

REPORT TO: East Lothian Council

MEETING DATE: 11 December 2018

BY: Depute Chief Executive (Resources & People Services)

SUBJECT: 2018-19 Q2 Financial Review

1 PURPOSE

- 1.1 To inform Council of the financial position at the end of September 2018.

2 RECOMMENDATIONS

- 2.1 The Council is asked to note the financial performance at the end of the second quarter of 2018-19 against approved budgets.

3 BACKGROUND

- 3.1 At its meeting on 13 February 2018 the Council approved a budget for 2018-19 for both General Services and Housing Revenue Account (HRA) revenue and capital, and outline budgets for the subsequent two financial years.

General Services Summary – Quarter 2

- 3.2 The approved General Services revenue budget for 2018-19 included the following:
- After providing for £23.5 million of corporate commitments, funding amounting to over £213 million to support service delivery;
 - Utilisation of £2.140 million of General Reserves;
 - The requirement to deliver over £5 million of recurring planned efficiencies.
- 3.3 This report sets out the financial position for the Council as at the end of September 2018 against the approved budgets. An analysis of the

financial position across service groups is set out in **Appendix 1** with further detail summarised below.

- 3.4 Within this, an overall financial risk rating 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**. Three service areas – Children’s Wellbeing, Adult Wellbeing and ASL – have been categorised as High Risk suggesting there is a high degree of certainty that the services will not operate within approved budgets. In accordance with Standing Orders, respective Heads of Service have been asked to consider what steps can be taken to constrain costs and operate within budget.
- 3.5 Five service areas: Secondary Schools; Facilities Services; Asset Planning & Engineering; Roads Services and Roads Network 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. Planning & Community Housing has now been reclassified from Medium to Low Risk albeit that there remains some risk within both service areas relating to the timing of planning fee income and demands for homelessness that we will continue to monitor during the year.
- 3.6 We will continue to work closely with those service areas categorised as High or Medium Risk in an attempt to ensure financial commitments are delivered within available resources. Given that the financial projections remain exceptionally challenging; all service areas will be kept closely reviewed during the remainder of the financial year.
- 3.7 The summary below sets out the key challenges and risks across each of the Directorates.
- 3.8 The **Resources and People Directorate** is reporting an underspend of £0.796 million (1.6%). The **Education Group** covering; Pre-school, ASL, Primary, Secondary and School Support is reporting a collective underspend of £0.317 million (0.7%); however, forecasts indicate that Group will deliver a slight overspend.
 - The Pre-School budget is currently reporting an underspend of £0.258 million (4.8%) most of which relates to staffing underspends. Work has been ongoing within the Council to revise the current expansion plans in line with available resource to support the new national policy requirement to deliver 1140 hours of early learning and childcare.
 - Pressures remain within the ASL budget. The position as at September 2018 is an overspend of £0.305 million (5.5%) with projections indicating that this overspend is likely to increase further by the end of the financial year. Most of the pressures relate to transport and the provision of an increased number of external placements and work is ongoing to mitigate these pressures. This area is under regular review due to both the numbers and complexity of children requiring support needs. Given the scale of the financial pressures and current

projections, this service has now been categorised as High Risk, and the Head of Education is currently preparing a Cost Recovery Plan and implement enhanced financial controls in order to mitigate and manage the current overspending.

- It is expected that most of the Primary Schools will operate within approved carry forward limits, however three out of the six Secondary schools are currently forecasting an overspend position. We will work with the Head of Education and respective Head Teachers to manage these budgets within available resources and in accordance with the Devolved School Management scheme.
- Across Council Resources, all of the service areas are reporting a collective underspend position of £0.479 million, and this position is forecast to continue during 2018-19, largely relating to the non-filling of vacancies.

3.9 The **Health & Social Care Directorate** (covering Children's, Adults & Older People) is reporting an overspend of £1.614 million (5.5%), with forecasts for the year suggesting that this could increase to around £3.0 million. All service areas with the Directorate have been categorised as High Risk and cost recovery plans and enhanced financial controls are now in place in an effort to bring spending within budget.

