

REPORT TO: East Lothian Council

MEETING DATE: 26 February 2019

BY: Depute Chief Executive (Resources & People Services)

SUBJECT: Financial Review 2018-19: Quarter 3

1 PURPOSE

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

2 RECOMMENDATIONS

- 2.1 The Council is asked to note the financial performance at the end of the third 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.

Budget Summary

- 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 December 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.

Budget Adjustments

- 3.4 The Finance Settlement announced mid-December provided funding to support new policy obligations in 2018-19. In total, additional Revenue Support Grant (RSG) of £0.232 million has been received as follows:
- School clothing grants (£0.098m)
 - Access to sanitary products (£0.064m)
 - Free child burials (£0.005m)
 - Rapid re-housing transition plan support (£0.04m)
 - Whole system approach (£0.025m).

General Services Summary for Quarter Three – 2018-19

- 3.5 Three service areas: Children's Wellbeing, Adults Wellbeing and Additional Support for Learning (ASL), remain High Risk with a high degree of certainty that the services will not operate within approved budgets. As highlighted in quarter two financial report, in accordance with Standing Orders, respective Heads of Service have considered actions to constrain costs and operate within budgets where at all possible and have prepared supporting Recovery Plans
- 3.6 Four service area: Secondary Schools, Asset Planning & Engineering, Roads Services and Roads Network have been categorised as Medium Risk, indicating that there is a significant potential that these services will incur an overspend against the approved budget during the year.
- 3.7 Work is ongoing with services to attempt to ensure that those service areas categorised as High or Medium Risk deliver their financial commitments with available resources. Given that the overall financial projections remain exceptionally challenging, all services areas remain under close review during the remainder of the financial year with managers and budget holders instructed to operate within budgets and where possible, preserve areas of underspend.
- 3.8 The summary below sets out the key challenges and risks across each of the directorates.
- 3.9 The **Resources and People Directorate** is reporting an underspend of £1.088 million (1.4%). The **Education Group** covering Pre-school, ASL, Primary, Secondary and School Support is reporting a collective underspend of £463,000 (0.7%), however, forecasts indicate that Group will deliver a slight overspend due to continued pressure on ASL budgets.
- The Pre-school budget is currently reporting an underspend of £455,000 (7.3%) 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 with the service reporting an overspend of £512,000 (7.9%) which is expected 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.
- It is expected that most of the Primary Schools will operate within approved carry forward limits; however, three out of six secondary schools are currently forecasting an overspend position. Work is ongoing with the service to manage these budgets within available resources and in accordance with the Devolved School Management scheme.
- Across Council Resources service areas are reporting a collective underspend of £625,000 and this position is expected to continue throughout the rest of the financial year largely due to the non-filling of vacant posts in anticipation of future planned savings.

3.10 The **Health & Social Care Directorate** (covering Children's, Adults and Older People) is reporting an overspend of £2.874 million (6.6%). All service areas within the directorate have been categorised as High Risk and cost recovery plans with enhanced controls are now in place to mitigate the pressures as far as possible.

- Within Children's, the service is reporting an overspend of £1.498 million (14.9%). The main pressures are due to increased demand and average costs for residential school and secure accommodation placements. The additional investment in 2018-19 is being used 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 the service is reporting a collective overspend of £1.376 million (4.1%). 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.

3.11 Within the Partnership & Community Services Directorate budgets are reporting an underspend of £670,000 (1.9%) with forecast suggesting that whilst an underspend is likely to continue until the end of the year this may be lower due to a number of on-going pressures within service areas. Four service areas within the 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 £72,000 (2.6%) with forecasts suggesting that this overspend is likely to reduce slightly by the end of the financial year. Most of the overspending relates to planned savings within Public Conveniences that will not be fully achieved.
- The Asset Planning & Engineering Service includes a number of specific service areas including Estates, Investment Properties, Building Standards & Engineering Services, Strategic Asset management and General Fund Property repairs. The main pressure area relates to increasing expenditure commitments within property repairs, with a reported overspend of £10,000 (0.3%) but the expectation this will increase to £100,000 by the end of the year due unplanned critical work at Randall House as noted in the Quarter 2 report. There remains a continued pressure on the wider property estates portfolio to support repairs and maintenance on the existing asset base and this budget will continue to be monitored closely during the remainder of the year.
- Roads Network includes a number of elements including both Decriminalised Parking (DPE) and Coastal Car parking. As at December 2018 the service is reporting an overspend of £275,000 (8.8%), of which most of this relates to under-recovery of income relating to Coastal Car Parking and increased DPE costs.
- 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 this will be closely monitored.

