

PERTH AND KINROSS COUNCIL

Strategic Policy and Resources Committee – 1 October 2014

**COMPOSITE CAPITAL BUDGET 2014/21 & HOUSING INVESTMENT
PROGRAMME 2014/19 – MONITORING REPORT NUMBER No.1**

Report by the Head of Finance

PURPOSE OF REPORT

This report provides a summary position to date for the Composite Capital Programme for 2014/15 to 2020/21 and the Housing Investment Programme 2014/15 to 2018/19, and seeks approval for adjustments to the Programmes.

1. BACKGROUND / MAIN ISSUES

- 1.1 At the Special meeting on 13 February 2014, the Council approved a Composite Capital Budget for 2020/21 totalling £13,133,000 (report 14/45 refers). The budget has been consolidated with the revised budget approved by the Strategic Policy and Resources Committee on 23 April 2014 for 2014/15 to 2019/20 (report 14/170 refers) to provide a seven year Composite Capital Budget. The Council also approved a revised budget for Perth Transport Futures at its meeting on 7 May 2014 (report 14/192 refers). A number of virements in relation to Education & Children's Services projects were also approved by this Committee on 11 June 2014. All of these adjustments have also been incorporated into the revised budget.
- 1.2 In addition, the Housing & Health Committee on 29 January 2014 approved a five year Housing Investment Programme for the period from 2014/15 to 2018/19 (report 14/18 refers). The approved gross expenditure over the 5 years to 2018/19 totalled £61,397,000. The revised Housing Investment Programme for 2013/14 to 2017/18 was also approved by the Strategic Policy and Resources Committee on 23 April 2014, and this has been incorporated into the five year approved budget.
- 1.3 This report advises of the impact of the final outturn expenditure in 2013/14 on the 2014/15 programmes; expenditure to 31 August 2014, and the latest estimate of the projected outturn for each of the years to 2020/21 for the Composite Programme and to 2018/19 for the Housing Investment Programme.
- 1.4 The Capital Programme Exceptions Report (Appendix V) provides summary information on the latest position for individual projects reported within Sections 4 and 5 of this report.

2. COMPOSITE CAPITAL PROGRAMME – CAPITAL RESOURCES

- 2.1 The current estimated total capital resources available in 2014/15 amount to £60,228,000, £56,556,000 in 2015/16, £77,386,000 in 2016/17, £37,299,000 in 2017/18, £26,029,000 in 2018/19, £26,950,000 in 2019/20, and

£13,655,000 in 2020/21. The constituent elements for each year are summarised at Appendix I. Movements from the previous estimates approved on 23 April 2014 are also summarised at Appendix I, with the significant points detailed below.

- 2.2 Many of the adjustments to the estimated capital resources reflect movements between 2013/14 and 2014/15 identified when closing last year's accounts. There are also proposed movements between the years 2014/15 and 2020/21 reflecting rephasing of several projects. These adjustments mainly represent timing differences in the resources, and therefore have no overall impact on the programme.
- 2.3 Actual **General Fund Property Disposal** receipts in 2013/14 were £34,000 less than anticipated and it is therefore proposed to increase the current year budget by this amount to reflect the difference in the timing of the receipts. Following a review of the current anticipated disposal programme, there has also been significant rephasing of the timing of some receipts to later years, particularly within the Investment in Learning (IIL) Disposal programme. The review also identified an overall reduction of £4,000 in the estimated receipts, and this has been reflected in Appendices I and II. **Housing Receipts** were £1,000 greater than anticipated in 2013/14 and it is proposed that the 2014/15 income budget is reduced accordingly.
- 2.4 Actual 2013/14 **receipts on the Commercial Property Programme** were £4,000 more than budgeted. In addition, 2013/14 actual expenditure on the Investment Programme was £144,000 greater than anticipated and the combination of these movements has resulted in a £140,000 reduction in the amount of receipts actually carried forward in the Commercial Property Programme at the end of 2013/14. These movements merely represent timing differences between the years, and the amount of receipts carried forward as at 31 March 2014 now amounts to £1,832,000. Additionally a review of the programme has identified an increase in receipts of £380,000, however, the receipts are now projected to be received later than originally anticipated. The latest estimate of receipts to be carried forward to future years at the end of the seven year programme now amounts to £813,000.
- 2.5 On 1 July 2014, the Scottish Government allocated £1,027,845 to the Council in respect of Early Learning and Childcare for 2 year olds, and this has been included in the Council's **General Capital Grant** in 2014/15. A provisional amount of £526,000 has also been announced for 2015/16. In addition, rephasing of the Live Active PH₂O project, which is partly funded by Capital Grant, has resulted in an increase of £3,725,000 in the Grant reflected in the Capital Budget in 2014/15, with a corresponding reduction in 2015/16.
- 2.6 In its Local Government Settlement issued on 7 July 2014, the Scottish Government has also announced General Capital Grant allocations for 2015/16. Previous General Capital Grant figures used in the Capital Budget had been based on estimates only. The settlement reflects an increase of £15,403,000 in grant from previous estimates, and includes £11,686,000 for Almondbank Flood Prevention Scheme and £829,000 for Children & Young

People. This leaves a general increase of £2,888,000 in grant allocated to the Council. No specific expenditure proposals to reflect the additional grant are recommended pending a comprehensive review of the Composite Capital Budget to be considered by the Council in February 2015. All these adjustments are included within Appendices I and II.

- 2.7 **Third Party Contributions** have reduced by £1,280,000 in the seven year budget. Following the recent Sainsburys decision not to develop a supermarket on the former Perth mart site, it is proposed that the £2,180,000 developer contribution is removed from the A9/A85 Road Junction Improvements Scheme project pending proposals for future development plans for the site. In addition, third party contributions anticipated to be received in 2013/14 (£489,000) have been carried forward to 2014/15. It is also proposed to remove the £23,000 Third Party Contribution included in the budget for Perth Heather Garden, as it has now been established that the works will be delivered by volunteers in lieu of third party funding. However, additional contributions have been identified in 2014/15 for projects included within Cycling, Walking & Safer Streets (£124,000); Unadopted Roads & Footways (£180,000); Community Greenspace Bridges (£90,000); and Core Path Implementation (£40,000) programmes. All of these adjustments have been included in Appendices I and II.
- 2.8 All the movements in **Revenue Contributions** relate to small movements in actual contributions in 2013/14 compared to those previously forecast, which have been adjusted in 2014/15.
- 2.9 The projected **Borrowing Requirement** in 2014/15, which is effectively the balancing item for resources, is £39,357,000 which is £5,250,000 more than the previous Borrowing Requirement reported to this Committee on 23 April 2014 (report 14/170 refers) of £34,107,000. This increase is a combination of several factors, including movements in expenditure, receipts, resources carried forward, and Prudential Borrowing as described throughout this report. The total Borrowing Requirement in the subsequent years 2015/16 to 2020/21 has increased by £13,110,000 to £139,353,000. All movements in the Borrowing Requirement are shown in the Proposed Budget Adjustment column within Appendix II.
- 2.10 When considering the Capital Budget over the seven years together, the Borrowing Requirement has therefore increased by £18,360,000. Included within this total is an increased borrowing requirement of £1,574,000 relating to borrowing delayed from 2013/14, mainly as a result of delayed expenditure. Therefore the new borrowing requirement has increased by £16,786,000 overall. This can be summarised in the following table:

	2014/15	2015/16	2016/17	2017/18	Later Years	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Decrease/(Increase) in General Fund Capital Receipts (Section 2.3)	1,378	224	(1,434)	(164)	0	4
(Increase)/Decrease in General Capital Grant (Section 2.5)	0	(2,888)	0	0	0	(2,888)
Increased Expenditure – Perth Transport Futures Phase 1 (Section 4.3.6)	0	0	1,035	14,665	0	15,700
Decrease in Prudential Borrowing – Aytoun Hall (Section 4.2.6)	(3)	0	0	0	0	(3)
Increased Expenditure - Energy Efficient Street Lighting (Salix) (Section 4.3.4)	41	0	0	0	0	41
Removal of Contribution – Perth Transport Futures (Section 4.3.6)	2,180	0	0	0	0	2,180
Increase in Prudential Borrowing – Wheeled Bins (Section 4.3.15)	104	0	0	0	0	104
Reduction in Prudential Borrowing – Skip Disposal Receipts (Section 4.3.15)	(2)	0	0	0	0	(2)
Increase in Prudential Borrowing – Crematorium Abatement (Section 4.3.16)	0	1,400	0	0	0	1,400
Increase in Prudential Borrowing – Photovoltaic Units (Section 4.3.16)	250	0	0	0	0	250
Increase/(Decrease) in New Borrowing Requirement	3,948	(1,264)	(399)	14,501	0	16,786

2.11 As a result of all the movements detailed above, together with movements from 2013/14, the total projected Capital Budget resources and gross project expenditure amounts to £298,103,000 over the seven years 2014/15 to 2020/21.

3. COMPOSITE CAPITAL PROGRAMME – PROPOSED ADJUSTMENTS TO 2014/15 CAPITAL BUDGET

3.1 An analysis of the whole programme has been undertaken to compare the actual final capital expenditure for 2013/14 included in the unaudited final accounts against the projected expenditure in Monitoring Report No. 4 considered by this Committee on 23 April 2014. This has highlighted that £1,574,000 of net expenditure has moved between financial years. The long-term effect of this type of slippage on the seven-year Capital Budget is neutral, and accordingly it is proposed that the budget in these circumstances is adjusted in 2014/15.

3.2 There are also instances where the total expenditure on individual projects in 2013/14 was greater or less than the projected expenditure in the last monitoring report. In these cases, it is proposed that the 2014/15 Capital Budget be revised to ensure that the total level of expenditure continues to match the total level of resources.

- 3.3 All the proposed adjustments described above are included in Appendices I and II.

4. COMPOSITE CAPITAL PROGRAMME – EXPENDITURE

- 4.1 Total expenditure (net of grants and contributions) to 31 August 2014 on the Composite Capital Programme amounts to £18,006,000, total Grant received amounts to £5,308,000, and capital receipts amount to £41,000. The net expenditure at the end of August 2014 represents 33% of the proposed revised 2014/15 Composite Capital Programme budget. Comparison of the corresponding data for 2012/13 (17%) and 2013/14 (24%) confirms a year-on-year improvement on programme delivery. A comprehensive monitoring exercise has been carried out, which is detailed at Appendix II, with the most significant features discussed below.

4.2 Education and Children's Services

- 4.2.1 Expenditure to 31 August 2014 amounts to £8,819,000.
- 4.2.2 After closing the 2013/14 accounts, a number of budget adjustments amounting to £222,000 are proposed to deal with under and overspends compared with previously reported forecasts on various projects in 2013/14 and these are shown within Appendix II. The Executive Director (Education & Children's Services) also proposes various other budget adjustments, which are described below.
- 4.2.3 At the meeting of this Committee on 11 June 2014, a proposed virement to transfer £1,200,000 of the £2,200,000 savings identified at Crieff Primary School, together with £50,000 from the Modernising Secondary Schools programme, to meet the increased costs of providing the sports facilities at Perth High School was approved. It was also approved to vire the remaining £1,000,000 of the savings to the New Secondary School in Perth City to meet anticipated inflationary pressures. These budget adjustments have now been incorporated into the Budget shown at Appendix II, and included in the Proposed Budget Adjustment Report 1 2014/15 column.
- 4.2.4 The projects at Crieff Primary School - School Upgrade, Oakbank Primary School Upgrade and Perth Grammar School – Infrastructure/Practical Area Upgrades have all started on site, with works progressing well. As a result, a review of the project expenditure phasings has now been undertaken, and it is proposed to bring forward £4,386,000 for Crieff Primary School, £388,000 for Oakbank Primary School and £1,262,000 for Perth Grammar School from 2015/16 to the current year.
- 4.2.5 The Scottish Government in its Finance Settlement 2015/16 issued on 7 July 2014, included a further allocation of £829,000 for Children and Young People in 2015/16 as part of the General Capital Grant. This compliments the £892,000 previously allocated for 2014/15. In addition, The Scottish Government Early Years Division allocated £1,026,845 to this Council in 2014/15 for Early Learning and Childcare. This is to support nursery places

for additional 2 year olds from households who receive certain benefits or who are eligible for free school meals. A further allocation is expected in 2015/16, and has been estimated at £526,000. All these amounts have been included in the budget at Appendices I and II, and the Executive Director (Education & Children's Services) will bring forward specific proposals for the allocation of these funds. However, it is anticipated that only £100,000 of the grant monies will be spent in 2014/15 to accommodate service delivery, and that the balance will be spent in 2015/16 in line with the projected programme of expenditure.

