

REPORT TO: Cabinet

MEETING DATE: 14 November 2017

BY: Depute Chief Executive (Resources and People Services)

SUBJECT: Financial Review 2017/18 Quarter 2

1 PURPOSE

- 1.1 To record the financial position at the end of the 2nd quarter of the financial year 2017/18.

2 RECOMMENDATIONS

- 2.1 Members are recommended to;
- Note the financial performance of services at the end of September 2017.
 - Agree all Council Managers are asked to ensure that they deliver their service commitments within approved budget levels.

3 BACKGROUND

Budget Summary

- 3.1 At its meeting of 21 February 2017, the Council approved a budget for 2017/18 and an outline budget for two subsequent years. In addition, the Council meeting on 27 June 2017 approved a number of additional budget adjustments for 2017/18.
- 3.2 The 2017/18 General Services approved budget can be summarised as follows;
- Assumed levels of Scottish Government general revenue support grant of £166.067 million to support existing services.
 - Assumed combined Council Tax income of £54.318 million.
 - Additional Scottish Government funding of £9.377 million, to be used to support a number of specific and 'ring-fenced' areas including:

Social Care, Criminal Justice, Pupil Equity Funding devolved directly to individual schools, and additional grant provided to support the delivery of Early Learning and Childcare – 1140 hours expansion.

- Planned general service expenditure of £209.489 million.
- The utilisation of £2.530 million of General Reserves.
- The requirement to deliver £2.1 million of recurring efficiencies across Business Groups.

General Services Summary for Quarter Two – 2017/18

- 3.3 As at the end of September, the financial ledgers record an underspend against planned General Services budget of £0.073 million (0.4%), compared with an underspend of £0.322 million reported at Quarter 1. A summary of the financial position across each of the Business Groups at the end of September 2017 is detailed at **Appendix 1**.
- 3.4 Within this, an overall financial risk assessment has been assigned to each of the service areas based on a review of current expenditure and known financial pressures, as set out in **Appendix 2**. Two service areas Children's Wellbeing and Adult Wellbeing, have been categorised as High Risk suggesting there is a high degree of certainty that the services will not operate within approved budgets. Six service areas: Additional Support for Learning (ASL), Primary Client Budget, Property Maintenance, Facility Trading Activity, Roads Services and Community Housing have been categorised as Medium Risk, indicating that there is significant potential that these service areas will incur an overspend against approved budget during the year. The Landscape & Countryside Service has now been reclassified from Medium to Low Risk largely due to the transfer of Coastal Car Parking to Roads. We will continue to work closely with those service areas which have been categorised as High or Medium risk in an attempt to ensure financial commitments can be delivered within available resources. However given the financial position across the General Services, all service areas will be closely reviewed and monitored between now and the end of the financial year.
- 3.5 Within the report we also provide an assessment of progress in implementing the planned efficiency measures/savings/increased income for the 2017/18 financial year. Based upon evidence presented by services, each Business Group has been assigned a category reflecting our assessment of progress being made against the planned 2017/18 efficiency savings. Most Business Groups are currently on target to achieve their planned efficiencies in year, the exception being that of Adult Wellbeing and Property Maintenance where the delivery of efficiencies will not all be delivered and have been categorised as 'Amber', suggesting that between 50% to 100% of budgeted savings are likely to be achieved by the end of the financial year. In addition to the in-year delivery of planned savings, Adult Wellbeing is still required to fully deliver on recurring

efficiencies which were unachieved in 2016/17. A composite efficiency programme is being progressed by the service, and we are closely monitoring the progress of realising these savings. We will continue to work with both service areas to assess further options for delivering their planned efficiency during the year.