- Within Children's, the service is reporting an overspend of £0.852 million (12.4%), with forecasts suggesting that this overspend could double by end of March 2019. The main pressures are due to increased demand and average costs for residential school and secure accommodation placements. Additional investment was provided in 2018/19 to increase internal fostering provision and other early interventions that will, if successful, help minimise future escalation of costs. Despite some compensating underspends across the service, it remains highly unlikely that the service will be able to contain costs within available budgets. Work is ongoing to consider options to mitigate the impact of these cost pressures both in year, and in the future.
- Within Adults and Older People, a collective overspend of £0.762 million (3.4%) is reported, with forecasts suggesting that this could increase further by the end of the financial year. The main cost pressures relate to commissioned care costs in Care Homes, Care at Home and Community Support, with increasing demand pressures from clients with Physical and Learning Disabilities. Current projections indicate that it remains highly unlikely that these pressures will be contained within existing budgets. However, while there is evidence around improved patient outcomes, this is coming at an increasing cost to council services. In order to mitigate this pressure discussions are ongoing with the IJB and NHS Lothian to fully consider the financial implications arising from the agreed policy drive to shift the balance of care towards the community sector and to develop a framework to

ensure that appropriate resource transfer takes place in a timely manner.

3.10 Within the **Partnership & Community Services** budgets are reporting an underspend of £0.732 million (3.0%), with forecasts suggesting that whilst an underspend is likely to continue until the end of the year, it will not be at the same level as is currently reported due to known pressures within service areas. Four service areas within this Directorate are categorised as 'Medium Risk'; Facilities Services, Asset Planning & Engineering, Roads Network and Roads Trading, with more detail set out below.

- Facilities Services are currently reporting an overspend of £0.111 million (4.9%), with forecasts suggesting that this overspend is likely to increase further by the end of the financial year. Most of this relates to planned savings within Public Conveniences that are unlikely to be fully achieved.
- The Asset Planning & Engineering services include a number of specific service areas including Estates, Investment Properties, Building Standards and Engineering Services, Strategic Asset Management and General Fund Property Repairs. In total, the service is operating within budget, but there remains a continued pressure on the wider property estates portfolio to support repairs and maintenance on our existing asset base. In addition, unplanned critical work is now required at Randall House, and this will place additional pressure on the wider budget. This budget will continue to be closely monitored during the remainder of the year.
- Roads Network includes both Decriminalised Parking (DPE) and Coastal Car Parking. As at September 2018, the service is reporting an overspend of £0.085 million. Most of this is caused by under-recovery of income relating to Coastal Car Parking; however, we are continuing to see some signs of improvement relating to income collection.
- Roads Services (Trading Activity) is currently reporting a small overspend with current forecasts suggesting that overall this area will deliver within planned budget levels. Nevertheless, this area is at risk to any impact arising from adverse winter weather conditions and during the remainder of this year, this will continue to be closely monitored.

3.11 The Council remains at risk from a number of potential cost pressures that are not yet reflected in the forecast position, including pay inflation. The 2018 annual pay award, effective from 1 April 2018, has not been agreed for any of the component staff groups. Although provision has been made within budgets in accordance with the Scottish Government's public sector pay strategy, it must be noted that should any awards be made in excess of this level, this would place a significant strain upon Council finances and it would be highly unlikely this could be contained within existing budgetary levels.

3.12 We also continue to provide an assessment of progress in implementing planned efficiencies, and this is set out in more detail within **Appendix 2** of the report. The current “RAG” status for 2018/19 is:

- £2.754 million (55%) are achieved and are assessed as “Green”.
- £1.770 million (35%) have plans in place and are expected to be achieved, they are assessed as “Amber”. These efficiencies are subject to on-going monitoring during the year.
- £0.493 million (10%) of savings are unlikely to be achieved and are assessed as “Red”. Heads of Service are working to secure the delivery of savings of an equivalent value in 2018/19 in order to mitigate this pressure.