- 4.2.6 Within the Prudential Borrowing programme, the Executive Director (Education & Children's Services) has confirmed that all outstanding works at Aytoun Hall have been completed. Accordingly, it is proposed to remove the remaining Budget of £3,000 which has been carried forward from previous years, and this budget adjustment has been included at Appendix II.
- 4.2.7 The Executive Director (Education & Children's Services) also proposes that the Information Systems and Technology programmes be amalgamated in all years as they relate to similar types of expenditure.
- 4.2.8 All the above adjustments have been reflected in Appendix II. Members are reminded that the Council made a commitment on 23 April 2014 to underwrite up to £1,500,000 of the Redevelopment of Perth Theatre project through increased borrowing (report 14/170 refers). No budget adjustments are included within the Composite Programme for this commitment and any increase in costs will be reported to future meetings of this Committee.

4.3 The Environment Service

- 4.3.1 Expenditure to 31 August 2014 amounts to £8,952,000.
- 4.3.2 At the end of 2013/14, there were several variations amounting to £1,166,000 between the estimated expenditure previously reported for 2013/14 and the actual expenditure on individual schemes. It is therefore proposed that several budget adjustments are made to the 2014/15 budget to reflect these variations. These are included at Appendix II, and have an overall neutral effect. Other significant budget adjustments are outlined below.
- 4.3.3 Most of the movements in the Cycling, Walking & Safer Street expenditure and income budgets relate to carry forwards from 2013/14 to 2014/15. Additionally, as part of its Finance Settlement for 2015/16, the Scottish Government has allocated £223,000 to this Council for Cycling, Walking & Safer Streets, which is an increase of £21,000 from the amount previously assumed. Sustrans has also confirmed £124,000 of funding in 2014/15 towards various projects within the Cycling, Walking & Safer Streets programme and it is proposed to adjust the programme budget accordingly.
- 4.3.4 Within the Roads & Lighting programme, it is proposed to accelerate £425,000 of the Structural Maintenance budget from 2015/16 to facilitate commitments for the Ryder Cup event. As there is no budget provision for Street Lighting Renewals beyond 2016/17, the Executive Director (Environment) therefore proposes rephasing the existing programme over the

whole seven years of the Budget. In addition, Salix Finance Ltd (a non-profit making company who operate under the Department of Energy and Climate Change) had previously approved an interest free loan for £327,000 for installing Energy Efficient Street Lighting. The amount of the interest free loan offered has now been increased by £41,000 to £368,000, with the work anticipated to be completed in the first half of 2014/15. The estimated value of contributions to be received in 2014/15 from private landowners towards works within the Unadopted Roads & Footways programme amounts to £180,000. It is therefore proposed that the additional income is reflected within the 2014/15 expenditure budget and that the budget is also rephased in line with the anticipated works for 2014/15 to 2016/17.

- 4.3.5 Within the Bridge Refurbishment Programme a budget saving of £142,000 has been identified on the Isla Bridge Refurbishment as a result of the reduced scope of works required. However, additional costs have been identified on the Port Na Craig Bridge Strengthening (£151,000), Lair Cray Bridge Refurbishment (£57,000) and Thorter Bridge Culvert (£295,000). It is proposed that the budgets for each of these projects be adjusted accordingly in 2014/15, with the overall budget shortfall for the project being met from the Bridge Refurbishment and the Short Span Bridge Replacement Programmes in subsequent years.
- 4.3.6 At its meeting on 7 May 2014, the Council approved additional expenditure funded by borrowing of up to £15,700,000 for the A9/A85 Road Junction Improvements scheme as part of Perth Transport Futures Phase I (report 14/192 refers). The expenditure profile for the project has also been reviewed, and the proposed rephasing is shown within Appendix II. In addition, the Third Party Contribution for £2,180,000 has been removed as a result of the developer withdrawing from a proposed retail development.
- 4.3.7 It is also proposed that the 2015/16 Budget for Road/Junctions Widening & Improvements be brought forward to meet the increased costs on the current works to be undertaken and for the Kenmore Retaining Wall project.
- 4.3.8 As noted in Section 2.6, the Local Government Settlement for 2015/16 issued on 7 July 2014 included £11,686,000 funding towards the works on the Almondbank Flood Prevention Scheme, which equates to 79% of the estimated cost. The project budget has been grossed-up accordingly and has been rephased in line with the anticipated programme of works for the scheme. The additional grant has been included in the General Capital Grant in 2015/16.
- 4.3.9 The Kinross Town Centre project is currently being progressed and it is proposed to transfer £900,000 of the 2014/15 budget to 2015/16 in line with the revised indicative phasing for the project with works commencing in Spring 2015.
- 4.3.10 Following the review of the Skinnergate & Kirkgate Vennels and Mill Street Environment Improvements projects, it is proposed that both schemes are delivered within one works package in 2015/16 and that the project budgets are accelerated accordingly.

- 4.3.11 There are a number of movements within the Community Greenspace budgets, the most notable being the proposed £503,000 budget transfer from Community Greenspace Sites to the Play Areas – Improvements Implementation Strategy and Small Parks programme budgets in keeping with the nature of upgrade works to be undertaken in 2014/15. As noted in Section 2.7, it is also proposed to increase the Third Party Contribution and expenditure budgets for the Community Greenspace Bridges (£90,000) in line with the anticipated contribution to be received for works at Kitty Swanson's Bridge, River Ericht. The remainder of the proposed adjustments relate to small movements in budgets carried forward from 2013/14 and programme rephasing.
- 4.3.12 The final contractor claim for the North Perth Recycling Centre is less than anticipated and it is proposed that £55,000 of the budget is used to augment the budget for Kenmore Retaining Wall upgrade works.
- 4.3.13 There are a number of proposed movements within individual budget headings for the Property Division programme which reflect the proposed programme of works for 2014/15. In addition, it is proposed that works at Perth Crematorium (Section 4.3.15 refers) are part funded from the Property Division programme and the project and corresponding £380,000 proposed budget is detailed within Appendix II.
- 4.3.14 . Following the review of the full programme of works for schemes included within the Commercial Property Investment Programme, it is anticipated that the provision of units for the Fonab Business Park scheme will be undertaken later than planned, and it is proposed that £500,000 of the project budget is transferred from 2015/16 to 2016/17. It is also proposed that £990,000 of the 2014/15 budget for the North Muirton Industrial Estate – Site Servicing & Provision of Units project is transferred to future years (£40,000 in 2015/16, £850,000 in 2016/17, and £100,000 in 2017/18) in line with the revised phasing of works for the Food and Drink Park Innovation Hub, together with improvements to the Dunkeld Road junction; and that the programme budget for the Crieff – Employment Land/Advance Unit Provision project is increased by £31,000 (£15,000 in 2016/17 and £16,000 in 2017/18) following the review of the estimated costs for the scheme.
- 4.3.15 The Executive Director (Environment) also proposes that a number of budgets within the Prudential Borrowing programme are revised. Protracted land negotiations have resulted in ongoing delays to the Dalcrue Landfill Site project and it is therefore proposed that £136,000 of the 2014/15 budget is transferred to 2015/16 in line with the revised phasing for the scheme. It is also proposed that the 2014/15 budgets for the Wheeled Bin Replacement Programme – Domestic Bins and Wheeled Bin Replacement Programme - Commercial Bins are increased by £102,000 and £2,000 respectively in line with anticipated bin purchases for the year. It is also proposed that the 2014/15 budget for receipts arising from the disposal of Recycling Containers is increased by £2,000. The review of the Vehicle Replacement Programme has resulted in the rephasing of vehicle purchases and disposals previously

scheduled for 2015/16 into 2014/15 and it is therefore proposed to reprofile the expenditure and income budgets for the programme accordingly. All the proposed adjustments are detailed within Appendix II.

4.3.16 The setting of the Composite Capital Budget on 13 February 2014 included approval of a Prudential Borrowing programme for the Installation of Photovoltaic Units and the corresponding project and £250,000 budget is now included within the 7 year programme. In addition, the Executive Director (Environment) proposes that mercury abatement works at Perth Crematorium are funded by Prudential Borrowing, and that the resulting loan charges are met from the fees generated by the environmental levy attached to the cremation fee; the corresponding Crematorium – Abatement Works project and £1,400,000 budget is included within Appendix II. As outlined in Section 4.3.13 above, a further £380,000 of works on the project is being met from the Property Division budget.

4.3.17 All the proposed adjustments in Sections 4.3.15 and 4.3.16 have been reflected in Appendices I and II and result in an increase in Prudential Borrowing of £1,752,000 over the 7 year programme.

4.4 Housing and Community Care – Community Care

4.4.1 Expenditure to 31 August 2014 amounts to £235,000.

4.4.2 Small adjustments to the Housing & Community Care programme are proposed at Appendix II relating to variations on the actual contributions received in 2013/14 compared with previously reported projections.

4.4.3 The Executive Director (Housing & Community Care) has also reviewed the approved 7 year programme and proposes several adjustments which are summarised below. The Housing with Care project to provide vulnerable tenants with high levels of care will be delivered in partnership with Registered Social Landlords (RSL's). It is anticipated that £225,000 expenditure will be incurred in 2014/15 and it is therefore proposed that £486,000 of the project budget is transferred to 2015/16 in line with the predicted phasing. As the expenditure will be incurred on third party assets, i.e. RSL properties, it is also proposed that the expenditure and corresponding budget will be switched to the Housing & Community Care Revenue budget at year end when the final expenditure is known.

4.4.4 The projects for Beechgrove – Refurbish Communal Areas and Refurbish & Extend Lewis Place Day Care Centre for Older People are currently being developed and, as the majority of works will be completed in 2015/16, it is proposed to transfer £380,000 of the project budgets to the next financial year.

4.4.5 In progressing the projects for Developing Supported Tenancies for Profound & Multiple Learning Difficulties and Supported Living Accommodation for Clients with Autism, it is proposed that these projects be undertaken together as they will operate from the same site. It is, therefore, also proposed to align the budgets for these projects in later years in 2016/17.

- 4.4.6 All the above adjustments, together with a small movement on the Council Contact Centre projected expenditure in 2014/15, are reflected in Appendix II.

