

REPORT TO: Cabinet

MEETING DATE: 11 November 2014

BY: Depute Chief Executive (Resources and People Services)

SUBJECT: Financial Review 2014/15 – to end of September (Q2)

1 PURPOSE

- 1.1 To record the financial position at the end of the 2nd quarter of the financial year 2014/15.

2 RECOMMENDATIONS

- 2.1 Members are recommended to;
- Note the financial performance of services at the end of September 2014 and also the continued actions being taken by management to ensure that services are delivered within approved budgets.
 - Apply appropriate control measures within the identified 'High Risk' areas as set out in section 3.13;
 - Approve the proposed Open Market Acquisitions proposal as detailed in Section 3.18;
 - Approve the revised Capital Plan as set out in Appendix D.

3 BACKGROUND

Budget Summary

- 3.1 At its meeting of 11 February 2014, the Council approved a budget for the 2014/15 financial year and an outline budget for two subsequent years.
- 3.2 The 2014/15 budget can be summarised as follows;
- Government general revenue grant initially confirmed as £169.7 million.

- Expenditure of £217.954 million.
 - The removal of reliance in 2014/15 of General Reserves, with a transfer from the Housing Revenue Account of just under £1.0 million.
 - The requirement to deliver £3.6 million of efficiency measures / savings / increased income across Business Groups, including a further £1 million of VERS (Voluntary Early Release Scheme) savings, recognising the full year impact of VERS departures during 2013-14.
 - Gross General Services capital budget of £19.941 million.
- 3.3 Members will be aware that on 9th October the Cabinet Secretary for Finance and Sustainable Growth presented the draft Scottish Government budget for 2015/16. Since then we have continued to review the budget figures and monitor discussions between COSLA and the Scottish Government. At this point, our assessment of spending plans for 2015/16 remains relatively static and that other than in relation to funded new burdens, the Council can expect little change to the forecast level of the current Revenue Support Grant. This position will be confirmed in December 2014.

General Services Summary for Quarter Two

- 3.4 A summary of the financial position across each of the Business Groups at the end of September 2014 is detailed at **Appendix A**.
- 3.5 The unadjusted position at the end of September 2014 is an under-spend compared to budget of £957,000. A further under spend of £646,000 relates to the Devolved School Management budgets, which taking both into consideration presents a total under spend as at September 2014 of £1.575 million.
- 3.6 We have continued to provide an assessment of the progress in implementing the efficiency measures/savings/increased income required for the 2014/15 financial year. Based upon our judgement and knowledge, each Business Group has been assigned a category reflecting our assessment of progress being made against the planned 2014/15 efficiency savings. The categories are as follows;
- Red – Less than 50% of budgeted efficiency savings are likely to be achieved by the end of the year;
 - Amber – Between 50%-100% of budgeted efficiency savings are likely to be achieved by the end of the year;
 - Green – 100% of budgeted efficiency savings are likely to be achieved by the end of the year.
- 3.7 In overall terms there has been a reduction of £183,000 in the reported under spend from the Q1 position reported to Cabinet in October of

£1.758m. A risk assessment of all service budgets has been made in order to assess the likely net expenditure levels at the financial year end. The risk categories are set out in more detail within **Appendix B**, with the assessment on a service level set out in **Appendix A**. In summary, whilst overall the Finance Risk Ratings have remained fairly static from the Q1 position, two service areas have now been upgraded from 'Medium' to 'High', with an additional area downgraded from 'Medium' to 'Low'.

3.8 All the Corporate Income budgets such as Council Tax, Joint Board requisitions and debt charges are performing in line with expectations.