3.13 Overall, the Council continues to operate within an extremely challenging financial climate and notwithstanding ongoing efforts made to constrain costs; the Council is likely to overspend this financial year. The Corporate Management Team (CMT) remains actively engaged around the financial position of the Council including the delivery of planned efficiency savings, and are seeking alternative proposals to ensure that as much as possible, wider Council expenditure can be delivered within approved budget levels. Whilst overall the financial position recorded at the end of September 2018 shows a slight recorded underspend of £0.252 million, the financial forecasts for the year continue to indicate that overall the Council continues to be at high risk of overspending with current estimates suggesting this could be between £1 and £2 million. Officers, led by CMT, are working on a wide number of options to mitigate the impact of the overspending during the year, which includes a wider review of all areas of Council expenditure.

Housing Revenue Account Summary - Quarter Two

Revenue

3.14 At the end of September 2018 the Housing Revenue Account reported an underspend against planned budget of £0.929 million (12%). This position reflects higher than anticipated income, and underspends on most of the operational revenue budgets, employee costs due to vacancies, and anticipated reduction in debt charges due to savings on borrowing.

3.15 In line with the existing Financial Strategy whereby the Council should maximise any flexibility arising from revenue balance to minimise the future impact on debt charges, it is anticipated that any additional surplus arising during 2018-19 will be applied in this manner.

Capital

3.16 Details of the Housing Revenue Account capital budgets and expenditure incurred to date is set out in **Appendix 3** of this report. The total capital budget approved for HRA was £24.364 million including fees and mortgage to rent purchases. At end of September 2018 the actual spend incurred was £5.468 million (22%). At this stage, it is estimated that

majority of this budget will be spent, with an underspend currently forecast on the Modernisation Programme of around £1.2 million that may be partially offset by an overspend on the Affordable Housing programme. Reduced staff resources remains a significant constraint in seeking to deliver the full modernisation expenditure budget; however, a service review is currently being implemented which will address the staffing shortages in this area. Most of this underspend relates to the following areas:

- Planned kitchen programme is likely to deliver an underspend against budget of £0.200 million, this is partly due to an increased focus on void properties through the voids policy review, ensuring that these are turned over in as short a timescale as possible. Kitchen completions are projected at around 462 new kitchens in this financial year;
- Underspending on project works of around £0.225 million, most of which has been earmarked for specific projects which are now likely to come forward next financial year.
- Delays in planned roofing projects, with contractors expected to be on site late in Quarter 4, and unlikely to be fully spent in this financial year.

3.17 Despite relatively low spend to date (£0.613 million) on the Affordable Housing Programme, current forecasts suggest that this budget will be slightly overspent by the end of the financial year. Much of the planned spend is profiled in the last quarter of this financial year, and there are risks around the projected spend on the programme due to the timing of new build completions and completion of land purchase transactions. This overspend will also attract higher than anticipated grant income of around £1.6 million received from Scottish Government.

3.18 To date there has been no Mortgage to Rent applications and it is anticipated that this position will remain to the end of the financial year.

General Services Capital Summary – Quarter One

3.19 There has been further re-profiling of the capital budget. This is an ongoing process to ensure that in particular, the delivery of improvements to the education estate remain aligned to related delivery of expected housing completions, the precise timing of which are typically out of the council's direct control.

3.20 **Appendix 4** sets out the 2018-19 re-profiled budgeted expenditure to the end of September 2018 with actual expenditure currently totalling £17.1 million. The gross projected spend for the full financial year is £44.6 million, and net borrowing requirement under planned budget and outturn at £19.1 million. **Appendix 4** also provides cumulative project spend on 2018-19 projects. The cumulative position excludes recurring annual budgets such as Roads, IT and Fleet.

