



2014/2019 FINANCIAL PLAN

&

PROVISIONAL CAPITAL BUDGET 2015/16

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

ANGUS COUNCIL

2014/2019 FINANCIAL PLAN

PROVISIONAL CAPITAL BUDGET 2015/16

GENERAL FUND CAPITAL PROGRAMME

<u>Table of Contents</u>	<u>Page</u>
Introduction	1
Grand Summary	5
Chief Executive's Summary	8
Economic Development	11
Communities Summary	14
Planning & Place	17
Regulatory, Protective & Prevention Services	20
Services to Communities	24
Technical & Property Services	28
People Summary	38
Adult Services	41
Children & Young People's Services	43
Schools & Learning	45
Resources Summary	49
Organisational Change	52
Transforming Angus	57

2014/2019 FINANCIAL PLAN - INTRODUCTION

The Prudential Code

The 2015/16 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 2014/2019 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 64/15.

Capital Resources 2015/16

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. A considerable proportion of this borrowing is currently funded by the Scottish Government through loan charges support grant.

The Scottish Government is continuing its strategy of not providing loan charges support grant for new borrowing incurred during 2015/16 (this is what was previously termed supported borrowing). Loan charges support grant for capital borrowing incurred up to and including 2010/11 will continue to be received from the Scottish Government however.

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 9/2014 (issued on 11 December 2014) provided updated details of funding allocations for 2014/15 and 2015/16, from those previously announced as part of the 2011 Spending Review (Finance Circular 2/2014 refers).

Table 1 details Angus Council's capital support in 2015/16, with 2014/15 shown for comparison purposes:

Table 1 – Provisional Government Grant Allocations

Funding Source	2014/15 £m		2015/16 £m	
	Supported Borrowing		0	
General Capital Grant:				
Baseline General Capital Grant	11.200		12.158	
Urban Broadband	1.000		1.000	
Flooding *	3.901		9.205	
Early Years & Childcare	1.500		1.482	
Free School Meals	0.750	18.351	0.000	23.845
Cycling, Walking & Safer Streets (ring-fenced)		0.173		0.174
Total Support for Capital		18.524		24.019

* the return of some grant may be necessary in 2016/17 depending on the final cost of the Brechin Flood Prevention Scheme project and this has been allowed for in the long term affordability analysis of the capital programme.

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 £1.617 million has been directly applied to projects within the financial plan in 2015/16, revising the General Capital Grant baseline to £22.228 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 2015/16. 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.

Contributions from 2015/16 Revenue Budget and Capital Fund

The long term affordability review highlighted the issue that the assumed loan charges budget may be insufficient in some years to meet the projected loan charges which will arise on future capital commitments. A prudent long-term outlook has therefore been adopted and provisions have been made in 2015/16 for a one-off £700,000 contribution from the revenue budget and for a one-off contribution of £1.450 million from the Capital Fund. This will reduce the amount that will require to be borrowed to fund 2015/16 capital expenditure and consequently the associated loan charges in future years.

Corporate CFCR - Resources Released from Special Repayment Strategy

In line with the Council's special repayment strategy (report 63/15 on the long term affordability of the 2014/2019 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). In 2015/16 this is estimated to amount to circa £2.936 million.

Capital Project Prioritisation

The 2014/2019 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) at their meeting on 19 December 2014.

The PBSG also considered a number of bids for new priority projects and agreed that the following should be added into the 2014/2019 Financial Plan:

- £4.576 million for phase 3 of the Arbroath Schools project;
- £1.600 million for additional property capital maintenance;
- £1.500 million for additional roads preventative capital maintenance;
- £1.000 million for Schools & Learning information and communications technology equipment;
- £0.397 million for maintenance / refurbishment of industrial units; and
- £0.107 million towards the ongoing cell opening / capping at Restenneth Landfill Site.

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 of no more than 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 2015/16

Table 2 details those project(s) whose capital financing costs are to be funded directly from departmental revenue budgets in 2015/16. Mechanisms are in place to ensure the transfer of departmental revenue resources into the Council's capital financing cost budget.

Table 2 – Departmental Borrowing 2015/16

Project / Programme	Departmental Borrowing 2015/16 £m	Loan Charges Met From
Waste Vehicle Replacement Programme (Communities)	0.773	Environmental Management revenue budget
Contribution Towards Forfar Academy Community Campus (People)	0.016	Income from Scottish Futures Trust (although this may change as the financial arrangements for the project with SFT / Hubco are clarified)
Total Departmental Borrowing	0.789	

2014/2019 Financial Plan and 2015/16 Capital Budget

The 2014/2019 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 2015 and that which is not anticipated to be legally committed by 31 March 2015.

The estimated net capital expenditure detailed for 2015/16, totalling £45.757 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 2015/16 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 2016/17, 2017/18 and 2018/19 have also been shown for information.

Table 3 – Capital Expenditure and Financing

Capital Expenditure / Funding Source	2015/16 £m	2016/17 £m	2017/18 £m	2018/19 £m
Total Net Capital Expenditure per 2014/2019 Financial Plan	45.757	21.369	15.615	9.060
<i>Add: Contingency (not in 2014/2019 Financial Plan)</i>	1.000	1.000	1.000	4.000
<i>Remove: Oversubscription Level</i>	(3.406)	(3.406)	(3.633)	(0.908)
<i>Less: Anticipated Corporate Capital Receipts</i>	(0.500)	(0.500)	(0.500)	(0.500)
<i>Less: Proposed Revenue Budget Contribution</i>	(0.700)	0.000	0.000	0.000
<i>Less: Proposed Capital Fund Contribution</i>	(1.450)	0.000	0.000	0.000
<i>Less: Corporate CFCR</i>	(2.936)	(1.614)	(0.715)	(0.536)
<i>Less: General Capital Grant</i>	(22.228)	(5.923)	(9.524)	(9.550)
Total New Borrowing	15.537	10.926	2.243	1.566
Total New Borrowing (per above)	15.537	10.926	2.243	1.566
<i>Less: Departmental Borrowing Element</i>	(0.789)	(0.787)	(0.429)	(0.784)
New Corporate Borrowing Funded by Loan Charges Budget	14.748	10.139	1.814	0.782

It should be noted that the Organisational Change capital programme is funded in the main from the Information Technology Renewal & Repair Fund and will therefore be largely dependent upon the Special Funds allocation announced through the 2015/16 budget setting process. The projects detailed in their financial plan reflect the bid position made, however some revision to their programme may be necessary depending on the level of the Special Funds allocation.

A thorough exercise has been carried out by Finance officers to assess the long term affordability of the 2014/2019 Financial Plan (report 63/15 refers). Looking at the position over 25 years, from 2015/16 to 2039/40, a detailed comparison of projected loan charges grant, assumed loan charges budget and projected loan charges costs arising from both past and projected capital expenditure has been undertaken.

Furthermore, the 2015/16 capital budget proposals have been assessed in the terms required by the Prudential Code (as detailed further in Report 64/15 to be considered at the Council Tax setting meeting) and are considered to be both affordable and sustainable in the context of the 2015/16 budget proposals per Report 60/15.