- 3.6 A summary of the main movements across each of the main service directorates are set out in more detail within the paragraphs below. Around £1.6 million relates to staffing underspends, and despite no formal pay agreement having been reached for Teachers, the Period 6 position includes an estimated outstanding pay accrual for Teachers in line with the budgeted award. These staff savings are being offset by a range of pressures on operational service areas and lower than budgeted income level projections, as Managers balance their overall service commitments within available budgets. More details around the key variables within service areas are set out within the narrative below.
- 3.7 At the end of September 2017, the **Resources and People Services** were reporting an overall underspend of £0.863 million (1.7%) with most service areas performing in line with expectations.
- 3.8 The **Education Group** covering; Pre-school, ASL, Primary, Secondary and School Support is currently reporting a collective underspend against service budgets of £0.495 million (1.1%).
- The Pre-school budget is reporting an underspend position of £0.058 million most of which is caused by staffing underspends. The budget includes the additional funding to support the roll out of the 1140 hours and we are working closely with the service regarding the budget allocation.
 - There are growing pressures on ASL budget relating to the number of children in External Placements as well as wider transportation costs, and we continue to work with the Head of Education to review options for managing these pressures going forward.
 - Primary and Secondary schools budgets include both internal management or 'client' budgets as well as individual Devolved School Management budgets. A range of pressures exist in the Primary 'client' budget relating to facilities, transportation and number of classes. Most of the Primary and Secondary schools are currently expected to manage their resources within approved budgets including DSM carry forward levels, however there are currently two out of the six secondary schools that are showing indications of pressures. We will work with these schools and the Head of Education to ensure that resources can be managed within approved budgets and DSM carry forward levels. The PPP budget is reporting an underspend against budget of £0.137 million, in part caused by a vacant post.
 - The Schools Support budget is reporting an underspend of £0.117 million, caused by a number of vacant posts, which have now been

filled, as well as lower than anticipated running costs in relation to the Future Technologies Centre.

- Across Council Resources, all of the service areas are reporting an underspend position to a total value of £0.367 million at end of September. This position is largely caused by staff vacancies and recruitment difficulties across the service areas which we are working on.

3.9 The second quarter of 2017/18 has seen a significant increase in the reported overspend across the **Health & Adult Care Partnership** budgets from £0.100 million (at June 2017), to an overspend of £0.853 million (2.9%). Both service areas have been categorised as High Risk, and have been asked to implement cost recovery plans with enhanced financial controls and additional monitoring checks now in place.

- With respect to Children's Services, the service is reporting an increased overspend position from £0.114 million as at Q1 to £0.300 million as at Q2. Continuing pressures relate to a number of children placed in external residential care, External Fostering placements and high cost packages of care for children with disabilities. These collective pressures are currently being partially offset by underspends in staffing and wider operational budgets including internal fostering budgets reflecting difficulties experienced in recruitment of foster carers across East Lothian. Given the financial position, we are working with the Head of Children & Adults and across the Children's Wellbeing Management to identify further efficiency measures, however it remains highly unlikely that the service will be able to contain commitments within available resources.
- With respect to Adult Wellbeing, the service has seen a significant movement in the financial position reported at the end of June 2017, from a small underspend of £0.014 million to that of a reported overspend of £0.553 million at the end of September. Most of this relates to services delivered to the Elderly as well as Learning Disability clients, and in particular increased costs of provision of residential care, respite care and lower than budgeted income levels. In addition, there remain some financial pressures within Council provided Care Homes and we are working actively with the service to manage these pressures. As highlighted earlier, the service budgets for 2017/18 were balanced on the requirement to deliver the unachieved 2016/17 efficiency programme. A detailed and updated efficiency plan has been identified but progress on some of the work streams has been slower than anticipated. The requirement to identify and realise further efficiencies remains key to ensuring that the service can continue to deliver its commitments within budget during 2017/18 and beyond. Some of these pressures are in part offset by staff savings which across the service amount to around £0.300 million.
- Given the High Risk rating across both Children's & Adults services the Director of Health & Social Care, respective Heads of Service and

the Health & Social Care Management Team must identify further options to bring these financial commitments back in line with available resources.

3.10 The **Partnerships & Services for Communities** budgets are reporting an underspend against planned budget of £0.094 million (0.4%) as at September 2017. Four service areas have been categorised as 'Medium Risk' – Property Maintenance, Facilities Trading Activity, Roads and Community Housing with more detail on each of these set out below.

