

ITEM No ...9.....

REPORT TO: POLICY & RESOURCES COMMITTEE – 19 AUGUST 2019
REPORT ON: CAPITAL EXPENDITURE MONITORING 2019/20
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 257-2019

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 2019/20 expenditure and for the projected total cost as at 30 June 2019. An explanation of the major variances is shown in Section 5 of the report.

4 BACKGROUND

4.1 The General Services Capital Programme 2019/20 Capital Plan 2019-24 which 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. 2019/20) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2019/20 was approved as part of the Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). In addition the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

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

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

5 GENERAL SERVICES CURRENT POSITION

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

Appendix 1 summarises the total gross expenditure for 2019/20 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Actual expenditure to 30 June 2019 is 8% of the Approved Budget 2019/20 (as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers), compared to 12% for the same period last year.

5.2 2019/20 Expenditure Variations

Appendix 1, which details the position to the end of June 2019, shows a revised projected outturn for 2019/20 of £114.952m, an increase of £26.066m since the Capital Plan 2019-24 was approved at Policy & Resources Committee in December 2018. The main reasons for the movement are detailed in points 5.2.1 to 5.2.6 below:

- 5.2.1 Increase in expenditure of £24.422m on various projects across the Capital Programme to take account of slippage within the 2018/19 Capital Programme since the Capital Plan 2019-24 was approved in December 2018 and is required to be carried forward into 2019/20. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions.
- 5.2.2 Town Centre Fund (Work & Enterprise) – Additional expenditure of £735,000 in 2019/20. Officers within City Development department are currently developing ideas for programme of works to ensure the expenditure is committed and spent in 2019/20. The expenditure will be funded from a capital grant from the Scottish Government, so there will be no impact on the Council's borrowing.
- 5.2.3 Local Authority Installation Programme (Service Provision) – Additional expenditure of £250,000 in 2019/20. The budget will be used to facilitate the uptake of plug in electric vehicles via electric vehicle infrastructure. The expenditure will be funded from a capital grant from the Scottish Government, so there will be no impact on the Council's borrowing
- 5.2.4 Early Learning and Childcare 1140 Hours Expansion (Children & Families) – Additional expenditure of £259,000 in 2019/20. The programme of works to implement the 1140 hours expansion, have been rephased to ensure that the programme is completed within the timescales as set by the Scottish Government. The overall total cost remains unchanged. The budgeted expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's borrowing.
- 5.2.5 Road Schemes/Minor Schemes (Community Safety & Justice) – Additional expenditure of £243,000 on Cycling, Walking & Safer Streets in 2019/20. The budget is to support the Cycle Action Plan by undertaking a programme of works promoting cycling and walking for both short and long distance journeys. Officers within City Development have prepared a programme of works to ensure the objectives of the grant are met, and this is now being implemented. The budgeted expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's borrowing
- 5.2.6 Road Reconstructions/Recycling (Community Safety & Justice) – Additional expenditure of £500,000 in 2019/20. The Policy & Resources committee of 21st February 2019, when the Revenue Budget and Council Tax for 2019/20 was set, agreed to increase this budget for Road Reconstructions /Recycling by £500,000 in 2019/20 only. This expenditure will be funded from borrowing. The Capital financing budget can accommodate the associated capital financing costs arising from this additional capital expenditure.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.
- 5.4 The table below shows the latest position regarding the funding of the 2019/20 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	56,331	22,167	78,498	78,498	-
General Capital Grant	24,900	1,213	26,113	26,113	-
Capital Grants & Contributions	4,655	2,782	7,437	7,437	
Capital Financed from Current Revenue		236	236	236	
Capital Receipts – Sale of Assets	<u>3,000</u>	-	<u>3,000</u>	<u>3,000</u>	-
	<u>88,886</u>	<u>26,398</u>	<u>115,284</u>	<u>115,284</u>	<u>-</u>

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

	£000
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19	94,329
2019/20 (Projected)	115,284

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 actual completion date)

No variations to report of estimated completion dates as per tender acceptance report,

6 **HOUSING HRA - CURRENT POSITION**

6.1 2019/20 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2019/20 and how this projected expenditure is funded. Actual expenditure to 30 June 2019 is 10% of the approved budget 2019/20 (as approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers), compared to 8% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £29.357m, a decrease of £6.163m in 2019/20 since the Capital Plan 2019-24 was approved at Policy & Resources Committee 10 December 2018 (Report 331-2018, Article II refers). The main reasons for this are detailed in points 6.1.1 to 6.1.2 below.

