



**2017/2022 FINANCIAL PLAN**

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**PROVISIONAL CAPITAL BUDGET 2018/19**

Issued by the Place Directorate  
(Corporate Finance)

# ANGUS COUNCIL

## 2017/2022 FINANCIAL PLAN

### PROVISIONAL CAPITAL BUDGET 2018/19

### GENERAL FUND CAPITAL PROGRAMME

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# 2017/2022 FINANCIAL PLAN - INTRODUCTION

## The Prudential Code

The 2018/19 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 are the major factors. It is within this context that the 2017/2022 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 affordability, capital expenditure, prudence and external debt and these are detailed in report 65/18.

## Capital Resources 2018/19

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 £5.0 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 2018/19 (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.

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 5/2017 (issued on 14 December 2017) provided details of funding allocations for 2018/19. No definitive information is available for 2019/20 onwards, other than confirmation that the £150m of re-profiled general capital grant from 2016/17 (£2.426m for Angus Council) will be repaid in full in 2019/20.

Table 1 details Angus Council's capital support in 2018/19, with 2017/18 shown for comparison purposes:

**Table 1 – Provisional Government Grant Allocation**

Funding Source	2017/18 £m	2018/19 £m
Supported Borrowing	0	0
General Capital Grant	12.259	<b>12.601</b>
Cycling, Walking & Safer Streets (ring-fenced)	0.160	<b>0.159</b>
Total Support for Capital	12.419	<b>12.760</b>

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 £399,000 has been directly applied to projects within the financial plan in 2018/19 revising the General Capital Grant available to fund Angus Council capital projects to £12.202 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 £250,000 in 2018/19. 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.

#### **Capital Project Prioritisation**

The 2017/2022 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.

Bids for new priority projects / programmes were also considered and a number of additional projects were added in to the 2017/2022 Financial Plan (see report 60/18 for detail).

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 2018/19**

Table 2 details those project(s) whose capital financing costs are to be funded directly from departmental revenue budgets in 2018/19. Mechanisms are in place to ensure the transfer of departmental revenue resources into the Council's capital financing cost budget.

**Table 2 – Departmental Borrowing 2018/19**

Project / Programme	Departmental Borrowing 2018/19 £m	Loan Charges Met From
Waste Vehicle Replacement Programme (Place)	1.047	Housing, Regulatory & Protective Services revenue budget
Total Departmental Borrowing	1.047	

#### **2017/2022 Financial Plan and 2018/19 Capital Budget**

The 2017/2022 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 2018 and that which is not anticipated to be legally committed by 31 March 2018.

The estimated net capital expenditure detailed for 2018/19, totalling £31.600 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 2018/19 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 2019/20, 2020/21 and 2021/22 have also been shown for information.

**Table 3 – Capital Expenditure and Financing**

Capital Expenditure / Funding Source	2018/19 £m	2019/20 £m	2020/21 £m	2021/22 £m
Total Net Capital Expenditure per 2017/2022 Financial Plan	31.600	18.104	11.354	6.411
<i>Add: Contingency (not in 2017/2022 Financial Plan)</i>	0.000	0.000	0.000	5.379
<i>Remove: Oversubscription Level</i>	(4.630)	(1.366)	(0.228)	(1.366)
<i>Less: Anticipated Corporate Capital Receipts</i>	(0.250)	(0.100)	(0.100)	(0.100)
<i>Less: General Capital Grant</i>	(12.202)	(12.068)	(9.642)	(9.650)
<b>Total New Borrowing</b>	<b>14.518</b>	<b>4.570</b>	<b>1.384</b>	<b>0.674</b>
Total New Borrowing (per above)	14.518	4.570	1.384	0.674
<i>Less: Departmental Borrowing Element</i>	(1.047)	(0.487)	(0.168)	0.000
<b>New Corporate Borrowing Funded by Loan Charges Budget</b>	<b>13.471</b>	<b>4.083</b>	<b>1.216</b>	<b>0.674</b>

A thorough exercise has been carried out by Finance officers to assess the long term affordability of the 2017/2022 Financial Plan (report 64/18 refers). Looking at the position over 25 years, from 2018/19 to 2042/43, 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 2018/19 capital budget proposals have been assessed in the terms required by the Prudential Code (as detailed further in Report 65/18 to be considered at the Council Tax setting meeting) and are considered to be both affordable and sustainable in the context of the 2018/19 budget proposals per Report 62/18.