3.12 The 2018 annual pay award, effective from 1 April 2018 has yet to be agreed for any of the component staff groups. Year-end forecasting assumes a 3.5% increase for non-teaching staff and a 3% increase for teaching staff (with the remainder assumed to be funded by the Scottish Government) all of which matches the current offer. Should the pay award be in excess of this level, this would place a significant additional strain upon council finances.

3.13 An assessment of progress in implementing planned efficiencies is set out in more detail within **Appendix 2** of the report. The current “RAG” status for 2018/19 is:

- £2.822 million (56%) are achieved and are assessed as “Green”.
- £1.842 million (37%) 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 remainder of the year.
- £353,000 (7%) of savings are unlikely to be achieved and are assessed as “Red”. Heads of Service are working to ensure the delivery of savings of an equivalent value in 2018/19 in order to mitigate this pressure.

3.14 Overall, the Council continues to operate within extremely challenging financial conditions and, notwithstanding ongoing efforts made to constrain expenditure; the Council is likely to overspend approved budgets 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 constantly seeking alternative proposals and preservation of underspending to ensure that as much as possible, wider council expenditure can be delivered within approved budget levels.

3.15 The financial forecasts for the year continue to indicate that the Council continues to be at high risk of overspending of between £1million and £2 million (0.5%-1.0%). As reported previously, Senior Managers continue to work on a number of options to mitigate the impact of the overspending during the year, which includes a wider review of all areas of council services, negotiation with NHS Lothian and also a full balance sheet review.

Housing Revenue Account Summary - Quarter Three

Revenue

3.16 At the end of December 2018 the Housing Revenue Account reported an underspend against planned budget of £0.782 million. This position reflects higher than anticipated income, and underspends on most of the operational revenue budgets, including employee costs due to vacancies and less borrowing than planned. There continues to remain some pressure on void rents, which is overspent by around £76,000, with the expectation that this will remain a pressure during the remainder of the year.

3.17 It is anticipated that the HRA will deliver a higher than planned underspend during the year, and in line with the existing financial strategy whereby the council should maximise any flexibility arising from revenue balances to minimise the future impact of debt charges, it is anticipated that any additional surplus arising during 2018-19 will be applied in this manner.

Capital

3.18 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 December 2018 the actual spend incurred was £9.584 million (39%). Although this does seem low for this such an advanced stage in the financial year, a number of significant investments are planned for the final quarter and it is estimated that around £22.2 million of the budget will be spent. The modernisation programme is forecasting an underspend of around £1.5 million and the New Affordable and Council Housing Programme expected to spend its budget. Most of the underspend relates to the following areas:

- The planned kitchen programme is likely to deliver an underspend against budget of £140,000. 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 441 new kitchens in this financial year.
- Bathrooms are expected to underspend by around £60,000 (3%) with 479 completions expected.
- Underspending on project works of around £225,000 most of which has been earmarked for specific projects which are now likely to come forward next financial year.
- Delays in the procurement of a major project will mean that roofing projects will underspend by £550,000.

3.19 Despite relatively low spend to date of £2.662 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 was profiled for 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.

3.20 There has been no Mortgage to Rent applications received and it is anticipated that this position will remain to the end of the financial year.

General Services Capital Summary – Quarter Three

3.21 There has been further re-profiling of the capital budget. This is an on-going process to ensure that in particular, the delivery of improvements to the education estate remains aligned to related housing and population demand projections.