3.9 The majority of the budget pressures are a continuation of emerging trends noted in the Q1 report. Within Resources and People Services this includes;

- **Children's Wellbeing Group** – the Children's Wellbeing Group has overspent the approved 6 monthly budget by £374,000 and there is a high likelihood they will overspend their budget allocation for 2014/15. Current cost pressures mainly include; forecast reductions in the number of children requiring external residential school placements have not materialised and secure residential accommodation placements have been required; cost of providing specialist disability care packages; numbers of children being adopted incurring increased adoption and legal costs; numbers of children requiring fostering placements; through care and aftercare supports for care leavers (corporate parenting); and informal and formal kin care numbers which have increased by 30% since 2013/14. Given the level of pressures which have been identified the Children's Wellbeing Group has now been categorised as 'High Risk'. The Head of Children's Wellbeing continues to apply control measures aimed at reducing expenditure in a variety of areas to help offset these spending pressures nevertheless it is unlikely that this budget pressure will be fully mitigated.
- **Within the wider schools group**, both Primary and Secondary School budgets have a number of pressures arising. Whilst overall the **Primary School budget** is showing an actual under spend of £109,000, this figure is inclusive of individual primary school budgets with a total reported under spend of £501,000, and which is likely to fall within their current approved carry forward limits. Centrally held budgets for the primary sector remain under pressure; with a reported overspend of £499,000, largely due to delays regarding the wider review of Janitorial Services which is unlikely to deliver the efficiency savings identified within the 2014/15 budget.
- In addition, the **Secondary Schools budget** to the end of September 2014 is reporting an actual under spend of £58,000. This figure includes individual secondary school budgets with 4 out of the 6 schools currently reporting an under spend against their budget. Despite this, there remain challenges around the delivery of DSM

Review planned efficiencies of £240,000 and this will be an area which will continue to be closely monitored. The centrally held Secondary Schools budget is reporting a small overspend of £20,000. The extent to which any pressure within the Education budget can be managed will be influenced by a range of factors including: actual probationary teacher numbers and absence management. The Head of Education remains actively engaged in identifying solutions to manage the range of budget pressures within the schools group and it is still anticipated that overall, this service will spend within approved budget at the year end.

- 3.10 Within the **Health & Adult Care Partnerships Directorate** the second quarter of 2014/2015 is reporting an actual overspend of £579,000. (2.6%)
- 3.11 The main pressure areas continue to be in line with those areas first identified as part of the closing position in 2013/14 and reported to Cabinet more recently as part of the Quarter 1. Particular pressure is evident with the purchase of care packages for the elderly and individuals with learning disability, both of which have seen an increase in the number of referrals and also an increase in the average cost of care packages. In addition, there remain pressures associated with delayed discharges, increased home care hours and care home placements. The service has made some progress around delivery of previously planned efficiencies; however there remain some concerns around the ability to deliver all efficiencies due to the current pressures. Implementation of previously agreed fees and charges has been delayed pending input from service users, carers and other stakeholders. It is now unlikely that the level of planned savings will be achieved for 2014/15 and a further statement on how and when revised charges will be introduced will be reported separately. The Director of Health and Social Care and Head of Adult Wellbeing are fully aware of the need to manage their services within approved budgets and are actively pursuing appropriate control measures and efficiencies which could reduce/constrain expenditure in the current year and for the future. The continuing development of the Health & Social Care Partnership will be instrumental in obtaining the most efficient use of resources. However, significant financial and demographic pressures exist within this Group and it is now unlikely that expenditure will be contained within approved budget levels.
- 3.12 The majority of **Partnerships & Services for Communities** budgets are performing well within approved budgets as at Q2, with a reported under spend against budget of £1.455m. The majority of savings are accruing on staffing budgets, expenditure profile of budgets being targeted towards the remainder of 2014/15, including increased planning fee income. Whilst it is anticipated that most areas are likely to deliver well within approved annual budgets, current projections suggest that the degree of under spend will substantially reduce from the current position. Many of the service areas are subject to on-going Service Reviews, and as these reviews are completed it is likely that a number of staffing positions will be filled. In addition, any volatility in terms of weather can

substantially impact on the expenditure projections within the Roads service area. More details around some of the specific pressures are set out below:

- **Community Development** - whilst it remains likely that this service area will remain within budget, there remains some concern around the full achievement of efficiencies relating to Cluster Management Committees / non-domestic rate relief. Discussions are well advanced, however the ability to deliver these efficiencies will continue to be reviewed.