FINANCIAL PLAN 2017/2022  
PROGRAMME - GRAND SUMMARY

PROJECT / NATURE OF EXPENDITURE	Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
<b>CHIEF EXECUTIVE'S</b>								
ECONOMIC DEVELOPMENT	6,251	447	1,878	826	3,000	0	0	100
STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM	4,626	1,777	835	1,425	660	-71	0	0
	10,877	2,224	2,713	2,251	3,660	-71	0	100
<b>PLACE</b>								
CORPORATE FINANCE	0	0	0	0	0	0	0	0
PLANNING & PLACE	1,489	8	0	0	0	0	0	1,481
REGULATORY & PROTECTIVE SERVICES	16,714	5,904	2,550	3,429	1,065	991	358	2,417
SERVICES TO COMMUNITIES	12,101	8,564	351	874	588	1,724	0	0
TECHNICAL & PROPERTY SERVICES	146,040	94,100	10,836	10,969	7,491	6,734	5,200	10,710
	176,344	108,576	13,737	15,272	9,144	9,449	5,558	14,608
<b>PEOPLE</b>								
CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING	64,761	44,086	1,283	12,294	4,000	626	203	2,269
INFORMATION TECHNOLOGY	3,920	0	0	1,270	800	950	650	250
	68,681	44,086	1,283	13,564	4,800	1,576	853	2,519
<b>ADULT SERVICES (INTEGRATED JOINT BOARD)</b>	2,109	36	260	513	500	400	0	400
<b>Total Net Expenditure</b>	258,011	154,922	17,993	31,600	18,104	11,354	6,411	17,627

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - ECONOMIC DEVELOPMENT**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Montrose South Regeneration <i>Scottish Enterprise</i> Net Cost	LC	3,144 -617 2,527	988 -617 371	1,560 0 1,560	596 0 596	0 0 0	0 0 0	0 0 0	0 0 0
Digitisation of Business Unit Sites Across Angus <i>Local Capital Fund</i> Net Cost	LC	185 -160 25	58 -58 0	75 -75 0	52 -27 25	0 0 0	0 0 0	0 0 0	0 0 0
Property Portfolio Improvements	LC	304	76	228	0	0	0	0	0
Sub Station at Orchardbank Business Park	LC	50	0	50	0	0	0	0	0
Brechin Business Park Improvements - Unit 5a <i>Revenue Funding</i> Net Cost	LC	67 -32 35	0 0 0	0 0 0	67 -32 35	0 0 0	0 0 0	0 0 0	0 0 0
SUDS Work at Orchardbank Business Park <i>Revenue Funding</i> Net Cost	LC	14 -14 0	0 0 0	14 -14 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
Tourism Projects	NYLC	60	0	40	20	0	0	0	0
Brechin Business Park Extension	NYLC	3,006	0	0	6	3,000	0	0	0
Regeneration Initiatives	NYLC	100	0	0	0	0	0	0	100
Angus On the Go - Integrated Transport Hub, Orchardbank, Forfar <i>Low Carbon Travel &amp; Transport Fund</i> Net cost	NYLC	480 -336 144	0 0 0	0 0 0	480 -336 144	0 0 0	0 0 0	0 0 0	0 0 0
<b>Total Net Expenditure</b>		<b>6,251</b>	<b>447</b>	<b>1,878</b>	<b>826</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>100</b>

FINANCIAL PLAN 2017/2022  
PROGRAMME - STRATEGIC POLICY, TRANSFORMATION AND PUBLIC SECTOR REFORM

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Provision for Agile Angus / Estates Review:	LC								
Building Works - Back Office		2,016	1,327	675	14	0	0	0	0
Furniture		674	413	261	0	0	0	0	0
IT		103	76	27	0	0	0	0	0
<i>Revenue Funding (Carbon Reduction Fund)</i>		-47	-47	0	0	0	0	0	0
<i>Ring Fenced Capital Receipts (various locations)</i>		-163	0	-163	0	0	0	0	0
Net Cost		2,583	1,769	800	14	0	0	0	0
Provision for Agile Angus / Estates Review:	NYLC								
Building Works - Locality Hubs / Democratic		1,754	8	35	1,146	541	24	0	0
Furniture		271	0	0	207	64	0	0	0
IT		402	0	0	307	95	0	0	0
<i>Ring Fenced Capital Receipts (various locations)</i>		-844	0	0	-309	-240	-295	0	0
Net Cost		1,583	8	35	1,351	460	-271	0	0
Participatory Budgeting	NYLC	460	0	0	60	200	200	0	0
<b>Total Net Expenditure</b>		4,626	1,777	835	1,425	660	-71	0	0