3.22 **Appendix 4** sets out the 2018-19 re-profiled budgeted expenditure to the end of December 2018 with actual expenditure currently totalling £28.2 million. The gross projected spend for the full financial year is £42.9

million, a £1.675m reduction from the reported quarter 2 projections. The net borrowing requirement position is expected to outturn at £17.9 million.

3.23 The summary table below provides a narrative of the status of key capital projects, and main movements from Quarter 2.

Project	Narrative
ICT	Replacement CRM Project – Reprofile of expenditure.
Fleet	Vehicles / Amenities Machinery & Equipment Replacement – Overspend in expenditure to be offset against additional income received from vehicle part exchange
Open Space	<p>Cemeteries - No spend now anticipated in the year due to delays in site negotiation. Planning permission has been lodged and spend expected in to be delayed until 2019-20.</p> <p>Coastal/Flood Protection – Musselburgh – Project re-profiled - survey work not expected to complete until 2019-20.</p> <p>Coastal Car Parks/Toilets – Project scope under review. No significant spend likely during 2018-19</p> <p>Mains Farm Sports Pitch & Pavilion - Rugby Pitch and play area to be delivered in 2018-19. Pavilion is now anticipated to be delivered during 2019-20 due to delays in design.</p>
Roads, Lighting and related Assets	<p>Parking Improvements – Work now on site and in progress at Humbie and Longniddry. Some of the other sites may extend into 2019-20.</p> <p>Roads – Current projections to deliver budget – however there remain some risks to delivery with winter weather.</p> <p>Roads – Externally Funded projects – Budget has increased significantly due to £577,000 funding for electric charging points.</p>
Property – Education	<p>Aberlady Primary – Client team have been working with Environmental Health team in order to resolve issues surrounding the construction of the first outdoor classroom in East Lothian. Majority of spend now expected in 2019-20.</p> <p>Dunbar Grammar – Overspend has been caused by a number of contractual issues resulted in delays to the start of the project, resulting in additional legal costs. School building has been fully handed over by the contractor.</p>

Project	Narrative
	<p>East Linton Primary – Acceleration of surveys into 2018-19.</p> <p>Gullane Primary – Total project spend has increased due to redesign of project to include an Early Learning centre within school under Scottish Government Early Learning and Childcare scheme. This increase will be covered by 1140 hours grant income.</p> <p>Meadowpark Communication Provision – No further spend anticipated in current year. Remaining works will be carried out in 19/20.</p> <p>North Berwick High School – Contractor appointed and due to be on site during the remainder of 2018-19.</p> <p>Pinkie St Peters – Project outturn has increased due to updated estimates for materials and updated design under auspices of Early Learning and Childcare scheme. The increase will be covered by external 1140 hours grant income.</p> <p>Prestonpans Infant School – Project delayed due to change in building specification.</p>
Property – Other	<p>Accelerating Growth – Enabling Infrastructure – Current year spend and associated grant income increased to reflect Blindwells HIF funding.</p> <p>Brunton Hall Improved Community Access – Project has been moved into future years due to various options being considered for best use for community.</p> <p>Court Accommodation – Contract soon to be awarded for Phase 1. Budget reprofiled.</p> <p>Haddington Corn Exchange – Works now unlikely to commence until March.</p> <p>Meadowmill Depot – Design costs currently being quantified. No further spend is anticipated this year.</p> <p>Port Seton Community Centre – No further spend anticipated in current year due to extended tendering process.</p> <p>Property Renewals – Projected overspend due to essential fire safety works.</p> <p>Whitecraig Community Centre - Reprofiled expenditure – works due to be completed Summer 2019</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
- 7.5 Council 11 December 2018 – Item 4 – Quarter 2 Financial Review

AUTHOR'S NAME	Jim Lamond
DESIGNATION	Head of Council Resources
CONTACT INFO	jlamond@eastlothian.gov.uk
DATE	8 February 2019