3.13 Whilst the overall position set out at Quarter 2 suggests expenditure could be contained within existing approved budgets, there remains significant challenges for the Council in being able to deliver this position, particularly given the 'High Risk' areas which have been highlighted within the report. In line with the agreed Finance Risk ratings register as set out in **Appendix B**, a recovery plan for both Adult Wellbeing and Childrens Wellbeing will now be put in place in an attempt to control and mitigate the extent to which these pressures materialise.

Housing Revenue Account

3.14 As a result of the audited 2013/14 financial year-end, the Housing Revenue Account currently sits with reserve balances totalling £4.610 million.

3.15 At the end of September 2014 the Housing revenue budgets was reporting an under spend of £45,000 (less than 1%). Most areas of expenditure remain broadly in line with budgets. The exception to this includes; the recovery of income is less than anticipated, and this; alongside an increase in voids levels are together showing a budget pressure of £193,000. Furthermore there remain some pressures relating to the costs associated with satisfying delivery of SHQS. These pressures will be closely monitored throughout the year. Details of the Housing Revenue Account capital budgets are included at **Appendix C**. The total capital budget approved for the HRA was £21.871 million. To the end of September 2014, the actual spend was £5.313 million representing only 24% of the annual total.

3.16 The 2014/15 budget includes £10.231m relating to Modernisation improvements. The actual expenditure incurred in September was £3.134m, representing 30% of the budget. Despite the slippage, it is expected that most of the larger budgets are expected to deliver broadly in line with expectations. Work is continuing to review this position, and a more detailed update will be provided at Quarter 3 report.

3.17 To the end of September only one Mortgage to Rent application had been received with actual expenditure of £84,000. There is one further Mortgage to Rent application which has been processed since September during 2014/15, with a further one application in the 'pipeline'.

3.18 The 2014/15 approved housing budget for affordable housing was £10.978 million. A number of proposed new developments/sites have been slower to come forward than expected e.g. Kellie Road, and Hallhill. These delays are often beyond the direct control and influence of the Council but work remains on-going to review the progress with the various affordable housing projects and their likely delivery dates. As a result of these delays the new housing subsidy provided by the Scottish Government is at risk and we have therefore explored a wide range of options to ensure that this subsidy is protected where possible. The one feasible alternative proposal is to consider the proposal to purchase a number of Open Market Acquisitions (OMA), which would be used in part to deliver the Housing Strategy investment needs whilst allowing us to maximise available Housing Subsidy. Discussions with the Scottish Government suggest that they would be prepared to support an acquisitions programme of around 15 units.

General Services Capital Budgets

3.19 As part of the Q1 report I highlighted the work that was underway to refresh the capital plan in light of the now available audited 2013/14 year-end position and the need to reflect other known additions to the capital plan approved by Council in April 2014.

3.20 This work has now been completed resulting in an amended Capital Plan for 2014/17 which has been included at **Appendix D**. The main changes in relation to 2014/15 are as follows;

- The inclusion of project carry-forwards from 2013/14 on areas of project slippage. In total £5.649m from the reported under spend of £7.645m has been carried forward and included within 2014/15 budgets.
- The inclusion of those projects which were approved by Council in April 2014 as part of the revisions to the Capital Plan 2014/17.

3.21 All of these changes can be accommodated within the revised capital spending limits previously agreed by the Council at its meeting in February 2014.

3.22 **Appendix E** sets out the 2014/15 expenditure against the revised Capital budget, with actual expenditure totalling £7.392m.

4 POLICY IMPLICATIONS

4.1 None.

5 EQUALITIES IMPACT ASSESSMENT

5.1 This Report is not applicable to the wellbeing of equalities groups and an Equalities Impact Assessment is not required.

