

**REPORT TO:** Cabinet

**MEETING DATE:** 8 March 2016

**BY:** Depute Chief Executive (Resources & People Services)

**SUBJECT:** Financial Review 2015/16 Quarter 3

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## **1 PURPOSE**

- 1.1 To record the financial position at the end of the 3rd quarter (period to 31 December) of the financial year 2015/16.

## **2 RECOMMENDATIONS**

- 2.1 Members are recommended to note the financial performance of services at the end of December 2015.

## **3 BACKGROUND**

### **Budget Summary**

- 3.1 At its meeting of 10 February 2015, the Council approved a budget for the 2015/16 year and an outline budget for two subsequent years.
- 3.2 The 2015/16 General Services budget can be summarised as follows;
- Scottish Government general revenue grant of £173.030 million.
  - Planned general services revenue expenditure of £200.062 million.
  - The utilisation of £350K from General Reserves to support Area Partnerships, and a transfer from the Housing Revenue Account of just under £1million.
  - The requirement to deliver £1.8M of recurring efficiencies across Business Groups.

## **Budget Adjustments**

- 3.3 The Quarter 3 position reflects a number of service budget movements relating to ongoing service review activity, as well as the additional budget adjustments which were approved within the Quarter 2 report.
- 3.4 In addition, at its meeting on 25 August 2015, the Council agreed to allocate a sum of £150K from general reserves to support the establishment of a Project Team to develop proposals in relation to the former Cockenzie Power Station site. This adjustment has been applied to this year's revised budget.
- 3.5 A change to the operational management structures within the Health and Social Care Directorate has now been implemented from 1 October, and budgets have been amended to reflect this change.

## **General Services Summary for Quarter Three – 2015/16**

- 3.6 At the end of December 2015, the overall Council position reflects an unadjusted underspend against planned budget of just over £3.7M or 1.9%. A summary of the financial position across each of the business groups at the end of December 2015 is detailed at **Appendix A**, and an explanation of some of the key financial variances is set out in the sections below.
- 3.7 We have continued to provide an overall financial risk assessment assigned to each of the service areas based on a review of current expenditure and known financial pressures, as set out in **Appendix B**. Service areas relating to Adult Wellbeing and Children's Wellbeing are now both categorised as High Risk, and as such Heads of Service have been asked to prepare budget recovery plans in order to exercise additional financial control. In addition, we have continued to categorise both the Primary client budget and Secondary schools budgets as medium risk. All service areas categorised as Medium or High will be closely monitored over the remainder of the year, and we will work with management to implement any necessary corrective action to ensure expenditure is contained within budget.
- 3.8 In addition, we have continued to provide an assessment of the progress in implementing the efficiency measures/savings/increased income required for the 2015/16 financial year, and based on our assessment all Business Groups are currently on target to achieve their required level of efficiencies planned for this financial year.
- 3.9 Overall the underspend position has remained broadly in line with the Quarter 2 position, with a slight reduction in the reported variance of £170K. The main headlines within the report are set out below, with more details provided at a Directorate level within the subsequent sections of the report.
- Around £2.1M of the current underspend position relates to the continuation of the staff savings.

- The **Resources and People Directorate** is reporting an underspend against planned budget of £1.467M (2.1% of overall budget), and an increased movement of £880K from the previously reported Q2 position of £587K underspend.
- The **Health and Social Care Partnership Directorate** now includes Children's Wellbeing service, and overall is reporting an overspend against budget of £783K.
- The **Partnership and Services for Communities Directorate** is reporting an underspend of £2.580M, which remains broadly in line with the position reported at Quarter 2.

3.10 A summary of the current position across each of the main service directorates are set out in more detail within the paragraphs below.

3.11 At the end of December 2015, **Resources and People Services** were reporting an overall underspend of £1.467M, In relation to Council Resources, most of the service areas are performing in line with expectations, with the majority of savings reflected through a combination of staff vacancies, reduction in supplies and services, and additional income generated through a number of areas including selling of obsolete IT equipment and increased licence fee income.