FINANCIAL PLAN 2014/2019
PROGRAMME - GRAND SUMMARY
LEGALLY AND NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
CHIEF EXECUTIVE'S	7,621	1,605	113	1,096	1,600	1,207	0	2,000
COMMUNITIES	171,973	83,272	16,358	18,415	8,291	7,169	6,220	32,248
PEOPLE	76,516	10,851	14,603	24,946	10,178	5,939	2,840	7,159
RESOURCES	3,936	19	17	1,300	1,300	1,300	0	0
Total Legally and Not Yet Legally Committed Expenditure	260,046	95,747	31,091	45,757	21,369	15,615	9,060	41,407

FINANCIAL PLAN 2014/2019
PROGRAMME - GRAND SUMMARY
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
CHIEF EXECUTIVE'S	3,873	1,453	113	900	1,100	307	0	0
COMMUNITIES	106,901	82,288	15,607	6,973	692	893	33	415
PEOPLE	50,080	10,718	14,490	22,288	2,285	299	0	0
RESOURCES	36	19	17	0	0	0	0	0
Total Legally Committed Expenditure	160,890	94,478	30,227	30,161	4,077	1,499	33	415

FINANCIAL PLAN 2014/2019
PROGRAMME - GRAND SUMMARY
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
CHIEF EXECUTIVE'S	3,748	152	0	196	500	900	0	2,000
COMMUNITIES	65,072	984	751	11,442	7,599	6,276	6,187	31,833
PEOPLE	26,436	133	113	2,658	7,893	5,640	2,840	7,159
RESOURCES	3,900	0	0	1,300	1,300	1,300	0	0
Total Not Yet Legally Committed Expenditure	99,156	1,269	864	15,596	17,292	14,116	9,027	40,992

FINANCIAL PLAN 2014/2019
PROGRAMME - CHIEF EXECUTIVE'S SUMMARY
LEGALLY AND NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ECONOMIC DEVELOPMENT	7,621	1,605	113	1,096	1,600	1,207	0	2,000
Total Legally and Not Yet Legally Committed Expenditure	7,621	1,605	113	1,096	1,600	1,207	0	2,000

FINANCIAL PLAN 2014/2019
PROGRAMME - CHIEF EXECUTIVE'S SUMMARY
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ECONOMIC DEVELOPMENT	3,873	1,453	113	900	1,100	307	0	0
Total Legally Committed Expenditure	3,873	1,453	113	900	1,100	307	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - CHIEF EXECUTIVE'S SUMMARY
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ECONOMIC DEVELOPMENT	3,748	152	0	196	500	900	0	2,000
Total Not Yet Legally Committed Expenditure	3,748	152	0	196	500	900	0	2,000

FINANCIAL PLAN 2014/2019
PROGRAMME - ECONOMIC DEVELOPMENT
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Provision of Services to Orchardbank, Forfar	1,731	1,682	49	0	0	0	0	0
<i>Ring Fenced Capital Receipt (Orchardbank Land)</i>	-175	-175	0	0	0	0	0	0
<i>Local Capital Fund</i>	-376	-376	0	0	0	0	0	0
<i>SET</i>	-17	-17	0	0	0	0	0	0
<i>Private Sector</i>	-8	-8	0	0	0	0	0	0
Net Cost	1,155	1,106	49	0	0	0	0	0
Brechin Town Centre Regeneration:								
2 Market Street	913	909	4	0	0	0	0	0
45/49 High Street	398	398	0	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>	-988	-988	0	0	0	0	0	0
<i>Brechin Townscape Heritage Initiative</i>	-330	-330	0	0	0	0	0	0
Net Cost	-7	-11	4	0	0	0	0	0
Land / Property - Sustainable Improvements	92	79	13	0	0	0	0	0
<i>Revenue Funding</i>	0	0	0	0	0	0	0	0
Net Cost	92	79	13	0	0	0	0	0
Tourism Projects	125	78	47	0	0	0	0	0
<i>Revenue Funding</i>	-22	-22	0	0	0	0	0	0
Net Cost	103	56	47	0	0	0	0	0
Montrose South Regeneration	2,965	223	435	900	1,100	307	0	0
<i>Scottish Enterprise</i>	-435	0	-435	0	0	0	0	0
Net Cost	2,530	223	0	900	1,100	307	0	0
Digitisation of Business Unit Sites Across Angus	200	0	54	146	0	0	0	0
<i>Revenue Funding (Economic Development)</i>	-200	0	-54	-146	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	3,873	1,453	113	900	1,100	307	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ECONOMIC DEVELOPMENT
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	3,873	1,453	113	900	1,100	307	0	0
<u>NON ENHANCING EXPENDITURE</u>								
Angus Broadband Roll Out (75% +)	2,000	0	1,000	1,000	0	0	0	0
<i>Scottish Government General Capital Grant</i>	-2,000	0	-1,000	-1,000	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Call Centre Facility, Arbroath Enterprise Park:								
External Upgrade Works	100	10	90	0	0	0	0	0
Contribution Towards Tenant Fit Out	165	0	165	0	0	0	0	0
<i>Scottish Government General Capital Grant</i>	-265	-10	-255	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Total Legally Committed Expenditure	3,873	1,453	113	900	1,100	307	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ECONOMIC DEVELOPMENT
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Acquisition of Employment Land - Peasiehill Business Park, Arbroath	500	0	0	0	0	0	0	500
Regeneration Initiatives	100	0	0	0	0	0	0	100
Provision of Services to Employment Land - Peasiehill Business Park	1,552	152	0	0	0	0	0	1,400
Tourism Projects	199	0	0	121	78	0	0	0
Carnoustie Business Park - Site Development	1,000	0	0	0	100	900	0	0
Property Portfolio Improvements	397	0	0	75	322	0	0	0
Total Not Yet Legally Committed Expenditure	3,748	152	0	196	500	900	0	2,000

FINANCIAL PLAN 2014/2019
PROGRAMME - COMMUNITIES SUMMARY
LEGALLY AND NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
PLANNING AND PLACE	1,918	386	32	19	0	0	0	1,481
REGULATORY, PROTECTIVE AND PREVENTION SERVICES	28,252	8,474	2,655	5,485	2,381	700	1,460	7,097
SERVICES TO COMMUNITIES	10,110	8,277	271	185	0	0	0	1,377
TECHNICAL AND PROPERTY SERVICES	131,693	66,135	13,400	12,726	5,910	6,469	4,760	22,293
Total Legally and Not Yet Legally Committed Expenditure	171,973	83,272	16,358	18,415	8,291	7,169	6,220	32,248

FINANCIAL PLAN 2014/2019
PROGRAMME - COMMUNITIES SUMMARY
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
PLANNING AND PLACE	429	378	32	19	0	0	0	0
REGULATORY, PROTECTIVE AND PREVENTION SERVICES	12,041	8,460	2,355	78	667	33	33	415
SERVICES TO COMMUNITIES	8,533	8,277	251	5	0	0	0	0
TECHNICAL AND PROPERTY SERVICES	85,898	65,173	12,969	6,871	25	860	0	0
Total Legally Committed Expenditure	106,901	82,288	15,607	6,973	692	893	33	415

FINANCIAL PLAN 2014/2019
PROGRAMME - COMMUNITIES SUMMARY
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
PLANNING AND PLACE	1,489	8	0	0	0	0	0	1,481
REGULATORY, PROTECTIVE AND PREVENTION SERVICES	16,211	14	300	5,407	1,714	667	1,427	6,682
SERVICES TO COMMUNITIES	1,577	0	20	180	0	0	0	1,377
TECHNICAL AND PROPERTY SERVICES	45,795	962	431	5,855	5,885	5,609	4,760	22,293
Total Not Yet Legally Committed Expenditure	65,072	984	751	11,442	7,599	6,276	6,187	31,833

