



2016/2021 FINANCIAL PLAN

&

PROVISIONAL CAPITAL BUDGET 2017/18

**Issued by the Resources Directorate
(Corporate Improvement & Finance)**

ANGUS COUNCIL

2016/2021 FINANCIAL PLAN

PROVISIONAL CAPITAL BUDGET 2017/18

GENERAL FUND CAPITAL PROGRAMME

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2016/2021 FINANCIAL PLAN - INTRODUCTION

The Prudential Code

The 2017/18 capital budget has been prepared by Angus Council under the self regulating Prudential Code regime.

The key objectives of the Prudential Code are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable, as well as being consistent with and supporting local strategic planning, local asset management planning and proper option appraisal. Under the Prudential Code the level of capital expenditure is not the key influence within the setting of the financial plan, rather the affordability and sustainability of the revenue consequences of capital investment decisions (including any subsequent impact on the Council Tax) are the major factors. It is within this context that the 2016/2021 Financial Plan has been prepared.

To demonstrate that local authorities have fulfilled these objectives, the Prudential Code requires the Council to set a number of indicators covering 5 distinct areas – affordability, capital expenditure, prudence, external debt and treasury management - and these are detailed in report 63/17.

Capital Resources 2017/18

Under the Prudential Code it is not necessary to determine a finite level of capital resources available. Rather the Council must determine the capital financing costs which will be generated by the borrowing associated with the capital expenditure proposed and the affordability and sustainability of these costs and any other associated ongoing revenue costs in terms of the Council's overall revenue budget.

The principal means of funding capital expenditure comes from the following sources:

- borrowing
- Scottish Government capital grants
- contributions from other external sources
- capital receipts from the sale of surplus assets
- capital financed from current revenue (CFCR).

Borrowing

A significant level of the Council's capital expenditure is, and will continue to be, funded through borrowing. Whilst the Council is not currently constrained by an annual borrowing limit it is limited by the level of capital financing costs arising from borrowing which the revenue budget can support. In this regard an additional £4.540 million of capital spending power (via borrowing) has been provided through the Special Funds strategy.

A considerable proportion of the borrowing is currently funded by the Scottish Government through loan charges support grant with the strategy continuing of not providing loan charges support grant for new borrowing incurred during 2017/18 (this is what was previously termed supported borrowing). Loan charges support grant for capital borrowing incurred up to and including 2011/12 will continue to be received from the Scottish Government.

It should also be noted that the Scottish Government retains the power to impose capital borrowing limits both nationally and on individual local authorities if it determines that this is required.

Scottish Government Capital Grant

Finance Circular 9/2016 (as issued on 15 December 2016 and subsequently amended in correspondence from the Scottish Government thereafter) provided details of funding allocations for 2017/18. No definitive information is available for 2018/19 onwards, other than the notification of general capital grant re-profile from 2016/17 into the period 2018/19 to 2020/21, although the specific phasing of the re-profile is not yet known.

Table 1 details Angus Council's capital support in 2017/18, with 2016/17 shown for comparison purposes:

Table 1 – Provisional Government Grant Allocation

Funding Source	2016/17 £m		2017/18 £m	
	Supported Borrowing		0	
General Capital Grant:				
Baseline General Capital Grant	10.327		14.227	
Brechin Flood Prevention Scheme*	0.000		(2.500)	
Arbroath Flood Strategy	2.003		0.532	
Early Years & Childcare	0.635	12.965	0.000	12.259
Cycling, Walking & Safer Streets (ring-fenced)		0.128		0.160
Total Support for Capital		13.093		12.419

* the return of some grant is necessary in 2017/18 due to the final cost of the Brechin Flood Prevention Scheme project being lower than estimated when the grant was originally awarded. A further £142,000 is due to be repaid in 2018/19. These repayments have been anticipated for some time and were previously included / allowed for in the long term affordability analysis of the capital programme.

The 2017/18 general capital grant allocation of £12.259m includes the additional capital funding of £721,000 announced by the Scottish Government on 2 February 2017. Given the very late announcement in the budget process of this additional funding, no opportunity was available to establish how these additional resources should be utilised. An equivalent amount has therefore been added in to the corporate contingency that is available for capital over the 5 years (2016/17 to 2020/21), with any decisions on how this should be used to be taken after the conclusion of the budget process.

It should further be noted that where general capital grant is being used to fund third party capital expenditure (i.e. capital expenditure on assets which do not belong to Angus Council), this is reflected within the relevant departmental capital programme under the heading 'Non Enhancing Expenditure'. In this regard, general capital grant totalling £485,000 has been directly applied to projects within the financial plan in 2017/18 revising the General Capital Grant available to fund Angus Council capital projects to £11.774 million.

Corporate Capital Receipts

Corporate capital receipts from the sale of Council assets can be utilised to reduce the level of borrowing required and this is anticipated to be in the region of £500,000 in 2017/18. It should be noted that where Policy & Budget Strategy Group and, thereafter, Policy & Resources Committee approval has been given for a capital receipt to be ring-fenced against a particular project, this is reflected against the project in the financial plan itself.

Corporate CFCR - Resources Released from Special Repayment Strategy

In line with the Council's special repayment strategy (report 62/17 on the long term affordability of the 2016/2021 Financial Plan refers) freed up revenue resources set aside for special repayments of debt will be carried forward to be used in the following year as Capital Funded from Current Revenue (CFCR). For 2017/18 the carry forward from 2016/17 is estimated to amount to circa £2.091 million.

Capital Project Prioritisation

The 2016/2021 Financial Plan has been formed on the basis of a number of existing priority capital projects, as agreed by the Policy & Budget Strategy Group (PBSG) and Executive Management Team.

A number of bids for new priority projects / programmes were also considered and it was agreed that the following should be added into the 2016/2021 Financial Plan:

- additional roads, property, industrial unit and parks / recreation capitalised maintenance
- CCTV upgrading
- additional resources for the General Vehicle Replacement Programme
- WiFi renewal / upgrading.

Furthermore, to recognise that the progress of capital projects is very fluid, it was accepted by the PBSG that the priority capital projects should continue to be taken forward on the basis of allowing an oversubscription of expenditure up to a maximum of 10%. This level of maximum oversubscription is considered to be manageable and reflects the likelihood of an element of unavoidable project slippage arising.

Departmental Borrowing 2017/18

Table 2 details those project(s) whose capital financing costs are to be funded directly from departmental revenue budgets in 2017/18. Mechanisms are in place to ensure the transfer of departmental revenue resources into the Council's capital financing cost budget.

Table 2 – Departmental Borrowing 2017/18

Project / Programme	Departmental Borrowing 2017/18 £m	Loan Charges Met From
Waste Vehicle Replacement Programme (Communities)	0.727	Regulatory & Protective Services revenue budget
Total Departmental Borrowing	0.727	

2016/2021 Financial Plan and 2017/18 Capital Budget

The 2016/2021 Financial Plan details, for the General Fund, the total cost and phasing of those priority capital projects anticipated to be undertaken by Angus Council in the foreseeable future. The costs of each project are shown on an outturn basis, i.e. including an allowance for inflation. For budget planning purposes the capital expenditure on each departmental capital programme is differentiated between that which is anticipated to be legally committed by 31 March 2017 and that which is not anticipated to be legally committed by 31 March 2017.