3.12 The Education Group covering: Pre-school, ASL, Primary, Secondary and School Support budgets, is at the end of December reporting an underspend against budget of £1.128M, with further detail set out below:

- Pre-school Education budgets are reporting an underspend against planned budget of £433K (7.5% of budget). Most of this relates to a the continued development and review of different models of service provision, designed to support families with the greatest needs, and the wider delivery of the Children and Young People's Act requirements relating to increased nursery provision for 3 and 4 year olds, as well as Priority 2 children. It is expected that this budget will continue to deliver an underspend in 2015/16 in line with the Q3 reported position, with the expectation that these detailed plans will be implemented during 2016/17.
- The ASL budget continues to report an underspend against budget of £274K, most of which is due to a combination of savings relating to staff vacancies, and reduction in the cost of supplies and procurement of services, as well as a lower number of children placed in independent specialist schools. However, these savings are partly offset by continuing financial pressures relating to transportation costs associated with children who have additional support needs and requirements, and we are working closely with the Service Manager to ensure that the overall costs remain within budget.
- The Primary and Secondary Group budgets include both internal management or 'client' budgets as well as individual Devolved

School Management budgets. A number of pressures remain within the Primary 'client' budget relating to: higher than anticipated class numbers; increased non-domestic rates charges, and the delayed implementation of Janitorial review; however, some of the pressure has now been mitigated from savings relating to the delivery of school meals within Primary schools. Most of the Primary schools are currently operating within their respective DSM budgets, with the expectation that any overspend within respective schools can be managed within any previous year carry forward capability.

- With respect to the Secondary schools group: two of the six Secondary schools are currently reporting a small deficit position to the end of December, with the expectation that 3 of the schools will deliver an in year deficit. However, taking into consideration any previous year carry-forward, only one secondary school (Musselburgh Grammar) is at risk of being in deficit at the year end and this is largely as a result of challenges posed by the falling school roll in recent years. We are continuing to work closely with the new Head Teacher of Musselburgh Grammar and Education Management to identify ways to bring any anticipated overspends within budget.

- 3.13 The third quarter of 2015/16 is reporting an overspend across the **Health & Social Care Partnership** budgets of £783K (1.9%). With respect to Adult Wellbeing, the service is reporting a significant movement from the previous reported underspend of £451K at Q2 to a budgeted overspend of £652K (2.0%) at the end of December. This movement relates to a combination of factors, including clearance of a backlog of outstanding liabilities, increased costs of care packages and additional costs associated with those transitioning from Children's to Adult Services. These pressures are in part being offset by some staff savings, and increased income from self funders.
- 3.14 With respect to Children's Services, the service is now reporting an increased overspend to the end of December of £131K. Most of this increase is due to additional costs relating to children who have been placed within secure care, with the high expectation that this overspend will increase further due to further placing of children from January 2016. Again, similar to Adult Wellbeing, the full extent of these pressures is in part offset by staff savings and increased income from sale of adoption and fostering income.
- 3.15 Given the extent to the overspends reported for both Adults and Children's service areas, as well as further pressures which have been identified, both service areas have been identified with a 'High' risk rating, and as such the Director of Health and Social Care and respective Heads of Service have been asked to prepare a budget recovery plan, in an attempt to exercise additional financial control. We are continuing to work closely with Management within both Adult and Children's Service areas, in order to mitigate the extent of the current overspend position.

Nevertheless, there remain significant financial and demographic pressures within both service areas, and it remains highly unlikely that within both areas expenditure will be able to be contained within approved budget levels within 2015/16.

3.16 Most of the **Partnerships & Services for Communities** budgets are performing well within budget with the expectation that this will continue to the end of March 2016. Overall the directorate is reporting an underspend relative to budget of just over £1.9M to the end of December 2015, (excluding the Housing Revenue Account) – details of which are set out in more detail below.

- Around £1.2M relates to savings made on staffing budgets, a large proportion of these reflecting vacancies within the following areas; Property Maintenance and Asset Planning & Engineering services both of which areas have on-going service reviews; and Landscape and Countryside Management and Roads and Transportation services where a number of posts have recently been advertised.
- We have continued to receive much higher than anticipated income relating to Building and Planning fees of £485K and £109K respectively, largely due to recent changes in Building Standards legislation, as well as increase number of applications reflecting continued growth and development across the East Lothian Council area.
- The Community Housing (Non HRA) Budget is reporting an underspend of £333K. Over half of this relates to lower than anticipated uptake of grants relating to disabled adaptations within private sector houses. In addition, whilst the Homelessness budget is continuing to face additional costs associated with an increased number of individuals requiring temporary accommodation, these costs are more than offset by additional rental income received from these temporary tenancies.
- Customer Services are reporting an overspend against planned budget of £49K most of which is relating to increased system and maintenance costs relating to Libraries Management system and Customer Services. Some of this additional cost is in part being offset by staff savings, and we will continue to work closely with the Service Manager and Head of Service to align expenditure within the approved budget as closely as possible.
- Most of the reported underspend within Landscape and Countryside Management relates to staff savings, however a large proportion of previous vacant posts have now been filled, and whilst we still expect the service to deliver an underspend within 2015/16, the recurring impact of this saving will be minimised as new staff take up their new roles.