FINANCIAL PLAN 2014/2019
PROGRAMME - PLANNING AND PLACE
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Cycling, Walking & Safer Streets - Various Projects	2,233	2,060	173	0	0	0	0	0
<i>Revenue Funding</i>	-5	-5	0	0	0	0	0	0
<i>Scottish Government Specific Capital Grant (CWSS)</i>	-1,885	-1,712	-173	0	0	0	0	0
Net Cost	343	343	0	0	0	0	0	0
Montrose Town Centre Improvement Works	50	30	20	0	0	0	0	0
<i>Revenue Funding</i>	-10	-10	0	0	0	0	0	0
Net Cost	40	20	20	0	0	0	0	0
Montrose Path Network - Signage	37	6	12	19	0	0	0	0
<u>NON ENHANCING EXPENDITURE</u>								
Core Paths Improvement Programme	330	19	20	43	102	146	0	0
<i>Scottish Government General Capital Grant</i>	-113	-8	-10	-21	-50	-24	0	0
<i>Revenue Funding (General Fund Balances)</i>	-217	-11	-10	-22	-52	-122	0	0
Net Cost	0	0	0	0	0	0	0	0
Town Centre Enhancements - Kirriemuir Conservation Area:								
Grants to Third Party Projects	949	192	160	345	248	4	0	0
Revenue Costs	200	16	34	63	45	42	0	0
Gross Cost	1,149	208	194	408	293	46	0	0
<i>Historic Scotland</i>	-645	-115	-98	-222	-188	-22	0	0
<i>Revenue Funding (General Fund Balances)</i>	-122	-26	-11	-40	-23	-22	0	0
<i>Scottish Government General Capital Grant</i>	-382	-67	-85	-146	-82	-2	0	0
Net Cost	0	0	0	0	0	0	0	0
Private Sector Housing Grant Programme	1,558	1,158	400	0	0	0	0	0
<i>Scottish Government General Capital Grant</i>	-1,558	-1,158	-400	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	420	369	32	19	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - PLANNING AND PLACE
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	420	369	32	19	0	0	0	0
NON ENHANCING EXPENDITURE (cont'd)								
Carnoustie Path Network (Phase 2)	19	0	2	17	0	0	0	0
Revenue Funding (General Fund Balances)	-19	0	-2	-17	0	0	0	0
Scottish Government General Capital Grant	0	0	0	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Brechin Townscape Heritage Initiative:								
Grants to Angus Council Projects	553	553	0	0	0	0	0	0
Grants to Common Good Projects	176	176	0	0	0	0	0	0
Grants to Third Party Projects	1,831	1,875	-20	-24	0	0	0	0
Revenue Costs	390	390	0	0	0	0	0	0
Gross Cost	2,950	2,994	-20	-24	0	0	0	0
Private Sector	-101	-101	0	0	0	0	0	0
Scottish Government General Capital Grant	-1,053	-1,053	0	0	0	0	0	0
Capital Receipt (Return of Prior Years SG General Capital Grant)	13	0	6	7	0	0	0	0
Revenue Funding	4	4	0	0	0	0	0	0
Heritage Lottery Fund	-1,439	-1,462	6	17	0	0	0	0
Historic Scotland	-365	-373	8	0	0	0	0	0
Net Cost	9	9	0	0	0	0	0	0
Total Legally Committed Expenditure	429	378	32	19	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - PLANNING AND PLACE
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Cycling, Walking & Safer Streets - Various Projects	174	0	0	174	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>	-174	0	0	-174	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Cairngorms Uplands Paths Network	20	0	0	0	0	0	0	20
Rural Paths & Initiatives	670	0	0	0	0	0	0	670
Town Centre Enhancements	799	8	0	0	0	0	0	791
Replacement of Ablution Units at St Christopher's Travelling Peoples Site	800	0	0	250	250	300	0	0
<i>Affordable Housing Reserve</i>	-800	0	0	-250	-250	-300	0	0
Net Cost	0	0	0	0	0	0	0	0
NON ENHANCING EXPENDITURE								
Carnoustie Path Network	86	0	0	13	0	0	0	73
<i>Revenue Funding (General Fund Balances)</i>	-13	0	0	-13	0	0	0	0
<i>Scottish Government General Capital Grant</i>	-73	0	0	0	0	0	0	-73
Net Cost	0	0	0	0	0	0	0	0
Private Sector Housing Grants	1,800	0	0	450	450	450	450	0
<i>Scottish Government General Capital Grant</i>	-1,800	0	0	-450	-450	-450	-450	0
Net Cost	0	0	0	0	0	0	0	0
Total Not Yet Legally Committed Expenditure	1,489	8	0	0	0	0	0	1,481

FINANCIAL PLAN 2014/2019
PROGRAMME - REGULATORY, PROTECTIVE AND PREVENTION SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Direct Services Projects:								
Installation of Gabions to Brothock Burn at St Vigeans	16	0	0	16	0	0	0	0
Langlands Park, Forfar - Park Refurbishment / Play Area Replacement	10	0	10	0	0	0	0	0
Monifieth Blue Seaway - Park and Street Furniture Refurbishment	40	0	5	35	0	0	0	0
Replacement of Play Equipment at Borrowfield Park, Montrose	56	0	39	17	0	0	0	0
New Play Area at Chapman Drive Park, Carnoustie	38	0	38	0	0	0	0	0
New Play Area in Monifieth	84	0	0	84	0	0	0	0
Installation of New Play Equipment at Brechin Public Park	86	0	63	23	0	0	0	0
<i>Recreation Renewal & Repair Fund</i>	-262	0	-87	-175	0	0	0	0
<i>Revenue Funding</i>	-68	0	-68	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Ground Maintenance Machinery Programme	2,353	2,105	203	45	0	0	0	0
<i>Recreation Renewal & Repair Fund</i>	-220	-120	-100	0	0	0	0	0
<i>Vehicle Renewal & Repair Fund</i>	-65	-65	0	0	0	0	0	0
<i>Ring Fenced Capital Receipt (Surplus Machinery)</i>	-297	-249	-48	0	0	0	0	0
<i>Revenue Funding</i>	-532	-532	0	0	0	0	0	0
Net Cost	1,239	1,139	55	45	0	0	0	0
Enhancement Works at The Den, Brechin - Steps (Common Good)	25	0	7	18	0	0	0	0
<i>Brechin Common Good Fund</i>	-25	0	-7	-18	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Borehole at Keptie Pond, Arbroath (Common Good)	44	31	6	7	0	0	0	0
<i>Arbroath Common Good Fund</i>	-44	-31	-6	-7	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Drainage at Hayswell Park / Carnegie Park (Common Good)	25	5	11	9	0	0	0	0
<i>Arbroath Common Good Fund</i>	-25	-5	-11	-9	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	1,239	1,139	55	45	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - REGULATORY, PROTECTIVE AND PREVENTION SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	1,239	1,139	55	45	0	0	0	0
Arbroath Wheeled Sports	160	0	160	0	0	0	0	0
Arbroath Skatepark Project	-41	0	-41	0	0	0	0	0
Sportscotland (Legacy Active Places Fund)	-80	0	-80	0	0	0	0	0
Private Contributions	-3	0	-3	0	0	0	0	0
Arbroath Guildry	-1	0	-1	0	0	0	0	0
DC Thomson Charitable Trust	-5	0	-5	0	0	0	0	0
Local Capital Fund	-30	0	-30	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Restenneth Landfill Site (Capping / Development) - Previous Phases	5,548	5,518	30	0	0	0	0	0
Revenue Funding	-16	-16	0	0	0	0	0	0
Net Cost	5,532	5,502	30	0	0	0	0	0
Restenneth Landfill Site (Capping / Development) - Phase 3b	1,171	537	0	0	634	0	0	0
Revenue Funding	-103	-103	0	0	0	0	0	0
Net Cost	1,068	434	0	0	634	0	0	0
Arrats Mill - Implementation of Closure Plan	890	209	134	33	33	33	33	415
General Vehicle Replacement Programme 2013/14	394	334	60	0	0	0	0	0
Ring Fenced Capital Receipts (Vehicle Sales)	-72	-72	0	0	0	0	0	0
Insurance Receipt (Dump Truck)	-11	-11	0	0	0	0	0	0
Net Cost	311	251	60	0	0	0	0	0
General Vehicle Replacement Programme 2014/15	484	0	484	0	0	0	0	0
Ring Fenced Capital Receipts (Vehicle Sales)	-40	0	-40	0	0	0	0	0
Net Cost	444	0	444	0	0	0	0	0
Carried Forward	9,484	7,535	723	78	667	33	33	415