6.1.1 Increased Supply of Council Housing – Decrease in projected expenditure of £5.186m in 2019/20 on the provision of new housing at Whitfield. The phasing has been updated to reflect the latest estimates from the quantity surveyor. This project is currently being designed. This budget will be required in future years and is funded from a combination of borrowing and a Scottish Government Grant.

6.1.2 Increased Supply of Council Housing – Decrease in projected expenditure of £1.144m in 2019/20 on provision of new housing at Derby Street. The projected expenditure phasing has been updated to reflect the latest estimates from the quantity surveyor. The budget will be required in 2020/21. There will be a reduction in borrowing and grants in 2019/20 and a corresponding increase in 2020/21. The overall costs and timescales of the project remain unchanged.

6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.

6.2.1 A Scottish Government grant for the Increased Supply of Council Housing at Derby Street of £2.575m has been removed from the 2019/20 projections. All of the Scottish Government funding has been received in previous years for this project.

6.2.2 A Scottish Government grant for the Increased Supply of Council Housing at Whitfield of £1.947m has been removed in 2019/20. This funding has been updated to reflect the latest estimates for the project with the Scottish Government grant projected to be received in 2020/21.

6.2.3 A capital receipt of £2m from the Fleming Trust has also been rephased to 2020/21 in line with the projected completion dates for the Increased Supply of Council Housing - Derby Street project.

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

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	24,338	488	24,826	24,826	-
Capital Grants & Contributions	4,522	(4,522)	-	-	-
Capital Receipts – Sale of Assets	5,528	(2,129)	3,399	3,399	-
Second Homes Income	450	-	450	450	-
Receipts from Owners	<u>682</u>	<u>-</u>	<u>682</u>	<u>682</u>	<u>-</u>
	<u>35,520</u>	<u>(6,163)</u>	<u>29,357</u>	<u>29,357</u>	<u>-</u>

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

	£000
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19	20,139
2019/20 (Projected)	29,357

6.4 Projected Total Cost Variations

There are no significant projected total cost variations

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

There are no significant completion variations to report

7 **RISK ASSESSMENT**

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

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

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

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

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

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

8 **POLICY IMPLICATIONS**

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

There are no major issues.

