in borrowing and a corresponding increase in future years.
- 5.2.4 Smart Cities Digital/ICT Investment (Service Provision) – Reduction in projected expenditure of £1.104m in 2018/19. This budget is being carried forward to fund future commitments on mobile working, and to fund further investment in Smart Cities. This will have no effect on the timescales overall for this project. The budget will be required in future years. There will be a reduction in borrowing in 2018/19 and a corresponding increase in future years.
- 5.2.5 Community Centres (Building Strong Communities – Non HRA Element) - Reduction in projected expenditure of £150,000 in 2018/19. Based on the current programme for the Coldside Library, the finalisation of the design documentation has resulted in a reduced spend in 2018/19. It is projected that tender acceptance will be in March 2019 with a start on site thereafter. 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.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 106%. 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	81	17,512	17,512	-
Capital Financed from Current Revenue	236	-	236	236	-
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>(1,000)</u>	<u>3,000</u>	<u>3,000</u>	-
	<u>103,583</u>	<u>81</u>	<u>103,664</u>	<u>103,664</u>	=

5.4.1 Capital Receipts – Sale of Assets. Reduction of projected receipts of £1m. As a result of a recent review of the anticipated 2018/19 receipts, it was felt it was prudent to reduce the projection. It is anticipated that these receipts will be received in 2019/20 and form part of the £3m target, as included in the Capital Plan 2019-24. There will be an increase in borrowing in 2018/19 and this can be contained within the Capital Financing Costs budget.

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

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19 (Projected)	109,671

5.5 Projected Total Cost Variations

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

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

5.6.1 District Shopping (Work & Enterprise) – estimated completion date changed from 31st March 2019 to 31st March 2020. Officers are still in process of reviewing options to enable detailed design to begin and subsequently works to be completed by 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 30 November 2018 is 53% of the approved budget 2018/19 (as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers), compared to 45% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £23.953m, an increase of £420,000 since the last capital monitoring report was submitted to Policy & Resources Committee on 19 November 2018 (Report 330-2018, Article VI 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 – Roofs – Decrease in the projected expenditure of £636,000. Programmes have been updated to reflect latest estimates within the programme for 2018/19.

6.1.2 Energy Efficiency - External Insulation and Cavity Fill projected expenditure has increased by £420,000. Additional allowances have now been included for loft and internal wall insulation.

6.1.3 Free From Serious Disrepair – Windows – Increase in the projected expenditure of £381,000. This is mainly due to Kirk Street 1st and 2nd progressing ahead of schedule. The expenditure will be funded from borrowing in 2018/19 and there will be a corresponding decrease in 2019/20. The overall cost of the project will not change.

6.1.4 Multistory Development Improvements - Dallfield Communal Wiring – Increase in projected expenditure of £150,000. This budget has been updated to reflect the latest phasing of the programme. This expenditure will be funded from borrowing with a corresponding decrease in 2019/20.

6.1.5 Electrical Upgrading – Decrease in projected expenditure of £100,000. The projected expenditure has been updated to reflect the latest phasing of the 2018/19 programme.

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	1,650	14,464	14,464	-
Capital Grants & Contributions	6,811	-	6,811	6,811	-
Capital Receipts – Sale of Assets	2,776	(1,230)	1,546	1,546	-
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>420</u>	<u>23,953</u>	<u>23,953</u>	<u>-</u>

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

	£000
2014/15	14,471
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19 (Projected)	23,953

6.4 Projected Total Cost Variations

There are no significant projected total cost variations.

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

There are no significant completion variations to report

7 **RISK ASSESSMENT**

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

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

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

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

7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2018/19 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2018-23 is prudent.

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

8 POLICY IMPLICATIONS

8.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, and Equality Impact Assessment.

There are no major issues.