- The Community Housing Budget is currently reporting an overspend at the end of September 2017 of £0.197 million. Most of this relates to the increased pressure on B&B temporary accommodation (reporting an overspend as at September of £0.120 million). Additional funding has recently been provided by the Scottish Government to support Temporary Accommodation and will assist in managing the growing pressure. In addition, there was a reported overspend on the Private Sector Leasing (PSL) service amounting to £0.057 million. The current contract for providing PSL will cease from mid-November and therefore it is anticipated that this may in part mitigate the existing overspend position.
- The Property Maintenance service has a reported overspend against its planned surplus of £0.032 million as at September 2017. The service is finding it challenging to deliver the planned level of operating surplus, and we will continue to work with management to identify potential options to bring the level of planned surplus in line with budget.
- There are some emerging financial pressures arising within the Facilities Trading service with a reported overspend position of £0.075 million. These pressures relate to increased staff costs associated with Building, Janitorial Services and Facilities support services to Council Care Homes. We will work actively with management in order to address these areas of overspending to try and ensure that the service can deliver within the planned budget surplus.
- The Roads service (covering both Network and Services) are reporting a collective overspend as at end of September of £0.317 million. Some of this overspend (£0.089 million) is attributed to the transfer of Coastal Car Parking from Landscape & Countryside, to allow this to be more effectively managed alongside the Decriminalised Parking (DPE). The income collected in relation to Coastal Car Parking continues to be lower than planned budget, and whilst income collected from DPE is higher than anticipated, this is offset by increased costs associated with delivering the service. Delays have been experienced in generating income for the roads trading activity, and we are working with Roads Management to review this closely and ensure that planned activity can be delivered within this financial year.

- Waste service is currently reporting an underspend against budget of £0.165 million. Much of this relates to increased income generation from the sale of material, alongside lower than anticipated spend in relation to Landfill Tax charges.
- The Economic & Development service is currently reporting an underspend against budget of £0.197 million. Most of this underspend currently relates to staffing vacancies, but there is an expectation that this underspend will increase slightly by the end of the financial year due to higher than anticipated grant income. A number of specific projects are due to transfer from Planning to Economic Development service by Quarter 3, some of which have some identified cost pressures. Given this, we will continue to closely monitor this service area.

3.11 Most of the **Corporate Income** budgets are performing in line with expectations although gross Council Tax levied continues to be marginally lower than anticipated with a reported under-recovery against planned budget of £0.128 million. Budget profiling is based on the assumption that all properties will be billed as at 1 April 2017, whereas more likely a number of properties will be completed in year, and therefore will be subject to Council Tax charge for a part year only. There are still a number of outstanding RSG implications which may impact on current budget assumptions including: implications arising from Building Warrant RSG reduction and also the funding associated with Probationer Teachers. These areas will be kept under close review during the remainder of 2017/18.

3.12 Whilst the overall Quarter 2 financial ledger is currently reporting a small underspend against approved budget of £0.073 million, there continues to remain a number of pressures across the General Services budgets which must be managed. Taking this into account, it is strongly recommended that the Council continues to follow the path set out in the Financial Strategy and that all Council Managers are asked to ensure that they deliver their service commitments within their approved budget levels.

Housing Revenue Account Summary for Quarter Two – 2017/18

Revenue

At the end of September 2017, the **Housing Revenue Account** was reporting an underspend against budget of £1.073 million (15.0%). Most of the current underspend relates to a combination of; staff vacancies; lower than anticipated revenue repair costs; the planned delivery of a surplus as per the approved budget, as well as wider under spends on most of the operational revenue budgets.