- The reported underspend position relating to Facilities Management has reduced from the previously reported Q2 position to an £18K underspend. Most of this movement is due to a reduction in the contract charge to Education relating to the delivery of Primary school meals, offset by increased costs of £56K relating to the with the impact of the additional 0.5% pay award and associated impact on the National Living Wage. Despite the movement from Q2, it is expected that the service will deliver a surplus against planned budget by the end of March 2016.
- The Roads, Transportation and Waste Services are reporting an underspend as at December 2015 of £80K, with the expectation that the service will continue to deliver within budget for this financial year.

3.17 Most of the **Corporate Income** budget lines are performing within approved budget levels, with the expectation that this will continue through to the end of March 2016. The gross Council tax income is £228K higher than budgeted, reflecting an increase in the Council Tax base due to higher than expected additional houses. Furthermore, we are expecting additional savings relative to planned levels of debt charges in 2015/16 following a review of the Council's loans fund. It is anticipated that this could equate to a saving in 2015/16 of around £1M.

3.18 Overall it is now expected that most service areas, with the notable exception of Adult and Children's Wellbeing, will deliver within approved budget levels, with the expectation that this may generate a year end underspend of approximately £3M. However, it is important to note that whilst the year end remains only a few months away, there remains a number of factors which could impact on the scale of any underspend including:

- Winter/Severe Weather – the last few months of the financial year covers the period where the risk of adverse weather is highest – this could put significant strain upon both road/flood management measures.
- Demographic Demand – East Lothian's population continues to grow across all client groupings, and as such Adult and Children's service areas remain vulnerable to increased spending between now and the year end.

3.19 We will continue to work closely with all Council Managers and Officers across all service areas to ensure that expenditure is contained within budgets.

### **Housing Revenue Account**

3.20 As at the end of December 2015, the Housing Revenue Account reported an underspend against budget of £647K (7.3%), with details of the main variances set out below.

- There remains staffing underspends of £227K, although a staffing review is currently in the process of being developed and this position is therefore subject to change once the review is complete and implemented;
  - Operationally, the service continues to deliver an underspend on expenditure budgets. Expenditure relating to responsive repair and maintenance costs remains lower than planned budget, largely due to increased procurement efficiencies in delivering the repairs and maintenance service. Further savings have also been identified in relation to reduced transportation costs, reduced costs associated with the procurement of wider supplies and services, and reduced expenditure in relation to downsizing grants largely due to reduced turnover of properties in year.
- 3.21 Furthermore, and similar to the General Services, it is expected that the HRA will generate a further saving of around £280K in relation to debt charges as a result of a loans fund review, and this will be reflected within the year end position. We will continue to closely monitor the Housing Revenue Account during the remainder of the year but our expectation remains that operationally the HRA will continue to deliver a surplus at the end of this financial year.
- 3.22 Details of the Housing Revenue Account capital budgets are included at **Appendix C**. The total capital budget approved for the HRA was £24.45M, with actual spend to December 2015 £12.627M (50%). The Modernisation programme has expenditure of £6.72M million or 66% of its overall programme. Many of the contracts are well under way, whilst we there may be some movement in expenditure across the individual budget areas, we continue to expect that overall the Modernisation Programme will deliver broadly within budget for this financial year.
- 3.23 The reported Affordable Housing Programme continues to reflect relatively low levels of expenditure of just under £5.8M (42%). As stated in the Q2 report, this year's programme places significant reliance upon delivery of units at both Pinkie and Hallhill, both of which have experienced delays largely outwith the Council's control. A further 6 additional properties have been purchased through open market acquisition to support the demand for 1-bedroom properties, with the expectation that these purchases will be completed within this financial year. Current expectations suggest the rate of spend will recover to some extent but that overall expenditure on the new affordable housing programme will slip by around £3 million. It is, however, expected that the programme will still receive housing grant subsidy from the Scottish Government in line with budgeted levels. In addition the Council has received additional income of £960K from Right to Buy sales, where legislation is due to end during 2016/17. We will continue to work closely with wider RSL partners to ensure the delivery of the wider affordable housing programme across East Lothian and where possible maximise the potential subsidy for East Lothian, and the delivery of affordable housing tenures.