2018-19 Q3 Financial Review - Appendix 1

Budget Monitoring 2018/19

Service	Head of Service	Business Unit	2018/19 Budget	2018/19 Actual to Date	2018/19 Budget to Date	2018/19 Budget Variance to Date	Variance	Financial Risk Assessment
				£'000	£'000	£'000	%	
Resources & People	Education	Pre-school Education & Childcare	7,329	5,746	6,201	-455	-7.3%	Low
Resources & People	Education	Additional Support for Learning	7,789	6,953	6,441	512	7.9%	High
Resources & People	Education	Schools - Primary	36,850	26,138	26,364	-226	-0.9%	Medium
Resources & People	Education	Schools - Secondary	39,118	27,414	27,621	-207	-0.7%	Low
Resources & People	Education	Schools - Support Services	3,547	2,641	2,728	-87	-3.2%	Low
RESOURCES & PEOPLE	EDUCATION TOTAL		94,633	68,892	69,355	-463	-0.7%	
Resources & People	Council Resources	Financial Services	1,650	1,259	1,423	-164	-11.5%	Low
Resources & People	Council Resources	Revenues & Benefits	1,923	946	1,142	-196	-17.2%	Low
Resources & People	Council Resources	IT Services	2,012	1,379	1,480	-101	-6.8%	Low
Resources & People	Council Resources	Legal & Procurement	539	628	631	-3	-0.5%	Low
Resources & People	Council Resources	Human Resources & Payroll	1,506	1,149	1,229	-80	-6.5%	Low
Resources & People	Council Resources	Licensing, Admin & Democratic Services	3,434	2,528	2,609	-81	-3.1%	Low
RESOURCES & PEOPLE	COUNCIL RESOURCES TOTAL		11,064	7,889	8,514	-625	-7.3%	
RESOURCES & PEOPLE TOTAL			105,697	76,781	77,869	-1,088	-1.4%	
Health & Social Care Partnership	Childrens & Adults	Childrens	13,884	11,577	10,079	1,498	14.9%	High
Health & Social Care Partnership	Childrens & Adults	Adults	19,391	12,187	11,516	671	5.8%	High
Health & Social Care Partnership	Access & Older People	Older People	31,330	22,580	21,875	705	3.2%	High
HEALTH & SOCIAL CARE PARTNERSHIP TOTAL			64,605	46,344	43,470	2,874	6.6%	
Partnerships & Community Services	Development	Planning	1,116	788	858	-70	-8.2%	Low
Partnerships & Community Services	Development	Economic Development & Strategic Investment	1,820	1,163	1,242	-79	-6.4%	Low
Partnerships & Community Services	Development	Property Maintenance Trading Account	-763	-28	71	-99	-139.4%	Low
Partnerships & Community Services	Development	Community Housing	1,979	1,579	1,889	-310	-16.4%	Low
PARTNERSHIPS & COMMUNITIES SERVICES	DEVELOPMENT TOTAL		4,152	3,502	4,060	-558	-13.7%	
Partnerships & Community Services	Infrastructure	Facility Support Services	3,362	2,885	2,813	72	2.6%	Medium
Partnerships & Community Services	Infrastructure	Facility Trading Activity	-205	-1,375	-1,422	47	-3.3%	Low
Partnerships & Community Services	Infrastructure	Asset Planning & Engineering	2,346	2,969	2,959	10	0.3%	Low