6 RESOURCE IMPLICATIONS

6.1 Financial – as described above

6.2 Personnel - none

6.3 Other – none

7 BACKGROUND PAPERS

7.1 Council 11 February 2014 – Item 1 – Council Financial Strategy 2014/17

7.2 Council 22 April 2014 – Item 5 – Revisions to Capital Plan 2014-2017

7.3 Members Library 139/14 – ELC Draft Statement of Accounts 2013-14








7.4 Council 26 August 2014 – Item 4 – 2013/14 Financial Review

7.5 Cabinet 21 October 2014 – Item 3 – Financial Review 2014/15 Quarter 1

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REVENUE BUDGET PERFORMANCE at 30 September 2014

Appendix A

	Budget for the year £000	Actual to 30/09/14 £000	Budget for the period £000	(Surplus) / Deficit for period £000	(Surplus) / Deficit %	Financial Risk Assessment	Change since last assessment	Progress with efficiency savings etc	Notes
Resources & People Services									
Children's Wellbeing	11,749	6,474	6,100	374	6.1%	High	Increase		
Pre-school Education & Childcare	6,074	4,641	5,104	(463)	(9.1%)	Low	No change		
Additional Support for Learning	7,857	5,485	5,416	69	1.3%	Low	Decrease		
Schools - Primary	29,624	12,847	12,956	(109)	(0.8%)	Medium	No change		
Schools - Secondary	36,086	17,153	17,211	(58)	(0.3%)	Medium	No change		
Schools Support Services	2,731	1,477	1,558	(81)	(5.2%)	Low	No change		
Financial Services	1,522	244	315	(71)	(22.5%)	Low	No change		
Revenues & Benefits	1,524	309	408	(99)	(24.3%)	Low	No change		
IT Services	1,743	973	984	(11)	(1.1%)	Low	No change		
Law & Licensing	608	316	342	(26)	(7.6%)	Low	No change		
Human Resources	1,261	593	650	(57)	(8.8%)	Low	No change		
Democratic Services	1,879	781	842	(61)	(7.2%)	Low	No change		
	102,658	51,293	51,886	(593)	(1.1%)				
Health & Adult Care Partnership									
Adult Wellbeing	44,395	22,473	21,894	579	2.6%	High	Increase		
	44,395	22,473	21,894	579	2.6%				
Partnerships & Services for Communities									
Planning & Environmental Services	2,250	864	1,067	(203)	(19.0%)	Low	No change		
Economic Development & Strategic Services	2,370	963	957	6	0.6%	Low	No change		
Asset Planning & Engineering	2,451	1,669	1,798	(129)	(7.2%)	Low	No change		
Property Maintenance	(490)	(285)	(139)	(146)	105.0%	Low	No change		
Facility Support Services	3,295	938	942	(4)	(0.4%)	Low	No change		
Landscape & Countryside Management	5,548	2,584	2,689	(105)	(3.9%)	Low	No change		
Roads, Transportation & Waste Services	12,885	5,146	5,648	(502)	(8.9%)	Low	No change		
Healthy Living	3,984	1,710	1,708	2	0.1%	Low	No change		
Community Housing	2,660	1,939	2,151	(212)	(9.9%)	Low	No change		
Housing Revenue Account (HRA)	0	(5,877)	(5,832)	(45)	0.8%	Low	No change		
Communications & Marketing	391	192	218	(26)	(11.9%)	Low	No change		
Policy & Improvement	909	386	451	(65)	(14.4%)	Low	No change		
Community Partnerships	2,180	1,160	1,165	(5)	(0.4%)	Low	No change		
Arts, Museums & Music	1,879	859	861	(2)	(0.2%)	Low	No change		
Community Development	2,629	1,377	1,344	33	2.5%	Low	No change		
Customer Services, Libraries & Safer Communities	3,725	2,219	2,271	(52)	(2.3%)	Low	No change		
	46,666	15,844	17,299	(1,455)	(8.4%)				
Total All Departments	193,719	89,610	91,079	(1,469)	(1.6%)				
Corporate Management									
Revenue Support Grant (inc. NNDR)	(169,706)	(73,880)	(73,880)	0	0.0%	Low	No change		
Council Tax	(47,345)	(48,409)	(48,390)	(19)	0.0%	Low	No change		
Debt Charges/Asset Management	14,239	4,715	4,715	0	0.0%	Low	No change		
Joint Board Requisitions	674	337	337	0	0.0%	Low	No change		
Other	9,244	5,909	5,996	(87)	(1.5%)	Low	No change		
HRA Transfer	(995)	0	0	0	0.0%	Low	No change		
Transfer to Reserves	170	0	0	0	0.0%	Low	No change		
	(193,719)	(111,328)	(111,222)	(106)	0.1%				
Total All Council	0	(21,718)	(20,143)	(1,575)	7.8%				