FINANCIAL PLAN 2014/2019
PROGRAMME - REGULATORY, PROTECTIVE AND PREVENTION SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	9,484	7,535	723	78	667	33	33	415
Waste Vehicle Replacement Programme 2013/14	1,730	1,687	43	0	0	0	0	0
<i>Ring Fenced Capital Receipts (Vehicle Sales)</i>	-58	-58	0	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>	-1,004	-985	-19	0	0	0	0	0
Net Cost (Departmental Borrowing)	668	644	24	0	0	0	0	0
Waste Vehicle Replacement Programme 2014/15	2,158	0	2,158	0	0	0	0	0
<i>Ring Fenced Capital Receipts (Vehicle Sales)</i>	-143	0	-143	0	0	0	0	0
<i>Capital Receipt (Minimysa Part Exchange)</i>	-10	0	-10	0	0	0	0	0
<i>Zero Waste Scotland</i>	-56	0	-56	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>	-874	0	-874	0	0	0	0	0
Net Cost (Departmental Borrowing)	1,075	0	1,075	0	0	0	0	0
Purchase of Waste Bins / Caddies	1,232	566	666	0	0	0	0	0
<i>Scottish Government - Zero Waste Fund</i>	-25	-25	0	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>	-467	-304	-163	0	0	0	0	0
Net Cost	740	237	503	0	0	0	0	0
Waste Strategy & Disposal - Bulking Infrastructure	141	57	84	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>	-67	-13	-54	0	0	0	0	0
Net Cost	74	44	30	0	0	0	0	0
Purchase of Fully Sealable Food Collection Skips	31	21	10	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>	-31	-21	-10	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Refurbishment of Public Toilets, East Haven	63	0	61	2	0	0	0	0
<i>Angus Environmental Trust</i>	-63	0	-61	-2	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Total Legally Committed Expenditure	12,041	8,460	2,355	78	667	33	33	415

FINANCIAL PLAN 2014/2019
PROGRAMME - REGULATORY, PROTECTIVE AND PREVENTION SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Ground Maintenance Machinery Programme	1,268	0	0	100	100	100	100	868
Elms Cemetery, Arbroath	227	0	0	0	0	0	0	227
Murroes Cemetery Extension	25	0	0	0	0	0	0	25
Restenneth Landfill Development (Ongoing Capping / Development)	4,971	0	0	760	30	30	374	3,777
Waste Vehicle Replacement Programme	5,664	0	0	813	1,181	1,146	1,281	1,243
<i>Revenue Funding (Waste Strategy Fund)</i>	<i>-2,735</i>	<i>0</i>	<i>0</i>	<i>-40</i>	<i>-491</i>	<i>-796</i>	<i>-497</i>	<i>-911</i>
Net Cost (Departmental Borrowing)	2,929	0	0	773	690	350	784	332
General Vehicle Replacement Programme	1,149	0	0	74	314	187	169	405
Vehicle Workshop and Associated Facilities at Peasiehill, Arbroath	2,994	14	200	2,500	280	0	0	0
Provision for Zero Waste Implementation	1,600	0	100	1,200	300	0	0	0
ACROP Development (Plant and Equipment)	448	0	0	0	0	0	0	448
Purchase of Roadbase System	60	0	60	0	0	0	0	0
<i>Revenue Funding (Waste Strategy Fund)</i>	<i>-60</i>	<i>0</i>	<i>-60</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Net Cost	0	0	0	0	0	0	0	0
Remediation of Contaminated Land	600	0	0	0	0	0	0	600
Total Not Yet Legally Committed Expenditure	16,211	14	300	5,407	1,714	667	1,427	6,682

FINANCIAL PLAN 2014/2019
PROGRAMME - SERVICES TO COMMUNITIES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Restoration of Artworks	4	3	1	0	0	0	0	0
<i>Insurance Receipt (Damaged Painting)</i>	-4	-3	-1	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Restoration of Inglis Memorial Library, Edzell	68	57	11	0	0	0	0	0
<i>Rural Tayside LEADER</i>	-33	-24	-9	0	0	0	0	0
<i>Revenue Funding (Cultural)</i>	-32	-30	-2	0	0	0	0	0
<i>Revenue Funding (Ward Based Funding)</i>	-3	-3	0	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Kirriemuir Library Upgrading Works	191	186	5	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>	-56	-51	-5	0	0	0	0	0
<i>Revenue Funding</i>	-18	-18	0	0	0	0	0	0
Net Cost	100	100	0	0	0	0	0	0
Outdoor Athletics Training Facility at Montrose Sports Centre	124	123	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>	-30	-29	-1	0	0	0	0	0
Net Cost	15	15	0	0	0	0	0	0
Forfar Loch Outdoor Exercise Gym	73	0	73	0	0	0	0	0
<i>Sportscotland (Active Places)</i>	-26	0	-26	0	0	0	0	0
<i>Revenue Funding (Services to Communities)</i>	-47	0	-47	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	115	115	0	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - SERVICES TO COMMUNITIES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	115	115	0	0	0	0	0	0
Leisure Equipment Replacement Programme (2013/14):								
Arbroath Sports Centre - Gym and Sports Equipment	46	46	0	0	0	0	0	0
Brechin Leisure Centre - Sports Equipment	7	7	0	0	0	0	0	0
Carnoustie Leisure Centre - Sports Equipment	5	5	0	0	0	0	0	0
Lochside Leisure Centre - Gym and Sports Equipment	72	72	0	0	0	0	0	0
Saltire Leisure Centre - Gym and Sports Equipment	81	62	19	0	0	0	0	0
Websters Sports Centre - Gym and Sports Equipment	16	9	7	0	0	0	0	0
<i>Capital Receipt (Equipment Trade In)</i>	-4	-4	0	0	0	0	0	0
<i>Recreation Renewal & Repair Fund</i>	-223	-197	-26	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Leisure Equipment Replacement Programme (2014/15):								
Montrose Sports Centre - Fitness Suite Equipment	13	0	13	0	0	0	0	0
Brechin Leisure Centre - Fitness Suite Equipment	18	0	18	0	0	0	0	0
Carnoustie Leisure Centre - Fitness Suite Equipment	57	0	57	0	0	0	0	0
Websters Sports Centre - Fitness Suite Equipment	2	0	2	0	0	0	0	0
Monikie Country Park - Equipment	10	0	10	0	0	0	0	0
<i>Recreation Renewal & Repair Fund</i>	-100	0	-100	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Montrose Swimming Pool:								
Replacement of Montrose Swimming Pool	9,216	9,156	60	0	0	0	0	0
Provision of Decant Leisure Facilities - Montrose Town Hall	63	63	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	8,218	8,158	60	0	0	0	0	0
Carried Forward	8,333	8,273	60	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - SERVICES TO COMMUNITIES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	8,333	8,273	60	0	0	0	0	0
Carnoustie Leisure Centre Improvements	327	64	258	5	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-5	0	-5	0	0	0	0	0
<i>Revenue Funding (Services to Communities)</i>	-122	-60	-62	0	0	0	0	0
Net Cost	200	4	191	5	0	0	0	0
Reid Hall, Forfar - Improvements (Phase 1)	218	0	25	193	0	0	0	0
<i>Forfar Common Good Fund</i>	-200	0	-7	-193	0	0	0	0
<i>Revenue Funding (Services to Communities - Leisure)</i>	-18	0	-18	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Total Legally Committed Expenditure	8,533	8,277	251	5	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - SERVICES TO COMMUNITIES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Angus Archive - Phase 2	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
Montrose Museum - Refreshment of Displays	363	0	0	0	0	0	0	363
Leisure Services Office Accommodation Works	114	0	0	0	0	0	0	114
Carnoustie Pitches Development (Shanwell Road) - Phase 1	200	0	20	180	0	0	0	0
Leisure Equipment Replacement Programme (Inc. Associated Improvements)	1,193	0	0	200	100	43	0	850
<i>Recreation Renewal & Repair Fund</i>	-343	0	0	-200	-100	-43	0	0
Net Cost	850	0	0	0	0	0	0	850
All Weather Pitch at Forfar Academy	500	0	0	0	500	0	0	0
<i>SportScotland (to be secured)</i>	-250	0	0	0	-250	0	0	0
<i>Forfar Common Good</i>	-100	0	0	0	-100	0	0	0
<i>Forfar Sports Association (to be secured)</i>	-150	0	0	0	-150	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Reid Hall, Forfar - Improvements (Phase 2)	180	0	0	180	0	0	0	0
<i>Forfar Common Good Fund (subject to RB8 bid)</i>	-150	0	0	-150	0	0	0	0
<i>Revenue Funding (Services to Communities - Leisure)</i>	-30	0	0	-30	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Total Not Yet Legally Committed Expenditure	1,577	0	20	180	0	0	0	1,377