The estimated net capital expenditure detailed for 2017/187, totalling £32.610 million, is the Council's proposed capital budget for the forthcoming financial year. Table 3, below, details the projected level of new corporate borrowing required in 2017/18 after accounting for the agreed contingency and oversubscription levels, anticipated slippage, capital receipts, capital grant and other funding elements. The table also highlights how much of this borrowing results from projects funded directly by departments and how much will be supported by the corporate loan charges budget. The current projected positions for 2018/19, 2019/20 and 2020/21 have also been shown for information.

Table 3 – Capital Expenditure and Financing

Capital Expenditure / Funding Source	2017/18 £m	2018/19 £m	2019/20 £m	2020/21 £m
Total Net Capital Expenditure per 2016/2021 Financial Plan	32.610	18.214	7.495	8.284
<i>Add:</i> Contingency (not in 2016/2021 Financial Plan)	0.000	0.000	3.898	1.592
<i>Remove:</i> Oversubscription Level	(3.998)	(3.998)	0.000	0.000
<i>Less:</i> Anticipated Corporate Capital Receipts	(0.500)	(0.500)	(0.100)	(0.100)
<i>Less:</i> Corporate CFCR	(2.091)	(1.241)	0.000	0.000
<i>Less:</i> General Capital Grant	(11.774)	(10.605)	(10.763)	(9.550)
Total New Borrowing	14.247	1.870	0.530	0.226
Total New Borrowing (per above)	14.247	1.870	0.530	0.226
<i>Less:</i> Departmental Borrowing Element	(0.727)	(1.090)	(0.487)	(0.168)
New Corporate Borrowing Funded by Loan Charges Budget	13.520	0.780	0.043	0.058

It should be noted that the Organisational Change capital programme is funded in the main from the Information Technology Renewal & Repair Fund and is therefore largely dependent upon approval of the Special Funds allocation through the 2017/18 budget setting process.

A thorough exercise has been carried out by Finance officers to assess the long term affordability of the 2016/2021 Financial Plan (report 62/17 refers). Looking at the position over 25 years, from 2017/18 to 2041/42.

Furthermore, the 2017/18 capital budget proposals have been assessed in the terms required by the Prudential Code (as detailed further in Report 63/17 to be considered at the Council Tax setting meeting) and are considered to be both affordable and sustainable in the context of the 2017/18 budget proposals per Report 59/17.

FINANCIAL PLAN 2016/2021
PROGRAMME - GRAND SUMMARY

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
CHIEF EXECUTIVE'S								
ECONOMIC DEVELOPMENT	6,951	487	90	3,274	3,000	0	0	100
	6,951	487	90	3,274	3,000	0	0	100
COMMUNITIES								
PLANNING & PLACE	1,875	384	10	0	0	0	0	1,481
REGULATORY & PROTECTIVE SERVICES	23,348	4,307	4,035	4,027	1,925	855	588	7,611
SERVICES TO COMMUNITIES	12,449	8,320	650	965	140	589	1,735	50
TECHNICAL & PROPERTY SERVICES	158,484	92,618	14,058	12,760	6,689	5,014	5,500	21,845
	196,156	105,629	18,753	17,752	8,754	6,458	7,823	30,987
CHILDREN & LEARNING	64,754	40,441	4,737	9,646	5,425	466	270	3,769
ADULT SERVICES (INTEGRATED JOINT BOARD)	1,307	0	242	985	80	0	0	0
RESOURCES								
ORGANISATIONAL CHANGE	70	0	0	70	0	0	0	0
TRANSFORMING ANGUS	4,055	181	1,274	883	955	571	191	0
	4,125	181	1,274	953	955	571	191	0
Total Net Expenditure	273,293	146,738	25,096	32,610	18,214	7,495	8,284	34,856

FINANCIAL PLAN 2016/2021
PROGRAMME - ECONOMIC DEVELOPMENT

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Tourism Projects	LC	164	150	14	0	0	0	0	0
<i>Revenue Funding</i>		-22	-22	0	0	0	0	0	0
Net Cost		142	128	14	0	0	0	0	0
Montrose South Regeneration	LC	3,132	896	80	2,156	0	0	0	0
<i>Scottish Enterprise</i>		-617	-612	-5	0	0	0	0	0
Net Cost		2,515	284	75	2,156	0	0	0	0
Digitisation of Business Unit Sites Across Angus	LC	225	58	40	127	0	0	0	0
<i>Local Capital Fund</i>		-200	-58	-40	-102	0	0	0	0
Net Cost		25	0	0	25	0	0	0	0
Property Portfolio Improvements	LC	76	75	1	0	0	0	0	0
Tourism Projects	NYLC	60	0	0	60	0	0	0	0
Dens Road Business Park Improvements, Arbroath	NYLC	500	0	0	500	0	0	0	0
Property Portfolio Improvements	NYLC	228	0	0	228	0	0	0	0
Brechin Business Park Improvements	NYLC	120	0	0	120	0	0	0	0
Brechin Business Park - Environmental Improvements	NYLC	35	0	0	35	0	0	0	0
Brechin Business Park Extension	NYLC	3,150	0	0	150	3,000	0	0	0
Regeneration Initiatives	NYLC	100	0	0	0	0	0	0	100
Total Net Expenditure		6,951	487	90	3,274	3,000	0	0	100

FINANCIAL PLAN 2016/2021
PROGRAMME - PLANNING AND PLACE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Cycling, Walking & Safer Streets - Various Projects	LC	2,555	2,234	128	160	11	11	11	0
<i>Revenue Funding</i>		-5	-5	0	0	0	0	0	0
<i>Scottish Government Specific Capital Grant (CWSS)</i>		-2,207	-1,886	-128	-160	-11	-11	-11	0
Net Cost		343	343	0	0	0	0	0	0
Montrose Path Network - Signage	LC	38	28	10	0	0	0	0	0
<i>TACTRAN</i>		5	5	0	0	0	0	0	0
Net Cost		43	33	10	0	0	0	0	0
Smarter Choices Smarter Places - Active Travel Initiative	LC	337	88	142	107	0	0	0	0
<i>Scottish Government Specific Grant (SCSP)</i>		-302	-88	-107	-107	0	0	0	0
<i>Revenue Funding (General Fund Balances)</i>		-20	0	-20	0	0	0	0	0
<i>Capital Contribution (TAPS - Public Transport Infrastructure)</i>		-15	0	-15	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Community Links - Cycling Network Infrastructure	LC	344	114	180	50	0	0	0	0
<i>Sustrans (Community Links Grant)</i>		-254	-114	-90	-50	0	0	0	0
<i>Capital Contribution (Planning & Place - CWSS)</i>		-90	0	-90	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Cairngorms Uplands Paths Network	NYLC	20	0	0	0	0	0	0	20
Rural Paths & Initiatives	NYLC	670	0	0	0	0	0	0	670
Town Centre Enhancements	NYLC	799	8	0	0	0	0	0	791
Replacement of Ablution Units at St Christopher's Travelling Peoples Site	NYLC	600	0	50	550	0	0	0	0
<i>Affordable Housing Reserve</i>		-600	0	-50	-550	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carried Forward		1,875	384	10	0	0	0	0	1,481