9 CONSULTATION

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

10 BACKGROUND PAPERS

10.1 None

**GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

14 DECEMBER 2018

2018/19 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 NOVEMBER 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 30.11.2018</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	29,907	97	30,004	30,004	-	50%
Children & Families	12,159	(210)	11,949	11,949	-	75%
Health, Care & Wellbeing	25,028	(79)	24,949	24,949	-	43%
Community Safety & Justice	14,958	(86)	14,872	14,872	-	48%
Service Provision	22,578	(3,484)	19,094	19,094	-	40%
Building Strong Communities - Non Housing HRA Element	8,953	(150)	8,803	8,803	-	37%
Capital Expenditure 2018/19	113,583	(3,912)	109,671	109,671	-	48%
<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	81	17,512	17,512		
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	81	103,664	103,664		
Capital Expenditure as % of Capital Resources	110%		106%	106%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/11/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	18,217	197	18,414	18,414	74,643	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	36,481	38,000	38,000	Dec-17	Jul-18
(Less External Funding)	(3,315)		(3,315)	(3,315)	(6,007)	(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)	(53,771)	(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	97	23,091	23,091	87,489	125,459	125,459		
Netted Off Receipts	(6,913)		(6,913)	(6,913)	(120,709)	(125,241)	(125,241)		
Gross Expenditure	29,907	97	30,004	30,004	208,198	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 30/11/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	111		111	111	32,123	32,351	32,351	N/A Prior to 1.4.15	
Coldside - New Primary & Community Facilities	3,668		3,668	3,668	17,169	15,910	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	16,948	17,200	17,200	Jun-18	Jun-18
Victorian/Edwardian Schools	193		193	193	29	5,000	5,000	Mar-22	Mar-22
Craigie High School Replacement					1				
Fairbairn Street Young Persons Unit	330		330	330		1,580	1,580	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	2,247		2,247	2,247	1,506	10,818	10,818	Mar-23	Mar-23
PPP Schools - Capital Improvement Works	500	(210)	290	290	500	500	500	Mar-19	Mar-19
Net Expenditure	12,159	(210)	11,949	11,949	91,139	106,381	107,860		
Receipts									
Gross Expenditure	12,159	(210)	11,949	11,949	91,139	106,381	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

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 30/11/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000			
Parks & Open Space	2,957	(85)	2,872	2,872	1,587	3,719	3,719	Mar-19	Mar-19	
(Less External Funding)					(94)	(118)	(118)	Mar-19	Mar-19	
Sports Facilities	1,504		1,504	1,504	224	1,726	1,726	Mar-20	Mar-20	
Regional Performance Centre for Sport	20,051		20,051	20,051	12,965	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				0	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	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	(79)	18,862	18,862	15,190	40,833	40,871			
Receipts	(6,087)		(6,087)	(6,087)	(107)	(9,618)	(9,618)			
Gross Expenditure	25,028	(79)	24,949	24,949	15,297	50,451	50,489			

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 30/11/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	1,197		1,197	1,197	463	1,423	1,423	Jun-19	Jun-19
(Less External Funding)	(382)		(382)	(382)		(423)	(423)	Jun-19	Jun-19
Coastal Protection Works	3,107	(86)	3,021	3,021	10,201	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	194	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		2,268	2,268	998	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	581	1,150	1,150	Mar-19	Mar-19
LED Street Lighting Installations	1,804		1,804	1,804	1,473	4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	2,437		2,437	2,437	1,702	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	134	252	252	Mar-19	Mar-19
Regional Transport Partnership	445		445	445	428	445	445	Mar-19	Mar-19
Council Roads and Footpaths - Other	640		640	640	150	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	(86)	13,094	13,094	16,229	45,913	46,481		
Receipts	(1,778)		(1,778)	(1,778)	(350)	(2,123)	(2,123)		
Gross Expenditure	14,958	(86)	14,872	14,872	16,579	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 30/11/2018 £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	2,602	4,281	4,281	Mar-19	Mar-19
Cemeteries	207	40	247	247	367	547	547	Mar-19	Mar-19
Contaminated Land	120		120	120	27	120	120	Mar-19	Mar-19
Recycling & Waste Management	225		225	225	234	225	225	Mar-19	Mar-19
Recycling Initiatives	318		318	318	1,744	1,560	1,560	Mar-19	Mar-19
(Less External Funding)					(516)	(263)	(263)	Mar-18	Mar-18
Riverside Recycling Site	190	(20)	170	170		485	485	Mar-20	Mar-20
Baldovie Recycling Centre	540		540	540		540	540	Mar-19	Mar-19
Recycling Centres	85		85	85	65	85	653	Mar-19	Mar-19
Purchase Computer Equipment	1,501		1,501	1,501	712	1,501	1,501	Mar-19	Mar-19
Replacement of Major Departmental Systems	112		112	112	515	644	644	Sep-18	Sep-18
IT Infrastructure & Software Requirement	225	(225)				225	225	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)	(43)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	219	132	351	351	238	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	1,476	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	985	1,365	1,365	Mar-19	Mar-19
Electrical Upgrades	700	(330)	370	370	58	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 Budget 2018/19 £000	Total Adjusts £000	Revised Budget 2018/19 £000	Projected Outturn 2018/19 £000	Actual Project Cost to 30/11/2018 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Energy	1,289		1,289	1,289	1,612	1,289	1,289	Mar-19	Mar-19
(Less External Funding)	(189)		(189)	(189)		(189)	(189)	Mar-19	Mar-19
Upgrade of City Square East & West Wing	3,828	(2,128)	1,700	1,700	1,506	3,301	5,000	Dec-18	Dec-18
Property Rationalisation	450	(150)	300	300	413	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	10	1,600	1,600	1,558	1,600	1,600	Mar-19	Mar-19
(Less Sale of Vehicles & Equipment)		(81)	(81)	(81)	(225)	(50)	(65)	Mar-19	Mar-19
Go Ultra Low City Scheme	978		978	978	972	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		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	(3,565)	16,360	16,360	15,453	32,502	33,036		
Netted Off Receipts	(2,653)	(81)	(2,734)	(2,734)	(1,198)	(4,801)	(4,816)		
Gross Expenditure	22,578	(3,484)	19,094	19,094	16,651	37,303	37,852		