5. HOUSING INVESTMENT PROGRAMME

- 5.1 An analysis of the whole programme has been undertaken to compare the actual final capital expenditure for 2013/14 included in the unaudited final accounts against the assumed expenditure at the time Monitoring Report No. 4 was approved (report No. 14/170 refers). This has highlighted that gross expenditure was £386,000 less than previously projected, Capital Receipts arising from the sale of property disposals were £97,000 more than anticipated and that the Capital Funded from Current Revenue (CFCR) contribution was £36,000 higher than forecast due to additional savings arising within the Housing Revenue Account. The combined effect of reduced expenditure and increased income therefore reduced the 2013/14 Housing Investment programme net borrowing requirement by £447,000.
- 5.2 The 2013/14 expenditure slippage was attributed to several projects across the overall Housing Investment Programme. The slippage within the Multi Storey Flats programme was due to continued negotiations with residents and tenants; the slippage in the Council House New Build and Other Investment in Council House Stock programmes was mainly due to the late rephasing of expenditure between the years; and a property acquisition settling later than expected which resulted in slippage within the Increase in Council House Stock programme. A number of Council house sales settled earlier than anticipated which resulted in the increase in Capital receipts. The carry forward budget movements are detailed within Appendix III and the Executive Director (Housing and Community Care) proposes that the budgets for these programmes are adjusted accordingly.
- 5.3 The Housing Investment Programme 2014/15 to 2018/19 was approved by the Housing and Health Committee on 29 January 2014 (report 14/18 refers). The key figures approved by the Committee, prior to approval of report 14/170 considered by this Committee on 23 April 2014, are shown in the table below:

	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000	Total £'000
Expenditure	19,064	13,931	10,751	8,685	8,966	61,397
Income	(4,276)	(5,429)	(4,901)	(5,510)	(6,345)	(26,461)
Borrowing	14,788	8,502	5,850	3,175	2,621	34,936

- 5.4 The Executive Director (Housing & Community Care) proposes to make several adjustments to the programme. These are all detailed at Appendix III and the most significant adjustments are summarised below.
- 5.5 Programmes of works for projects included within the Standard Delivery Plan have been reviewed and it is proposed that budgets for External Fabric and Multi Storey Flats programmes are adjusted accordingly; additional information relating to these programmes is contained within Sections 5.6 and 5.7 below.

- 5.6 Additional works have been identified for the External Fabric programme, which include the replacement of retaining walls and upgrade works agreed with private owners. It is therefore proposed that £219,000 of the programme budget is accelerated from 2015/16 to 2014/15 to meet the additional cost to be incurred within the current year.
- 5.7 It is proposed that the tender process for the works included within the Multi Storey Flats programme is progressed in order that a reliable indication of cost can be obtained to assist engagement and negotiation with owner occupiers. Work is therefore not expected to commence on the flats until January 2015 at the earliest, and it is proposed that £1,287,000 of the 2014/15 programme budget is transferred to 2015/16 accordingly.
- 5.8 The construction contract for the Council House New Build project at Springbank Road, Alyth is expected to complete in May 2015 . It is therefore proposed that the budget for the new build project is reprofiled accordingly, which results in £300,000 of the budget moving from 2014/15 to 2015/16.
- 5.9 There are a number of 2013/14 year end carry forward budget adjustments for schemes included within the Council House New Build programme. It is proposed that the budget underspends for Pitlochry, Dalchampaig (£1,000); Quinns Cinema, Blairgowrie (£26,000); and Innis Park, Inchtute (£150,000) are transferred to the 2014/15 Council House New Build Future Developments programme budget for future New Build schemes. The £150,000 saving for the Innis Park, Inchtute development was achieved through the negotiation of competitive rates for the project. The New Build projects for Alyth (19 units) and Perth Road, Scone have been reviewed and it is proposed that the programme budgets for these projects are increased in line with the costs to complete the works; it is proposed that the additional costs (£11,000 for Alyth and £132,000 for Perth Road, Scone) are funded from the Council House Future Developments programme budget.
- 5.10 Council House New Build schemes for Kirkton, Auchterarder (12 units), Phase 4 for Jeanfield Road, Perth (14 units), and Old Mill Road, Blairgowrie (7 units) have been developed and it is proposed that £1,432,000 of the 2014/15 and 2015/16 Future Developments budget is transferred to these schemes in line with the indicative costs, and that the corresponding budgets for Council Tax – Second Homes income (£660,000) and Scottish Government contributions (£1,530,000) are allocated to the individual projects.. In addition, the site for the Balbeggie Council House New Build project can accommodate four additional units and it is proposed to revise the scheme accordingly. It is proposed that the additional cost is funded from the Council House Future Developments budget (£267,000), Council Tax – Second Homes income (£80,000), and Scottish Government contributions (£184,000). It is also proposed that the programme budget for the Balbeggie project is rephased in line with the revised programme of works which results in £1,006,000 of the budget transferring from 2014/15 to 2015/16. All proposed budget adjustments are shown within Appendix III.

- 5.11 The Scottish Government has confirmed a £250,000 contribution towards funding house purchases for the Increase in Council House Stock programme and it is proposed that the 2014/15 expenditure and income budgets for the programme are adjusted accordingly, as shown in Appendix III.
- 5.12 There are proposed budget adjustments within the Other Investment in Council House Stock programme. The refurbishment and extension works for 22 Nimmo Place, Perth are not expected to commence until 2015 as the property is currently being used as temporary office accommodation by Scottish & Southern Electric for the External Works programme; it is therefore proposed that £266,000 of the 2014/15 budget for the project is transferred to 2015/16 accordingly. It is also proposed that £140,000 of the 2014/15 Recharge General Capital Works programme budget is transferred to the 2014/15 Greyfriars project budget in order that satellite properties can be adapted for use as temporary accommodation.
- 5.13 Income received to August 2014 from 'Right to Buy' Council house sales is £593,000 and it is proposed that the income budget is increased to £825,000 in line with anticipated receipts for 2014/15. It is also proposed to reduce the CFCR budget by £137,000 in line with the current forecast for the anticipated 2014/15 Housing Revenue Account (HRA) contribution towards the programme.
- 5.14 The proposed adjustments noted above, inclusive of the proposed 2013/14 carry forwards, reduce the 2014/15 net borrowing requirement by £2,559,000, followed by an increase of £2,249,000 in 2015/16. The total proposed Housing Investment Programme net borrowing requirement over the 5 year programme for the period 2014/19 therefore reduces by £310,000.

6. RENEWAL & REPAIR FUND

- 6.1 Detailed at Appendix IV is the 2014/15 proposed revised budget and the projected outturn for the Renewal & Repair Fund following the completion of the 2013/14 Statement of Accounts. The 2014/15 budget figures have been revised to reflect final underspends in the 2013/14 figures.
- 6.2 There are no variances between the revised 2014/15 budget and projected outturn to report at this time.

7. CONCLUSION AND RECOMMENDATIONS

- 7.1 The Composite Capital Budget approved by the Council in February 2014 has been reviewed and updated to take account of the effect of closing the 2013/14 accounts and additional expenditure approved by the Council in May and June.
- 7.2 The latest projected net expenditure outturn for the Composite Capital Programme represents 123% (2013/14 actual 77%) of the 2014/15 budget approved by the Council on 13 February 2014. The increase in the projected net expenditure outturn for 2014/15 is a result of budget rephasing reported to Committee on 23 April 2014 (£2,553,000); the budget carry-forward from 2013/14 (£1,463,000); and the proposed budget adjustments included within

this report to Committee (£6,052,000), the majority of which relates to the acceleration of programme budgets for Crieff Primary School and Perth Grammar School upgrade projects noted within Section 4.2. Fluctuations in the net expenditure outturn and the subsequent impact upon the Council's Borrowing Requirement will continue to be managed through the Council's Treasury function. Net expenditure at 31 August 2014 on the programme represents 33% (2013/14 24%) of the proposed revised 2014/15 budget.

- 7.3 The latest projected gross expenditure outturn for the Housing Investment Programme represents 97% (2013/14 actual 82%) of the 2014/15 budget approved by the Housing & Health Committee on 29 January 2014. Gross expenditure at 31 August 2014 on the programme represents 31% of the proposed revised 2014/15 budget. The comparison of corresponding data for 2012/13 (23%) and 2013/14 (19%) confirms that the 2014/15 programme delivery has improved on previous years.
- 7.4 The report also identifies revised projected expenditure on several projects, as well as movements in the amount of General Capital Grant. As detailed under Section 2.10 above, the proposed new borrowing requirement on the 7-year Composite Programme has increased by £16,786,000, the majority of which relates to the revision to the Perth Transport Futures project budget. Section 4 outlines various proposed budget adjustments and movements in the 7-year programme, which will continue to be closely monitored and reported as part of the ongoing Capital Budget monitoring process.
- 7.5 Proposed movements on the Housing Investment Programme have been detailed at Section 5, and this shows that the plans remain on course and that there is a reduction in borrowing over the 5-year period. After taking account of the reduced borrowing in 2013/14, the overall borrowing requirement has reduced by £310,000.
- 7.6 It is recommended that the Committee:
1. Notes the contents of this report
 2. Approves the proposed budget adjustments to the seven year Composite Capital Budget 2014/15 to 2020/21 set out in Sections 2, 3 and 4 to this report and summarised at Appendices I and II.
 3. Approves the proposed budget and monitoring adjustments to the five year Housing Investment Programme Budget 2014/15 to 2018/19 set out in Section 5 to this report and summarised at Appendix III.
 4. Approves the revised 2014/15 Renewal & Repair Fund Budget set out in Section 6 to this report and summarised at Appendix IV.

Author(s)

Name	Designation	Contact Details
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Approved

Name	Designation	Date
John Symon	Head of Finance	12 September 2014

If you or someone you know would like a copy of this document in another language or format, (on occasion only, a summary of the document will be provided in translation), this can be arranged by contacting *(Report Author)*



Council Text Phone Number 01738 442573

ANNEX

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

The undernoted table should be completed for all reports. Where the answer is 'yes', the relevant section(s) should also be completed

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

1.1. Corporate Plan

1.1.1. The Council's Corporate Plan 2013 – 2018 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

1.1.2 This report relates to all of these objectives.

2. Resource Implications

2.1. Financial

2.1.1. There are no direct financial implications arising from this report other than those reported within the body of the main report.

2.2. Workforce

2.2.1. There are no direct workforce implications arising from this report other than those reported within the body of the main report.

2.3. Asset Management (land, property, IT)

2.3.1. There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

3.1. Equality Impact Assessment

3.1.1. Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.

3.1.2. The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

3.2. Strategic Environmental Assessment

3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

3.3. Sustainability

3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.

- 3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

4.1 Internal

- 4.1.1 The Chief Executive and all Executive Directors have been consulted in the preparation of this report.