FINANCIAL PLAN 2016/2021
PROGRAMME - PLANNING AND PLACE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		1,875	384	10	0	0	0	0	1,481
NON ENHANCING EXPENDITURE									
Core Paths Improvement Programme	LC	323	89	65	85	84	0	0	0
Scottish Government General Capital Grant		-113	-46	-32	-19	-16	0	0	0
Revenue Funding (General Fund Balances)		-210	-43	-33	-66	-68	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Town Centre Enhancements - Kirriemuir Conservation Area:	LC								
Grants to Third Party Projects		969	532	355	82	0	0	0	0
Revenue Costs		177	79	57	41	0	0	0	0
Gross Cost		1,146	611	412	123	0	0	0	0
Historic Scotland		-645	-330	-222	-93	0	0	0	0
Revenue Funding (General Fund Balances)		-102	-58	-30	-14	0	0	0	0
Scottish Government General Capital Grant		-399	-223	-160	-16	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Private Sector Housing Grant Programme	LC	2,373	1,923	450	0	0	0	0	0
Scottish Government General Capital Grant		-2,373	-1,923	-450	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carnoustie Path Network	NYLC	86	0	0	13	0	0	0	73
Revenue Funding (General Fund Balances)		-13	0	0	-13	0	0	0	0
Scottish Government General Capital Grant		-73	0	0	0	0	0	0	-73
Net Cost		0	0	0	0	0	0	0	0
Private Sector Housing Grant Programme	NYLC	1,800	0	0	450	450	450	450	0
Scottish Government General Capital Grant		-1,800	0	0	-450	-450	-450	-450	0
Net Cost		0	0	0	0	0	0	0	0
Total Net Expenditure		1,875	384	10	0	0	0	0	1,481

FINANCIAL PLAN 2016/2021
PROGRAMME - REGULATORY AND PROTECTIVE SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
∞	Direct Services Projects Pre-2015/16:								
	Installation of Gabions to Brothock Burn at St Vigeans	40	0	40	0	0	0	0	0
	Monifieth Blue Seaway - Park and Street Furniture Refurbishment	43	0	43	0	0	0	0	0
	<i>Recreation Renewal & Repair Fund</i>	-83	0	-83	0	0	0	0	0
	Net Cost	0	0	0	0	0	0	0	0
	Direct Services Projects 2015/16:								
	Footpath, Fencing and Planting Works at Clinkerheel Park, Birkhill	50	0	50	0	0	0	0	0
	Overflow Car Park at Kirriemuir Hill	44	0	44	0	0	0	0	0
	Total Cost	94	0	94	0	0	0	0	0
	Direct Services Projects 2016/17								
	<i>Contribution from S75 Resources</i>	556	0	556	0	0	0	0	0
	Net Cost	-29	0	-29	0	0	0	0	0
		527	0	527	0	0	0	0	0
	Ground Maintenance Machinery Programme								
	<i>Recreation Renewal & Repair Fund</i>	3,202	2,641	237	324	0	0	0	0
<i>Vehicle Renewal & Repair Fund</i>	-284	-205	0	-79	0	0	0	0	
<i>Ring Fenced Capital Receipt (Surplus Machinery)</i>	-65	-65	0	0	0	0	0	0	
<i>Revenue Funding</i>	-411	-321	-45	-45	0	0	0	0	
Net Cost	-711	-711	0	0	0	0	0	0	
	1,731	1,339	192	200	0	0	0	0	
Enhancement Works at The Den, Brechin - Steps (Common Good)									
<i>Brechin Common Good Fund</i>	26	4	22	0	0	0	0	0	
Net Cost	-26	-4	-22	0	0	0	0	0	
	0	0	0	0	0	0	0	0	
Drainage at Hayswell Park / Carnegie Park (Common Good)									
<i>Arbroath Common Good Fund</i>	29	15	14	0	0	0	0	0	
Net Cost	-29	-15	-14	0	0	0	0	0	
	0	0	0	0	0	0	0	0	
Carried Forward	2,352	1,339	813	200	0	0	0	0	

FINANCIAL PLAN 2016/2021
PROGRAMME - REGULATORY AND PROTECTIVE SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		2,352	1,339	813	200	0	0	0	0
Restenneth Landfill Site (Capping / Development) - Phase 3b	LC	1,171	537	0	315	319	0	0	0
<i>Revenue Funding</i>		-103	-103	0	0	0	0	0	0
Net Cost		1,068	434	0	315	319	0	0	0
Arrats Mill - Implementation of Closure Plan	LC	890	343	74	29	29	29	29	357
General Vehicle Replacement Programme 2015/16	LC	119	48	71	0	0	0	0	0
<i>Ring Fenced Capital Receipts (Vehicle Sales)</i>		-18	-18	0	0	0	0	0	0
Net Cost		101	30	71	0	0	0	0	0
General Vehicle Replacement Programme 2016/17	LC	256	0	256	0	0	0	0	0
<i>Ring Fenced Capital Receipts (Vehicle Sales)</i>		-17	0	-17	0	0	0	0	0
Net Cost		239	0	239	0	0	0	0	0
Waste Vehicle Replacement Programme 2015/16	LC	977	2	975	0	0	0	0	0
<i>Ring Fenced Capital Receipts (Vehicle Sales)</i>		-2	-2	0	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>		-60	0	-60	0	0	0	0	0
Net Cost (Departmental Borrowing)		915	0	915	0	0	0	0	0
Waste Vehicle Replacement Programme 2016/17	LC	848	0	848	0	0	0	0	0
<i>Ring Fenced Capital Receipts (Vehicle Sales)</i>		-20	0	-20	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>		-206	0	-206	0	0	0	0	0
Net Cost (Departmental Borrowing)		622	0	622	0	0	0	0	0
Vehicle Workshop and Associated Facilities at Peasiehill, Arbroath	LC	3,027	1,832	1,192	3	0	0	0	0
<i>Receipts from Tayside Contracts</i>		-8	0	-8	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>		-7	0	-7	0	0	0	0	0
Net Cost		3,012	1,832	1,177	3	0	0	0	0
Carried Forward		9,199	3,978	3,911	547	348	29	29	357

FINANCIAL PLAN 2016/2021
PROGRAMME - REGULATORY AND PROTECTIVE SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		9,199	3,978	3,911	547	348	29	29	357
Joint Recycling Facility at Cairnie, Arbroath	LC	348	341	7	0	0	0	0	0
<i>Revenue Funding</i>		-34	-27	-7	0	0	0	0	0
Net Cost		314	314	0	0	0	0	0	0
Creation of Car Park at Martin Park, Kirriemuir	NYLC	64	0	64	0	0	0	0	0
<i>Ring Fence Capital Receipt</i>		-40	0	-40	0	0	0	0	0
Net Cost		24	0	24	0	0	0	0	0
Direct Services Projects 2017/18:	NYLC								
Burial Ground Fabric Repairs		75	0	0	75	0	0	0	0
Upgrade and Replacement of Play Equipment		186	0	0	186	0	0	0	0
Liff Churchyard Boundary Wall Rebuild		15	0	0	15	0	0	0	0
Tannage Brae Car Park Drainage Channel Replacement		10	0	0	10	0	0	0	0
Replacement of Montrose Seafront Splash Paddling Pool Equipment		75	0	0	75	0	0	0	0
Replacement of Railings at Hope Paton Park / Academy Square		4	0	0	4	0	0	0	0
New / Replacement Tree Planting		21	0	0	21	0	0	0	0
Replacement of Seats / Benches at Cliffburn Community Park		6	0	0	6	0	0	0	0
Replacement of Seats / Litter Bins at Sandy Sensation, Carnoustie		18	0	0	18	0	0	0	0
Footpath Works at Knowhead Rest Garden, Kirriemuir		14	0	0	14	0	0	0	0
Newmonthill Cemetery Wall Rebuild		22	0	0	22	0	0	0	0
Total Cost		446	0	0	446	0	0	0	0
Ground Maintenance Machinery Programme	NYLC	1,068	0	0	0	100	100	100	768
Elms Cemetery, Arbroath	NYLC	227	0	0	0	0	0	0	227
Murroes Cemetery Extension	NYLC	25	0	0	0	0	0	0	25
Carried Forward		11,303	4,292	3,935	993	448	129	129	1,377