Capital

- 3.13 Details of the **Housing Revenue Account** capital budgets and expenditure as at 30 September 2017 are included at **Appendix 3**. The total capital budget approved for the HRA was £23.421 million including fees and mortgage to rent purchase, with £21.4 million available to deliver the Modernisation and New Affordable Housing Programmes. To the end of September 2017 the actual spend was £5.971 million representing 25% of the total budget. Despite the relatively low levels of capital expenditure to date, the nature and timing of the capital programme means that not all expenditure falls equally across the financial year, and this can influence the spend to date.
- 3.14 The modernisation programme has expenditure to date of £4.869 million or over 43% of the planned programme. Many of the contracts are well under way and it is expected that the programme will deliver at or around budgeted levels by the end of the financial year.
- 3.15 The Affordable Housing Programme has expenditure to date of £1.102 million (11% of planned programme). Despite the relatively low levels of spend as at September 2017, this year's programme focuses on two main strategic sites (Pinkie Phase 3 and Russell Walk North Berwick), and it is anticipated that both will complete end of February 2018. In addition, 14 Open Market Acquisitions have been purchased, with a further 11 identified and due to complete by end of March. If all of these projects are delivered during the year, the service expects that the New Affordable Housing Programme will deliver a small overspend against planned budget, which can be accommodated by an anticipated increase in Housing Grant subsidy secured from Scottish Government.
- 3.16 As at 30 September, two Mortgage to Rent applications had been received and are currently being processed, however it remains unlikely that the full budget allocation will be spent within this financial year.
- 3.17 The Housing Capital Programme will continue to be directed by HRA Programme Board which meets on a regular basis to oversee the operational deliver and strategic direction of the programme.

General Services Capital Budgets

- 3.18 The General Services budget has been re-profiled in consultation with budget holders and reflects the best estimate of budget requirements for financial year 2017/18. The Gross Capital expenditure re-profiled budget is now reduced from £49.6million to £38.9 million. Further re-profiling will take place once the impact of the Housing Land Audit 2017 and housing land supply is fully known.
- 3.19 **Appendix 4** has sets out the 2017/18 re-profiled budgeted expenditure to the end of September with actual expenditure totalling £8.6 million (22%). The quarter 1 budget for the year is presented for comparison with the re-profiled budget (gross) for quarter 2.
- 3.20 The income and funding sources for the 2017/18 budget are also presented and have been updated to reflect the most up to date position. The net capital expenditure position is now expected to outturn at £13.2million compared to the quarter 1 position of £25.7million largely arising from slippage in the capital programme. The total reduction in capital required to be funded by borrowing during 2017/18 is £12.4m, resulting in a reduction in borrowing costs in the current year.
- 3.21 We will continue to monitor the General Services programme closely.
- 3.22 The table below provides a narrative of the current status of key capital projects.

Project	Narrative
Port Seton Sports Hall	Extended consultation over Project Brief have resulted in delays to the design programme. Planning submission has been submitted and construction anticipated to commence on site February / March 2018. Majority of budget has therefore been re-profiled to 18-19.
Whitecraig Community Centre	Tenders returned above current budget provision. Brief being reviewed.
Red School Prestonpans	Construction complete.
Support for Business – Land acquisition	The conveyancing of the land is taking longer than anticipated. Other opportunities to purchase land are being pursued.
Town Centre Regeneration	Refreshed, detailed longer term plan being put in place, profiling planned expenditure over the period, reviewing existing commitments.