9 **CONSULTATION**

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

10 **BACKGROUND PAPERS**

10.1 None

GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

07 AUGUST 2019

2019/20 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO JUNE 2019

Appendix 1

	<u>Approved Capital Budget 2019/20 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2019/20 £000</u>	<u>Projected Outturn 2019/20 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.6.2019 as a % of Approved Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	24,939	7,268	32,207	32,207	-	1%
Children & Families	6,076	1,389	7,465	7,465	-	1%
Health, Care & Wellbeing	16,761	4,595	21,356	21,356	-	26%
Community Safety & Justice	19,895	3,946	23,841	23,841	-	3%
Service Provision	16,561	7,994	24,555	24,555	-	2%
Building Strong Communities - Non Housing HRA Element	4,654	1,206	5,860	5,860	-	26%
Capital Expenditure 2019/20	88,886	26,398	115,284	115,284	-	8%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	56,331	22,167	78,498	78,498		
General Capital Grant	24,900	1,213	26,113	26,113		
Capital Grants & Contributions - project specific	4,655	2,782	7,437	7,437		
Capital Financed from Current Revenue		236	236	236		
Capital Receipts - Sale of Assets	3,000		3,000	3,000		
Capital Resources 2019/20	88,886	26,398	115,284	115,284		
Capital Expenditure as % of Capital Resources	100%		100%	100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	24,839	4,423	29,262	29,262	81,025	112,656	112,646	Mar-21	Mar-21
(Less External Funding)	(649)	(14)	(663)	(663)	(45,476)	(46,319)	(46,319)	Mar-20	Mar-20
Dundee Railway Station		163	163	163	39,931	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,317)	Dec-17	Jul-18
City Quay		42	42	42	1	42	42	Mar-20	Mar-20
Lochee Community Regeneration		34	34	34	1,976	2,008	2,008	Mar-20	Mar-20
Vacant & Derelict Land Fund		341	341	341	14,963	15,304	15,304	Mar-20	Mar-20
(Less External Funding)		(341)	(341)	(341)	(14,572)	(14,914)	(14,914)	Mar-20	Mar-20
V&A at Dundee		1,184	1,184	1,184	79,143	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)		(982)	(982)	(982)	(54,309)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point		250	250	250	250	500	500	Mar-20	Mar-20
District Shopping	100	96	196	196	10	206	206	Mar-20	Mar-20
Town Centre Fund		735	735	735		735	735	Mar-20	Mar-20
(Less External Funding)		(735)	(735)	(735)		(735)	(735)	Mar-20	Mar-20
Net Expenditure	24,290	5,196	29,486	29,486	94,626	124,585	124,856		
Netted Off Receipts	(649)	(2,072)	(2,721)	(2,721)	(122,673)	(124,976)	(127,285)		
Gross Expenditure	24,939	7,268	32,207	32,207	217,299	249,561	252,141		

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

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment		132	132	132	32,219	32,351	32,351	N/A Prior to 1.4.15	
Menzieshill - New Primary & Nursery Facilities		53	53	53	13,149	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement		158	158	158	1,347	1,500	1,500	Dec-17	Dec-17
Victorian/Edwardian Schools	800	7	807	807	197	5,000	5,000	Mar-22	Mar-22
Fairbairn Street Young Persons Unit	1,250	330	1,580	1,580		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishment	500		500	500		500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	3,526	709	4,235	4,235	2,625	10,818	10,818	Mar-22	Mar-22
Net Expenditure	6,076	1,389	7,465	7,465	84,062	98,600	99,866		
Receipts									
Gross Expenditure	6,076	1,389	7,465	7,465	84,062	98,600	99,866		

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

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

HEALTH, CARE & WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	2,255	1,326	3,581	3,581	2,689	6,169	6,169	Mar-20	Mar-20
(Less External Funding)					(94)	(118)	(118)	Mar-20	Mar-20
Sports Facilities	570	1,323	1,893	1,893	257	2,125	2,125	Mar-20	Mar-20
LACD Projects	1,200		1,200	1,200		5,400	5,400	Mar-24	Mar-24
Regional Performance Centre for Sport	8,986	1,532	10,518	10,518	25,757	32,125	32,125	Aug-19	Aug-19
(Less External Funding)	(2,000)	1,289	(711)	(711)	(4,623)	(8,000)	(8,000)	Aug-19	Aug-19
Social Care	1,850	314	2164	2,164	670	10,881	10,915	Tender not yet approved	
Low Carbon Transport - Jive 2	1,900	100	2,000	2,000		4,500	4,500	Tender not yet approved	
(Less External Funding)	(900)	(100)	(1,000)	(1,000)		(1,500)	(1,500)	Tender not yet approved	
Net Expenditure	13,861	5,784	19,645	19,645	24,656	51,582	51,616		
Receipts	(2,900)	1,189	(1,711)	(1,711)	(4,717)	(9,618)	(9,618)		
Gross Expenditure	16,761	4,595	21,356	21,356	29,373	61,200	61,234		