FINANCIAL PLAN 2016/2021
PROGRAMME - REGULATORY AND PROTECTIVE SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		11,303	4,292	3,935	993	448	129	129	1,377
Restenneth Landfill Development (Ongoing Capping / Development)	NYLC	4,961	0	0	760	30	0	0	4,171
Waste Vehicle Replacement Programme	NYLC	5,862	0	0	933	1,730	1,087	697	1,415
<i>Revenue Funding (Waste Strategy Fund)</i>		-2,991	0	0	-206	-640	-600	-529	-1,016
Net Cost (Departmental Borrowing)		2,871	0	0	727	1,090	487	168	399
General Vehicle Replacement Programme	NYLC	1,506	0	0	193	167	239	291	616
Provision for Zero Waste Implementation	NYLC	1,659	15	100	1,354	190	0	0	0
ACROP Development (Plant and Equipment)	NYLC	448	0	0	0	0	0	0	448
Remediation of Contaminated Land	NYLC	600	0	0	0	0	0	0	600
Total Net Expenditure		23,348	4,307	4,035	4,027	1,925	855	588	7,611

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PROGRAMME - SERVICES TO COMMUNITIES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Restoration of Artworks	LC	92	3	0	89	0	0	0	0
<i>Insurance Receipt (Damaged Artworks)</i>		-92	-3	0	-89	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Kirriemuir Library Upgrading Works	LC	186	185	1	0	0	0	0	0
<i>Capital Contribution (Property - Carbon Reduction Commitment)</i>		-17	-17	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-51	-51	0	0	0	0	0	0
<i>Revenue Funding</i>		-17	-17	0	0	0	0	0	0
Net Cost		101	100	1	0	0	0	0	0
Outdoor Athletics Training Facility at Montrose Sports Centre	LC	123	122	1	0	0	0	0	0
<i>SportScotland</i>		-44	-44	0	0	0	0	0	0
<i>Montrose Common Good</i>		-20	-20	0	0	0	0	0	0
<i>Angus Community Grant Scheme</i>		-5	-5	0	0	0	0	0	0
<i>Montrose Athletics Club</i>		-10	-10	0	0	0	0	0	0
<i>Revenue Funding (Leisure)</i>		-28	-28	0	0	0	0	0	0
Net Cost		16	15	1	0	0	0	0	0
Montrose Swimming Pool:	LC								
Replacement of Montrose Swimming Pool		9,056	9,006	50	0	0	0	0	0
Provision of Decant Leisure Facilities - Montrose Town Hall		62	62	0	0	0	0	0	0
Provision of Decant Leisure Facilities - Montrose Academy		103	103	0	0	0	0	0	0
Provision of Decant Leisure Facilities - Wirren House		45	45	0	0	0	0	0	0
<i>Revenue Funding</i>		-192	-192	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-17	-17	0	0	0	0	0	0
<i>SportScotland</i>		-1,000	-1,000	0	0	0	0	0	0
Net Cost		8,057	8,007	50	0	0	0	0	0
Carnoustie Leisure Centre Improvements	LC	328	326	2	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-5	-5	0	0	0	0	0	0
<i>Revenue Funding (Services to Communities)</i>		-123	-123	0	0	0	0	0	0
Net Cost		200	198	2	0	0	0	0	0
Carried Forward		8,374	8,320	54	0	0	0	0	0

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PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		8,374	8,320	54	0	0	0	0	0
Leisure Equipment Replacement Programme (2015/16): Montrose Sports Centre - Gym and Sports Equipment <i>Recreation Renewal & Repair Fund</i>	LC	3	1	2	0	0	0	0	0
Net Cost		-3	-1	-2	0	0	0	0	0
		0	0	0	0	0	0	0	0
Cultural Digital / IT Equipment Upgrade (2015/16) <i>Recreation Renewal & Repair Fund</i>	LC	22	12	10	0	0	0	0	0
Net Cost		-22	-12	-10	0	0	0	0	0
		0	0	0	0	0	0	0	0
Leisure Equipment Replacement Programme (2016/17): Arbroath Sports Centre Brechin Community Campus Carnoustie Leisure Centre Forfar Community Campus Montrose Sports Centre Saltire Leisure Centre Webster's Sports Centre Monikie Country Park Monikie Outdoor Education Webster Theatre Libraries Museums & Galleries <i>Recreation Renewal & Repair Fund</i>	LC	13	0	13	0	0	0	0	0
		1	0	1	0	0	0	0	0
		9	0	9	0	0	0	0	0
		164	0	164	0	0	0	0	0
		17	0	17	0	0	0	0	0
		13	0	13	0	0	0	0	0
		2	0	2	0	0	0	0	0
		5	0	5	0	0	0	0	0
		2	0	2	0	0	0	0	0
		4	0	4	0	0	0	0	0
		13	0	13	0	0	0	0	0
		7	0	7	0	0	0	0	0
Net Cost		-60	0	-60	0	0	0	0	0
		190	0	190	0	0	0	0	0
Montrose Town Hall - Steinway Piano Restoration <i>Recreation Renewal & Repair Fund</i>	LC	12	0	12	0	0	0	0	0
Net Cost		-12	0	-12	0	0	0	0	0
		0	0	0	0	0	0	0	0
Carried Forward		8,564	8,320	244	0	0	0	0	0