5. BACKGROUND PAPERS

- 5.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

6. APPENDICES

Appendix I – Composite Capital Programme - Estimated Capital Resources 2014/15 to 2020/21

Appendix II – Composite Capital Programme - Summary of Capital Resources and Expenditure 2014/15 to 2020/21

Appendix III – Housing Investment Programme – Summary of Capital Resources and Expenditure 2014/15 to 2018/19

Appendix IV – Renewal & Repair Fund Budget 2014/15

Appendix V – Capital Programme Exceptions Report 2014/15

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
Estimated Capital Resources 2014/15 to 2020/21

APPENDIX I

	Capital Resources 2014/15 (£'000) Revised Budget	Capital Resources 2015/16 (£'000) Revised Budget	Capital Resources 2016/17 (£'000) Revised Budget	Capital Resources 2017/18 (£'000) Revised Budget	Capital Resources 2018/19 (£'000) Revised Budget	Capital Resources 2019/20 (£'000) Revised Budget	Capital Resources 2020/21 (£'000) Revised Budget	Capital Resources TOTAL (£'000) Revised Budget
Capital Grants								
Cycling, Walking & Safer Streets	232	223	200	200	200	200	200	1,455
General Capital Grant	14,165	23,389	10,193	10,852	10,852	10,852	10,000	90,303
Total Capital Grants	<u>14,397</u>	<u>23,612</u>	<u>10,393</u>	<u>11,052</u>	<u>11,052</u>	<u>11,052</u>	<u>10,200</u>	<u>91,758</u>
Capital Receipts								
Capital Receipts b/f (Commercial Property)	1,832	1,680	454	288	(209)	270	813	1,832
General Fund - Capital Receipts	738	1,251	1,639	275	250	250	0	4,403
Commercial Property - Capital Receipts	(4)	265	1,274	455	479	543	0	3,012
General Fund - Housing Receipts	9	0	0	0	0	0	0	9
General Fund - Ring Fenced Receipts	385	335	300	300	300	300	300	2,220
Capital Receipts Carried-forward	(1,680)	(454)	(288)	209	(270)	(813)	(813)	(813)
Total Capital Receipts	<u>1,280</u>	<u>3,077</u>	<u>3,379</u>	<u>1,527</u>	<u>550</u>	<u>550</u>	<u>300</u>	<u>10,663</u>
Contributions								
Third Party Contributions	1,080	3,445	3,345	53	0	500	0	8,423
Revenue Budget Contributions	4,114	4,435	0	0	0	0	0	8,549
Total Contributions	<u>5,194</u>	<u>7,880</u>	<u>3,345</u>	<u>53</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>16,972</u>
Capital Borrowing Requirement	39,357	21,987	60,269	24,667	14,427	14,848	3,155	178,710
TOTAL CAPITAL RESOURCES/ GROSS BUDGET EXPENDITURE	<u>60,228</u>	<u>56,556</u>	<u>77,386</u>	<u>37,299</u>	<u>26,029</u>	<u>26,950</u>	<u>13,655</u>	<u>298,103</u>

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
Estimated Capital Resources 2014/15 to 2020/21

APPENDIX I

Movements in Resources from Approved Budget - 23rd April 2014

	Report Section	Revised Budget 2014/15 £'000	Revised Budget 2015/16 £'000	Revised Budget 2016/17 £'000	Revised Budget 2017/18 £'000	Revised Budget 2018/19 £'000	Revised Budget 2019/20 £'000	Revised Budget 2020/21 £'000	Revised Budget TOTAL £'000
Increase/(Decrease) in Capital Receipts - General Fund	2.3	(1,343)	(224)	1,434	163	0	0	0	30
Increase/(Decrease) in Capital Receipts - Comm Property	2.4	(57)	(229)	666	0	(2)	(2)	0	376
Increase/(Decrease) in Capital Receipts - Housing Receipts	2.3	(1)	0	0	0	0	0	0	(1)
Increase/(Decrease) in Capital Receipts - Ring Fenced	Appendix II	18	35	0	0	0	0	0	53
Increase/(Decrease) in Capital Grants:									
Cycling Walking & Safer Streets (CWSS) Grant	Appendix II	0	21	0	0	0	0	0	21
General Capital Grant	2.5; 2.6	4,752	12,204	0	0	0	0	0	16,956
Increase/(Decrease) in Third Party Contributions	2.7	(1,333)	0	0	53	0	0	0	(1,280)
Increase/(Decrease) in Revenue Contributions	2.8	144	0	0	0	0	0	0	144
Increase/(Decrease) in Resources b/f	2.4	(140)	946	1,166	482	366	364	362	3,546
(Increase)/Decrease in Resources c/f to future years	2.4	(946)	(1,166)	(482)	(366)	(364)	(362)	(362)	(4,048)
Increase/(Decrease) in Borrowing Requirement	2.9 & 2.10	5,250	(22,193)	22,223	14,058	(1,223)	23	222	18,360
Total Increase/(Decrease) in Resources		6,344	(10,606)	25,007	14,390	(1,223)	23	222	34,157
Approved Resources per SP&R4 - 23 April 2014 (report 14/170) (includes budget totals for 2020/21 budget per 13 February 2014)		53,884	67,162	52,379	22,909	27,252	26,927	13,433	263,946
Revised Resources		60,228	56,556	77,386	37,299	26,029	26,950	13,655	298,103

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2013/14 to 2020/21

APPENDIX II

	Approved Budget 23-Apr-14 2013/14 (£'000)	Actual Expenditure 31-Mar-14 2013/14 (£'000)	Proposed Carry Forward to 2014/15 (£'000)	Approved Council Budget 23-Apr-14 2014/15 (£'000)	Proposed Brought Forward from 2013/14 (£'000)	Proposed Budget Adjustment Report 1 2014/15 (£'000)	Revised Budget Report 1 2014/15 (£'000)	Actuals to 31-Aug-14 2014/15 (£'000)	Projected Outturn 2014/15 (£'000)
EDUCATION AND CHILDREN'S SERVICES	12,000	11,778	222	20,958	222	5,265	26,445	8,819	26,445
THE ENVIRONMENT SERVICES	22,533	21,367	1,166	22,740	1,166	1,623	25,529	8,952	25,529
HOUSING AND COMMUNITY CARE	1,542	1,467	75	3,204	75	(836)	2,443	235	2,443
TOTAL NET EXPENDITURE	36,075	34,612	1,463	46,902	1,463	6,052	54,417	18,006	54,417
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)									
LESS GENERAL CAPITAL GRANT	(8,791)	(8,791)	0	(9,413)	0	(4,752)	(14,165)	(5,308)	(14,165)
LESS CAPITAL RECEIPTS	(1,367)	(1,338)	(29)	(2,144)	(29)	1,430	(743)	(41)	(743)
ANNUAL BORROWING REQUIREMENT	25,917	24,483	1,434	35,345	1,434	2,730	39,509	12,657	39,509
CAPITAL RECEIPTS BROUGHT FORWARD	(2,132)	(2,132)	0	(1,972)	0	140	(1,832)	(1,832)	(1,832)
CAPITAL RECEIPTS CARRIED FORWARD	1,972	1,832	140	734	140	806	1,680	(267)	1,680
TOTAL NET BORROWING REQUIREMENT	25,757	24,183	1,574	34,107	1,574	3,676	39,357	10,558	39,357

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2013/14 to 2020/21

APPENDIX II

	Approved Council Budget 23-Apr-14 2015/16 (£'000)	Proposed Budget Adjustment Report 1 2015/16 (£'000)	Revised Budget Report 1 2015/16 (£'000)	Approved Council Budget 23-Apr-14 2016/17 (£'000)	Proposed Budget Adjustment Report 1 2016/17 (£'000)	Revised Budget Report 1 2016/17 (£'000)	Approved Council Budget 23-Apr-14 2017/18 (£'000)	Proposed Budget Adjustment Report 1 2017/18 (£'000)	Revised Budget Report 1 2017/18 (£'000)
EDUCATION AND CHILDREN'S SERVICES	21,514	(3,886)	17,628	19,584	1,000	20,584	6,437	0	6,437
THE ENVIRONMENT SERVICES	36,366	(7,612)	28,754	27,413	23,290	50,703	15,652	14,337	29,989
HOUSING AND COMMUNITY CARE	900	836	1,736	1,537	717	2,254	320	0	320
TOTAL NET EXPENDITURE	58,780	(10,662)	48,118	48,534	25,007	73,541	22,409	14,337	36,746
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)									
LESS GENERAL CAPITAL GRANT	(11,185)	(12,204)	(23,389)	(10,193)	0	(10,193)	(10,852)	0	(10,852)
LESS CAPITAL RECEIPTS	(1,969)	453	(1,516)	(813)	(2,100)	(2,913)	(567)	(163)	(730)
ANNUAL BORROWING REQUIREMENT	45,626	(22,413)	23,213	37,528	22,907	60,435	10,990	14,174	25,164
CAPITAL RECEIPTS BROUGHT FORWARD	(734)	(946)	(1,680)	712	(1,166)	(454)	194	(482)	(288)
CAPITAL RECEIPTS CARRIED FORWARD	(712)	1,166	454	(194)	482	288	(575)	366	(209)
TOTAL NET BORROWING REQUIREMENT	44,180	(22,193)	21,987	38,046	22,223	60,269	10,609	14,058	24,667

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2013/14 to 2020/21

APPENDIX II

	Approved Council Budget 23-Apr-14 2018/19 (£'000)	Proposed Budget Adjustment Report 1 2018/19 (£'000)	Revised Budget Report 1 2018/19 (£'000)	Approved Council Budget 23-Apr-14 2018/19 (£'000)	Proposed Budget Adjustment Report 1 2018/19 (£'000)	Revised Budget Report 1 2018/19 (£'000)	Approved Council Budget 23-Apr-14 2020/21 (£'000)	Proposed Budget Adjustment Report 1 2020/21 (£'000)	Revised Budget Report 1 2020/21 (£'000)
EDUCATION AND CHILDREN'S SERVICES	9,359	0	9,359	9,907	(72)	9,835	2,245	72	2,317
THE ENVIRONMENT SERVICES	16,356	(506)	15,850	15,700	95	15,795	10,368	150	10,518
HOUSING AND COMMUNITY CARE	1,037	(717)	320	320	0	320	320	0	320
TOTAL NET EXPENDITURE	26,752	(1,223)	25,529	25,927	23	25,950	12,933	222	13,155
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)									
LESS GENERAL CAPITAL GRANT	(10,852)	0	(10,852)	(10,852)	0	(10,852)	(10,000)	0	(10,000)
LESS CAPITAL RECEIPTS	(731)	2	(729)	(795)	2	(793)	0	0	0
ANNUAL BORROWING REQUIREMENT	15,169	(1,221)	13,948	14,280	25	14,305	2,933	222	3,155
CAPITAL RECEIPTS BROUGHT FORWARD	575	(366)	209	94	(364)	(270)	(451)	(362)	(813)
CAPITAL RECEIPTS CARRIED FORWARD	(94)	364	270	451	362	813	451	362	813
TOTAL NET BORROWING REQUIREMENT	15,650	(1,223)	14,427	14,825	23	14,848	2,933	222	3,155

**PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2013/14 to 2020/21**

APPENDIX II

	Revised Budget
	Report 1 TOTAL (£'000)
EDUCATION AND CHILDREN'S SERVICES	92,605
THE ENVIRONMENT SERVICES	177,138
HOUSING AND COMMUNITY CARE	7,713
TOTAL NET EXPENDITURE	277,456
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)	
LESS GENERAL CAPITAL GRANT	(90,303)
LESS CAPITAL RECEIPTS	(7,424)
ANNUAL BORROWING REQUIREMENT	179,729
CAPITAL RECEIPTS BROUGHT FORWARD	(1,832)
CAPITAL RECEIPTS CARRIED FORWARD	813
TOTAL NET BORROWING REQUIREMENT	178,710