3.21 The summary table below provides a narrative of the status of key capital projects.

Project	Narrative
Community Projects	<p>Support for Business / Town Centre Regeneration – No spend expected on this project in current year due to extended consultation period.</p>
ICT	<p>Corporate Booking System - This project is now being taken forward under the replacement CRM Project.</p> <p>Replacement CRM Project - Contract has now been awarded, go live date targeted end March 2019, all budgeted spend expected to have occurred by this date if target met.</p>
Fleet	<p>Vehicles – Now receiving deliveries of vehicles per replacement plan for current year.</p>
Open Space	<p>Cemeteries – anticipated purchase of one site with planning permission has been lodged for one further site. Spend anticipated to be on budget at both sites for this year.</p> <p>Coastal/Flood Protection –</p> <p>Musselburgh - Timing of ecology surveys has been amended, majority of these surveys are to take place in 19/20.</p> <p>Haddington - Lidar and topographical surveys to take place in 18/19. Design to commence after surveys completed.</p> <p>Coastal Car Parks/Toilets – Project scope under review. No significant spend likely during 18/19.</p> <p>Mains Farm Sports Pitch & Pavilion - Rugby Pitch and play area are in process of delivery. Due to design stage taking longer than originally estimated, the pavilion is now anticipated to be delivered during 19/20.</p> <p>Waste – New housing completions and replacement requests has resulted in a projected overspend against budget provision. Some of this is likely to be offset by underspend on machinery in 18/19.</p>
Roads, Lighting and related Assets	<p>Parking Improvements - Now on site at Longniddry. Other works are currently delayed due to a review of legal agreements related to the sites.</p> <p>Roads – Current projections indicate an underspend against planned budget.</p> <p>Roads – Externally Funded projects – Budget has increased significantly due to £0.577 million additional funding for electric charging points. This budget also includes projects which are fully funded by Sustrans.</p>

Project	Narrative
Property – Education	<p>Aberlady Primary – Client team have been working with Environmental Health team in order to resolve issues surrounding the proposed design/construction. Majority of spend now expected in 19/20.</p> <p>Dunbar Grammar – Contractual issues resulted in delays to the start of the project, resulting in additional costs. School building has been partially handed over in August with additional works continuing and anticipated complete hand over by end of December 2018.</p> <p>Gullane Primary – expected spend has increased due to redesign of project to include an Early Learning facility within the school as part of the Council’s Early Years Expansion Programme. This increase will be supported by related Scottish Government grant income.</p> <p>Law Primary - Project complete and handed over, overspend mainly due to changes to roof and steel structural design.</p> <p>New Wallyford Primary - Works on target to be complete by the end of the current financial year.</p> <p>Pinkie St Peters – Project costs have increased due to updated materials and design under auspices of Early Years Expansion Programme. The increase will be supported by related Scottish Government grant income.</p> <p>Prestonpans Infant School - Potential overspend at school site due to grouting of former mine tunnels under proposed building site. No work can commence until voids filled. Expected overspend on project as a whole, with some spend mitigated in year due to reduced building works being carried out.</p>
Property – Other	<p>Brunton Hall Improved Community Access – It is not anticipated any spend will be undertaken in 18/19 as options continue to be explored to identify best use for community.</p> <p>Haddington Corn Exchange – Project due out to tender, with work programme scheduled to start in early 2019, and full budget due to be spent.</p> <p>Port Seton Community Centre - Project currently out to tender. Work likely to be under budget this year due to extended tendering process, but overall project anticipated to be on time and budget.</p>

Project	Narrative
	<p>Whitecraig Community Centre - Contractor appointed and now on site. Spend is anticipated to be lower than anticipated this year due to timing of contractor's appointment, but overall project is anticipated to be delivered on time and budget.</p>

4 POLICY IMPLICATIONS

- 4.1 There are no direct policy implications associated with this report. 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 19 December 2017 – Item 4 – Financial Strategy 2018-23
7.2 Council 13 February 2018 – Item 2a – Administration Amendment General Services budget proposals
7.3 Council 13 February 2018 – Item 3 – Rent Proposals
7.4 Council 28 August 2018 – Item 5 – Quarter 1 Financial Review