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 30/11/2018 £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	5,778	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	4,722	24,675	14,775		
Receipts					(1,320)	(1,320)	(1,320)		
Gross Expenditure	8,953	(150)	8,803	8,803	6,042	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 30/11/2018 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair									
Roof	3,566	(636)	2,930	2,930	3,473	5,003	3,139	Mar-19	Mar-19
Roughcast	500		500	500					
Windows	1,519	381	1,900	1,900	1,376	2,329	975	Mar-19	Mar-19
Energy Efficient									
External Insulation and Cavity Fill	5,505	420	5,925	5,925	6,056	11,964	11,964	Mar-19	Mar-19
Heating Replacement	2,419	(5)	2,414	2,414	3,608	4,943	4,650	Mar-19	Mar-19
Boiler Replacement		50	50	50	50	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	100		100	100					
Healthy, Safe and Secure									
Door Entry System/Secure Doors	30	(3)	27	27	75	150	150	Prior to 1.4.15	
Door Entry Replacement									
Fire Detection	350		350	350					
Multi Story Development Improvements					3,714	3,694	3,714	Mar-19	Mar-19
Dallfield Multi Story Development Communal Wiring		150	150	150					
Electrical Upgrading	200	(100)	100	100					
Fob Replacement									
Sound Insulation									
Miscellaneous									
Fees	45		45	45	83	50	50	Mar-19	Mar-19
Disabled Adaptations	900		900	900	504	750	750	Mar-19	Mar-19
Integrated Management System	300	30	330	330					
MSD Lifts		50	50	50					
Water Pumps & Tanks		55	55	55					
Modern Facilities & Services									
General Fabric Repairs - Small Projects					77				
MSD - Fire Stopping Works									
Modern Facilities and Services		30	30	30	50			Tender not yet Approved	
Increased Supply of Council Housing	7,819	13	7,832	7,832	11,991	18,184	18,388	Mar-20	Mar-20
(Less External Funding)	(6,811)		(6,811)	(6,811)	(3,750)	(8,941)	(8,941)	Mar-20	Mar-20
Demolitions	30	(15)	15	15	392	490	490	Mar-19	Mar-19
Owners Receipts	(682)		(682)	(682)	(542)	(997)	(997)	Mar-19	Mar-19
Digital/ICT					296	753	819	Mar-19	Mar-19
Lenel Door Security System						54	54	Jul-18	Jul-18
Community Care									
Sheltered Lounge Upgrades	150		150	150	74	150	150	Mar-19	Mar-19
Warden Call Replacement	100		100	100					
Net Expenditure	16,040	420	16,460	16,460	27,527	38,626	35,405		
Receipts	(7,493)		(7,493)	(7,493)	(4,292)	(9,938)	(9,938)		
Gross Expenditure	23,533	420	23,953	23,953	31,819	48,564	45,343		

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

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2018/19</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2018/19</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2018/19</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 30.11.18</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT						
<u>Capital Expenditure 2018/19</u>						
Free from Serious Disrepair - Roofs	3,566	(636)	2,930	2,930		29%
Roughcast	500		500	500		
Free from Serious Disrepair - Windows	1,519	381	1,900	1,900		56%
Energy Efficiency - External Insulation and Cavity Fill	5,505	420	5,925	5,925		44%
Energy Efficiency - Heating Replacement	2,419	(5)	2,414	2,414		32%
Energy Efficiency - Boiler replacement		50	50	50		
Renewable Initiatives/Gas Services	100		100	100		
Healthy, Safe & Secure - Door Entry System & Secure Doors	30	(3)	27	27		90%
Healthy, Safe & Secure - Fire Detection	350		350	350		
Multi Story Development Improvements	0	200	200	200		
Electrical Upgrading	200	(100)	100	100		
Miscellaneous - Fees	45		45	45		96%
Miscellaneous - Integrated Mngement System	300	30	330	330		
Miscellaneous - Disabled Adaptations	900		900	900		56%
Miscellaneous - Water Pumps and Tanks		55	55	55		
Modern Facilities & Services	0	30	30	30		
Increase Supply of Council Housing	7,819	13	7,832	7,832		86%
Demolitions	30	(15)	15	15		43%
Community Care - Sheltered Lounge Upgrades & Warden Call Upgrade	250		250	250		20%
Capital Expenditure 2018/19	23,533	420	23,953	23,953		53%
<u>Capital Resources 2018/19</u>						
Expenditure Funded from Borrowing	12,814	1,650	14,464	14,464		
Capital Grants & Contributions - project specific	6,811		6,811	6,811		
Capital Receipts:-						
Council House Sales	0		0	0		
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	420	23,953	23,953		
Capital Expenditure as % of Capital Resources	100%		100%	100%		