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Accessibility Alterations at Meffan Institute, Forfar	121	120	1	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-63	-63	0	0	0	0	0	0
Net Cost	58	57	1	0	0	0	0	0
Balances on Completed Works	32	22	10	0	0	0	0	0
Access for Disabled, Phase 7 - Montrose Library	192	190	2	0	0	0	0	0
<i>Revenue Funding</i>	-22	-22	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-160	-158	-2	0	0	0	0	0
Net Cost	10	10	0	0	0	0	0	0
Fire Safety Works, Phases 1 & 2	101	100	1	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-101	-100	-1	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Mechanics Institute, Brechin (Common Good):								
Public Realm Works (Entrance Area)	33	33	0	0	0	0	0	0
Rear Compounding	23	9	14	0	0	0	0	0
Stonework Improvements	163	162	1	0	0	0	0	0
<i>Brechin Townscape Heritage Initiative</i>	-170	-170	0	0	0	0	0	0
<i>Brechin Common Good Fund</i>	-49	-34	-15	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Refurbishment Works, Bruce House, Arbroath (Ph 3a - Roof / Sub Station)	525	523	2	0	0	0	0	0
<i>Local Capital Fund</i>	-200	-200	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-311	-311	0	0	0	0	0	0
Net Cost	14	12	2	0	0	0	0	0
Capitalised Maintenance - Contribution Towards Arbroath Primary Schools (Ph 3a)	310	0	310	0	0	0	0	0
Carried Forward	424	101	323	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	424	101	323	0	0	0	0	0
Refurbishment Works, Bruce House, Arbroath (Ph 3b - Ground Floor Alts)	955	928	27	0	0	0	0	0
<i>Local Capital Fund (Social Work & Health Contribution)</i>	-645	-644	-1	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	141	115	26	0	0	0	0	0
Energy Management - General (12/13)	44	42	2	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-44	-42	-2	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Fire Safety Works Phase 2 - Public Buildings	186	157	29	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-186	-157	-29	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Signal Tower Museum - Accessible Toilet	58	39	19	0	0	0	0	0
<i>Revenue Funding (Communities - Directorate)</i>	-18	-18	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-40	-21	-19	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Access Offices - New Reception Desks and Associated Works	21	19	2	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-21	-19	-2	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Capitalised Maintenance (Main Infrastructure Replacement)	355	222	133	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-35	-35	0	0	0	0	0	0
Net Cost	320	187	133	0	0	0	0	0
Carried Forward	885	403	482	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	885	403	482	0	0	0	0	0
Alterations at Monikie Country Park to Form New CLD Facility	383	378	5	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>	-21	-16	-5	0	0	0	0	0
<i>Capital Contribution (Education)</i>	-95	-95	0	0	0	0	0	0
Net Cost	123	123	0	0	0	0	0	0
Central Energy Efficiency Fund (13/14)	41	36	5	0	0	0	0	0
<i>Revenue Funding (Property - Central Energy Efficiency Fund)</i>	-41	-36	-5	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Central Energy Efficiency Fund (14/15)	50	0	50	0	0	0	0	0
<i>Revenue Funding (Property - Central Energy Efficiency Fund)</i>	-50	0	-50	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Energy Management - General (13/14)	110	16	94	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-110	-16	-94	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Energy Management - General (14/15)	40	0	40	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-40	0	-40	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Fire Safety Works (13/14) - Public Buildings	75	52	8	15	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-75	-52	-8	-15	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	1,008	526	482	0	0	0	0	0

**FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE**

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	1,008	526	482	0	0	0	0	0
Fire Safety Works (14/15) - Public Buildings	137	0	50	87	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-137	0	-50	-87	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Upgrade Works to Heating Systems (13/14) - Carbon Reduction Commitment	250	94	16	140	0	0	0	0
Public Transport Infrastructure	191	117	74	0	0	0	0	0
A92 Dundee - Arbroath Upgrading Project	10,238	9,233	23	97	25	860	0	0
<i>Ring Fenced Capital Receipt</i>	-62	-61	-1	0	0	0	0	0
<i>Dundee City Council</i>	-208	-208	0	0	0	0	0	0
Net Cost	9,968	8,964	22	97	25	860	0	0
Carriageway and Footway Reconstruction	22,944	20,253	2,691	0	0	0	0	0
Lighting Upgrades / Replacements	4,195	3,613	582	0	0	0	0	0
<i>Salix Finance</i>	-198	0	-198	0	0	0	0	0
<i>Revenue Funding</i>	-42	0	-42	0	0	0	0	0
Net Cost	3,955	3,613	342	0	0	0	0	0
Road Structure Repairs / Strengthening	2,362	2,031	331	0	0	0	0	0
<i>Insurance Receipt</i>	-101	-101	0	0	0	0	0	0
Net Cost	2,261	1,930	331	0	0	0	0	0
Road Structure Assessments	226	216	10	0	0	0	0	0
Carried Forward	40,803	35,713	3,968	237	25	860	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	40,803	35,713	3,968	237	25	860	0	0
Traffic Calming / Road Safety	1,315	1,073	242	0	0	0	0	0
Major Drainage Works Schemes	1,720	1,252	468	0	0	0	0	0
Arbroath Harbour Infrastructure Repairs (Breakwaters)	1,044	512	532	0	0	0	0	0
Traffic Signals / Pedestrian Facilities	1,082	981	101	0	0	0	0	0
<i>Private Sector</i>	-30	-30	0	0	0	0	0	0
Net Cost	1,052	951	101	0	0	0	0	0
Coastal Protection / River Flood Alleviation	2,170	1,664	506	0	0	0	0	0
<i>Revenue Funding</i>	-8	-8	0	0	0	0	0	0
Net Cost	2,162	1,656	506	0	0	0	0	0
A935 Brechin to Montrose Road - Route Action Plan - Construction Costs	1,092	595	497	0	0	0	0	0
Provision of Boat Hoist at Arbroath Harbour	150	0	150	0	0	0	0	0
<i>European Fisheries Fund</i>	-75	0	-75	0	0	0	0	0
<i>Revenue Funding</i>	-75	0	-75	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Creation of Car Park at Martin Park, Kirriemuir	40	0	40	0	0	0	0	0
<i>Ring Fenced Capital Receipt</i>	-40	0	-40	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	49,188	41,752	6,314	237	25	860	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	49,188	41,752	6,314	237	25	860	0	0
Roads Infrastructure:								
Carriageway and Footway Reconstruction	1,890	1,790	100	0	0	0	0	0
Roads Structure	649	599	50	0	0	0	0	0
Coastal / Flooding Protection	260	0	260	0	0	0	0	0
Arbroath Harbour Works	20	0	20	0	0	0	0	0
Lighting Upgrades / Replacements	489	409	80	0	0	0	0	0
<i>Roads & Transport Renewal & Repair Fund</i>	<i>-3,308</i>	<i>-2,798</i>	<i>-510</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Net Cost	0	0	0	0	0	0	0	0
Supplementary Budget Allocation:								
Road / Footway Reconstruction	18,006	15,498	2,508	0	0	0	0	0
Traffic Schemes	938	824	114	0	0	0	0	0
Lighting Upgrades / Replacements	4,529	3,974	555	0	0	0	0	0
Arbroath Harbour Slipway Cradle Repairs	15	10	5	0	0	0	0	0
Arbroath Harbour South Quay Sett Repairs	8	8	0	0	0	0	0	0
Den of Airlie Landslip	160	0	160	0	0	0	0	0
Flooding Alleviation / Coastal Protection	1,251	1,092	159	0	0	0	0	0
Arbroath Harbour - Inchcape Slipway	186	177	9	0	0	0	0	0
Arbroath Welfare Facilities	30	0	30	0	0	0	0	0
<i>Coastal Communities Fund</i>	<i>-62</i>	<i>-62</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Local Capital Fund</i>	<i>-365</i>	<i>-365</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Net Cost	24,696	21,156	3,540	0	0	0	0	0
Brechin Flood Prevention Scheme *	12,014	2,265	3,115	6,634	0	0	0	0
Total Legally Committed Expenditure	85,898	65,173	12,969	6,871	25	860	0	0