- 3.24 Mortgage-to-Rent applications are less than anticipated with only one application to date, and it is therefore unlikely that the full budget allocation will be spent within this financial year.
- 3.25 A Housing Revenue Account Programme Board has now been established, which includes officers from across a wide range of service areas, and will consider HRA operational expenditure and the wider delivery of the Housing Capital Programme.

### **General Services Capital Budgets**

- 3.26 The gross capital expenditure to the end of December was £20.435M against the approved annual Capital budget of £29.528M (69.2%) excluding year end fee adjustments.
- 3.27 Most projects are progressing broadly in line with expectations with details provided in **Appendix D**. Our current estimates suggest that by March 2016, there is likely to be an under spend relative to planned budget of £2.8M with the majority of this spend being slippage and therefore carried forward to 2016/17. However there are also a number of projects with projected overspends that are off-set by under spends in other capital projects.
- 3.28 The main estimated projected variances are:-

Project	Overspend / (under spend) £'000	Detail
Windygoul Primary	555	Project profile change - costs brought forward from 16/17 financial year
Secondary School Communications Provision	130	Additional costs - wet rot, roof repairs and asbestos, and contractor extension of time claim which is still to be assessed and agreed
Replacement vehicles	(370)	Reduction in estimated vehicle purchases this year
Mid – Road Industrial Estate	368	Loss of anticipated grant
Parking Improvements	(271)	Delay in project
Amenity Service - machinery	(98)	Spend less than planned, budget reduced for future years
Community Intervention	(200)	No anticipated spend this year



3.29 The Corporate Investment and Asset Management Group (CIAMG) is currently reviewing the capital monitoring and capital budget setting processes to improve the alignment of the phasing of future capital budgets with the anticipated actual spend, and we will continue to monitor the programme closely.

#### **4 POLICY IMPLICATIONS**

4.1 There is no direct policy implications associated with this report although ongoing monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

#### **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 10 February 2015 – Item 1 – Council Financial Strategy 2015-18