Appendix B

Financial Risk	Factors	Implications
High	<ul style="list-style-type: none"> - The Business Group has been assessed as likely to overspend in the financial year - There has been a history of overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are in deficit for the year. -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed -The service is demand led and the Council has restricted control over the level and form of service - New Services are planned 	<ul style="list-style-type: none"> -Cabinet & Members Library reports with financial implications are not passed under delegated powers -Directors / Heads of Service will be asked to prepare a financial recovery plan -The Head of Council Resources may take enforcement action to ensure budgetary control
Medium	<ul style="list-style-type: none"> - There is significant potential that Business Group could overspend in the financial year - There have been previous incidences of some overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are having difficulty meeting financial targets -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed 	<ul style="list-style-type: none"> -Members library reports are only passed when financial implications are addressed -Directors / Heads of Service will be asked to identify actions necessary to ensure expenditure is within budget by the year-end.
Low	<ul style="list-style-type: none"> -Finances are generally under control for the current financial year -Stable legislature, trading and funding environment -The service is supply led - i.e. the Council can decide the level and form of service -Finances in previous financial years have been controlled -Grant schemes are stable and not anticipated to change significantly 	<ul style="list-style-type: none"> -Members library reports are approved promptly under delegated powers

Appendix C

HOUSING CAPITAL SPEND & FINANCING TO SEPTEMBER 2014

	Approved Budget	Actual (£000s)	Over/(Under) (£000s)	
Mortgage to Rent	662	84	(578)	13%
Modernisation Spend	10,231	3,134	(7,097)	31%
Fees	533		(533)	
Disabled Adaptations	758	172	(586)	
Central Heating/Leasing Purchases	1,616	543	(1,073)	On course to meet targets
Electrical Re-wiring	1,717	525	(1,192)	
Fencing Programme	201	86	(115)	
Energy Efficiency	351	9	(342)	
Kitchen Replacement Prog.	1,788	574	(1,214)	On course to meet targets
SHQS Abeyance incentive	50		(50)	
Roofing / Roughcasting	606	270	(336)	
Stair Improvement Programme	30	10	(20)	
Groundcare		30	30	
Roads / Walkway pre-adoption works	246		(246)	
Structural surveys / works	200	10	(190)	
Dispersed Alarms	51	0	(51)	
Local Initiatives:Projects	202	4	(198)	
Window & Door Replacement Prog.	20	35	15	
Bathroom Replacement	951	412	(539)	On course to meet targets
Extensions	306	59	(247)	
Lead Water Pipes	202	118	(84)	
Asbestos Works	353	246	(107)	
IT Projects	50	31	(19)	
Gross Affordable Homes spend	10,978	2,095	(8,883)	19%
Gross Total Housing Capital Spend	21,871	5,313	(16,558)	24%

Financed By:

Grants	5,761		(5,761)
Assets Sales/Capital Reserves	2,268	1,016	(1,252)
Borrowing	13,842	4,297	(9,545)
	<u>21,871</u>	<u>5,313</u>	<u>(16,558)</u>