	Projects relate to regeneration works, detailed feasibility and matching external funding streams. Much of this work is subject to a long lead in time. Budget has been re-profiled to take account of this.
Dunbar Grammar	Delay in commencement of project although now underway. Budget re-profiled accordingly.
Law Primary School	On site. Phase 1 complete Oct 17. Contractor is reporting all works complete in April 2018. Re-profiled to bring budget forward.
Wallyford Primary School	Delays in site purchase have resulted in delays to the commencement of the project. The budget has been re-profiled.
Ross High School Extension	Project moved back one year. Budget re-profiled accordingly.
Letham Primary School	Commencement of project later than originally estimated. Budget re-profiled accordingly.
Aberlady Primary	Project brief is currently being finalised. Commencement of works now later than originally estimated. The budget has been re-profiled to 2019-20.
Meadowmill Operational Depot	The project has progressed to a QS stage to establish if the requirements can be delivered within budget. This budget has been re-profiled. £28k demolition costs anticipated this year.
Musselburgh Flood Protection Scheme	MFPS project is approximately 6 months behind programme due to the complexities of the Design Consultant tender process. Budget has been re-profiled to take account of this.
Cemeteries	Land negotiations ongoing. Budget has been re-profiled.
Pavilions (Ormiston Pavilion)	Transfer of budget from synthetic pitches to cover increased budget requirement.
East Saltoun School/Fletcher Community Hall	Discussions ongoing with client. Current year budget moved back to 2018-19.
Parking Improvements	Car parking projects identified. Total spend anticipated this year is £500K.
East Linton Rail Stop / Infrastructure	Reprofiled budget to 2018-19 as agreement on timetable still to be reached with Transport Scotland.

Synthetic Pitches	Service working within reduced budget following transfer of budget provision to Ormiston Pavilion
Improved Community Access – Brunton Hall	Plan on Brunton Hall/Library project to be discussed in Nov. Budget re-profiled.
Replacement of CRM Project (Customer Services)	Various procurement options being considered to ensure maximum benefit including potential joint collaboration with Midlothian Council. May be delay in purchase of system. Budget may need to be re-profiled.
Replacement of Corporate booking system - NWOW	Spec for new system to be discussed at Digital Strategy Board.
New Ways of Working – Court Accommodation	Brief being prepared. Budget has been re-profiled.
Town Centre Toilets refurbishment /New Provision	No brief as yet. Budget re-profiled to 2018-19.

4 POLICY IMPLICATIONS

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

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 The subject of this report has been considered and given there is no change in policy direction, there is no requirement to undertake any further impact assessment.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – as described above
- 6.2 Personnel - none
- 6.3 Other – none

7 BACKGROUND PAPERS

- 7.1 Council 21 February 2017 – Item 1 – Council Financial Strategy 2017/18 – 2019/20




7.2 Council 21 February 2017 – Item 4a – Budget Proposals – Administration

7.2.1 Council 27 June 2017 – Item 4 – 2016/17 End of Year Financial Review

7.2.2 Members Library Report 102/17 – Financial Review 2017/18 – Quarter 1

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DATE	6 November 2017

REVENUE BUDGET PERFORMANCE at 30 September 2017

	<u>Budget for the</u> <u>year</u> <u>£'000</u>	<u>Actual for the period</u> <u>£'000</u>	<u>Budget</u> <u>for the</u> <u>period</u> <u>£'000</u>	<u>(Surplus) /</u> <u>Deficit for</u> <u>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</u> <u>savings</u>
Resources & People Services							
Pre-school Education & Childcare	6,675	5,141	5,199	(58)	-1.1%	Low	
Additional Support for Learning	7,992	5,567	5,450	117	2.1%	Medium	
Schools - Primary	35,706	15,692	15,828	(136)	-0.9%	Medium	
Schools - Secondary	38,114	17,332	17,634	(302)	-1.7%	Low	
Schools Support Services	2,185	990	1,107	(117)	-10.6%	Low	
Financial Services	1,608	(89)	84	(173)	-206.0%	Low	
Revenues & Benefits	1,893	543	581	(38)	-6.5%	Low	
IT Services	1,950	861	867	(6)	-0.7%	Low	
Legal & Procurement	520	281	324	(43)	-13.3%	Low	
Human Resources & Payroll	1,275	646	689	(43)	-6.2%	Low	
Licensing, Admin and Democratic Services	3,465	1,778	1,842	(64)	-3.5%	Low	
	101,383	48,742	49,605	(863)	-1.7%		
Health & Social Care Partnership							
Children's Wellbeing	13,386	7,014	6,714	300	4.5%	High	
Adult Wellbeing	49,596	23,728	23,175	553	2.4%	High	
	62,982	30,742	29,889	853	2.9%		
Partnerships & Services for Communities							
Community Housing	1,643	1,235	1,038	197	19.0%	Medium	
Customer Services	3,120	2,007	2,006	1	0.0%	Low	
Community & Area Partnerships	8,534	4,302	4,394	(92)	-2.1%	Low	
Arts	677	183	206	(23)	-11.2%	Low	
Corporate Policy & Improvement	951	617	636	(19)	-3.0%	Low	
Planning & Environmental Services	1,224	1,045	999	46	4.6%	Low	
Asset Planning & Engineering	2,229	1,852	1,939	(87)	-4.5%	Low	
Economic Development & Strategic Development	3,075	1,221	1,418	(197)	-13.9%	Low	
Facility Trading	(124)	(1,701)	(1,776)	75	-4.2%	Medium	
Facility Services	3,467	2,276	2,325	(49)	-2.1%	Low	
Landscape & Countryside Management	4,938	3,240	3,293	(53)	-1.6%	Low	