Partnerships & Community Services	Infrastructure	Landscape & Countryside Management	5,458	5,033	4,982	51	1.0%	Low
Partnerships & Community Services	Infrastructure	Roads Network	4,428	3,410	3,135	275	8.8%	Medium
Partnerships & Community Services	Infrastructure	Roads Trading Activity	-763	-362	-366	4	-1.1%	Medium
Partnerships & Community Services	Infrastructure	Transportation	1,163	336	337	-1	-0.3%	Low
Partnerships & Community Services	Infrastructure	Waste Services	7,309	5,335	5,313	22	0.4%	Low
Partnerships & Community Services	Infrastructure	Healthy Living	3,429	2,233	2,272	-39	-1.7%	Low
PARTNERSHIPS & COMMUNITIES SERVICES	INFRASTRUCTURE TOTAL		26,527	20,464	20,023	441	2.2%	
Partnerships & Community Services	Communities & Partnerships	Corporate Policy & Improvement	996	796	852	-56	-6.6%	Low
Partnerships & Community Services	Communities & Partnerships	Community & Area Partnerships	6,547	5,123	5,406	-283	-5.2%	Low
Partnerships & Community Services	Communities & Partnerships	Protective Services	1,090	1,476	1,440	36	2.5%	Low
Partnerships & Community Services	Communities & Partnerships	Trading Standards	162	93	121	-28	-23.1%	Low
Partnerships & Community Services	Communities & Partnerships	Arts Development	689	313	340	-27	-7.9%	Low
Partnerships & Community Services	Communities & Partnerships	Customer Services Group	3,429	2,981	3,176	-195	-6.1%	Low
PARTNERSHIPS & COMMUNITIES SERVICES	COMMUNITIES & PARTNERSHIPS TOTAL		12,913	10,782	11,335	-553	-4.9%	
PARTNERSHIPS & COMMUNITY SERVICES TOTAL			43,592	34,748	35,418	-670	-1.9%	
SERVICE TOTAL			213,894	157,873	156,757	1,116	0.7%	
Corporate Management		Asset Management	15,708	6,977	6,869	108	1.6%	Low
Corporate Management		Corporate Income	-233,998	-169,094	-169,348	254	-0.1%	Low
Corporate Management		External Audit	312	18	20	-2	-10.0%	Low
Corporate Management		Housing Benefit	1,380	1,752	1,872	-120	-6.4%	Low
Corporate Management		Renewable Energy	-71	-52	-52	0	0.0%	Low
Corporate Management		Valuation Joint Board	636	477	477	0	0.0%	Low
Corporate Management		Cycle to Work Scheme	0	14	14	0	0.0%	Low
Corporate Management		Childcare Vouchers	0	-36	-36	0	0.0%	Low
Corporate Management		Car Salary Sacrifice Scheme	0	86	86	0	0.0%	Low
Corporate Management		Pupil Equity Fund	0	0	0	0	0.0%	Low
Corporate Management		Criminal Justice Social Work Funding	1,129	0	0	0	0.0%	Low
Corporate Management		Apprenticeship Levy	508	346	339	7	2.1%	Low
Corporate Management		Pension Reserve	503	336	335	1	0.3%	Low
CORPORATE MANAGEMENT TOTAL			-213,893	-159,176	-159,424	248	-0.2%	
TOTAL GENERAL SERVICES			1	-1,303	-2,667	1,364		
TOTAL HRA			0	-13,379	-12,597	-782	6.2%	Low