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Budget Monitoring 2018/19

Service	Head of Service	Business Unit	2018/19 Budget £'000	Year to Date				Financial Risk Assessment
				2018/19 Actual to Date £'000	2018/19 Budget to Date £'000	2018/19 Budget Variance to Date £'000	Variance %	
Resources & People	Education	Pre-school Education & Childcare	7,209	5,040	5,298	-258	-4.9%	Low
Resources & People	Education	Additional Support for Learning	7,789	5,839	5,534	305	5.5%	High
Resources & People	Education	Schools - Primary	36,850	16,215	16,347	-132	-0.8%	Medium
Resources & People	Education	Schools - Secondary	39,118	17,978	18,190	-212	-1.2%	Low
Resources & People	Education	Schools - Support Services	2,139	1,273	1,293	-20	-1.5%	Low
RESOURCES & PEOPLE	EDUCATION TOTAL		93,105	46,345	46,662	-317	-0.7%	
Resources & People	Council Resources	Financial Services	1,650	264	391	-127	-32.5%	Low
Resources & People	Council Resources	Revenues & Benefits	1,923	383	508	-125	-24.6%	Low
Resources & People	Council Resources	IT Services	2,012	775	870	-95	-10.9%	Low
Resources & People	Council Resources	Legal & Procurement	539	457	460	-3	-0.7%	Low
Resources & People	Council Resources	Human Resources & Payroll	1,506	713	768	-55	-7.2%	Low
Resources & People	Council Resources	Licensing, Admin & Democratic Services	3,452	1,599	1,673	-74	-4.4%	Low
RESOURCES & PEOPLE	COUNCIL RESOURCES TOTAL		11,082	4,191	4,670	-479	-10.3%	
RESOURCES & PEOPLE TOTAL			104,187	50,536	51,332	-796	-1.6%	
Health & Social Care Partnership	Childrens & Adults	Childrens	13,859	7,714	6,862	852	12.4%	High
Health & Social Care Partnership	Childrens & Adults	Adults	19,391	6,912	6,637	275	4.1%	High
Health & Social Care Partnership	Access & Older People	Older People	31,691	16,600	16,113	487	3.0%	High
HEALTH & SOCIAL CARE PARTNERSHIP TOTAL			64,941	31,226	29,612	1,614	5.5%	
Partnerships & Community Services	Development	Planning	1,116	700	740	-40	-5.4%	Low
Partnerships & Community Services	Development	Economic Development & Strategic Investm	3,052	1,301	1,485	-184	-12.4%	Low
Partnerships & Community Services	Development	Property Maintenance Trading Account	-763	-468	-479	11	-2.3%	Low
Partnerships & Community Services	Development	Community Housing	1,979	1,220	1,349	-129	-9.6%	Low
PARTNERSHIPS & COMMUNITIES SERVICES	DEVELOPMENT TOTAL		5,384	2,753	3,095	-342	-11.1%	
Partnerships & Community Services	Infrastructure	Facility Support Services	3,362	2,368	2,257	111	4.9%	Medium
Partnerships & Community Services	Infrastructure	Facility Trading Activity	-205	-1,766	-1,739	-27	1.6%	Low
Partnerships & Community Services	Infrastructure	Asset Planning & Engineering	2,346	2,142	2,138	4	0.2%	Medium
Partnerships & Community Services	Infrastructure	Landscape & Countryside Management	4,863	3,497	3,461	36	1.0%	Low
Partnerships & Community Services	Infrastructure	Roads Network	4,428	1,930	1,845	85	4.6%	Medium
Partnerships & Community Services	Infrastructure	Roads Trading Activity	-763	-47	-107	60	-56.1%	Medium
Partnerships & Community Services	Infrastructure	Transportation	1,163	-185	-102	-83	81.4%	Low
Partnerships & Community Services	Infrastructure	Waste Services	7,331	3,375	3,482	-107	-3.1%	Low
Partnerships & Community Services	Infrastructure	Healthy Living	3,429	1,552	1,560	-8	-0.5%	Low
PARTNERSHIPS & COMMUNITIES SERVICES	INFRASTRUCTURE TOTAL		25,954	12,866	12,795	71	0.6%	
Partnerships & Community Services	Communities & Partnerships	Corporate Policy & Improvement	969	540	589	-49	-8.3%	Low
Partnerships & Community Services	Communities & Partnerships	Community & Area Partnerships	7,147	3,692	3,981	-289	-7.3%	Low
Partnerships & Community Services	Communities & Partnerships	Protective Services	1,090	1,189	1,178	11	0.9%	Low
Partnerships & Community Services	Communities & Partnerships	Trading Standards	162	71	84	-13	-15.5%	Low
Partnerships & Community Services	Communities & Partnerships	Arts Development	689	174	208	-34	-16.3%	Low
Partnerships & Community Services	Communities & Partnerships	Customer Services Group	3,018	2,020	2,107	-87	-4.1%	Low
PARTNERSHIPS & COMMUNITIES SERVICES	COMMUNITIES & PARTNERSHIPS TOTAL		13,075	7,686	8,147	-461	-5.7%	
PARTNERSHIPS & COMMUNITY SERVICES TOTAL			44,413	23,305	24,037	-732	-3.0%	
SERVICE TOTAL			213,541	105,067	104,981	86	0.1%	
Corporate Management		Asset Management	15,708	5,331	5,627	-296	-5.3%	Low
Corporate Management		Corporate Income	-233,663	-132,579	-132,523	-56	0.0%	Low
Corporate Management		External Audit	312	-14	0	-14	0.0%	Low
Corporate Management		Housing Benefit	1,380	347	325	22	6.8%	Low
Corporate Management		Renewable Energy	-71	-32	-32	0	0.0%	Low
Corporate Management		Valuation Joint Board	636	318	318	0	0.0%	Low
Corporate Management		Cycle to Work Scheme	0	22	22	0	0.0%	Low
Corporate Management		Childcare Vouchers	0	-25	-25	0	0.0%	Low
Corporate Management		Car Salary Sacrifice Scheme	0	107	107	0	0.0%	Low
Corporate Management		Pupil Equity Fund	0	0	0	0	0.0%	Low
Corporate Management		Criminal Justice Social Work Funding	1,146	0	0	0	0.0%	Low
Corporate Management		Apprenticeship Levy	508	216	212	4	1.9%	Low
Corporate Management		Pension Reserve	503	210	210	0	0.0%	Low
CORPORATE MANAGEMENT TOTAL			-213,541	-126,099	-125,759	-340	0.3%	
TOTAL GENERAL SERVICES			0	-21,032	-20,778	-254		
TOTAL HRA			0	-8,702	-7,773	-929	12.0%	Low