* grant received from Scottish Government in 2014/15 and 2015/16 for Brechin FPS is included within the Council's overall general capital grant funding

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Capitalised Maintenance - Arbroath Primary Schools (Future Phases)	900	0	0	0	0	0	900	0
<i>Capital Contribution</i>	-310	0	0	0	0	0	-310	0
Net Cost	590	0	0	0	0	0	590	0
Capitalised Maintenance (Main Infrastructure Replacement):								
Arbroath Academy - Insulation	150	0	0	150	0	0	0	0
Montrose Academy - Insulation	60	0	0	60	0	0	0	0
Tannadice Primary School - Insulation	85	0	0	85	0	0	0	0
Websters High School - Windows	150	0	0	150	0	0	0	0
General	1,735	0	0	0	890	675	170	0
Total Cost	2,180	0	0	445	890	675	170	0
Refurbishment Works at Bruce House, Arbroath (Ph 4 - Curtain Wall / Gable)	345	0	0	345	0	0	0	0
<i>Property Renewal & Repair Fund (funding for 2014/15 onwards to be approved)</i>	-345	0	0	-345	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Capitalised Maintenance (Main Infrastructure Replacement) - General	2,160	0	0	0	0	0	0	2,160
Capitalised Maintenance (County Buildings, Forfar - Phase 1 Refurbishment)	1,135	0	0	0	0	0	0	1,135
Refurbishment of Brechin City Hall	1,000	0	0	0	0	0	0	1,000
Public Transport Infrastructure	110	0	0	45	25	20	20	0
Carriageway and Footway Reconstruction	15,100	0	0	3,250	3,200	3,200	2,700	2,750
Lighting Upgrades / Replacements	1,710	0	0	350	350	335	325	350
Carried Forward	23,985	0	0	4,090	4,465	4,230	3,805	7,395

**FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE**

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	23,985	0	0	4,090	4,465	4,230	3,805	7,395
Road Structures Repairs / Strengthening	1,429	0	0	300	300	304	225	300
Road Structures Assessments	40	0	0	20	20	0	0	0
Coastal Protection / River Flood Alleviation	2,000	0	0	400	400	400	300	500
Traffic Calming / Road Safety	1,250	0	0	350	225	225	200	250
Traffic Signals / Pedestrian Facilities	500	0	0	100	100	100	50	150
Road Improvements	4,879	97	0	0	0	0	0	4,782
Arbroath Harbour Infrastructure Repairs (Breakwaters)	500	0	0	0	0	0	0	500
Major Drainage Works Schemes	1,780	0	0	425	375	350	180	450
A933 Arbroath to Brechin Road - Route Action Plan	1,811	41	0	0	0	0	0	1,770
A932 Friockheim to Forfar - Route Action Plan	1,712	32	0	0	0	0	0	1,680
A930 Muirdrum to Monifieth Road - Route Action Plan	1,530	0	0	0	0	0	0	1,530
Carried Forward	41,416	170	0	5,685	5,885	5,609	4,760	19,307

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	41,416	170	0	5,685	5,885	5,609	4,760	19,307
B961 Dundee to Friockheim Road - Route Action Plan	1,625	0	0	0	0	0	0	1,625
Flood Alleviation Measures, Edzell	200	0	50	150	0	0	0	0
<i>Local Capital Fund</i>	-200	0	-50	-150	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Arbroath Flood Strategy (Brothock Burn / Seawall projects)	11,970	867	431	170	0	0	0	10,502
<i>Coastal Communities Fund</i>	-75	-75	0	0	0	0	0	0
<i>Additional Funding (to be secured)</i>	-9,141	0	0	0	0	0	0	-9,141
Net Cost	2,754	792	431	170	0	0	0	1,361
Carnoustie Wheeled Sports	175	0	175	0	0	0	0	0
<i>Carnoustie Skater Group (confirmed funding)</i>	-10	0	-10	0	0	0	0	0
<i>Carnoustie Skater Group (funding still to be raised)</i>	-25	0	-25	0	0	0	0	0
<i>Sportscotland (Legacy Active Places Fund)</i>	-88	0	-88	0	0	0	0	0
<i>DC Thomson Charitable Trust</i>	-10	0	-10	0	0	0	0	0
<i>Weir Charitable Trust</i>	-10	0	-10	0	0	0	0	0
<i>For Carnoustie Charity</i>	-2	0	-2	0	0	0	0	0
<i>Local Capital Fund</i>	-30	0	-30	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
NON ENHANCING EXPENDITURE								
Contribution to Community Centre, Monifieth	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
<i>Contribution from Reserves</i>	-225	0	0	-225	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
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Carried Forward	45,795	962	431	5,855	5,885	5,609	4,760	22,293

FINANCIAL PLAN 2014/2019
PROGRAMME - TECHNICAL AND PROPERTY SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	45,795	962	431	5,855	5,885	5,609	4,760	22,293
NON ENHANCING EXPENDITURE (cont'd)								
Contribution to Community Centre, Carnoustie	300	0	0	300	0	0	0	0
Less: Land Value	-160	0	0	-160	0	0	0	0
Net Contribution	140	0	0	140	0	0	0	0
<i>Contribution from Reserves</i>	<i>-140</i>	<i>0</i>	<i>0</i>	<i>-140</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Net Cost	0	0	0	0	0	0	0	0
Total Not Yet Legally Committed Expenditure	45,795	962	431	5,855	5,885	5,609	4,760	22,293

FINANCIAL PLAN 2014/2019
PROGRAMME - PEOPLE SUMMARY
LEGALLY AND NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ADULT SERVICES	5,991	4,454	157	484	646	0	0	250
CHILDREN & YOUNG PEOPLE'S SERVICES	2,140	60	1,339	400	28	0	0	313
SCHOOLS AND LEARNING	68,385	6,337	13,107	24,062	9,504	5,939	2,840	6,596
Total Legally and Not Yet Legally Committed Expenditure	76,516	10,851	14,603	24,946	10,178	5,939	2,840	7,159

FINANCIAL PLAN 2014/2019
PROGRAMME - PEOPLE SUMMARY
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ADULT SERVICES	4,481	4,332	147	2	0	0	0	0
CHILDREN & YOUNG PEOPLE'S SERVICES	1,827	60	1,339	400	28	0	0	0
SCHOOLS AND LEARNING	43,772	6,326	13,004	21,886	2,257	299	0	0
Total Legally Committed Expenditure	50,080	10,718	14,490	22,288	2,285	299	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - PEOPLE SUMMARY
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ADULT SERVICES	1,510	122	10	482	646	0	0	250
CHILDREN & YOUNG PEOPLE'S SERVICES	313	0	0	0	0	0	0	313
SCHOOLS AND LEARNING	24,613	11	103	2,176	7,247	5,640	2,840	6,596
Total Not Yet Legally Committed Expenditure	26,436	133	113	2,658	7,893	5,640	2,840	7,159