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PROGRAMME - SERVICES TO COMMUNITIES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		8,564	8,320	244	0	0	0	0	0
Reid Hall, Forfar - Improvements	LC	361	358	3	0	0	0	0	0
<i>Forfar Common Good Fund</i>		-273	-270	-3	0	0	0	0	0
<i>Capital Contribution (TAPS - Fire Safety Works (14/15) - Public Buildings)</i>		-27	-27	0	0	0	0	0	0
<i>Revenue Funding (Property Maintenance Programme 2015/16)</i>		0	0	0	0	0	0	0	0
<i>Revenue Funding (Services to Communities - Leisure)</i>		-61	-61	0	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carnoustie Pitches Development (Shanwell Road) - Phase 1	NYLC	665	0	300	365	0	0	0	0
<i>SportScotland</i>		-165	0	0	-165	0	0	0	0
Net Cost		500	0	300	200	0	0	0	0
Leisure Equipment Replacement Programme (Inc. Associated Improvements)	NYLC	302	0	0	302	0	0	0	0
<i>Recreation Renewal & Repair Fund</i>		-302	0	0	-302	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Integration of Libraries / ACCESS:	NYLC								
Brechin		810	11	0	0	0	0	799	0
Carnoustie		630	8	132	465	25	0	0	0
Forfar		1,250	10	0	0	50	854	336	0
Monifieth		690	10	0	0	0	0	680	0
Montrose		820	6	49	700	65	0	0	0
<i>Local Capital Fund (14/15 and 15/16 revenue budget carry forwards)</i>		-770	-45	-75	-400	0	-250	0	0
<i>Ring Fenced Capital Receipt</i>		-80	0	0	0	0	0	-80	0
<i>Capital Contribution (TAPS - Fire Safety Works 2013/14)</i>		-15	0	0	0	0	-15	0	0
Net Cost		3,335	0	106	765	140	589	1,735	0
Angus Archive - Phase 2	NYLC	100	0	0	0	0	0	0	100
<i>Graham Hunter Foundation</i>		-50	0	0	0	0	0	0	-50
Net Cost		50	0	0	0	0	0	0	50
Total Net Expenditure		12,449	8,320	650	965	140	589	1,735	50

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PROGRAMME - TECHNICAL AND PROPERTY SERVICES

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PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Balances on Completed Works	LC	48	16	32	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-7	0	-7	0	0	0	0	0
Net Cost		41	16	25	0	0	0	0	0
Refurbishment Works, Bruce House, Arbroath (Ph 3b - Ground Floor Alts)	LC	926	921	5	0	0	0	0	0
<i>Local Capital Fund (Social Work & Health Contribution)</i>		-644	-644	0	0	0	0	0	0
<i>Capital Contribution (Property - Upgrade Works to Heating Systems 13/14)</i>		-37	-37	0	0	0	0	0	0
<i>Revenue Funding (Property)</i>		-132	-132	0	0	0	0	0	0
Net Cost		113	108	5	0	0	0	0	0
Fire Safety Works Phase 2 - Public Buildings	LC	214	207	7	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-214	-207	-7	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Alterations at Monikie Country Park to Form New CLD Facility	LC	380	378	2	0	0	0	0	0
<i>Revenue Funding (Other Services - Provision for Additional Burdens)</i>		-94	-94	0	0	0	0	0	0
<i>Revenue Funding</i>		-50	-50	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-24	-24	0	0	0	0	0	0
<i>Capital Contribution (Education)</i>		-95	-95	0	0	0	0	0	0
Net Cost		117	115	2	0	0	0	0	0
Fire Safety Works (15/16)	LC	75	40	35	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-75	-40	-35	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Fire Safety Works (16/17)	LC	30	0	30	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-30	0	-30	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carried Forward		271	239	32	0	0	0	0	0

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PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		271	239	32	0	0	0	0	0
Changing Places (PAMIS) Facility at Arbroath Visitor Centre	LC	36	35	1	0	0	0	0	0
Revenue Funding		-2	-2	0	0	0	0	0	0
Local Capital Fund		-23	-22	-1	0	0	0	0	0
Donations (Funds Raised - Loo Tour De Britain)		-11	-11	0	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Conservation Works - Peel Monument	LC	86	8	77	1	0	0	0	0
Local Capital Fund		-86	-8	-77	-1	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Capitalised Maintenance (Main Infrastructure Replacement):	LC								
Arbroath Academy - Insulation		138	137	1	0	0	0	0	0
Websters High School - Windows		171	170	1	0	0	0	0	0
Newbigging Primary School - Upgrade Windows / Screens / Doors		85	1	84	0	0	0	0	0
Maisondieu Primary School - Upgrade Windows Phase 1		60	3	5	52	0	0	0	0
Arbroath Academy - Upgrade Curtain Walling Phases 1 & 2		750	4	381	355	10	0	0	0
Arbroath Academy - Upgrade Sub Circuits		172	0	172	0	0	0	0	0
Carnoustie High School - Upgrade Boilers		33	0	33	0	0	0	0	0
Cortachy Primary School - Upgrade Slate Roof		50	0	50	0	0	0	0	0
County Buildings - Upgrade Windows (South Elevation)		100	0	5	95	0	0	0	0
Monikie Primary School - Upgrade Slate Roof		70	0	70	0	0	0	0	0
Total Cost		1,629	315	802	502	10	0	0	0
Refurbishment Works at Bruce House, Arbroath (Ph 4 - Curtain Wall / Gable)	LC	470	0	190	265	15	0	0	0
Revenue Funding (Bruce House Planned Maintenance 16/17)		-20	0	-20	0	0	0	0	0
Property Renewal & Repair Fund		-138	0	-118	-20	0	0	0	0
Net Cost		312	0	52	245	15	0	0	0
Carried Forward		2,212	554	886	747	25	0	0	0

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PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		2,212	554	886	747	25	0	0	0
Public Transport Infrastructure <i>Revenue Funding (Planning & Place)</i>	LC	312	260	52	0	0	0	0	0
		-25	-25	0	0	0	0	0	0
Net Cost		287	235	52	0	0	0	0	0
A92 Dundee - Arbroath Road - Carriageway Works <i>Private Contributions</i>	LC	1	-49	25	25	0	0	0	0
		-1	-1	0	0	0	0	0	0
Net Cost		0	-50	25	25	0	0	0	0
A92 Dundee - Arbroath Upgrading Project <i>Ring Fenced Capital Receipt</i> <i>Dundee City Council</i>	LC	9,233	9,233	0	0	0	0	0	0
		-62	-62	0	0	0	0	0	0
		-208	-208	0	0	0	0	0	0
Net Cost		8,963	8,963	0	0	0	0	0	0
Carriageway and Footway Reconstruction <i>Private Contributions (Dropped Kerbs)</i>	LC	29,431	26,158	3,273	0	0	0	0	0
		-12	-12	0	0	0	0	0	0
Net Cost		29,419	26,146	3,273	0	0	0	0	0
Road Structure Repairs / Strengthening <i>Insurance Receipt</i>	LC	3,030	2,730	300	0	0	0	0	0
		-164	-164	0	0	0	0	0	0
Net Cost		2,866	2,566	300	0	0	0	0	0
Lighting Upgrades / Replacements <i>Salix Finance</i> <i>Revenue Funding</i>	LC	5,257	4,897	360	0	0	0	0	0
		-198	-198	0	0	0	0	0	0
		-394	-394	0	0	0	0	0	0
Net Cost		4,665	4,305	360	0	0	0	0	0
Road Structure Assessments	LC	270	250	20	0	0	0	0	0
Carried Forward		48,682	42,969	4,916	772	25	0	0	0