2018-19 Q2 Financial Review - Appendix 2

Delivery of approved Budget Efficiencies

Service	2018-19		
	Achieved	Achievable	TBC
	£'000	£'000	£'000
Education	652	377	157
Council Resources	172	47	0
H&SCP	781	470	0
Communities	367	31	0
Development	141	67	0
Infrastructure	641	441	73
Corporate	0	337	263
Total	2,754	1,770	493

Savings Currently Red

Service	Proposal	Value £'000	Comments
Education	Review of School Family Support Workers	126	Saving unlikely to be delivered in 2018-19
Education	Service review of schools based technician service	31	Saving unlikely to be delivered in 2018-19
Facilities Management	Review of toilets	52	Balance of saving unlikely to be delivered in 2018-19
Facilities Management	Review of mailroom provision	21	Balance of saving unlikely to be delivered in 2018-19
Corporate	Transformation	263	Balance of saving unlikely to be delivered in 2018-19
Total		493	

2018-19 Q2 Financial Review - Appendix 3

HRA Capital Programme

	2018/19 Budget (£'000)	Actual September 2018 (£000s)	Over/(Under) (£000s) Notes
Modernisation Spend	11,297	4,855	(6,442)
New Affordable and Council Housing	11,010	613	(10,397)
Mortgage to Rent	769	0	(769)
Fees	1,288	0	(1,288) Allocated at financial year end
Gross Total Housing Capital Spend	24,364	5,468	(18,896)

2018-19 Q2 Financial Review - Appendix 4

General Fund Capital

<u>Key - project lifecycle indication</u>		<u>Key - project status</u>	
1 - Feasibility	1	Project proceeding as planned	✓
2 - Design	2	Additional information - please refer to narrative	*
3 - Out to tender	3	Project not yet started	—
4 - Tender Accepted	4		
5 - Under Construction	5		
6 - Operational/Retention	6		
7 - Annual Budget allocation	7		

Please note:
Project spend columns - only spend on capital projects that extend across years shown, not annual budget allocations.