Appendix D**Revised Capital Plan - 2014-17**

	2014/15	2015/16	2016/17	Total Planned Spending (2014- 2017) Notes
	£000	£000	£000	£000
Abbey, North Berwick Care Home refurbishment		-	500	500
New Day Centre - Gullane	62	-	-	62 Budget adjusted for 13/14 cfwd
Fa'side Tranent - New residential home and day centre	2,141	131	-	2,272 Budget adjusted for 13/14 cfwd
Haddington Day Centre	100	-	500	600 Budget adjusted for 13/14 cfwd
Haddington Town House - Steeple Work	104	-	-	104 Budget adjusted for 13/14 cfwd
Gypsy Traveller Site	31	-	-	31 Budget adjusted for 13/14 cfwd
Property Renewals	965	900	900	2,765 Budget adjusted for 13/14 cfwd
Capital Plan Fees/Internal Recharges	1,445	1,370	1,370	4,185
Environment Fees	111	111	111	333
Brunton Hall - Theatre and Main Hall refurbishment	225	-	-	225
John Gray Centre Haddington	79	-	-	79 Budget adjusted for 13/14 cfwd
Prestongrange Museum	-	-	140	140
Port Seton Sports Hall	-	150	500	650
Whitecraig Community Centre	62	400	650	1,112 Budget adjusted for 13/14 cfwd
Tranent Library	40	-	-	40 Budget adjusted for 13/14 cfwd
North Berwick Museum - refurbishment	110	-	-	110 Budget adjusted for 13/14 cfwd
North Berwick Community Centre - Lift	70	-	-	70
Community Intervention	330	200	200	730 Budget adjusted for 13/14 cfwd
Red School Prestonpans	200	-	-	200 Budget adjusted for 13/14 cfwd
Support for Business - Land Acquisition/Infrastructure/Broadband	800	300	300	1,400 Agreed per April Council Report
Support for Business - Town Centre Regeneration	650	350	500	1,500
Reprovision of Pathways Home	925	-	-	925 Budget adjusted for 13/14 cfwd
Dunbar - Lochend Campus/Additional Classrooms		500	800	1,300
Haddington IS / St Mary's RCPS - New shared Campus	210	-	-	210 Budget adjusted for 13/14 cfwd
Sandersons Wynd PS - additional Classrooms	100	400	10	510
Dunbar Grammar School Extension	66	-	100	166 Budget adjusted for 13/14 cfwd
Secondary School Communication Provision	300	580	20	900 Agreed per April Council Report
Dirleton Classroom Extension	13	-	-	13 Budget adjusted for 13/14 cfwd
Dunbar Primary - Phase 2 Comms Unit	-	150	-	150
Macmerry PS Extension	12	-	-	12
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	2,422	1,900	100	4,422 Budget adjusted for 13/14 cfwd
Law Primary School	97	1,500	2,500	4,097 Budget adjusted for 13/14 cfwd
Windygoul PS - Permanent Additional Classrooms	750	2,450	1,200	4,400 Agreed per April Council Report

Wallyford PS - Temp Units	-	120	-	120	
Wallyford PS - New PS/Pro-rata ELC share	50	50	500	600	
Replacement Vehicles	2,200	1,350	1,350	4,900	Budget adjusted for 13/14 cfwd
Pavilions	250	50	-	300	
East Lothian Legacy Project - Meadowmill Alterations	59	-	-	59	Budget adjusted for 13/14 cfwd
Sports Centres - refurbishment & equipment	200	200	200	600	
Musselburgh Tennis Court Upgrade	60	-	-	60	
Expansion of 3G pitch provision	305	-	-	305	Budget adjusted for 13/14 cfwd
Schools IT	764	923	675	2,362	Budget adjusted for 13/14 cfwd
Corporate IT Program	316	316	316	948	Agreed per April Council Report
Server Room Upgrade	130	0	0	130	Budget adjusted for 13/14 cfwd
Core Path Plan Implementation	137	50	50	237	Budget adjusted for 13/14 cfwd
Cuthill Park	79	-	-	79	Budget adjusted for 13/14 cfwd
Amenity Services Machinery & Equipment - replacement	124	153	100	377	
Cemeteries - Extensions/Allotments	813	54	20	887	Budget adjusted for 13/14 cfwd
Coastal Car Parks/Toilets	1,231	450	250	1,931	Budget adjusted for 13/14 cfwd
Peppercraig Depot Haddington	558	50	-	608	Budget adjusted for 13/14 cfwd
Coastal Protection/Flood	466	423	623	1,512	Agreed per April Council Report
Promenade Improvements - Fisherrow	50	-	-	50	Budget adjusted for 13/14 cfwd
Pencaitland Paths/Community Car Park	200	-	-	200	Budget adjusted for 13/14 cfwd
Cycling Walking Safer Streets (Ring-fenced grant funded)	153	120	120	393	
East Linton Rail Stop/Infrastructure	-	-	200	200	Agreed per April Council Report
Roads	5,250	5,500	5,500	16,250	
QMU Triangle	-	500	2,000	2,500	
Parking Improvements	300	250	250	800	
Purchase of New Bins/Food Waste Collection	475	63	63	601	
	26,590	22,014	22,618	71,222	