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

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project		728	728	728	695	1,423	1,423	Dec-19	Dec-19
(Less External Funding)		(288)	(288)	(288)	(40)	(423)	(423)	Dec-19	Dec-19
Coastal Protection Works	11,145	682	11,827	11,827	10,584	31,738	31,738	Mar-22	Mar-22
(Less External Funding)					(242)	(262)	(262)	Mar-19	Mar-19
Flood Risk Management	150	117	267	267		267	267	Mar-20	Mar-20
Smart Waste		42	42	42	208	250	250	Dec-19	Dec-19
(Less External Funding)		(14)	(14)	(14)	(7)	(100)	(100)	Dec-19	Dec-19
Road Schemes/Minor Schemes	1,500	510	2,010	2,010	90	2,010	2,010	Mar-20	Mar-20
(Less External Funding)		(243)	(243)	(243)	(108)	(243)	(243)	Mar-20	Mar-20
Street Lighting Renewal	1,200	97	1,297	1,297	83	1,297	1,297	Mar-20	Mar-20
LED Street Lighting Installations	2,600	(138)	2,462	2,462	2,299	4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	2,500	496	2,996	2,996	389	2,996	2,996	Mar-20	Mar-20
Bridge Assessment Work Programme	50	198	248	248	156	404	404	Mar-20	Mar-20
(Less External Funding)					(10)				
Regional Transport Partnership	100	94	194	194	460	654	654	Mar-20	Mar-20
Council Roads and Footpaths - Other	650	22	672	672	439	1,093	1,093	Mar-20	Mar-20
Smart Cities - Mobility Innovation Living Laboratory		1,098	1,098	1,098	345	1,428	1,428	Dec-19	Dec-19
(Less External Funding)		(592)	(592)	(592)	(53)	(723)	(723)	Dec-19	Dec-19
Net Expenditure	19,895	2,809	22,704	22,704	15,151	46,589	46,589		
Receipts		(1,137)	(1,137)	(1,137)	(632)	(1,806)	(1,806)		
Gross Expenditure	19,895	3,946	23,841	23,841	15,783	48,395	48,395		

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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	780	746	1,526	1,526	3,674	5,057	5,057	Mar-20	Mar-20
Cemeteries	110	64	174	174	285	459	459	Mar-20	Mar-20
Contaminated Land	70	30	100	100	(4)	120	120	Mar-20	Mar-20
Recycling & Waste Management	276	44	320	320	28	320	320	Mar-20	Mar-20
Recycling Initiatives		225	225	225	1,797	2,012	2,012	Mar-20	Mar-20
(Less External Funding)					(516)	(516)	(516)	Mar-18	Mar-18
Riverside Recycling Site	295	(21)	274	274		485	485	Mar-20	Mar-20
Baldovie Recycling Centre	0	394	394	394		394	394	Mar-20	Mar-20
Recycling Centres	0	14	14	14	71	85	85	Mar-20	Mar-20
Construction Of Salt Barn	400		400	400		400	400	Mar-20	Mar-20
Purchase Computer Equipment	1,078	240	1,318	1,318	97	1,318	1,318	Mar-20	Mar-20
Replacement of Major Departmental Systems		112	112	112	515	644	644	Sep-18	Mar-20
Purchase Desktop Collaboration Platform	700		700	700		700	700	Tender not yet Approved	
IT Infrastructure & Software Requirement		225	225	225		225	225	Mar-20	Mar-20
Data Centre	500		500	500		500	450	Mar-20	Mar-20
Smart Cities Digital/ICT Investment	1,000	965	1,965	1,965		4,412	4,412	Mar-22	Mar-22
Smart Cities - Open Data Platform	40	64	104	104	62	166	166	Dec-19	Dec-19
(Less External Funding)	(32)	(49)	(81)	(81)	(6)	(106)	(106)	Dec-19	Dec-19
Property Development & Improvement Programme									
Industrial Estates Improvements	100	25	125	125	331	456	456	Mar-20	Mar-20
Shopping Parade Improvements	100	9	109	109	234	343	343	Mar-20	Mar-20
Structural Improvements & Property Upgrades	700	(6)	694	694	1,860	2,513	2,513	Mar-20	Mar-20
(Less External Funding)					(158)				
Lifecycle Improvements	1,000	(2)	998	998		1,000	1,000	Mar-20	Mar-20
Heating & Ventilation Systems	500	96	596	596	1,116	1,712	1,712	Mar-20	Mar-20
Roof Replacement/Improvement Programme	550	124	674	674	391	661	609	Mar-20	Mar-20
Window Replacement	400	68	468	468	1,471	1,937	1,937	Mar-20	Mar-20
Electrical Upgrades	700	104	804	804	360	1,164	1,164	Mar-20	Mar-20
Disabled Access	50		50	50	4	54	54	Mar-20	Mar-20