<u>Annual (In-Year)</u>				<u>Cumulative (Totals)</u>				<u>Project lifecycle indication</u>	<u>Project Status</u>
<u>Budget 2018 /19</u>	<u>Actual 2018 /19</u>	<u>Projected Outturn 2018 /19</u>	<u>Budget-Projected Variance 2018 /19</u>	<u>Total Project Budget</u>	<u>Total Project Spend</u>	<u>Anticipated Project Outturn</u>	<u>Lifetime Budget-Projection Variance</u>		
<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>		
Expenditure									

<u>Community Projects</u>	<u>Budget 2018 /19</u>	<u>Actual 2018 /19</u>	<u>Projected Outturn 2018 /19</u>	<u>Budget-Projected Variance 2018 /19</u>	<u>Total Project Budget</u>	<u>Total Project Spend</u>	<u>Anticipated Project Outturn</u>	<u>Lifetime Budget-Projection Variance</u>	<u>Project lifecycle indication</u>	<u>Project Status</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>		
Community Intervention	200	88	194	(6)	-	-	-	-	7	✓
Support for Business / Town Centre Regeneration	905	-	47	(858)	3,301	224	3,301	-	1	*
Synthetic pitches	181	181	181	-	200	-	200	-	6	✓
Total Community Projects	1,285	269	422	(864)	3,502	224	3,502	-		

<u>ICT</u>	<u>Budget 2018 /19</u>	<u>Actual 2018 /19</u>	<u>Projected Outturn 2018 /19</u>	<u>Budget-Projected Variance 2018 /19</u>	<u>Total Project Budget</u>	<u>Total Project Spend</u>	<u>Anticipated Project Outturn</u>	<u>Lifetime Budget-Projection Variance</u>	<u>Project lifecycle indication</u>	<u>Project Status</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>		
IT Program	2,000	838	2,000	-	-	-	-	-	7	✓
Replacement - Corporate booking system	32	-	-	(32)	32	5	5	(27)	6	*
Replacement - CRM Project (Customer Services)	225	-	225	-	225	-	225	-	3	*
Social Care - IT - Retention	9	9	9	-	84	75	84	-	6	✓
Total ICT	2,266	847	2,234	(32)	341	79	313	(27)		

Fleet										
Amenties - Machinery & Equipment - replacement	100	104	104	4	-	-	-	-	7	✓
Vehicles	1,365	204	1,348	(17)	-	-	-	-	7	*
Total Fleet	1,465	308	1,452	(13)	-	-	-	-		
Open Space										
Cemeteries	440	-	440	-	927	-	927	-	2	*
Coastal / Flood Protection schemes	1,308	111	939	(369)	17,637	384	17,637	-	2	*
Coastal Car Park Toilets	434	5	13	(420)	600	-	600	-	2	*
Core Path Plan	50	12	60	10	-	-	-	-	7	✓
Mains Farm Sports Pitch & Pavilion	376	5	276	(100)	712	14	712	-	2	*
Pavilions - Ormiston - Retention	53	36	53	-	766	701	755	(11)	6	✓
Polson Park	12	13	13	1	162	13	162	-	1	✓
Waste - New Bins	90	91	137	47	-	-	-	-	7	*
Waste - Machinery & Equipment - replacement	40	4	15	(25)	-	-	-	-	7	*
Total Open Space	2,804	278	1,946	(856)	20,804	1,112	20,793	(11)		
Roads, Lighting and related assets										
Cycling Walking Safer Streets	142	-	143	1	-	-	-	-	7	✓
Parking Improvements	689	40	325	(364)	1,592	-	1,228	(365)	2	*
Roads	6,009	2,090	5,706	(302)	-	-	-	-	7	*
Roads - externally funded projects	297	215	1,195	898	-	-	-	-	7	*
Total Roads, Lighting and related assets	7,137	2,346	7,369	233	1,592	-	1,228	(365)		
Property - Education										
Aberlady Primary - outdoor facility incl 1140	116	6	59	(57)	118	-	118	-	3	*
Campie Primary - 1140	4	-	4	-	77	-	77	-	2	✓
Dunbar Grammar - extension	5,374	4,113	5,613	239	10,331	4,869	10,570	239	5	*
East Linton Primary - extension	-	19	19	19	1,169	-	1,267	98	2	✓
East Saltoun Primary - 1140	8	-	8	-	247	-	147	(100)	2	✓
Gullane Primary - extension	100	-	190	90	2,505	-	3,650	1,145	2	*
Haddington Infant School - upgrades	264	136	264	-	270	-	270	-	5	✓
Kings Meadow Primary - hosting	3	-	3	-	131	120	131	-	6	✓
Law Primary - extension	1,117	1,151	1,151	34	8,460	7,370	8,521	61	6	*
Letham Primary - New School	230	7	230	-	8,937	420	8,937	-	3	✓
Loretto Primary - 1140	2	-	2	-	36	-	36	-	2	✓
Meadowpark Communications Provision - upgrades	293	183	293	-	300	-	300	-	6	✓
Musselburgh Primary - 1140 upgrades	2	-	2	-	34	-	34	-	2	✓
New Musselburgh Additional Secondary Education Provision	3,703	-	3,703	-	41,603	16	41,603	-	2	*
Wallyford Primary - New School	13,140	6,582	13,140	-	19,202	6,197	19,202	-	5	*