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Brought Forward		48,682	42,969	4,916	772	25	0	0	0
Traffic Calming / Road Safety	LC	1,872	1,631	241	0	0	0	0	0
Major Drainage Works Schemes	LC	2,570	2,389	181	0	0	0	0	0
Traffic Signals / Pedestrian Facilities	LC	1,300	1,200	100	0	0	0	0	0
Private Sector		-30	-30	0	0	0	0	0	0
Net Cost		1,270	1,170	100	0	0	0	0	0
Arbroath Harbour Infrastructure Repairs (Breakwaters)	LC	978	978	0	0	0	0	0	0
Coastal Protection / River Flood Alleviation	LC	3,018	2,606	412	0	0	0	0	0
Coastal Communities Fund		-32	-32	0	0	0	0	0	0
Revenue Funding		-8	-8	0	0	0	0	0	0
Net Cost		2,978	2,566	412	0	0	0	0	0
A935 Brechin to Montrose Road - Route Action Plan - Construction Costs	LC	1,105	1,105	0	0	0	0	0	0
Roads Infrastructure:	LC								
Carriageway and Footway Reconstruction		2,406	2,406	0	0	0	0	0	0
Roads Structures		699	599	100	0	0	0	0	0
Coastal / Flooding Protection		373	373	0	0	0	0	0	0
Lighting Upgrades / Replacements		416	416	0	0	0	0	0	0
Roads & Transport Renewal & Repair Fund		-3,794	-3,794	0	0	0	0	0	0
Net Cost		100	0	100	0	0	0	0	0
Carried Forward		59,555	52,808	5,950	772	25	0	0	0

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Brought Forward		59,555	52,808	5,950	772	25	0	0	0
Brechin Flood Prevention Scheme	LC	13,290	10,690	2,600	0	0	0	0	0
<i>Local Capital Fund</i>		-255	0	-255	0	0	0	0	0
Net Cost		13,035	10,690	2,345	0	0	0	0	0
Arbroath Flood Strategy (Brothock Burn / Seawall projects)	LC	11,970	1,352	196	2,165	4,743	3,514	0	0
<i>Scottish Government General Capital Grant (to be confirmed)</i>		-6,605	0	0	0	-3,794	-2,811	0	0
<i>Coastal Communities Fund</i>		-75	-75	0	0	0	0	0	0
Net Cost		5,290	1,277	196	2,165	949	703	0	0
Supplementary Budget Allocation:	LC								
Road / Footway Reconstruction		23,921	20,091	3,830	0	0	0	0	0
Traffic Schemes		1,134	1,055	79	0	0	0	0	0
Lighting Upgrades / Replacements		5,628	5,211	417	0	0	0	0	0
Flooding Alleviation / Coastal Protection		1,775	1,712	63	0	0	0	0	0
Road Structures		150	131	19	0	0	0	0	0
Infrastructure Development		25	13	12	0	0	0	0	0
<i>Private Contributions (Dropped Kerbs)</i>		-5	-5	0	0	0	0	0	0
<i>Local Capital Fund</i>		-365	-365	0	0	0	0	0	0
Net Cost		32,263	27,843	4,420	0	0	0	0	0
Capitalised Maintenance (Main Infrastructure Replacement) - General	NYLC	3,236	0	0	225	240	311	300	2,160
Capitalised Maintenance - Arbroath Primary Schools (Future Phases)	NYLC	900	0	0	0	900	0	0	0
<i>Capital Contribution</i>		-310	0	0	0	-310	0	0	0
Net Cost		590	0	0	0	590	0	0	0
Capitalised Maintenance (County Buildings, Forfar - Phase 1 Refurbishment)	NYLC	1,135	0	0	0	0	0	0	1,135
Carried Forward		115,104	92,618	12,911	3,162	1,804	1,014	300	3,295

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Brought Forward		115,104	92,618	12,911	3,162	1,804	1,014	300	3,295
Capitalised Maintenance (Reclassified R&R):	NYLC								
Various Systems / Infrastructure Upgrades / Replacements		730	0	0	585	145	0	0	0
Schools & Learning Block Allocation		792	0	0	302	490	0	0	0
Services to Communities Block Allocation		205	0	0	180	25	0	0	0
Environmental Management Block Allocation		50	0	0	25	25	0	0	0
Total Cost		1,777	0	0	1,092	685	0	0	0
Contribution to CCTV Upgrade	NYLC	272	0	0	272	0	0	0	0
Public Transport Infrastructure	NYLC	90	0	0	20	20	25	25	0
Carriageway and Footway Reconstruction	NYLC	14,075	0	0	3,200	2,700	2,700	2,725	2,750
Lighting Upgrades / Replacements	NYLC	1,710	0	0	335	325	350	350	350
Road Structures Repairs / Strengthening	NYLC	1,229	0	0	304	225	200	200	300
Coastal Protection / River Flood Alleviation	NYLC	1,600	0	0	400	300	200	200	500
Traffic Calming / Road Safety	NYLC	1,075	0	0	225	200	200	200	250
Traffic Signals / Pedestrian Facilities	NYLC	475	0	0	100	50	75	100	150
Arbroath Harbour Infrastructure Repairs (Breakwaters)	NYLC	500	0	0	0	0	0	0	500
Carried Forward		137,907	92,618	12,911	9,110	6,309	4,764	4,100	8,095

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Brought Forward		137,907	92,618	12,911	9,110	6,309	4,764	4,100	8,095
Major Drainage Works Schemes	NYLC	1,430	0	0	350	180	250	200	450
Route Action Plan - Montrose to A90 Road Link	NYLC	15,000	0	100	200	200	0	1,200	13,300
Local Flood Risk Management Plan	NYLC	1,152	0	192	192	192	192	192	192
<i>Scottish Government General Capital Grant (to be confirmed)</i>		-960	0	0	-192	-192	-192	-192	-192
Net Cost		192	0	192	0	0	0	0	0
Flooding Works	NYLC	1,855	0	1,855	0	0	0	0	0
<i>Revenue Funding</i>		-1,000	0	-1,000	0	0	0	0	0
Net Cost		855	0	855	0	0	0	0	0
Roads Infrastructure:	NYLC								
Town Signage (Charrette Action Plan)		50	0	50	0	0	0	0	0
Roads Resurfacing		275	0	275	0	0	0	0	0
Footway Slurry Programme		50	0	50	0	0	0	0	0
Street Lighting Cabling Programme		100	0	100	0	0	0	0	0
Electric Vehicle Charging Points		80	0	80	0	0	0	0	0
<i>Local Capital fund</i>		-555	0	-555	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Roads Infrastructure - Carriageways / Footways (Reclassified R&R)	NYLC	3,100	0	0	3,100	0	0	0	0
Carried Forward		158,484	92,618	14,058	12,760	6,689	5,014	5,500	21,845

FINANCIAL PLAN 2016/2021
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		158,484	92,618	14,058	12,760	6,689	5,014	5,500	21,845
<u>NON ENHANCING EXPENDITURE</u>									
Contribution to Community Centre, Monifieth	NYLC	300	0	0	300	0	0	0	0
Less: Land Value		-75	0	0	-75	0	0	0	0
Net Contribution		225	0	0	225	0	0	0	0
Contribution from Reserves		-225	0	0	-225	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Property Exit Strategy for Redundant Buildings - Lochside Leisure Centre	NYLC	500	0	0	500	0	0	0	0
Revenue Funding		-500	0	0	-500	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Total Net Expenditure		158,484	92,618	14,058	12,760	6,689	5,014	5,500	21,845