SERVICE PROVISION

Project/Nature of Expenditure	Note 1								
	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Health & Safety Works	300	253	553	553	232	785	785	Mar-20	Mar-20
Energy	2,850	93	2,943	2,943	1,662	4,851	4,851	Mar-20	Mar-20
(Less External Funding)					(145)	(145)	(145)	Mar-20	Mar-20
Upgrade of City Square East & West Wing	920	2,351	3,271	3,271	1,730	5,001	5,001	Mar-20	Mar-20
Property Rationalisation	450	320	770	770	471	1,228	1,228	Mar-21	Mar-21
Procurement Costs	118		118	118	109	227	227	Mar-20	Mar-20
Vehicle Fleet Purchases	1,374	564	1,938	1,938	2,603	4,419	4,419	Mar-20	Mar-20
(Less Sale of Vehicles & Equipment)					(150)	(144)	(144)	Mar-20	Mar-20
Go Ultra Low City Scheme		107	107	107	1544	1646	1646	Mar-20	Mar-20
(Less External Funding)		(107)	(107)	(107)	(1,483)	(1,590)	(1,590)	Mar-20	Mar-20
ULEV Taxi Infrastructure		100	100	100	379	479	479	Mar-20	Mar-20
(Less External Funding)		(100)	(100)	(100)	(424)	(479)	(479)	Mar-20	Mar-20
Charge Place Scotland Network 2018/19		65	65	65	291	356	356	Mar-20	Mar-20
(Less External Funding)		(65)	(65)	(65)	(291)	(356)	(356)	Mar-20	Mar-20
Low Carbon Travel & Transport Challenge Fund for Multi Store	1,200	289	1,489	1,489	342	1,750	1,750	Nov-19	Nov-19
Less External Funding	(1,074)	(109)	(1,183)	(1,183)		(1,750)	(1,750)	Nov-19	Nov-19
Switched on Fleets Ultra Low Emmision Vehicle		82	82	82		82	82	Mar-20	Mar-20
(Less External Funding)		(82)	(82)	(82)		(82)	(82)	Mar-20	Mar-20
Local Authority Installation Programme		250	250	250		250	250	Mar-20	Mar-20
Less External Funding)		(250)	(250)	(250)		(250)	(250)	Mar-20	Mar-20
Net Expenditure	15,455	7,232	22,687	22,687	18,574	44,162	44,026		
Netted Off Receipts	(1,106)	(762)	(1,868)	(1,868)	(2,708)	(4,672)	(4,672)		
Gross Expenditure	16,561	7,994	24,555	24,555	21,282	48,834	48,698		

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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	408	260	668	668	116	784	784	Mar-20	Mar-20
Less External Funding					(9)	(9)	(9)		
Community Infrastructure Fund		60	60	60	760	697	697	Mar-20	Mar-20
Menzieshill - Community Provision	3,000	809	3,809	3,809	10,495	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	1,246	77	1,323	1,323	282	1,446	1,446	Mar-20	Mar-20
Net Expenditure	4,654	1,206	5,860	5,860	10,324	15,348	15,448		
Receipts					(1,329)	(1,329)	(1,329)		
Gross Expenditure	4,654	1,206	5,860	5,860	11,653	16,677	16,777		