2018-19 Q3 Financial Review - Appendix 2

Delivery of approved Budget Efficiencies

Service	2018-19		
	Achieved	Achievable	TBC
	£'000	£'000	£'000
Education	678	491	17
Council Resources	214	5	0
H&SCP	781	470	0
Communities	367	31	0
Development	141	67	0
Infrastructure	641	441	73
Corporate	0	337	263
Total	2,822	1,842	353

Savings Currently Red

Service	Proposal	Value £'000	Comments
Education	Service review of schools based technician service	17	Saving unlikely to be delivered in 2018-19
Facilities Management	Review of toilets	73	Balance of saving unlikely to be delivered in 2018-19
Corporate	Transformation	263	Balance of saving unlikely to be delivered in 2018-19
Total		353	

2018-19 Q3 Financial Review - Appendix 3

HRA Capital Programme

	2018/19 Budget (£'000)	Actual December 2018 (£000s)	Over/(Under) (£000s) Notes
Modernisation Spend	11,297	6,922	(4,375)
New Affordable and Council Housing	11,010	2,622	(8,388)
Mortgage to Rent	769	0	(769)
Fees	1,288	0	(1,288) Allocated at financial year end
Gross Total Housing Capital Spend	24,364	9,544	(14,820)

2018-19 Q3 Financial Review - Appendix 3

General Services Capital

<u>Key - project lifecycle indication</u>	
1 - Feasibility	1
2 - Design	2
3 - Out to tender	3
4 - Tender Accepted	4
5 - Under Construction	5
6 - Operational/Retention	6
7 - Annual Budget allocation	7

<u>Key - project status</u>	
Project proceeding as planned	✓
Additional information - please refer to narrative	*
Project not yet started	—

<u>Annual (In-Year)</u>			
<u>Budget</u> <u>2018 /19</u>	<u>Actual</u> <u>2018 /19</u>	<u>Projected</u> <u>Outturn</u> <u>2018 /19</u>	<u>Budget-</u> <u>Projected</u> <u>Variance</u> <u>2018 /19</u>
<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>

<u>Cumulative (Totals)</u>				<u>Project</u> <u>lifecycle</u> <u>indication</u>	<u>Project Status</u>
<u>Total</u> <u>Project</u> <u>Budget</u>	<u>Total</u> <u>Project</u> <u>Spend</u>	<u>Projected</u> <u>Project</u> <u>Outturn</u>	<u>Lifetime</u> <u>Budget-</u> <u>Projection</u> <u>Variance</u>		
<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>		

Expenditure

Community Projects
Community Intervention
Support for Business / Town Centre Regeneration
Synthetic pitches
Total Community Projects

200	194	194	(6)
905	-	108	(797)
181	181	181	-
1,285	375	483	(803)

-	-	-	-	7	✓
3,301	224	3,301	-	1	-
200	181	200	-	6	✓
3,502	405	3,502	-		

ICT
IT Program

2,000	1,618	2,000	-
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-	-	-	-	7	✓
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Replacement - Corporate booking system	32	-	-	(32)	32	5	5	(27)	-	-
Replacement - CRM Project (Customer Services)	225	-	99	(126)	225	-	225	-	4	*
Social Care - IT - Retention	9	9	9	-	84	84	84	-	6	✓
Total ICT	2,266	1,628	2,108	(158)	341	88	313	(27)		

Fleet										
Amenties - Machinery & Equipment - replacement	100	121	121	21	-	-	-	-	7	*
Vehicles	1,365	497	1,379	14	-	-	-	-	7	*
Total Fleet	1,465	619	1,500	35	-	-	-	-		

Open Space										
Cemeteries	440	-	-	(440)	927	-	927	-	2	*
Coastal / Flood Protection schemes	1,308	224	939	(369)	17,637	224	17,637	-	2	*
Coastal Car Park Toilets	434	6	6	(428)	600	6	600	-	2	*
Core Path Plan	50	12	75	25	-	-	-	-	7	✓
Mains Farm Sports Pitch & Pavilion	376	129	276	(100)	712	143	712	-	5	*
Pavilions - Ormiston - Retention	53	37	53	-	766	738	755	(11)	6	✓
Polson Park	12	13	13	1	162	26	162	-	1	✓
Waste - New Bins	90	110	135	45	-	-	-	-	7	✓
Waste - Machinery & Equipment - replacement	40	4	15	(25)	-	-	-	-	7	✓
Total Open Space	2,804	535	1,512	(1,291)	20,804	1,137	20,793	(11)		

Roads, Lighting and related assets										
Cycling Walking Safer Streets	142	3	143	1	-	-	-	-	7	✓
Parking Improvements	689	81	275	(414)	1,592	81	1,178	(415)	5	*
Roads	6,009	3,883	6,025	16	-	-	-	-	7	*
Roads - externally funded projects	297	429	1,195	898	-	-	-	-	7	*
Total Roads, Lighting and related assets	7,137	4,397	7,638	501	1,592	81	1,178	(415)		

Property - Education										
Aberlady Primary - outdoor facility incl 1140	116	6	8	(108)	118	6	68	(51)	1	*
Campie Primary - 1140	4	0	4	-	77	0	77	-	2	✓
Dunbar Grammar - extension	5,374	5,468	5,698	324	10,331	10,337	10,570	239	6	*