FINANCIAL PLAN 2016/2021
PROGRAMME - CHILDREN & LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Replacement of Kinnaird Street Residential Home, Arbroath	LC	2,106	2,078	28	0	0	0	0	0
<i>Ring Fenced Capital Receipt (Kinnaird Street)</i>		-100	0	-100	0	0	0	0	0
<i>Local Capital Fund</i>		-75	-75	0	0	0	0	0	0
<i>Revenue Funding</i>		-89	-89	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-66	-66	0	0	0	0	0	0
Net Cost		1,776	1,848	-72	0	0	0	0	0
Information & Communications Technology Equipment	LC	4,950	4,755	195	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>		-105	-105	0	0	0	0	0	0
<i>Local Capital Fund</i>		-90	-90	0	0	0	0	0	0
<i>Revenue Funding</i>		-1,760	-1,760	0	0	0	0	0	0
Net Cost		2,995	2,800	195	0	0	0	0	0
Arbroath Schools Project (Phase 1):	LC								
Warddykes Primary School		6,446	4,914	1,432	95	5	0	0	0
Timmergreens Primary School		6,230	5,504	655	71	0	0	0	0
<i>SFT Hub Grant</i>		-688	-688	0	0	0	0	0	0
<i>Revenue Funding</i>		-104	-104	0	0	0	0	0	0
<i>Capital Contribution (Planning & Place - CWSS)</i>		-12	-12	0	0	0	0	0	0
<i>Capital Contribution (Property - Capitalised Maintenance)</i>		-310	-310	0	0	0	0	0	0
<i>Capital Contribution (Schools & Learning - Free School Meals)</i>		-84	-84	0	0	0	0	0	0
<i>Capital Contribution (Schools & Learning - Expansion of Pre School Provision)</i>		-200	-200	0	0	0	0	0	0
Net Cost		11,278	9,020	2,087	166	5	0	0	0
Brechin High School Community Campus:	LC								
Construction Works		26,115	24,462	1,608	45	0	0	0	0
Additional Works		438	0	438	0	0	0	0	0
IT Equipment		65	0	65	0	0	0	0	0
<i>Capital contribution (Planning & Place - Community Links)</i>		-5	-5	0	0	0	0	0	0
<i>TACTRAN</i>		-5	-5	0	0	0	0	0	0
<i>East Central Scotland Hub</i>		-9	-9	0	0	0	0	0	0
<i>Revenue Funding</i>		-82	0	-82	0	0	0	0	0
<i>Local Capital Fund</i>		-65	0	-65	0	0	0	0	0
Net Cost		26,452	24,443	1,964	45	0	0	0	0
Carried Forward		42,501	38,111	4,174	211	5	0	0	0

FINANCIAL PLAN 2016/2021
PROGRAMME - CHILDREN & LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		42,501	38,111	4,174	211	5	0	0	0
Forfar Academy Community Campus:	LC								
Contribution Towards Construction Works		3,917	3,161	405	351	0	0	0	0
IT Equipment		290	0	0	290	0	0	0	0
Local Capital Fund		-200	0	0	-200	0	0	0	0
Revenue Funding		-378	-228	-150	0	0	0	0	0
Ring Fenced Capital Receipt		-900	0	0	-900	0	0	0	0
SportScotland		-1,250	0	-1,250	0	0	0	0	0
Forfar Common Good Fund		-100	-35	-65	0	0	0	0	0
Scottish Futures Trust		-2,101	-2,101	0	0	0	0	0	0
Net Cost (Part Departmental Borrowing)			-722	797	-1,060	-459	0	0	0
Provision for Free School Meals	LC	750	550	200	0	0	0	0	0
Children & Young People Act - Expansion of Pre School Provision:	LC								
Grange - Extension to Pre School Provision		104	102	2	0	0	0	0	0
Southmuir Primary School - Extension to Existing Provision		140	136	4	0	0	0	0	0
St Margaret's Primary School - Internal Adaptations		35	34	1	0	0	0	0	0
Birkhill Primary School - Internal Adaptations		391	368	23	0	0	0	0	0
Andover Primary School - Internal Alterations		193	192	1	0	0	0	0	0
Borrowfield Primary School - Internal Alterations / Demolition Works		340	333	7	0	0	0	0	0
Ferryden Primary School - Internal Alterations		4	2	2	0	0	0	0	0
Letham Primary School - Extension and Internal Adaptations		10	6	4	0	0	0	0	0
Northmuir Primary School - Extension and Internal Adaptations		4	2	2	0	0	0	0	0
Friockheim Primary School - Internal Adaptations		120	22	95	3	0	0	0	0
Miscellaneous Furniture		60	40	20	0	0	0	0	0
Revenue Funding (Borrowfield Overspend)		-200	-200	0	0	0	0	0	0
Revenue Funding (Nappy Changing Facilities)		-75	-75	0	0	0	0	0	0
Net Cost		1,126	962	161	3	0	0	0	0
Carried Forward		43,655	40,420	3,475	-245	5	0	0	0

FINANCIAL PLAN 2016/2021
PROGRAMME - CHILDREN & LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		43,655	40,420	3,475	-245	5	0	0	0
New Construction Skills Centre at Brechin Community Campus	LC	360	10	320	30	0	0	0	0
Revenue Funding		-60	0	-60	0	0	0	0	0
Scottish Futures Trust		-300	0	-300	0	0	0	0	0
Net Cost		0	10	-40	30	0	0	0	0
Children & Young People Act - Expansion of Pre School Provision: Lochside Primary School - Internal Alterations	NYLC	125	0	2	123	0	0	0	0
Minor Works & Furniture		404	0	0	404	0	0	0	0
General		450	6	0	444	0	0	0	0
Total Cost		979	6	2	971	0	0	0	0
Information & Communications Technology Equipment	NYLC	1,250	0	250	250	250	250	250	0
Early Years Provision in Carnoustie	NYLC	500	0	0	500	0	0	0	0
Arbroath Schools Project (Phases 2 & 3a): Hayshead Primary School	NYLC	11,526	0	350	6,030	4,980	146	20	0
Ladyloan Primary School		8,790	0	350	5,650	2,680	100	10	0
Muirfield Primary School		8,794	3	350	5,650	2,680	100	11	0
Scottish Futures Trust		-14,554	0	0	-9,190	-5,170	-173	-21	0
Net Cost		14,556	3	1,050	8,140	5,170	173	20	0
Arbroath Schools Project (Phase 3b)	NYLC	3,699	0	0	0	0	0	0	3,699
Arbroath Academy Technology Suite - Reconfiguration of Accommodation	NYLC	70	0	0	0	0	0	0	70
Carried Forward		64,709	40,439	4,737	9,646	5,425	423	270	3,769

FINANCIAL PLAN 2016/2021
PROGRAMME - CHILDREN & LEARNING

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PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		64,709	40,439	4,737	9,646	5,425	423	270	3,769
Liff Primary School - Improvements / Alterations* <i>Developers Contributions</i>	NYLC	13	0	0	0	0	13	0	0
<i>Net Cost</i>		-13	0	0	0	0	-13	0	0
		0	0	0	0	0	0	0	0
Arbroath Academy Synthetic Pitch* <i>Developers Contribution</i>	NYLC	295	2	0	0	0	293	0	0
<i>Net Cost</i>		-250	0	0	0	0	-250	0	0
		45	2	0	0	0	43	0	0
Mattocks Primary School Reconfiguration* <i>Developers Contribution</i>	NYLC	940	0	0	100	840	0	0	0
<i>Net Cost</i>		-940	0	0	-100	-840	0	0	0
		0	0	0	0	0	0	0	0
Monifieth Burgh Schools Reconfiguration* <i>Developers Contribution</i>	NYLC	6,626	0	0	710	550	5,366	0	0
<i>Net Cost</i>		-6,626	0	0	-710	-550	-5,366	0	0
		0	0	0	0	0	0	0	0
Edzell Primary School Reconfiguration* <i>Developers Contribution</i>	NYLC	39	0	0	39	0	0	0	0
<i>Net Cost</i>		-39	0	0	-39	0	0	0	0
		0	0	0	0	0	0	0	0
Carnoustie Schools Reconfiguration* <i>Developers Contribution</i>	NYLC	3,002	0	0	0	0	3,002	0	0
<i>Net Cost</i>		-3,002	0	0	0	0	-3,002	0	0
		0	0	0	0	0	0	0	0
Total Net Expenditure		64,754	40,441	4,737	9,646	5,425	466	270	3,769