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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/06/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,232		2,232	2,232	102	2,464	2,657	Mar-20	Mar-20
Roughcast	500		500	500				Tender not yet Approved	
Windows	2,876		2,876	2,876	1,837	5,015	4,368	Mar-20	Mar-20
Energy Efficient									
External Insulation and Cavity Fill	5,971		5,971	5,971	4,207	10,316	13,443	Mar-20	Mar-20
Heating Replacement	4,526		4,526	4,526	473	4,046	4,046	Mar-20	Mar-20
Boiler Replacement	50		50	50	14			Tender not yet Approved	
Renewable Initiatives/Gas Services	100		100	100				Tender not yet Approved	
Healthy, Safe and Secure									
Door Entry System/Secure Doors	250		250	250				Tender not yet Approved	
Fire Safety (Smoke Detector Programme)	3,550		3,550	3,550	932	8,357	8,357	Jan-21	Jan-21
Multi Story Development Improvements	1,370		1,370	1,370	19			Tender not yet Approved	
Electrical Upgrading	1,000		1,000	1,000				Tender not yet Approved	
Fob Programme System	200		200	200				Tender not yet Approved	
Miscellaneous									
Fees	10		10	10	12	10	10	Mar-20	Mar-20
Disabled Adaptations	750		750	750	193	750	750	Mar-20	Mar-20
Integrated Management System	50		50	50	296	753	819	Mar-20	Mar-20
Lift Replacements					2				
Water Pumps & Tanks								Tender not yet Approved	
Modern Facilities & Services									
Kitchens and Bathrooms	10		10	10	50			Mar-20	Mar-20
Increased Supply of Council Housing	11,715	(6,163)	5,552	5,552	12,451	18,367	19,076	Mar-20	Mar-20
(Less External Funding)	(4,522)	4,522			(9,200)	(8,941)	(9,810)	Mar-20	Mar-20
Demolitions	210		210	210	261	122	220	Mar-20	Mar-20
Owners Receipts	(682)		(682)	(682)	(663)	(682)	(682)	Mar-20	Mar-20
Community Care									
Sheltered Lounge Upgrades	150		150	150	77	150	150	Mar-20	Mar-20
Net Expenditure	30,316	(1,641)	28,675	28,675	15,150	45,228	47,991		
Receipts	(5,204)	4,522	(682)	(682)	(9,863)	(9,623)	(10,492)		
Gross Expenditure	35,520	(6,163)	29,357	29,357	25,013	54,851	58,483		

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

	<u>Approved Capital Budget 2019/20 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2019/20 £000</u>	<u>Projected Outturn 2019/20 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.06.19 as a % of Approved Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT						
<u>Capital Expenditure 2019/20</u>						
Free from Serious Disrepair - Roofs	2,232		2,232	2,232		5%
Roughcast	500		500	500		0%
Free from Serious Disrepair - Windows	2,876		2,876	2,876		8%
Energy Efficiency - External Insulation and Cavity Fill	5,971		5,971	5,971		10%
Energy Efficiency - Heating Replacement	4,526		4,526	4,526		9%
Energy Efficiency - Boiler replacement	50		50	50		28%
Renewable Initiatives/Gas Services	100		100	100		0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	250		250	250		0%
Healthy, Safe & Secure - Fire Detection	3,550		3,550	3,550		26%
Multi Story Development Improvements	1,370		1,370	1,370		1%
Electrical Upgrading	1,000		1,000	1,000		0%
Miscellaneous - Fees	10		10	10		120%
Miscellaneous - Disabled Adaptations	750		750	750		26%
Integrated Management System	50		50	50		0%
Fob Programme System	200		200	200		0%
Modern Facilities & Services	10		10	10		0%
Increase Supply of Council Housing	11,715	(6,163)	5,552	5,552		9%
Demolitions	210		210	210		1%
Community Care - Sheltered Lounge Upgrades	150		150	150		0%
Capital Expenditure 2018/19	35,520	(6,163)	29,357	29,357		10%
<u>Capital Resources 2018/19</u>						
Expenditure Funded from Borrowing	24,338	488	24,826	24,826		
Capital Grants & Contributions - project specific	4,522	(4,522)	0	0		
Capital Receipts:-						
Land Sales	2,549		2,549	2,549		
Sale of Last in Block	850		850	850		
Sale Of Assets	2,129	(2,129)	0	0		
Second Homes Income	450		450	450		
Receipts from Owners	682		682	682		
	35,520	(6,163)	29,357	29,357		
Capital Expenditure as % of Capital Resources	100%		100%	100%		