North Berwick High School - Extension	50	-	50	-	7,880	-	7,880	-	2	✓
Ormiston Primary - extension	2	2	2	-	1,231	-	1,231	-	2	✓
Pinkie St Peter's Primary - Retention	3	68	68	65	5,167	5,169	5,237	70	6	✓
Pinkie St Peter's Primary - extension incl. 1140	130	-	130	-	4,637	-	4,844	208	2	*
Prestonpans Early Learning and Childcare Centre - Retention	10	-	10	-	10	-	10	-	6	✓
Prestonpans Infant School - extension incl. 1140	699	15	759	60	1,274	-	1,472	198	2	*
Ross High School - extension	150	-	150	-	8,830	-	8,830	-	2	✓
St Gabriels Primary - extension	5	-	5	-	125	-	125	-	2	*
Total Property - Education	25,404	12,281	25,853	450	122,574	24,161	124,492	1,918		

Property - Other										
Accelerating Growth - Enabling Infrastructure	270	31	270	-	50,800	1,330	50,800	-	2	✓
Brunton Hall - Improved Community Access	230	-	-	(230)	1,450	19	1,450	-	1	*
Court Accommodation - upgrades	294	38	294	-	1,822	-	1,822	-	2	✓
Haddington Corn Exchange - upgrades	299	6	299	-	849	-	849	-	2	*
Herdman Flat	200	-	40	(160)	200	-	200	-	1	-
Inveresk Mills - upgrades	150	-	150	-	150	-	150	-	4	✓
Meadowmill - New Depot	170	67	170	-	1,000	5	1,000	-	2	✓
New ways of working Programme	13	-	13	-	608	-	608	-	1	✓
Port Seton - Community Centre Extension	600	11	300	(300)	1,150	-	1,150	-	3	*
Prestongrange Museum - Retention	4	-	4	-	1,140	51	1,140	-	2	-
Property Renewals	1,000	459	1,000	-	-	-	-	-	7	✓
Residential Care Homes Provision, subject to Older People Review	5	5	5	-	1,005	-	1,005	-	1	✓
Sports Centres	200	109	200	-	-	-	-	-	7	✓
Torness Strategic Coordination Centre - Retention	-	8	8	8	-	-	8	8	6	✓
Whitecraig Community Centre	1,162	-	968	(194)	1,508	174	1,508	-	5	*
Winterfield Welfare - Retention	-	1	1	1	-	-	1	1	6	✓
Total Property - Other	4,597	736	3,722	(875)	61,682	1,579	61,691	9		
Total Property - Education and Other	30,001	13,017	29,576	(425)	184,256	25,740	186,183	1,927		
Capital Plan Fees	1,604	-	1,604	-	-	-	-	-	7	✓
Total Gross Expenditure	46,563	17,064	44,604	(1,957)	210,495	27,156	212,019	1,524		

Total Income	(25,591)	(12,248)	(25,470)	121
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Borrowing Requirement	20,971	4,816	19,134	(1,836)
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