7.2 Council 10 February 2015 – Item 5a - Administration Budget Proposals

7.3 Council 25 August 2015 – Item 6 – 2014/15 Financial Review

7.4 Cabinet 8 September 2015 – Item 3 – Financial Review 2015/16 Quarter 1

7.5 Cabinet 8 December 2015 – Item 2 – Financial Review 2015/16 – Quarter 2

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<b>DATE</b>	8 March 2016

## Appendix A

## REVENUE BUDGET PERFORMANCE at 31 DECEMBER 2015

	<u>Budget</u> <u>for the</u> <u>year</u> <u>£000</u>	<u>Actual to</u> <u>31/12/15</u> <u>£000</u>	<u>Budget</u> <u>for the</u> <u>period</u> <u>£000</u>	<u>(Surplus)</u> <u>/ Deficit</u> <u>for period</u> <u>£000</u>	<u>(Surplus) /</u> <u>Deficit</u> <u>%</u>	<u>Financial Risk</u> <u>Assessment</u>	<u>Progress with</u> <u>efficiency savings</u>
<b>Resources &amp; People Services</b>							
Pre-school Education & Childcare	6,400	5,311	5,744	-433	-7.5%	Low	
Additional Support for Learning	7,840	6,282	6,556	-274	-4.2%	Low	
Schools - Primary	32,642	23,626	23,737	-111	-0.5%	Medium	
Schools - Secondary	36,627	26,001	26,230	-229	-0.9%	Medium	
Schools Support Services	2,680	2,016	2,097	-81	-3.9%	Low	
Financial Services	1,424	737	837	-100	-11.9%	Low	
Revenues & Benefits	1,577	830	874	-44	-5.0%	Low	
Human Resources & Payroll	1,280	886	969	-83	-8.6%	Low	
IT Services	1,731	1,442	1,460	-18	-1.2%	Low	
Legal & Procurement	612	531	553	-22	-4.0%	Low	
Licensing, Admin and Democratic Services	1,914	1,201	1,273	-72	-5.7%	Low	
	<b>94,727</b>	<b>68,863</b>	<b>70,330</b>	<b>-1,467</b>	<b>-2.1%</b>		
<b>Health &amp; Social Care Partnership</b>							
Children's Wellbeing	12,664	9,335	9,204	131	1.4%	High	
Adult Wellbeing	45,873	33,772	33,120	652	2.0%	High	
	<b>58,537</b>	<b>43,107</b>	<b>42,324</b>	<b>783</b>	<b>1.9%</b>		
<b>Partnerships &amp; Services for Communities</b>							
Community Housing	1,991	1,339	1,671	-332	-19.9%	Low	
Housing Revenue Account (HRA)	0	-9,490	-8,843	-647	-7.3%	Low	
Customer Services, Libraries & Safer Communities	3,736	3,354	3,304	50	1.5%	Low	
Community Partnerships	3,392	1,630	1,641	-11	-0.7%	Low	
Arts, Museums & Music	1,183	775	773	2	0.3%	Low	
Community Development	2,673	1,961	1,976	-15	-0.8%	Low	
Corporate Policy & Improvement	1,347	976	1,070	-94	-8.8%	Low	
Planning & Environmental Services	2,452	2,619	2,961	-342	-11.6%	Low	
Asset Planning & Engineering	2,418	1,915	2,678	-763	-28.5%	Low	
Economic Development & Strategic Services	3,429	2,227	2,282	-55	-2.4%	Low	
Facility Support Services	3,353	1,467	1,485	-18	-1.2%	Low	
Landscape & Countryside Management	5,012	3,837	4,059	-222	-5.5%	Low	
Healthy Living	3,959	2,548	2,540	8	0.3%	Low	
Property Maintenance	-565	-203	-142	-61	-43.0%	Low	
Roads, Transportation & Waste Services	13,132	7,836	7,916	-80	-1.0%	Low	
	<b>47,512</b>	<b>22,791</b>	<b>25,371</b>	<b>-2,580</b>	<b>-10.2%</b>		
<b>Total All Departments</b>	<b>200,776</b>	<b>134,761</b>	<b>138,025</b>	<b>-3,264</b>	<b>-2.4%</b>	<b>-2.7%</b>	
<b>Corporate Management</b>							
Revenue Support Grant (inc. NNDR)	-173,696	-112,922	-112,922	0	0.0%		
Council Tax	-47,980	-48,812	-48,562	-250	0.5%		
Debt Charges/Asset Management / Other	21,726	10,516	10,725	-209	-1.9%		
Joint Board Requisitions	669	502	502	0	0.0%		
HRA Transfer	-995	0	0	0	0.0%		
Transfer to Reserves	-500	0	0	0	0.0%		
	<b>-200,776</b>	<b>-150,716</b>	<b>-150,257</b>	<b>-459</b>	<b>0.0%</b>		
<b>Total All Council</b>	<b>0</b>	<b>-15,955</b>	<b>-12,232</b>	<b>-3,723</b>			