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2013/14 to 2020/21

APPENDIX II

	Approved Budget 23-Apr-14 2013/14 (£'000)	Actual Expenditure 31 March 2013/14 (£'000)	Proposed Carry Forward to 2014/15 (£'000)	Approved Budget 23-Apr-14 2014/15 (£'000)	Proposed Brought Forward from 2013/14 (£'000)	Proposed Budget Adjustment Report 1 2014/15 (£'000)	Revised Budget Report 1 2014/15 (£'000)	Actual to 31-Aug-14 2014/15 (£'000)	Projected Outturn 2014/15 (£'000)	Approved Budget 23-Apr-14 Future Yrs (£'000)	Proposed Budget Adjustment Report 1 Future Yrs (£'000)	Approved Budget Report 1 Future Yrs (£'000)	Revised Budget Report 1 TOTAL (£'000)
EDUCATION AND CHILDREN'S SERVICES													
Accessibility Programme	50	41	9	30	9	0	39	6	39	867	0	867	906
NAVIGATE	388	358	30	0	30	0	30	0	30	0	0	0	30
Revenue Contribution	(19)	(19)	0	0	0	0	0	0	0	0	0	0	0
Arts Strategy Phase 1 - Redevelopment of Perth Theatre	219	224	(5)	590	(5)	0	585	17	585	12,114	0	12,114	12,699
Third Party Contributions	0	0	0	0	0	0	0	0	0	(6,000)	0	(6,000)	(6,000)
Revenue Contribution from Reserves	(200)	(200)	0	(590)	0	0	(590)	0	(590)	(2,810)	0	(2,810)	(3,400)
MIS - Procurement & Integration	21	21	0	10	0	0	10	10	10	316	0	316	326
IL Schools - ICT Booking Systems	12	3	9	136	9	0	145	0	145	0	0	0	145
Perth Museum - Upgrade Lecture Theatre & Gallery	180	171	9	0	9	0	9	1	9	0	0	0	9
Rattray Community Facilities	2,413	2,146	267	0	267	0	267	98	267	0	0	0	267
Enhance/Extend Specialist Education in Perth & Kinross	0	0	0	0	0	0	0	11	0	2,000	0	2,000	2,000
Blairstown Recreation Centre - Redevelopment - TBC	0	0	0	0	0	0	0	0	0	150	0	150	150
Children & Young People Grant Funded Expenditure	0	0	0	892	0	(892)	0	0	0	0	1,721	1,721	1,721
Early Learning & Childcare (provisional)	0	0	0	0	0	100	100	0	100	0	1,453	1,453	1,553
Schools Modernisation Programme													
Modernising Primaries Programme	15	7	8	50	8	0	58	5	58	10,321	6	10,327	10,385
Abernethy Primary School Upgrade Project	912	906	6	0	6	(6)	0	0	0	0	0	0	0
Revenue Contribution	(20)	(20)	0	0	0	0	0	0	0	0	0	0	0
Alyth Primary School Upgrade Project	10	5	5	500	5	0	505	1	505	8,289	0	8,289	8,794
Blackford Primary School (Developer Contribution)	0	0	0	0	0	0	0	0	0	173	0	173	173
CLASP Primary School Upgrade Project	0	0	0	0	0	0	0	0	0	8,500	0	8,500	8,500
Crieff Primary School - School Upgrade Project	424	405	19	4,508	19	4,386	8,913	2,832	8,913	7,683	(6,586)	1,097	10,010
Glenlyon Primary School Upgrade Project	447	394	53	0	53	0	53	13	53	0	0	0	53
Revenue Contribution - Energy Conservation	(8)	(8)	0	0	0	0	0	0	0	0	0	0	0
Inchture Primary School Upgrade Project	1,040	958	82	1,857	82	0	1,939	1,041	1,939	0	0	0	1,939
Inchture Primary School - Emergency Additional Classroom	65	65	0	0	0	0	0	0	0	0	0	0	0
Developer Contribution	(488)	(488)	0	0	0	0	0	0	0	0	0	0	0
Invergowie Primary School Upgrade Project	3,741	3,730	11	671	11	0	682	236	682	0	0	0	682
Kinnoull Primary School Upgrade Project	1,070	1,037	33	0	33	28	61	26	61	0	0	0	61
Revenue Contribution - CEEF	(19)	(47)	28	0	28	(28)	0	0	0	0	0	0	0
Oudenarde	0	0	0	0	0	0	0	0	0	29	0	29	29
Third Party Contribution from Developers	0	0	0	0	0	0	0	0	0	(500)	0	(500)	(500)
Oakbank Primary School Upgrade Project	400	351	49	7,325	49	388	7,762	2,371	7,762	1,834	(388)	1,446	9,208
Third Party Contribution (East Central Hub)	(188)	(188)	0	0	0	0	0	0	0	0	0	0	0
Modernising Secondaries Programme	0	0	0	0	0	0	0	0	0	5,532	(49)	5,483	5,483
Auchterarder Campus - All Weather Pitch	150	173	(23)	45	(23)	0	22	10	22	0	0	0	22
Capital Receipt - Community Learning & Development	0	0	0	(35)	0	0	(35)	0	(35)	0	0	0	(35)
Perth Academy - New Sports Facilities	377	328	49	588	49	31	668	635	668	1,000	(31)	969	1,637
Perth Grammar School - Infrastructure/Practical Areas Upgrades	150	163	(13)	1,100	(13)	1,262	2,349	895	2,349	2,250	(1,262)	988	3,337
Perth High School Upgrade Project	385	298	87	1,738	87	0	1,825	44	1,825	577	1,250	1,827	3,652
Third Party Contribution (sports/scotland)	(500)	0	(500)	0	(500)	0	(500)	0	(500)	0	0	0	(500)
Perth North Inch Campus - Additional Fencing & Acoustic Barrier	36	35	1	0	1	(1)	0	0	0	0	0	0	0
New Secondary School (net of SFT funding)	0	0	0	0	0	0	0	0	0	7,667	1,000	8,667	8,667
Sub-Total	11,063	10,849	214	19,415	214	5,268	24,897	8,252	24,897	59,992	(2,886)	57,106	82,003
Prudential Borrowing													
Aytoun Hall, Auchterarder	3	0	3	0	3	(3)	0	0	0	0	0	0	0
Sub-Total	3	0	3	0	3	(3)	0	0	0	0	0	0	0

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL PROGRAMME

SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2013/14 to 2020/21

APPENDIX II

	Approved Budget 23-Apr-14 2013/14 (£'000)	Actual Expenditure 31 March 2013/14 (£'000)	Proposed Carry Forward to 2014/15 (£'000)	Approved Budget 23-Apr-14 2014/15 (£'000)	Proposed Brought Forward from Report 1 2013/14 (£'000)	Proposed Budget Adjustment Report 1 2014/15 (£'000)	Revised Budget Report 1 2014/15 (£'000)	Actual to 31-Aug-14 2014/15 (£'000)	Projected Outturn 2014/15 (£'000)	Approved Budget 23-Apr-14 Future Yrs (£'000)	Proposed Budget Adjustment Report 1 Future Yrs (£'000)	Approved Budget Report 1 Future Yrs (£'000)	Revised Budget Report 1 TOTAL (£'000)
Information Systems and Technology													
ICT Infrastructure & Replacement and Upgrade Programme	854	849	5	1,058	5	332	1,395	567	1,395	7,062	1,992	9,054	10,449
PC Replacement & IT Upgrades	0	0	0	332	0	(332)	0	0	0	1,992	(1,992)	0	0
Sub-Total	854	849	5	1,390	5	0	1,395	567	1,395	9,054	0	9,054	10,449
Chief Executive Service (formerly ECS)													
Extension to EDRMS	80	80	0	153	0	0	153	0	153	0	0	0	153
Sub-Total	80	80	0	153	0	0	153	0	153	0	0	0	153
TOTAL: EDUCATION AND CHILDREN'S SERVICES	12,000	11,778	222	20,958	222	5,265	26,445	8,819	26,445	69,046	(2,886)	66,160	92,605
THE ENVIRONMENT SERVICE													
Traffic & Road Safety													
Road Safety Initiatives (20mph Zones etc..)	79	74	5	70	5	0	75	1	75	140	0	140	215
Cycling Walking & Safer Streets (CWSS)	307	272	35	232	35	89	356	42	356	1,202	21	1,223	1,579
Scottish Government Grant - CWSS	(158)	(158)	0	(232)	0	0	(232)	0	(232)	(1,202)	(21)	(1,223)	(1,455)
Third Party Contribution - SUSTRANS	(149)	(114)	(35)	0	(35)	(89)	(124)	0	(124)	0	0	0	(124)
Sub-Total	79	74	5	70	5	0	75	43	75	140	0	140	215
TACTRAN Projects													
Bus Stop Infrastructure	67	58	9	0	9	0	9	2	9	0	0	0	9
Sub-Total	67	58	9	0	9	0	9	2	9	0	0	0	9
Asset Management - Roads & Lighting													
Structural Maintenance	7,079	7,078	1	6,641	1	425	7,067	2,442	7,067	41,201	(505)	40,696	47,763
Street Lighting Renewals - Upgrading/Unlit Areas	562	573	(11)	288	(11)	(118)	159	88	159	836	118	954	1,113
Street Lightening - Energy Efficiency LED Upgrades	3	2	1	324	1	41	366	5	366	0	0	0	366
Traffic Signal Renewals - Upgrading	35	44	(9)	68	(9)	0	59	0	59	484	0	484	543
Unadopted Roads & Footways (Match Funding)	106	92	14	282	14	25	321	34	321	130	164	294	615
Third Party Contributions	(38)	(47)	9	0	9	(189)	(180)	(51)	(180)	0	0	0	(180)
Footways	509	533	(24)	358	(24)	0	334	89	334	2,597	0	2,597	2,931
Road Safety Barriers	0	0	0	0	0	0	0	0	0	150	0	150	150
Sub-Total	8,256	8,275	(19)	7,961	(19)	184	8,126	2,607	8,126	45,398	(223)	45,175	53,301
Asset Management - Bridges													
Port Na Craig Footbridge - Assess & Strengthening	653	739	(86)	0	(86)	151	65	19	65	0	0	0	65
Bridge Refurbishment Programme	0	0	0	0	0	0	0	0	0	66	(66)	0	0
- Kenmore	33	18	15	12	15	0	27	0	27	324	0	324	351
- Lair/Cray	1,524	1,526	(2)	0	(2)	57	55	0	55	0	0	0	55
- Isla	39	25	14	575	14	(142)	447	20	447	0	0	0	447
- St.Leonards	910	895	15	0	15	0	15	1	15	0	0	0	15
Alt Phubil Bridge	275	266	9	0	9	0	9	0	9	0	0	0	9
Short Span Bridge Replacement Programme	0	0	0	0	0	0	0	0	0	1,284	(321)	963	963
- A823 Greenbog Wood - Culvert	59	48	11	0	11	0	11	0	11	0	0	0	11
- Chesthill - Culvert	229	232	(3)	0	(3)	26	23	2	23	0	0	0	23
Thorter Bridge Culvert	91	59	32	275	32	295	602	101	602	0	0	0	602
Vehicular Bridge Parapets Programme - Assess & Upgrade	0	0	0	0	0	0	0	0	0	300	0	300	300
Sub-Total	3,813	3,808	5	862	5	387	1,254	143	1,254	1,974	(387)	1,587	2,841

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Improvement Schemes													
A93 Craighall Gorge Realignment	34	19	15	0	15	0	15	0	15	0	0	0	15
New Rural Footways	0	0	0	196	0	0	196	0	196	0	0	0	196
Roads/Junctions - Widening & Improvement Programme	161	102	59	48	59	57	164	150	164	203	(203)	0	164
North Forr - Salt Storage	70	79	(9)	343	(9)	0	334	0	334	0	0	0	334
A9/A85 Road Junction Improvements	870	779	91	648	91	695	1,434	508	1,434	22,000	15,005	37,005	38,439
Third Party (Developer) Contribution	0	0	0	(2,180)	0	2,180	0	0	0	0	0	0	0
Gleneagles Station - Road Access Improvement Scheme	2,791	1,881	910	740	910	0	1,650	1,264	1,650	0	0	0	1,650
Third Party Contribution	(1,000)	(1,000)	0	0	0	0	0	0	0	0	0	0	0
Revenue Contribution	(1,031)	(881)	(150)	0	(150)	0	(150)	0	(150)	0	0	0	(150)
Kenmore Retaining Wall	359	252	107	338	107	240	685	433	685	0	0	0	685
Revenue Contribution	0	0	0	(200)	0	0	(200)	0	(200)	0	0	0	(200)
Road Improvements due to A9 Dualling	0	0	0	0	0	0	0	0	0	750	0	750	750
Sub-Total	2,254	1,231	1,023	(67)	1,023	3,172	4,128	2,355	4,128	22,953	14,802	37,755	41,883
Rural Flood Mitigation Schemes													
Milnathort FP (Construction)	50	6	44	0	44	0	44	0	44	0	0	0	44
Telemetry & Gauging Stations	5	5	0	0	0	0	0	0	0	0	0	0	0
Lows weir, Almondbank	77	77	0	6	0	41	47	1	47	0	0	0	47
Almondbank Flood Prevention Scheme	0	0	0	2,049	0	(299)	1,750	54	1,750	3,194	11,985	15,179	16,929
Sub-Total	132	88	44	2,055	44	(258)	1,841	55	1,841	3,194	11,985	15,179	17,020
Planning Schemes													