**FINANCIAL PLAN 2014/2019
PROGRAMME - ADULT SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE**

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Kinloch Care Centre & Supported Housing	9,100	9,004	96	0	0	0	0	0
Less: Land Value (<i>land transferred, not purchased</i>)	-520	-520	0	0	0	0	0	0
Gross Cost	8,580	8,484	96	0	0	0	0	0
Capital Contribution (<i>HRA Capital</i>)	-3,992	-3,992	0	0	0	0	0	0
Local Capital Fund	-166	-166	0	0	0	0	0	0
Revenue Funding	-25	-25	0	0	0	0	0	0
Ring Fenced Capital Receipt (<i>Camus House, Carnoustie</i>)	-50	-50	0	0	0	0	0	0
Charitable Contribution (<i>CPSNA</i>)	-6	-6	0	0	0	0	0	0
Net Cost	4,341	4,245	96	0	0	0	0	0
Minor Refurbishment / Fire Safety Works at The Gables, Forfar	166	164	2	0	0	0	0	0
Revenue Funding	-7	-7	0	0	0	0	0	0
Property Renewal & Repair Fund	-70	-70	0	0	0	0	0	0
Net Cost	89	87	2	0	0	0	0	0
Health & Safety Works at Seaton Grove, Arbroath	166	156	10	0	0	0	0	0
Property Renewal & Repair Fund	-166	-156	-10	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Upgrade Works to Adult Resource Centres:								
Lochlands Resource Centre, Arbroath	49	47	2	0	0	0	0	0
Lilybank Resource Centre, Forfar	100	43	55	2	0	0	0	0
Rosehill Resource Centre, Montrose	73	70	3	0	0	0	0	0
Ring Fenced Capital Receipt (<i>The Firs</i>)	-171	-160	-11	0	0	0	0	0
Net Cost	51	0	49	2	0	0	0	0
Total Legally Committed Expenditure	4,481	4,332	147	2	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ADULT SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Creation of Logistics Hub	1,480	124	10	700	646	0	0	0
<i>Revenue Funding</i>	-200	-2	0	-198	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-20	0	0	-20	0	0	0	0
Net Cost	1,260	122	10	482	646	0	0	0
Upgrade Works at Home Care Delivery Depots	250	0	0	0	0	0	0	250
Total Not Yet Legally Committed Expenditure	1,510	122	10	482	646	0	0	250

FINANCIAL PLAN 2014/2019
PROGRAMME - CHILDREN & YOUNG PEOPLE'S SERVICES
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Office Accommodation Adaptations at Ravenswood, Forfar	98	94	4	0	0	0	0	0
<i>Local Capital Fund</i>	-50	-46	-4	0	0	0	0	0
<i>Revenue Funding (TAPS - Property)</i>	-28	-28	0	0	0	0	0	0
Net Cost	20	20	0	0	0	0	0	0
Replacement of Kinnaird Street Residential Home, Arbroath	2,074	141	1,505	400	28	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>	-26	-26	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-66	0	-66	0	0	0	0	0
Net Cost	1,807	40	1,339	400	28	0	0	0
Total Legally Committed Expenditure	1,827	60	1,339	400	28	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - CHILDREN & YOUNG PEOPLE'S SERVICES
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Contribution Towards Fit Out of Supported Accommodation at Millgate Loan	30	0	30	0	0	0	0	0
<i>Revenue Funding</i>	-30	0	-30	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Upgrade Works at Childrens Resource Centre	313	0	0	0	0	0	0	313
Total Not Yet Legally Committed Expenditure	313	0	0	0	0	0	0	313

**FINANCIAL PLAN 2014/2019
PROGRAMME - SCHOOLS AND LEARNING
LEGALLY COMMITTED CAPITAL EXPENDITURE**

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Information & Communications Technology Equipment	4,650	4,075	575	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-105	-105	0	0	0	0	0	0
<i>Local Capital Fund</i>	-265	0	-265	0	0	0	0	0
<i>Revenue Funding</i>	-1,585	-1,525	-60	0	0	0	0	0
Net Cost	2,695	2,445	250	0	0	0	0	0
Balances on Completed Works	-2	-12	10	0	0	0	0	0
Webster's High School - Extension	2,530	2,525	5	0	0	0	0	0
Webster's High School - Pitch, Car Park & Lockers	394	393	1	0	0	0	0	0
<i>SportScotland Grant</i>	-250	-250	0	0	0	0	0	0
<i>Kirriemuir Community Group</i>	-69	-69	0	0	0	0	0	0
<i>Revenue Funding</i>	-96	-96	0	0	0	0	0	0
<i>Insurance Receipt</i>	-2,645	-2,645	0	0	0	0	0	0
Net Cost	-136	-142	6	0	0	0	0	0
Monifieth High School - Community Learning & Development	635	635	0	0	0	0	0	0
<i>Revenue Funding</i>	-229	-229	0	0	0	0	0	0
<i>Private Sector Contribution</i>	-55	-37	-18	0	0	0	0	0
Net Cost	351	369	-18	0	0	0	0	0
Newtyle Primary School	2,624	2,618	6	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>	-55	-55	0	0	0	0	0	0
<i>Local Capital Fund</i>	-37	-37	0	0	0	0	0	0
<i>Revenue Funding</i>	-160	-160	0	0	0	0	0	0
Net Cost	2,372	2,366	6	0	0	0	0	0
Monifieth High School - Roof Improvements	114	0	114	0	0	0	0	0
<i>Revenue Funding</i>	-59	0	-59	0	0	0	0	0
Net Cost	55	0	55	0	0	0	0	0
Carried Forward	5,335	5,026	309	0	0	0	0	0

**FINANCIAL PLAN 2014/2019
PROGRAMME - SCHOOLS AND LEARNING
LEGALLY COMMITTED CAPITAL EXPENDITURE**

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	5,335	5,026	309	0	0	0	0	0
Arbroath Schools Project (Phase 1):								
Warddykes Primary School	6,346	55	246	5,486	455	104	0	0
Timmergreens Primary School	5,930	262	1,182	4,330	156	0	0	0
SFT Hub Grant	-662	0	-662	0	0	0	0	0
Revenue Funding	-104	-104	0	0	0	0	0	0
Capital Contribution (Property - Capitalised Maintenance)	-310	0	-310	0	0	0	0	0
Capital Contribution (Schools & Learning - Expansion of Pre School Provision)	-200	0	0	-200	0	0	0	0
Net Cost	11,000	213	456	9,616	611	104	0	0
Arbroath Academy Technology Suite - Reconfiguration of Accommodation	772	22	700	50	0	0	0	0
Capital Contribution (Property - Capitalised Maintenance)	-110	0	-110	0	0	0	0	0
Property Renewal & Repair Fund	-20	0	-20	0	0	0	0	0
Local Capital Fund	-50	0	-50	0	0	0	0	0
Net Cost	592	22	520	50	0	0	0	0
Brechin High School Community Campus	26,120	962	10,500	12,400	2,213	45	0	0
Scottish Futures Trust	-10	0	-10	0	0	0	0	0
SportsScotland (to be secured)	-1,500	0	0	-750	-750	0	0	0
Net Cost	24,610	962	10,490	11,650	1,463	45	0	0
Contribution Towards Forfar Academy Community Campus	1,447	204	880	30	183	150	0	0
Scottish Futures Trust	-159	-101	-58	0	0	0	0	0
Net Cost (Part Departmental Borrowing)	1,288	103	822	30	183	150	0	0
Provision for Free School Meals	750	0	210	540	0	0	0	0
Carried Forward	43,575	6,326	12,807	21,886	2,257	299	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - SCHOOLS AND LEARNING
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	43,575	6,326	12,807	21,886	2,257	299	0	0
Children & Young People Act - Expansion of Pre School Provision:								
Maison Dieu Primary School - Internal Alterations	12	0	12	0	0	0	0	0
Southmuir Primary School - Extension to Existing Provision	95	0	95	0	0	0	0	0
Strathmore Primary School - Internal Adaptations	65	0	65	0	0	0	0	0
Langlands Primary School - Internal Adaptations	25	0	25	0	0	0	0	0
Total Cost	197	0	197	0	0	0	0	0
Total Legally Committed Expenditure	43,772	6,326	13,004	21,886	2,257	299	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - SCHOOLS AND LEARNING
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Information & Communications Technology Equipment	1,340	0	0	300	250	250	250	290
Arbroath Schools Project (Phase 2)	9,750	0	0	0	6,200	3,150	350	50
Liff Primary School - Improvements / Alterations	800	0	0	0	0	0	0	800
Reconfiguration of Accommodation for Curriculum For Excellence	1,247	0	0	0	0	0	0	1,247
Arbroath Academy Synthetic Pitch	295	2	0	0	0	0	0	293
<i>Developer Contribution</i>	-250	0	0	0	0	0	0	-250
Net Cost	45	2	0	0	0	0	0	43
Children & Young People Act - Expansion of Pre School Provision	2,785	9	103	1,876	797	0	0	0
Arbroath Academy Technology Suite - Reconfiguration of Accommodation	70	0	0	0	0	0	0	70
Arbroath Schools Project (Phase 3)	8,576	0	0	0	0	2,240	2,240	4,096
Total Not Yet Legally Committed Expenditure	24,613	11	103	2,176	7,247	5,640	2,840	6,596