Healthy Living	3,621	1,618	1,614	4	0.2% Low
Property Maintenance	(713)	(289)	(321)	32	-10.0% Medium
Roads Network	4,316	1,800	1,701	99	5.8% Medium
Roads Trading	(777)	80	(138)	218	-158.0% Medium
Transportation & Flood Waste	1,503	(379)	(298)	(81)	27.2% Low
	7,440	3,454	3,619	(165)	-4.6% Low
	45,124	22,561	22,655	(94)	-0.4%

Total of all departments

209,489	102,045	102,149	(104)	-0.1%
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Corporate Management

Revenue Support Grant (inc. NNDR)	(166,499)	(72,857)	(72,857)	-	0.0% Low
Specific Grants	(2,705)	-	-	-	0.0% Low
Council Tax	(54,318)	(54,714)	(54,842)	128	-0.2% Low
Social Care Fund	(6,240)	(3,065)	(3,065)	-	0.0% Low
Council Tax Reduction	5,000	4,949	5,000	(51)	-1.0% Low
Other	17,648	6,285	6,336	(51)	-0.8% Low
Apprenticeship Levy	503	215	210	5	2.4% Low
Joint Board Requisitions	647	313	313	-	0.0% Low
HRA Transfer	(995)	-	-	-	0.0% Low
Transfer to Reserves	(2,530)	-	-	-	0.0% Low
	(209,489)	(118,874)	(118,905)	31	0.0%

Total General Services

-	(16,829)	(16,756)	(73)	0.4%
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HRA

-	(8,249)	(7,176)	(1,073)	15.0% Low
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TOTAL ALL COUNCIL

-	(25,078)	(23,932)	(1,146)	4.8%
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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

HOUSING CAPITAL SPEND & FINANCING AS AT 30 SEPTEMBER 2017

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)
Mortgage to Rent	750	0	(750)
Modernisation Spend (also see below)	11,297	4,869	(6,428)
Gross Affordable Homes spend	10,120	1,102	(9,018)
Fees	1,254	0	- Allocated across the Projects
Gross Total Housing Capital Spend	23,421	5,971	(17,450)

Modernisation Programme - Detailed

Work in Progress	0	610	610
Disabled Adaptations	800	236	(564)
Central Heating	2,200	797	(1,404)
Electrical Re-wiring	1,180	642	(538)
Structural surveys	60	30	(30)
Fencing Programme	200	126	(74)
Energy Efficiency	200	129	(71)
Kitchen Replacement Prog.	1,600	698	(902)
Project Works	450	208	(242)
Roofing / Roughcasting / external fabric	550	71	(479)
Stair Improvement Programme	50	-	(50)
Sheltered Housing	100	14	(86)
Roads / Walkway pre-adoption works	150	-	(150)
Dispersed Alarms	-	3	3
Local Initiatives:Projects	200	24	(176)
Window & Door Replacement Prog.	250	89	(161)
Bathroom Replacement	2,020	923	(1,097)
Extensions	250	5	(245)
Lead Water Pipes	10	13	3
Asbestos Works	450	105	(345)
IT Projects	5	-	(5)
Open Market Acquisition Remedial Works	375	111	(264)
Service Improvements	100	35	(65)
Unallocated Budget	97	-	(97)
TOTAL	11,297	4,869	(6,429)