Conservation of Built Heritage	272	239	33	160	33	0	193	20	193	470	0	470	663
Third Party Contribution	(77)	(77)	0	(85)	0	0	(85)	0	(85)	(200)	0	(200)	(285)
Blairstown & Rattray Regeneration Project	737	711	26	54	26	0	80	12	80	0	0	0	80
Revenue Contribution	(132)	(132)	0	0	0	0	0	0	0	0	0	0	0
Kinross Town Centre Improvements	33	36	(3)	1,040	(3)	(900)	137	3	137	0	900	900	1,037
Sub-Total	833	777	56	1,169	56	(900)	325	35	325	270	900	1,170	1,495
City Centre Projects													
Perth City Centre Project	0	0	0	0	0	0	0	0	0	3,282	0	3,282	3,282
Revenue Contribution	0	0	0	0	0	0	0	0	0	(1,200)	0	(1,200)	(1,200)
Skinnergate & Kirkgate Vennels Environmental Improvements	0	0	0	0	0	0	0	0	0	577	0	577	577
Mill Street Environmental Improvements	35	35	0	0	0	0	0	0	0	667	0	667	667
Sub-Total	35	35	0	0	0	0	0	0	0	3,326	0	3,326	3,326
Community Greenspace													
Cemetery Extensions - Alyth	2	2	0	0	0	0	0	0	0	0	0	0	0
Cemetery Extensions - Blair Atholl	0	0	0	50	0	0	50	0	50	0	0	0	50
Play Areas - Improvements Implementation Strategy	367	293	74	0	74	431	505	0	505	0	0	0	505
Revenue Contribution	(22)	(22)	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution	(144)	(135)	(9)	0	(9)	9	0	0	0	0	0	0	0
Skateparks	0	0	0	0	0	3	3	0	3	0	0	0	3
Perth South Inch - Improvements Implementation Strategy	478	479	(1)	0	(1)	1	0	0	0	0	0	0	0
Friends of Park Development - Auchterarder Public Park	0	(4)	4	0	4	(4)	0	0	0	0	0	0	0
Friends of Park Development - MacRosty Park, Crieff	82	63	19	85	19	(14)	90	3	90	0	14	14	104
Third Party Contribution	(59)	(74)	15	(63)	15	0	(48)	0	(48)	0	0	0	(48)
Friends of Park Development - Kirkgate Park, Kinross	8	9	(1)	0	(1)	1	0	0	0	0	0	0	0
Friends of Park Development - North Inch Park, Perth	46	43	3	0	3	0	3	2	3	0	0	0	3

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Countryside Sites	61	55	6	52	6	(1)	57	0	57	52	0	52	109
Third Party Contribution	(1)	1	(2)	(12)	(2)	1	(13)	0	(13)	0	0	0	(13)
Community Greenspace Sites	120	117	3	470	3	(473)	0	0	0	2,340	(39)	2,301	2,301
Third Party Contributions	(3)	0	(3)	(50)	(3)	53	0	0	0	(90)	(53)	(143)	(143)
Small Parks	0	0	0	0	0	71	71	45	71	0	0	0	71
Heather Garden, Perth	26	26	0	97	0	(50)	47	5	47	0	27	27	74
Third Party Contributions	0	0	0	(23)	0	23	0	0	0	0	0	0	0
Community Greenspace Bridges	43	52	(9)	220	(9)	90	301	13	301	187	0	187	488
Third Party Contributions	0	0	0	0	0	(90)	(90)	0	(90)	0	0	0	(90)
Core Path Implementation	85	75	10	62	10	40	112	3	112	163	0	163	275
Third Party Contributions	(3)	(3)	0	0	0	(40)	(40)	0	(40)	0	0	0	(40)
Alyth Environmental Improvements	3	3	0	0	0	4	4	4	4	747	(4)	743	747
Third Party Contributions	0	0	0	0	0	0	0	0	0	(500)	0	(500)	(500)
Sub-Total	1,089	980	109	888	109	55	1,052	75	1,052	2,899	(55)	2,844	3,896
Waste Strategy													
North Perth Recycling Centre	220	198	22	0	22	(55)	(33)	(55)	(33)	0	0	0	(33)
Expansion of Friarton Depot - Welfare Accommodation	136	131	5	151	5	0	156	0	156	0	0	0	156
Ladywell Landfill & Blairgowrie Transfer Station (Regulatory Works)	0	0	0	0	0	0	0	0	0	250	0	250	250
Sub-Total	356	329	27	151	27	(55)	123	(55)	123	250	0	250	373
Support Services													
PC Replacement & IT Upgrades	180	205	(25)	245	(25)	0	220	119	220	1,200	0	1,200	1,420
Sub-Total	180	205	(25)	245	(25)	0	220	119	220	1,200	0	1,200	1,420
Corporate Asset Management													
Blairgowrie SNAPPI	0	0	0	0	0	0	0	0	0	500	0	500	500
Sub-Total	0	0	0	0	0	0	0	0	0	500	0	500	500
Property Division													
DDA Adaptation & Alteration Works Programme	153	163	(10)	303	(10)	0	293	0	293	1,360	0	1,360	1,653
Roof Works	70	53	17	110	17	(21)	106	0	106	0	0	0	106
Window Replacements	116	110	6	78	6	(6)	78	0	78	0	0	0	78
Heating Upgrades/Replacements	159	153	6	25	6	6	37	0	37	0	0	0	37
Fire Alarms/Emergency Lights	40	40	0	0	0	0	0	26	0	0	0	0	0
Lighting Upgrades	89	70	19	0	19	(19)	0	121	0	0	0	0	0
Rewiring Works	289	266	23	353	23	(301)	75	0	75	0	0	0	75
Revenue Contribution (Energy Conservation)	(15)	(15)	0	0	0	0	0	0	0	0	0	0	0
Crematorium	0	0	0	0	0	20	20	0	20	0	360	360	380
Toilet Refurbishment	156	173	(17)	105	(17)	14	102	44	102	0	0	0	102
General Structural Building Works	75	46	29	103	29	1	133	33	133	0	0	0	133
Property Compliance Works Programme	334	291	43	315	43	0	358	37	358	2,002	0	2,002	2,360
Capital Improvement Projects Programme	0	0	0	333	0	46	379	0	379	4,400	(100)	4,300	4,679
Energy Conservation & Carbon Reduction Programme	150	151	(1)	123	(1)	0	122	42	122	965	0	965	1,087
Carbon Reduction Programme - Renewable Energy	0	0	0	0	0	0	0	0	0	1,225	0	1,225	1,225
Life Expired Building Replacement Programme	0	0	0	200	0	0	200	0	200	1,300	0	1,300	1,500
Perth High School - Infrastructure Upgrade (Phase 2)	0	0	0	0	0	0	0	0	0	1,750	0	1,750	1,750
Perth Academy - Infrastructure Upgrade (Phase 3)	0	0	0	0	0	0	0	0	0	1,750	0	1,750	1,750
IT Resilience	142	142	0	0	0	0	0	0	0	0	0	0	0
Sub Total	1,758	1,643	115	2,048	115	(260)	1,903	303	1,903	14,752	260	15,012	16,915

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Commercial Property Investment Programme													
Fonab Business Park, Pitlochry - Site Servicing & Provision of Units	8	10	(2)	5	(2)	0	3	0	3	636	0	636	639
Eastern Perthshire - Land Acquisition & Development	0	0	0	54	0	0	54	0	54	0	0	0	54
North Muirton Industrial Estate - Site Servicing & Provision of Units	1,103	1,264	(161)	2,995	(161)	(990)	1,844	1,134	1,844	1,294	990	2,284	4,128
Western Edge, Kinross - Relief Road	21	2	19	0	19	(9)	10	0	10	0	11	11	21
Western Edge, Kinross - Site Servicing	95	94	1	824	1	0	825	431	825	0	0	0	825
Charles Street, Perth	60	60	0	0	0	0	0	0	0	0	0	0	0
Crieff - Employment Land/Advance Unit Provision	16	17	(1)	13	(1)	0	12	0	12	784	16	800	812
Additional Investment in Serviced Industrial Land & Small Units	0	0	0	0	0	0	0	0	0	152	0	152	152
Revenue Contribution	(944)	(944)	0	(2,600)	0	0	(2,600)	0	(2,600)	0	0	0	(2,600)
Sub-Total	359	503	(144)	1,291	(144)	(999)	148	1,565	148	2,866	1,017	3,883	4,031
Prudential Borrowing Projects													
Dalcruie Landfill Site	26	24	2	141	2	(136)	7	1	7	0	136	136	143
Wheeled Bin Replacement Programme - Domestic Bins	113	112	1	115	1	102	218	49	218	690	0	690	908
Wheeled Bin Replacement Programme - Commercial Bins	35	37	(2)	12	(2)	2	12	0	12	72	0	72	84
Recycling Containers, Oil Banks & Battery Banks Replacement Programme	33	33	0	52	0	0	52	23	52	376	0	376	428
Capital Receipts - Disposals	(1)	(2)	1	0	1	(2)	(1)	(2)	(1)	0	0	0	(1)
Litter Bins	40	40	0	50	0	0	50	20	50	300	0	300	350
Vehicle Replacement Programme	3,076	3,052	24	3,171	24	21	3,216	1,046	3,216	18,000	(21)	17,979	21,195
Capital Receipts - Vehicle Disposals	(392)	(340)	(52)	(332)	(52)	35	(349)	(198)	(349)	(1,800)	(35)	(1,835)	(2,184)
Energy Conservation & Carbon Reduction - Waste Reduction	85	85	0	170	0	0	170	23	170	95	0	95	265
Installation of Photovoltaic Units	0	0	0	0	0	250	250	0	250	0	0	0	250
Carbon Reduction - Renewable Energy (Loch Leven Campus)	0	0	0	0	0	0	0	0	0	600	0	600	600
Carbon Reduction - Renewable Energy (North Inch Campus)	0	0	0	0	0	0	0	0	0	550	0	550	550
POP - 2 High Street Essential Compliance & Improvement Works	30	29	1	510	1	0	511	0	511	2,457	0	2,457	2,968
POP - IT HUB, Carpenter House Essential & Improvements Works	249	262	(13)	836	(13)	0	823	627	823	0	0	0	823
POP - Carpenter House Office Redesign & Ancillary Works	28	29	(1)	92	(1)	0	91	0	91	0	0	0	91
POP - Pullar House Office Redesign & Ancillary Works	0	0	0	1,000	0	0	1,000	101	1,000	0	0	0	1,000
Mill Street - Land Acquisition & Environmental Improvements	0	0	0	250	0	0	250	0	250	0	0	0	250
Crematorium - Memorial Garden Enhancement	0	0	0	0	0	25	25	6	25	100	(25)	75	100
Crematorium - Abatement Works	0	0	0	0	0	0	0	9	0	0	1,400	1,400	1,400
Street Lighting Renewal	0	0	0	0	0	0	0	0	0	693	0	693	693
Sub Total	3,322	3,361	(39)	6,067	(39)	297	6,325	1,705	6,325	22,133	1,455	23,588	29,913
TOTAL: THE ENVIRONMENT SERVICE	22,533	21,367	1,166	22,740	1,166	1,623	25,529	8,952	25,529	121,855	29,754	151,609	177,138
HOUSING AND COMMUNITY CARE													
Travellers Sites Regeneration													
Gypsy Traveller Transit Sites	0	0	0	600	0	0	600	10	600	0	0	0	600
Sub-Total: Traveller Sites	0	0	0	600	0	0	600	10	600	0	0	0	600
Community Care													
Housing with Care - Communal Facilities	39	39	0	711	0	(486)	225	0	225	1,000	486	1,486	1,711
Gleneagles Road ARC - Development of Centre for Profound Disabilities	1	0	1	0	1	0	1	0	1	0	0	0	1
Development of Day Care Services for Older People	968	955	13	0	13	0	13	0	13	0	0	0	13
JELS - Facility Service Enhancement	10	10	0	308	0	52	360	0	360	0	0	0	360
Revenue Contribution (due to Receipts from vehicle sales)	0	(52)	52	0	52	(52)	0	0	0	0	0	0	0