* project subject to the receipt of developers contributions

FINANCIAL PLAN 2016/2021
PROGRAMME - ADULT SERVICES (INTEGRATED JOINT BOARD)

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Mental Health Accommodation	NYLC	500	0	0	425	75	0	0	0
Community Meals Hub at County Buildings	NYLC	327	0	262	60	5	0	0	0
<i>Property Renewal & Repair Fund</i>		-20	0	-20	0	0	0	0	0
Net Cost		307	0	242	60	5	0	0	0
Provision for The Gables Replacement	NYLC	500	0	0	500	0	0	0	0
<u>NON ENHANCING EXPENDITURE</u>									
Integrated Joint Board Transition:	NYLC								
AJELS - Equipment		354	0	354	0	0	0	0	0
AJELS - Vehicles		70	0	70	0	0	0	0	0
<i>Revenue Funding</i>		-424	0	-424	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Total Net Expenditure		1,307	0	242	985	80	0	0	0

FINANCIAL PLAN 2016/2021
PROGRAMME - ORGANISATIONAL CHANGE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Mobile Application Development <i>IT Renewal & Repair Fund</i>	LC	70	43	27	0	0	0	0	0
Net Cost		-70	-43	-27	0	0	0	0	0
		0	0	0	0	0	0	0	0
Network Improvement (Radio) <i>IT Renewal & Repair Fund</i>	NYLC	240	0	240	0	0	0	0	0
Net Cost		-240	0	-240	0	0	0	0	0
		0	0	0	0	0	0	0	0
UC Room Based Systems <i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>	NYLC	140	0	60	40	40	0	0	0
Net Cost		-140	0	-60	-40	-40	0	0	0
		0	0	0	0	0	0	0	0
Customer Service Portal <i>IT Renewal & Repair Fund</i>	NYLC	150	0	150	0	0	0	0	0
Net Cost		-150	0	-150	0	0	0	0	0
		0	0	0	0	0	0	0	0
New Phone System <i>IT Renewal & Repair Fund</i>	NYLC	100	0	100	0	0	0	0	0
Net Cost		-100	0	-100	0	0	0	0	0
		0	0	0	0	0	0	0	0
Collaboration Platform <i>IT Renewal & Repair Fund</i>	NYLC	100	0	40	0	0	0	0	60
Net Cost		-100	0	-40	0	0	0	0	-60
		0	0	0	0	0	0	0	0
Corporate Infrastructure Renewal <i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>	NYLC	1,120	0	250	100	500	70	100	100
Net Cost		-1,120	0	-250	-100	-500	-70	-100	-100
		0	0	0	0	0	0	0	0
Carried Forward		0	0	0	0	0	0	0	0

FINANCIAL PLAN 2016/2021
PROGRAMME - ORGANISATIONAL CHANGE

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PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		0	0	0	0	0	0	0	0
Network Infrastructure Renewal	NYLC	480	0	120	20	100	20	20	200
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-480	0	-120	-20	-100	-20	-20	-200
Net Cost		0	0	0	0	0	0	0	0
Server Infrastructure Renewal	NYLC	230	0	0	20	20	20	20	150
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-230	0	0	-20	-20	-20	-20	-150
Net Cost		0	0	0	0	0	0	0	0
Internet Access Security Renewal	NYLC	310	0	0	80	80	50	50	50
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-310	0	0	-80	-80	-50	-50	-50
Net Cost		0	0	0	0	0	0	0	0
Anti-Virus Renewal	NYLC	120	0	0	40	0	0	40	40
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-120	0	0	-40	0	0	-40	-40
Net Cost		0	0	0	0	0	0	0	0
Wifi Renewal	NYLC	140	0	0	70	70	0	0	0
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-70	0	0	0	-70	0	0	0
Net Cost		70	0	0	70	0	0	0	0
Citrix Licensing Renewal	NYLC	280	0	60	40	40	45	45	50
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-280	0	-60	-40	-40	-45	-45	-50
Net Cost		0	0	0	0	0	0	0	0
Software Licensing - Core Components	NYLC	900	0	0	0	900	0	0	0
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-900	0	0	0	-900	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carried Forward		70	0	0	70	0	0	0	0

FINANCIAL PLAN 2016/2021
PROGRAMME - ORGANISATIONAL CHANGE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Brought Forward		70	0	0	70	0	0	0	0
NON ENHANCING EXPENDITURE									
GIS Replacement	LC	274	124	0	30	30	30	30	30
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-274	-124	0	-30	-30	-30	-30	-30
Net Cost		0	0	0	0	0	0	0	0
Web Filtering Renewal	NYLC	239	69	0	0	85	0	85	0
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-239	-69	0	0	-85	0	-85	0
Net Cost		0	0	0	0	0	0	0	0
Capital Fees (SWAN)	NYLC	240	0	240	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>		-240	0	-240	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Upgrade to Corporate Storage	NYLC	90	0	90	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>		-90	0	-90	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
New Phone System	NYLC	400	0	0	80	80	80	80	80
<i>IT Renewal & Repair Fund (funding for 2018/19 onwards to be approved)</i>		-400	0	0	-80	-80	-80	-80	-80
Net Cost		0	0	0	0	0	0	0	0
Total Net Expenditure		70	0	0	70	0	0	0	0

FINANCIAL PLAN 2016/2021
PROGRAMME - TRANSFORMING ANGUS

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/16 £000	Projected Outturn 2016/17 £000	Provisional Budget 2017/18 £000	Estimate 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Later Years £000
Provision for Agile Angus / Estates Review:	LC								
Building Works - Back Office		1,792	39	981	751	21	0	0	0
Furniture		635	142	270	223	0	0	0	0
IT		172	0	100	72	0	0	0	0
Revenue Funding (Carbon Reduction Fund)		-40	0	-40	0	0	0	0	0
Ring Fenced Capital Receipts (various locations)		-163	0	0	-163	0	0	0	0
Scottish Futures Trust		-37	0	-37	0	0	0	0	0
Net Cost		2,359	181	1,274	883	21	0	0	0
Provision for Agile Angus / Estates Review:	NYLC								
Building Works - Locality Hubs / Democratic		1,815	0	0	0	887	618	310	0
Furniture		292	0	0	0	100	100	92	0
IT		433	0	0	0	145	145	143	0
Ring Fenced Capital Receipts (various locations)		-844	0	0	0	-198	-292	-354	0
Net Cost		1,696	0	0	0	934	571	191	0
Total Net Expenditure		4,055	181	1,274	883	955	571	191	0