GENERAL SERVICES CAPITAL SPEND AS AT 30 SEPTEMBER 2017

Name of Project	Quarter 1	Quarter 2	Actual for the period	Forecast Spend
	Budget for the year	Reprofiled Budget for the year		
	£000	£000	£000	£000
Herdman Flat	200	200		200
Property Renewals	900	900	556	900
Prestongrange Museum	140	55		55
Port Seton Sports Hall	1,124	33	10	33
Whitecraig Community Centre	1,061	527	1	527
Community Intervention	500	500		500
Support for Business / Town Centre Regeneration	889	600	71	600
Dunbar Grammar	5,955	4,000	69	4,000
Dunbar - Lochend Campus/Additional Classrooms	65	65	2	21
North Berwick High School Extension	850	850		850
Aberlady	435	-		-
Law Primary School	5,198	5,809	2,669	5,809
Letham Primary (temp prov'n Kings Meadow)	131	131	74	131
Letham Primary	550	230		230
Ross High School Extension	615	20		20
Ormiston Primary	45	35	54	35
Windygoul PS - Permanent Additional Classrooms	352	352		54
Elphinstone	20	-		-
Prestonpans Infant School (phase 2)	25	-	5	-
Red School Prestonpans	560	550	447	550
Musselburgh Additional Secondary Education Provision	550	-		-
Wallyford PS	9,443	8,240	357	8,240
Pinkie St Peter's PS Extension	8	8		65
Replacement Vehicles	1,350	1,350	441	1,350
Synthetic pitches	100	80		80
Pavilions (Including Ormiston Pavilion)	661	705	318	705
Sports Centres - refurbishment & equipment	200	200	56	200
IT Program (corporate and schools)	1,500	1,500	736	1,500
IT - Elected members	25	25	25	25
Core Path Plan Implementation	149	149	100	149
Machinery & Equipment - replacement	40	40	50	80
Cemeteries - Extensions/Allotments	897	440	-	440

Coastal Car Parks/Toilets	150	150	-	150
Coastal Protection/Flood - various projects including East Beach	982	210	45	210
Promenade Improvements - Fisherrow	23	23		-
Cycling Walking Safer Streets (Ring-fenced grant funded)	151	141		141
East Linton Rail Stop/Infrastructure	500	-		-
Roads	5,250	5,743	2,267	5,743
Parking Improvements	992	500	84	500
Purchase of New Bins/Food Waste Collection	90	90		90
Improved Community Access - Brunton Hall	50	-		-
Replacement of CRM Project (Customer Services)	225	225		225
Construction Academy aka Future Technologies Centre	43	43	8	43
Replacement of Corporate booking system - NWOW	32	32		32
New Ways of Working -Court Accommodation	960	-		-
Carberry Landfill Gas management	250	250	136	136
Prestonpans Shared Facility	20	20		20
Meadowmill operational Depot	1,000	28	1	28
Accelerating Growth - Enabling Infrastructure	1,600	1,600		1,600
Haddington Corn Exchange	50	50	1	50
Town Centre Toilets re-furbishment/New Provision	100	-		-
Early years 1140 hours expansion	618	618		618
East Saltoun School/Community Hall	400	-		-
sub-total before year end allocations	48,024	37,317	8,583	36,935
Capital Plan Fees/Internal Recharges	1,604	1,604	-	1,604
TOTAL	49,628	38,921	8,583	38,539
Income				
Developer Contribution	(6,509)	(7,347)		(7,347)
Asset Sales	(392)	(797)		(797)
Project Income	(4,792)	(5,011)		(4,919)
Scotttish Government Grant	(12,204)	(12,204)		(12,204)
Total Income	(23,897)	(25,359)		(25,267)
Net Expenditure	25,731	13,563		13,272

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