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Parkdale RHE - Refurbish Bedrooms & Communal Areas	196	235	(39)	290	(39)	2	253	221	253	0	0	0	253
Revenue Contribution - HCC	(20)	(22)	2	0	2	(2)	0	0	0	0	0	0	0
Revenue Contribution- CEEF	0	(6)	6	(24)	6	0	(18)	0	(18)	0	0	0	(18)
Beechgrove - Refurbish Communal Areas	0	0	0	249	0	(180)	69	0	69	0	180	180	249
Dalweem RHE - Refurbish Communal Areas	20	14	6	225	6	0	231	0	231	425	0	425	656
Revenue Contribution	0	0	0	(225)	0	0	(225)	0	(225)	(425)	0	(425)	(650)
Developing Supported Tenancies - Profound & Multiple Learning	0	0	0	0	0	0	0	0	0	717	0	717	717
Supported Living accommodation for Clients with Autism	0	0	0	0	0	0	0	0	0	717	0	717	717
Relocation of Area Office to Former Rannoch Road Day Centre	5	5	0	282	0	0	282	1	282	0	0	0	282
Refurbish & Extend Lewis Place Day Care Centre for Older People	0	0	0	275	0	(200)	75	0	75	0	200	200	275
PC Replacement & IT Upgrades	70	63	7	70	7	0	77	0	77	420	0	420	497
Electronic Access to Client Records	0	0	0	331	0	0	331	0	331	0	0	0	331
Revenue Contribution	0	0	0	(331)	0	0	(331)	0	(331)	0	0	0	(331)
Occupational Therapy Equipment	234	219	15	266	15	0	281	0	281	1,500	0	1,500	1,781
Customer Relationship Management (CRM) System	19	7	12	147	12	0	159	3	159	0	0	0	159
Council Contact Centre													
Council Contact Centre	0	0	0	30	0	30	60	0	60	80	(30)	50	110
Sub-Total: Housing & Community Care	1,542	1,467	75	2,604	75	(836)	1,843	225	1,843	4,434	836	5,270	7,113
TOTAL: HOUSING & COMMUNITY CARE	1,542	1,467	75	3,204	75	(836)	2,443	235	2,443	4,434	836	5,270	7,713
TOTAL COMPOSITE NET EXPENDITURE	36,075	34,612	1,463	46,902	1,463	6,052	54,417	18,006	54,417	195,335	27,704	223,039	277,456
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)													
GENERAL (ROLLED-UP) CAPITAL GRANT													
General Capital Grant - Scottish Government	(8,791)	(8,791)	0	(9,413)	0	(4,752)	(14,165)	(5,308)	(14,165)	(63,934)	(12,204)	(76,138)	(90,303)
CAPITAL RECEIPTS													
General Fund - Capital Receipts/Disposal	(1,158)	(1,124)	(34)	(2,081)	(34)	1,377	(738)	(41)	(738)	(2,292)	(1,373)	(3,665)	(4,403)
Commercial Property - Capital Receipts/Disposal	(199)	(203)	4	(53)	4	53	4	0	4	(2,583)	(433)	(3,016)	(3,012)
General Fund Housing Receipts	(10)	(11)	1	(10)	1	0	(9)	0	(9)	0	0	0	(9)
Total: Capital Receipts	(1,367)	(1,338)	(29)	(2,144)	(29)	1,430	(743)	(41)	(743)	(4,875)	(1,806)	(6,681)	(7,424)
Annual Composite Borrowing Requirement	25,917	24,483	1,434	35,345	1,434	2,730	39,509	12,657	39,509	126,526	13,694	140,220	179,729
CAPITAL RECEIPTS BROUGHT FORWARD	(2,132)	(2,132)	0	(1,972)	0	140	(1,832)	(1,832)	(1,832)	390	(3,686)	(3,296)	(5,128)
CAPITAL RECEIPTS CARRIED FORWARD	1,972	1,832	140	734	140	806	1,680	(267)	1,680	(673)	3,102	2,429	4,109
TOTAL NET COMPOSITE BORROWING REQUIREMENT	25,757	24,183	1,574	34,107	1,574	3,676	39,357	10,558	39,357	126,243	13,110	139,353	178,710

PERTH AND KINROSS COUNCIL
HOUSING INVESTMENT PROGRAMME SUMMARY
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2014/15 to 2018/19

Approved Budget	Actuals to	Proposed Carry Forward	Approved Budget	Proposed Carry Forward	Proposed Budget Adjustment	Revised Budget	Actual to	Projected Outturn	Approved Budget	Proposed Budget Adjustment	Revised Budget	Approved Budget	Proposed Budget Adjustment	Revised Budget	Approved Budget	Proposed Budget Adjustment	Revised Budget	Approved Budget	Proposed Budget Adjustment	Revised Budget	Revised Budget	
23-Apr-14 £'000	31-Mar-14 2013/14 £'000	to 2014/15 £'000	23-Apr-14 2014/15 £'000	from 2013/14 £'000	Report 1 2014/15 £'000	Report 1 2014/15 £'000	31-Aug-14 2014/15 £'000	Report 1 2014/15 £'000	23-Apr-14 2015/16 £'000	Report 1 2015/16 £'000	Report 1 2015/16 £'000	23-Apr-14 2016/17 £'000	Report 1 2016/17 £'000	Report 1 2017/18 £'000	23-Apr-14 2017/18 £'000	Report 1 2017/18 £'000	Report 1 2017/18 £'000	23-Apr-14 2018/19 £'000	Report 1 2018/19 £'000	Report 1 2018/19 £'000	Report 1 TOTAL £'000	
4,054	4,134	(80)	4,521	(80)			4,441	812	4,441	1,900		1,900	1,800		1,800	1,500		1,500	1,750		1,750	11,391
879	962	(83)	661	(83)			578	271	578	2,385		2,385	1,314		1,314	750		750	0		0	5,027
1,000	1,043	(43)	1,683	(43)			1,640	449	1,640	0		0	86		86	10		10	25		25	1,761
140	86	54	138	54			192	1	192	125		125	100		100	36		36	45		45	498
152	86	66	138	66			204	2	204	125		125	100		100	36		36	30		30	495
1,637	1,734	(97)	1,854	(97)	219		1,976	1,123	1,976	2,000	(219)	1,781	800		800	1,100		1,100	1,680		1,680	7,337
1,050	892	158	1,391	158			1,549	466	1,549	1,700		1,700	1,500		1,500	625		625	0		0	5,374
101	(28)	129	1,728	129	(1,287)		570	41	570	0	1,287	1,287	0		0	0		0	0		0	1,857
0	0	0	0	0			0	0	0	0		0	0		0	0		380		380	380	
0	0	0	0	0			0	0	0	0		0	0		0	0		350		350	350	
9,013	8,909	104	12,114	104	(1,068)		11,150	3,165	11,150	8,235	1,068	9,303	5,700	0	5,700	4,057	0	4,057	4,260	0	4,260	34,470
30	19	11	0	11	11		22	8	22	0		0	0		0	0		0	0		0	22
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
30	19	11	0	11	11		22	8	22	0	0	0	0	0	0	0	0	0	0	0	0	22
1	1	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
1	1	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8	1	4	1	(1)		4	1	4	0		0	0		0	0		0	0		0	4
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
9	8	1	4	1	(1)		4	1	4	0	0	0	0	0	0	0	0	0	0	0	0	4
1,111	1,085	26	0	26	(26)		0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
1,111	1,085	26	0	26	(26)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
539	547	(8)	234	(8)	132		358	222	358	0		0	0		0	0		0	0		0	358
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
539	547	(8)	234	(8)	132		358	222	358	0	0	0	0	0	0	0	0	0	0	0	0	358
232	178	54	0	54			54	0	54	0		0	0		0	0		0	0		0	54
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
232	178	54	0	54	0		54	0	54	0	0	0	0	0	0	0	0	0	0	0	0	54
1,093	1,244	(151)	605	(151)			454	155	454	0		0	0		0	0		0	0		0	454
(320)	(320)	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
(260)	(260)	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
513	664	(151)	605	(151)	0		454	155	454	0	0	0	0	0	0	0	0	0	0	0	0	454
1,046	870	176	10	176	(150)		36	22	36	0		0	0		0	0		0	0		0	36
(160)	(160)	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
(240)	(240)	0	0	0			0	0	0	0		0	0		0	0		0	0		0	0
646	470	176	10	176	(150)		36	22	36	0	0	0	0	0	0	0	0	0	0	0	0	36
38	38	0	1,600	0	(300)		1,300	18	1,300	0	300	300	0		0	0		0	0		0	1,600
0	0	0	(220)	0			(220)	0	(220)	0		0	0		0	0		0	0		0	(220)
0	0	0	(362)	0			(362)	0	(362)	0		0	0		0	0		0	0		0	(362)
38	38	0	1,018	0	(300)		718	18	718	0	300	300	0	0	0	0	0	0	0	0	0	1,018