FINANCIAL PLAN 2014/2019
PROGRAMME - RESOURCES SUMMARY
LEGALLY AND NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ORGANISATIONAL CHANGE	36	19	17	0	0	0	0	0
TRANSFORMING ANGUS	3,900	0	0	1,300	1,300	1,300	0	0
Total Legally and Not Yet Legally Committed Expenditure	3,936	19	17	1,300	1,300	1,300	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - RESOURCES SUMMARY
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ORGANISATIONAL CHANGE	36	19	17	0	0	0	0	0
TRANSFORMING ANGUS	0	0	0	0	0	0	0	0
Total Legally Committed Expenditure	36	19	17	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - RESOURCES SUMMARY
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROGRAMME	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
ORGANISATIONAL CHANGE	0	0	0	0	0	0	0	0
TRANSFORMING ANGUS	3,900	0	0	1,300	1,300	1,300	0	0
Total Not Yet Legally Committed Expenditure	3,900	0	0	1,300	1,300	1,300	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ORGANISATIONAL CHANGE
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Consolidated Storage Infrastructure 2012/13	58	42	16	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-58	-42	-16	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Voice Over IP (VoIP) Telephony Provision 2012/13	102	94	8	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-102	-94	-8	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Voice Over IP (VoIP) Telephony Provision 2014/15	20	0	20	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-20	0	-20	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Corporate Infrastructure Renewal 2013/14	55	54	1	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-55	-54	-1	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Corporate Infrastructure Renewal 2014/15	21	0	21	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-21	0	-21	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Network Infrastructure Renewal 2014/15	20	0	20	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-20	0	-20	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Server Infrastructure Renewal 2014/15	20	0	20	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-20	0	-20	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	0	0	0	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ORGANISATIONAL CHANGE
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	0	0	0	0	0	0	0	0
Mobile Application Development	70	0	70	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-70	0	-70	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Anti-Virus Renewal 2014/15	44	0	44	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-44	0	-44	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Angus Digital	300	0	300	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-300	0	-300	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Public Services Network Compliance (Capital Costs)	646	0	646	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-646	0	-646	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Data Centre Environment (Data Centre 1)	713	709	4	0	0	0	0	0
<i>Revenue Funding</i>	-45	-45	0	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-668	-664	-4	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Digital Inclusion	51	47	4	0	0	0	0	0
<i>IT Renewal & Repair Fund</i>	-26	-22	-4	0	0	0	0	0
<i>IT Renewal & Repair Fund (CI&F ring fenced funds)</i>	-14	-14	0	0	0	0	0	0
<i>Revenue Funding (Corporate Improvement & Finance)</i>	-11	-11	0	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	0	0	0	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ORGANISATIONAL CHANGE
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	0	0	0	0	0	0	0	0
Content Management System	93	73	20	0	0	0	0	0
Revenue Funding	-24	-24	0	0	0	0	0	0
IT Renewal & Repair Fund	-3	0	-3	0	0	0	0	0
Capital Contribution (Economic Development)	-35	-35	0	0	0	0	0	0
Net Cost	31	14	17	0	0	0	0	0
NON ENHANCING EXPENDITURE								
GIS Replacement	129	89	20	20	0	0	0	0
IT Renewal & Repair Fund	-129	-89	-20	-20	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Public Services Network Compliance (Revenue Costs)	180	0	180	0	0	0	0	0
IT Renewal & Repair Fund	-180	0	-180	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
ResourceLink System Development	98	88	10	0	0	0	0	0
IT Renewal & Repair Fund	-44	-34	-10	0	0	0	0	0
Revenue Funding (HR - Payroll)	-54	-54	0	0	0	0	0	0
Net Cost	0	0	0	0	0	0	0	0
Agile Working Applications and Services 2013/14	148	93	55	0	0	0	0	0
IT Renewal & Repair Fund	-143	-88	-55	0	0	0	0	0
Net Cost	5	5	0	0	0	0	0	0
Total Legally Committed Expenditure	36	19	17	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ORGANISATIONAL CHANGE
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Voice Over IP (VoIP) Telephony Provision	160	0	0	80	20	0	0	60
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-160	0	0	-80	-20	0	0	-60
Net Cost	0	0	0	0	0	0	0	0
Corporate Infrastructure Renewal	950	0	0	150	100	100	500	100
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-950	0	0	-150	-100	-100	-500	-100
Net Cost	0	0	0	0	0	0	0	0
Network Infrastructure Renewal	180	0	0	20	20	20	100	20
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-180	0	0	-20	-20	-20	-100	-20
Net Cost	0	0	0	0	0	0	0	0
Server Infrastructure Renewal	150	0	0	70	20	20	20	20
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-150	0	0	-70	-20	-20	-20	-20
Net Cost	0	0	0	0	0	0	0	0
Internet Access Security Renewal	100	0	0	0	50	0	0	50
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-100	0	0	0	-50	0	0	-50
Net Cost	0	0	0	0	0	0	0	0
Anti-Virus Renewal	80	0	0	0	0	40	0	40
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-80	0	0	0	0	-40	0	-40
Net Cost	0	0	0	0	0	0	0	0
Angus Digital	1,285	0	0	300	300	300	300	85
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-1,285	0	0	-300	-300	-300	-300	-85
Net Cost	0	0	0	0	0	0	0	0
Carried Forward	0	0	0	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - ORGANISATIONAL CHANGE
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Brought Forward	0	0	0	0	0	0	0	0
Citrix Licensing Renewal	160	0	0	0	40	40	40	40
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-160	0	0	0	-40	-40	-40	-40
Net Cost	0	0	0	0	0	0	0	0
Software Licensing - Core Components	900	0	0	0	0	0	900	0
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-900	0	0	0	0	0	-900	0
Net Cost	0	0	0	0	0	0	0	0
<u>NON ENHANCING EXPENDITURE</u>								
Web Filtering Renewal	170	0	0	85	0	0	0	85
<i>IT Renewal & Repair Fund (funding for 2015/16 onwards to be approved)</i>	-170	0	0	-85	0	0	0	-85
Net Cost	0	0	0	0	0	0	0	0
Total Not Yet Legally Committed Expenditure	0	0	0	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - TRANSFORMING ANGUS
LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Nil Return								
Total Legally Committed Expenditure	0	0	0	0	0	0	0	0

FINANCIAL PLAN 2014/2019
PROGRAMME - TRANSFORMING ANGUS
NOT YET LEGALLY COMMITTED CAPITAL EXPENDITURE

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/14 £000	Projected Outturn 2014/15 £000	Estimate 2015/16 £000	Estimate 2016/17 £000	Estimate 2017/18 £000	Estimate 2018/19 £000	Later Years £000
Provision for Transforming Angus / Estate Rationalisation, etc.	3,900	0	0	1,300	1,300	1,300	0	0
Total Not Yet Legally Committed Expenditure	3,900	0	0	1,300	1,300	1,300	0	0