East Linton Primary - extension	-	19	86	86	1,169	19	1,517	348	2	*
East Saltoun Primary - 1140	8	1	-	(8)	247	1	147	(100)	2	✓
Gullane Primary - extension	100	-	91	(9)	2,505	-	3,650	1,145	2	*
Haddington Infant School - upgrades	264	238	264	-	270	238	270	-	5	✓
Kings Meadow Primary - hosting	3	-	3	-	131	120	131	-	6	✓
Law Primary - extension	1,117	1,175	1,175	58	8,460	8,545	8,545	85	6	✓
Letham Primary - New School	230	14	230	-	8,937	14	8,937	-	4	✓
Loretto Primary - 1140	2	0	2	-	36	0	36	-	2	✓
Meadowpark Communications Provision - upgrades	293	194	194	(98)	300	194	300	-	6	*
Musselburgh Primary - 1140 upgrades	2	0	2	-	34	0	34	-	2	✓
New Musselburgh Additional Secondary Education Provision	3,703	-	3,703	-	41,603	16	41,603	-	2	✓
Wallyford Primary - New School	13,140	11,965	13,140	-	19,202	18,162	19,202	-	5	✓
North Berwick High School - Extension	50	-	208	158	7,880	-	7,880	-	4	*
Ormiston Primary - extension	2	7	15	13	1,231	7	1,231	-	2	✓
Pinkie St Peter's Primary - Retention	3	68	68	64	5,167	5,237	5,237	70	6	✓
Pinkie St Peter's Primary - extension incl. 1140	130	-	70	(60)	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	85	85	(614)	1,274	85	1,472	198	1	*
Ross High School - extension	150	-	254	104	8,830	-	8,830	-	2	✓
St Gabriels Primary - extension	5	-	-	(5)	125	-	125	-	2	✓
Total Property - Education	25,404	19,242	25,310	(95)	122,574	42,983	124,716	2,142		

Property - Other										
Accelerating Growth - Enabling Infrastructure	270	116	405	135	50,800	1,445	50,935	135	1	*
Brunton Hall - Improved Community Access	230	-	-	(230)	1,450	19	1,450	-	1	*
Court Accommodation - upgrades	294	-	64	(230)	1,822	-	1,822	-	3	*
Haddington Corn Exchange - upgrades	299	23	30	(269)	849	23	849	-	3	*
Herdman Flat	200	-	40	(160)	200	-	200	-	1	-
Inveresk Mills - upgrades	150	-	40	(110)	150	-	150	-	4	✓
Meadowmill - New Depot	170	73	74	(96)	1,000	73	1,000	-	2	*
New ways of working Programme	13	52	13	-	608	52	608	-	2	✓
Port Seton - Community Centre Extension	600	11	11	(589)	1,150	11	1,150	-	3	*
Prestongrange Museum - Retention	4	3	4	-	1,140	3	1,140	-	2	✓

Property Renewals	1,000	785	1,135	135	-	-	-	-	7	*
Residential Care Homes Provision, subject to Older People	5	5	5	-	1,005	5	1,005	-	1	✓
Sports Centres	200	140	212	12	-	-	-	-	7	✓
Torness Strategic Coordination Centre - Retention	-	8	8	8	-	8	8	8	6	✓
Whitecraig Community Centre	1,162	156	733	(430)	1,508	330	1,508	-	5	*
Winterfield Welfare - Retention	-	1	1	1	-	1	1	1	6	✓
Total Property - Other	4,597	1,374	2,774	(1,823)	61,682	1,972	61,825	144		
Total Property - Education and Other	30,002	20,616	28,084	(1,918)	184,256	44,955	186,542	2,286		
Capital Plan Fees	1,604	-	1,604	-	-	-	-	-	7	✓
Total Gross Expenditure	46,563	28,169	42,929	(3,634)	210,495	46,667	212,328	1,833		

Income				
Total Income	(25,591)	(10,773)	(24,988)	603

Borrowing Requirement	20,972	17,395	17,941	(3,031)
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