Appendix E

GENERAL SERVICES CAPITAL SPEND - TO SEPTEMBER 2014

Name of Project	Revised Budget	Actual Spend	Over/(Under)
	2014/15 £000	2014/15 £000	(£000s) £000
New Day Centre - Gullane	62	7	(55)
Fa'side Tranent - New residential home and day centre	2,141	2,065	(76)
Haddington Day Centre	100	117	17
Haddington Town House - Steeple Work	104	80	(24)
Gypsy Traveller Site	31	4	(27)
Property Renewals	965	118	(847)
Property Fees/Internal Architect etc fees	1,445	-	(1,445)
Environment Fees	111	-	(111)
Brunton Hall - Theatre and Main Hall refurbishment	225	121	(104)
Dunbar - new Community facility	-	11	11
Dunbar Town House Museum	-	16	16
John Gray Centre Haddington	79	-	(79)
Whitecraig Community Centre	62	-	(62)
Tranent Library	40	1	(39)
North Berwick Museum - refurbishment	110	-	(110)
North Berwick Community Centre - Lift	70	45	(25)
Community Intervention	330	-	(330)
Ormiston Bowling Club (Community Intervention)	-	130	130
Red School Prestonpans	200	-	(200)
Support for Business - Land Acquisition/Infrastructure/Broadband	800	4	(796)
Support for Business - Town Centre Regeneration	650	3	(647)
Reprovision of Pathways Home	925	-	(925)
Haddington IS / St Mary's RCPS - New shared Campus	210	152	(58)
Sandersons Wynd PS - additional Classrooms	100	6	(94)

Dunbar Grammar School Extension	66	-	(66)
Secondary School Communication Provision	300		(300)
Dirleton Classroom Extension	13	5	(8)
Dunbar Primary - Phase 2 Comms Unit	-	6	6
Macmerry PS Extension	12	1	(11)
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	2,422	239	(2,183)
Law Primary School	97	-	(97)
Windygoul PS additional Classrooms	750	3	(747)
Wallyford PS - New PS/Pro-rata ELC share	50		(50)
Replacement Vehicles	2,200	-	(2,200)
Pavilions	250	12	(238)
East Lothian Legacy Project - Meadowmill Alterations	59	2	(57)
Sports Centres - refurbishment & Equipment	200	133	(67)
Musselburgh Tennis Court Upgrade	60	-	(60)
Expansion of 3G pitch provision	305	15	(290)
Schools IT	764	407	(357)
Corporate IT Program	316	245	(71)
Server Room Upgrade	130		(130)
Core Path Plan Implementation	137	-	(137)
Cuthill Park	79	-	(79)
Amenity Services Machinery & Equipment - replacement	124	-	(124)
Cemeteries - Extensions/Allotments	813	-	(813)
Coastal Car Parks/Toilets	1,231	14	(1,217)
Peppercraig Depot Haddington	558	541	(17)
Coastal Protection/Flood	466	319	(147)
Promenade Improvements - Fisherrow	50	5	(45)
Pencaitland Paths/Community Car Park	200	-	(200)
Cycling Walking Safer Streets (Ring-fenced grant funded)	153	-	(153)
Roads/CWSS/Hotspot Safety Improvements	5,250	2,516	(2,734)
Parking Improvements	300	-	(300)
Purchase of New Bins/Food Waste Collection	475	49	(426)
	26,590	7,392	(19,198)