Appendix B

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

## Appendix C

### HOUSING CAPITAL SPEND & FINANCING AS AT 31 DECEMBER 2015

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)	
Mortgage to Rent	678	125	(553)	
Modernisation Spend (also see below)	10,678	6,722	(3,428)	
Gross Affordable Homes spend	14,094	5,780	(8,314)	0.423102
<b>Gross Total Housing Capital Spend</b>	<b>25,450</b>	<b>12,627</b>	<b>(12,295)</b>	<b>0.496149</b>
<b>Modernisation Programme - Detailed</b>				
Disabled Adaptations	600	334	(266)	
Central Heating	900	1,046	146	
Electrical Re-wiring	1,680	1,051	(629)	
Structural surveys	60	68	8	
Projects / Works	600	1	(599)	
Fencing Programme	200	190	(10)	
Energy Efficiency	300	327	27	
Kitchen Replacement Prog.	1,790	920	(870)	
Roofing / Roughcasting / external fabric	600	262	(338)	
Stair Improvement Programme	30	18	(12)	
Groundcare Projects	100	1	(99)	
Roads / Walkway pre-adoption works	100	22	(78)	
Dispersed Alarms	110	75	(35)	
Local Initiatives:Projects	200	36	(164)	
Window & Door Replacement Prog.	120	205	85	
Bathroom Replacement	1,800	1,165	(635)	
Extensions	200	147	(53)	
Lead Water Pipes	300	358	58	
Asbestos Works	200	488	288	
IT Projects	10	8	(2)	
Open Market Acquisition Remedial Works	250	0	(250)	
<b>Sub-total before year end allocations</b>	<b>10,150</b>	<b>6,722</b>	<b>(3,428)</b>	<b>0.662266</b>
Fees	528	0	(528)	
<b>TOTAL</b>	<b>10,678</b>	<b>6,722</b>	<b>(3,956)</b>	

## Appendix D

### GENERAL SERVICES CAPITAL SPEND - AS AT DECEMBER 2015

Name of Project	Budgeted Spend	Actual Spend	Over/(Under)
	2015/16 £000	2015/16 £000	(£000s) £000
Fa'side Tranent - New residential home and day centre	110	5	(105)
Eskgreen OPH	-	-	-
Haddington Town House - Steeple Work	13	-	(13)
Torness Strategic Coordination Centre	400	1	(399)
Property Renewals	1,018	679	(339)
John Gray Centre Haddington	79	70	(9)
North Berwick Museum - refurbishment	40	-	(40)
North Berwick Community Centre - Lift	9	4	(5)
Community Intervention	200	-	(200)
Pencaitland Footways	177	-	(177)
Red School Prestonpans	290	-	(290)
Support for Business - Mid Road Industrial Estate	1,269	1,267	(2)
Acquisition/Infrastructure/Broadband	173	-	(173)
Support for Business - Town Centre Regeneration	350	-	(350)
Reprovision of Pathways Home	2,075	2,150	75
Dunbar Upper Primary - Lochend Campus	1,200	88	(1,112)
Sandersons Wynd PS - additional Classrooms	365	325	(40)
Secondary School Communication Provision	1,159	546	(613)
Dirleton Classroom Extension	4	18	14
Tennis Court Upgrade	-	199	199
Macmerry PS Extension	3	-	(3)
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	3,069	2,777	(292)
Law Primary School	105	224	119
Windygoul PS additional Classrooms	1,991	2,484	493
Wallyford PS - temp units	265	235	(30)
Wallyford Primary School	50	-	(50)
Replacement Vehicles	2,277	1,472	(805)
2G pitch replacement	500	367	(133)

Pavilions	282	-	(282)
East Lothian Legacy Project - Meadowmill Alterations	59	54	(5)
Sports Centres - refurbishment & Equipment	371	425	54
Expansion of 3G pitch provision	76	41	(35)
Schools IT	923	907	(16)
Corporate IT Program	500	381	(119)
Core Path Plan Implementation	100	-	(100)
Polson Park restoration	-	77	77
Lewisvale / Neilson / Ormiston Park		-	-
Amenity Services Machinery & Equipment - replacement	149	51	(98)
Cemeteries - Extensions/Allotments	867	-	(867)
Coastal Car Parks/Toilets	510	9	(501)
Peppercraig Depot Haddington	31	7	(24)
Coastal Protection/Flood	100	2	(98)
Promenade Improvements - Fisherrow	44	1	(43)
Cycling Walking Safer Streets (Ring-fenced grant funded)	151	153	2
East Linton Rail Stop/Infrastructure	400	-	(400)
Roads/CWSS/Hotspot Safety Improvements	5,389	5,096	(293)
Parking Improvements	571	-	(571)
Purchase of New Bins/Food Waste Collection	314	264	(50)
Free School meals	200	53	(147)
Children and Young Persons Act	1,000	3	(997)
Construction Academy	300	-	(300)
<b>sub-total before year end allocations</b>	<b>29,528</b>	<b>20,435</b>	<b>(9,093)</b>
Property Fees/Internal Architect etc fees	1,370	-	(1,370)
Environment Fees	111	-	(111)
<b>TOTAL</b>	<b>31,009</b>	<b>20,435</b>	<b>(10,574)</b>