Approved Budget 23-Apr-14 2013/14 £'000	Actuals to 31-Mar-14 2013/14 £'000	Proposed Carry Forward to 2014/15 £'000	Approved Budget 23-Apr-14 2014/15 £'000	Proposed Carry Forward from 2013/14 £'000	Proposed Budget Adjustment Report 1 2014/15 £'000	Revised Budget Report 1 2014/15 £'000	Actual to 31-Aug-14 2014/15 £'000	Projected Outturn Report 1 2014/15 £'000	Approved Budget 23-Apr-14 2015/16 £'000	Proposed Budget Adjustment Report 1 2015/16 £'000	Revised Budget Report 1 2015/16 £'000	Approved Budget 23-Apr-14 2016/17 £'000	Proposed Budget Adjustment Report 1 2016/17 £'000	Revised Budget Report 1 2016/17 £'000	Approved Budget 23-Apr-14 2017/18 £'000	Proposed Budget Adjustment Report 1 2017/18 £'000	Revised Budget Report 1 2017/18 £'000	Approved Budget 23-Apr-14 2018/19 £'000	Proposed Budget Adjustment Report 1 2018/19 £'000	Revised Budget Report 1 2018/19 £'000	Revised Budget Report 1 TOTAL £'000
40	55	(15)	1,544	(15)	(475)	1,054	35	1,054	0	1,006	1,006	0		0	0		0	0		0	2,060
0	0	0	(240)	0	(80)	(320)	0	(320)	0		0	0		0	0		0	0		0	(320)
0	0	0	(456)	0	(184)	(640)	0	(640)	0		0	0		0	0		0	0		0	(640)
40	55	(15)	848	(15)	(739)	94	35	94	0	1,006	1,006	0	0	0	0	0	0	0	0	0	1,100
0	0	0	0	0	1,421	1,421	834	1,421	0		0	0		0	0		0	0		0	1,421
0	0	0	0	0	(240)	(240)	0	(240)	0		0	0		0	0		0	0		0	(240)
0	0	0	0	0	(480)	(480)	0	(480)	0		0	0		0	0		0	0		0	(480)
0	0	0	0	0	701	701	834	701	0	0	0	0	0	0	0	0	0	0	0	0	701
0	0	0	0	0	1,361	1,361	101	1,361	0		0	0		0	0		0	0		0	1,361
0	0	0	0	0	(280)	(280)	0	(280)	0		0	0		0	0		0	0		0	(280)
0	0	0	0	0	(700)	(700)	0	(700)	0		0	0		0	0		0	0		0	(700)
0	0	0	0	0	381	381	101	381	0	0	0	0	0	0	0	0	0	0	0	0	381
0	0	0	0	0	840	840	0	840	0		0	0		0	0		0	0		0	840
0	0	0	0	0	(140)	(140)	0	(140)	0		0	0		0	0		0	0		0	(140)
0	0	0	0	0	(350)	(350)	0	(350)	0		0	0		0	0		0	0		0	(350)
0	0	0	0	0	350	350	0	350	0	0	0	0	0	0	0	0	0	0	0	0	350
0	17	(17)	1,291	(17)	(1,274)	0	0	0	2,786	(391)	2,395	2,841		2,841	2,918		2,918	2,996		2,996	11,150
0	0	0	0	0	0	0	0	0	0		0	0		0	0		0	0		0	0
0	0	0	0	0	0	0	0	0	0		0	0		0	0		0	0		0	0
0	17	(17)	1,291	(17)	(1,274)	0	0	0	2,786	(391)	2,395	2,841	0	2,841	2,918	0	2,918	2,996	0	2,996	11,150
3,159	3,082	77	4,010	77	(915)	3,172	1,396	3,172	2,786	915	3,701	2,841	0	2,841	2,918	0	2,918	2,996	0	2,996	15,628
1,458	1,380	78	500	78	250	828	353	828	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000	4,828
0	0	0	0	0	(250)	(250)	0	(250)	0		0	0		0	0		0	0		0	(250)
1,458	1,380	78	500	78	0	578	353	578	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000	4,578
10	11	(1)	990	(1)		989	0	989	1,000		1,000	500		500	0		0	0		0	2,489
30	19	11	471	11		482	0	482	250		250	250		250	250		250	250		250	1,482
604	639	(35)	696	(35)		661	434	661	0		0	0		0	0		0	0		0	661
65	44	21	395	21	(266)	150	0	150	0	266	266	0		0	0		0	0		0	416
105	73	32	37	32		69	0	69	0		0	0		0	0		0	0		0	69
52	33	19	0	19	140	159	16	159	0		0	0		0	0		0	0		0	159
50	15	35	0	35		35	11	35	0		0	0		0	0		0	0		0	35
237	199	38	300	38	(140)	198	198	198	160		160	160		160	160		160	160		160	838
58	58	0	237	0		237	0	237	200		200	0		0	0		0	0		0	437
20	11	9	125	9		134	6	134	50		50	50		50	50		50	50		50	334
96	98	(2)	392	(2)		390	39	390	250		250	250		250	250		250	250		250	1,390
1,317	1,189	128	2,653	128	(266)	2,515	704	2,515	910	266	1,176	710	0	710	710	0	710	710	0	710	5,821
14,957	14,571	386	20,267	386	(2,249)	18,404	5,618	18,404	13,931	2,249	16,180	10,751	0	10,751	8,685	0	8,685	8,966	0	8,966	62,986
(801)	(906)	105	0	105	(930)	(825)	(593)	(825)	(300)		(300)	0		0	0		0	0		0	(1,125)
(1)	7	(8)	0	(8)		(8)	(3)	(8)	0		0	0		0	0		0	0		0	(8)
(3,632)	(3,596)	(36)	(4,276)	(36)	173	(4,139)	0	(4,139)	(5,129)		(5,129)	(4,901)		(4,901)	(5,510)		(5,510)	(6,345)		(6,345)	(26,024)
10,523	10,076	447	15,991	447	(3,006)	13,432	5,022	13,432	8,502	2,249	10,751	5,850	0	5,850	3,175	0	3,175	2,621	0	2,621	35,829

RENEWAL & REPAIR FUND PROPOSED BUDGET 2014/15

	Approved Budget 2014/15		Revised Budget 2014/15		Projected Outturn 2014/15	
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
Opening Balance as at 1 April 2014		415		412		412
<u>Less Expenditure</u>						
Integrated Human Resources and Payroll System	135		135		135	
Electronic Records Data Management System	42		40		40	
	<u> </u>	(177)	<u> </u>	(175)	<u> </u>	(175)
<u>Add Income</u>						
Interest credited to the Fund	<u> 1</u>		<u> 1</u>		<u> 1</u>	
		1		1		1
Projected Closing Balance as at 31 March 2015		<u><u>239</u></u>		<u><u>238</u></u>		<u><u>238</u></u>

Capital Programme Exceptions Report 2014/2015

October 2014

APPENDIX V

Service	Total No of projects	Number on track	Number slipping	Number accelerating	Total %age spend (excluding HRA)	
ECS	35	31	1	3	Projected Outturn as percentage of 2014/15 Budget approved 13 February 2014	123%
CEX	1	1	0	0	Net Expenditure at 31 August 2014 as percentage of Revised 2014/15 budget	33%
HCC	50	42	7	1		
TES	102	92	4	6		
TOTAL	188	166	12	10		

Service	Project Name	Target Date for Completion	Project Delivery on Target	Budget Adjustment	Comments	Corrective Actions
Accelerated Projects				Reflected in narrative in Main report paragraph:		
ECS	Crieff Primary School	August 2015	Yes	4.2.4	Works are progressing well on site and the updated spend profile projects an increased project spend within 2014/15	Budget to be accelerated and rephased
ECS	Oakbank Primary School Upgrade	December 2015	Yes	4.2.4	Planning application was approved in February 2014 and works started on site in April 2014. Works are progressing well on site and the updated spend profile projects an increased spend within 2014/15 than originally anticipated	Budget to be accelerated and rephased
ECS	Perth Grammar School	March 2015	Yes	4.2.4	Works are progressing on site and the updated spend profile projects increased spend within 2014/15 than originally anticipated. Property Services are working with the contractor to complete the necessary works as timeously as possible and to establish a revised programme to completion	Budget to be accelerated and rephased
TES	Structural Maintenance	Rolling programme of works	Yes	4.3.4	It is proposed to accelerate £425,000 of the Structural Maintenance budget from 2015/16 due to the additional costs incurred when preparing for the Ryder Cup event	Budget to be accelerated.
TES	Unadopted Roads and Footways Programme	Rolling programme of works	Yes	4.3.4	£180,000 contributions from private landowners - it is therefore proposed that the additional income is reflected within the 2014/15 expenditure budget and that the budget is also rephased in line with the anticipated works for 2014/15 to 2016/17.	Budget to be adjusted and rephased
TES	A9/A85 Road Junction Improvements	2017/18	Yes	4.3.6	The Expenditure profile has been reviewed and the Third Party Contribution has been removed as a result of the developer withdrawing from a proposed retail development.	Budget to be adjusted.
TES	Kenmore Retaining Wall	August 2014	Yes	4.3.7	Increase in anticipated construction costs are due to the additional complexity of the Stage 3 permanent repairs, including construction of a temporary running lane to allow for carriageway re-building works whilst keeping one lane of the A827 road open at all times. The 2015/16 budget for Roads/Junctions Widening and Improvements be brought forward to meet the increased costs on the current works	Road/Junctions Widening and Improvements budget to be accelerated

Service	Project Name	Target Date for Completion	Project Delivery on Target	Budget Adjustment	Comments	Corrective Actions
TES	Skinnergate/Kirkgate Vennel and Mill Street Environment schemes	November 2015	Yes	4.3.10	Following a review of the Skinnergate & Kirkgate Vennels and Mill Street Environment Improvements projects, it is proposed that both schemes will now be delivered in 2015/16 - accelerating from 2017/18 & 2018/19 respectively	Budget to be accelerated.
TES	Wheeled Bin Replacement Programme - Domestic Bins and Wheeled Bin Replacement Programme (Commercial)	Rolling programme of works	Yes	4.3.15	A review of anticipated bin purchases was carried out and has projected an increased volume resulting in a reprofiling of the current year expenditure	Budget to be adjusted.
HCC - HRA	External Fabric Programme	Rolling programme of works	Yes	5.6	Rephasing of programme, including the replacement of retaining walls and upgrade works for private owners, resulting in accelerating budget from 2015/16 to 2014/15	Budget to be adjusted.
Slipping Projects						
ECS	Children and Young Persons - Early Learning and Childcare	Rolling programme of works	Yes	4.2.5	It is anticipated that only £100,000 of the grant monies will be spent in 2014/15 to accommodate service delivery	Budget to be adjusted and rephased
TES	Kinross Town Centre	August 2015	No - Project has slipped from original baseline of March 2014 to Aug 2015	4.3.9	Works programme has now been accepted as March - August 2015, based on the significant risks posed by a winter programme	Budget to be adjusted and rephased
TES	North Muirton Industrial Estate - Site Servicing & Provision of Units	August 2015	No - Hub Site works delayed as per comment	4.3.14	Expenditure has been reprofiled into 2015/16 and 2016/17 to permit the Hub proposals to be aligned with European Regional Development Fund criteria and timescales with a view to submitting an application to ERDF by December 14.	Budget to be adjusted and rephased
TES	Fonab Business Park	May 2016	Yes	4.3.14	During the brief and outline design stage it is now anticipated the provision of the units will take place later than planned and slip into 2016/17	Budget to be adjusted and rephased
TES	Dalcruie Landfill Site	2015/16	No - slipped into 2015/16	4.3.15	Protracted land negotiations - the agricultural report is currently being reviewed and will be discussed with colleagues in Estates and Legal - tendering cannot proceed until this issue is resolved and therefore construction works will not commence this year	Budget to be adjusted and rephased
HCC	Housing with Care	March 2017	Yes	4.4.3	Budget slipping to 15/16 due to rephasing of works	Budget to be adjusted and transferred to HCC Revenue at year end due to expenditure being incurred on third party assets
HCC	Beechgrove - Refurbish Communal Areas	July 2015	No - slipping from July 2014 to July 2015	4.4.4	Budget slipping to 15/16 due to rephasing of works - project reviewed with view for additional works however a decision has now been made to progress with original OBC	Budget to be adjusted and rephased
HCC	Extend Lewis Place Day Care Centre for Older People	November 2014	No	4.4.4	Budget slipping to 15/16 due to rephasing of works	Budget to be adjusted and rephased

Service	Project Name	Target Date for Completion	Project Delivery on Target	Budget Adjustment	Comments	Corrective Actions
HCC - HRA	Multi Storey Flats	Rolling programme of works	No	5.7	Budget slipping to 15/16 - further research has been carried out concerning the specification for external render repairs so that this can be included in the tender documents prior to issue	Budget to be adjusted and rephased
HCC - HRA	New Build - Springbank Road, Alyth	May 2015	No	5.8	Budget slipping to 15/16 due to rephasing of works	Budget to be adjusted and rephased
HCC - HRA	New Build - Balbeggie	August 2015	No	5.10	Expenditure has been reprofiled into 2015/16, partly due to the late inclusion of four additional units	Budget to be adjusted and rephased
HCC - HRA	22 Nimmo Place refurbishment and extension works	July 2015	Yes	5.12	Expenditure has been reprofiled into 2015/16	Budget to be adjusted and rephased