FINANCIAL PLAN 2017/2022  
PROGRAMME - CORPORATE FINANCE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
<u>NON ENHANCING EXPENDITURE</u>									
Contribution Towards Tayside Valuation Joint Board Capital Programme:	LC								
Replacement of IT Equipment		24	0	0	8	8	8	0	0
Fitting Out / IT Works		25	0	0	25	0	0	0	0
<i>Scottish Government General Capital Grant</i>		-49	0	0	-33	-8	-8	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Total Net Expenditure</b>		0	0	0	0	0	0	0	0

FINANCIAL PLAN 2017/2022  
PROGRAMME - PLANNING AND PLACE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Smarter Choices Smarter Places - Active Travel Initiative <i>Scottish Government Specific Grant (SCSP)</i>	LC	260	153	107	0	0	0	0	0
Net Cost		-260	-153	-107	0	0	0	0	0
		0	0	0	0	0	0	0	0
Community Links - Cycling Network Infrastructure <i>Sustrans (Community Links Grant)</i>	LC	346	256	90	0	0	0	0	0
<i>HRA Revenue Contribution</i>		-334	-244	-90	0	0	0	0	0
Net Cost		-12	-12	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
Cycle Friendly Employer <i>Cycling Scotland</i>	LC	5	0	5	0	0	0	0	0
Net Cost		-5	0	-5	0	0	0	0	0
		0	0	0	0	0	0	0	0
Replacement of Ablution Units at St Christopher's Travelling Peoples Site <i>Affordable Housing Reserve</i>	LC	920	216	690	14	0	0	0	0
Net Cost		-920	-216	-690	-14	0	0	0	0
		0	0	0	0	0	0	0	0
Rural Paths & Initiatives (including Cairngorms Uplands Path Network)	NYLC	690	0	0	0	0	0	0	690
Town Centre Enhancements	NYLC	799	8	0	0	0	0	0	791
<u>NON ENHANCING EXPENDITURE</u>									
Core Paths Improvement Programme <i>Scottish Government General Capital Grant</i>	LC	321	169	25	42	43	42	0	0
<i>Revenue Funding (General Fund Balances)</i>		-113	-78	-19	-16	0	0	0	0
Net Cost		-208	-91	-6	-26	-43	-42	0	0
		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		1,489	8	0	0	0	0	0	1,481

FINANCIAL PLAN 2017/2022  
PROGRAMME - PLANNING AND PLACE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		1,489	8	0	0	0	0	0	1,481
<b>NON ENHANCING EXPENDITURE (continued)</b>									
Town Centre Enhancements - Kirriemuir Conservation Area:	LC								
Grants to Third Party Projects		969	770	199	0	0	0	0	0
Revenue Costs		177	106	71	0	0	0	0	0
Gross Cost		1,146	876	270	0	0	0	0	0
<i>Historic Scotland</i>		-645	-524	-121	0	0	0	0	0
<i>Revenue Funding (General Fund Balances)</i>		-102	-85	-17	0	0	0	0	0
<i>Scottish Government General Capital Grant</i>		-399	-267	-132	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Private Sector Housing Grant Programme	LC								
<i>Scottish Government General Capital Grant</i>		2,563	2,213	350	0	0	0	0	0
Net Cost		-2,563	-2,213	-350	0	0	0	0	0
		0	0	0	0	0	0	0	0
Private Sector Housing Grant Programme	NYLC								
<i>Scottish Government General Capital Grant</i>		1,400	0	0	350	350	350	350	0
Net Cost		-1,400	0	0	-350	-350	-350	-350	0
		0	0	0	0	0	0	0	0
<b>Total Net Expenditure</b>		1,489	8	0	0	0	0	0	1,481

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - REGULATORY AND PROTECTIVE SERVICES**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Parks Services Projects 2015/16 (Reclassified R&R)	LC	153	100	53	0	0	0	0	0
Parks Services Projects 2016/17	LC	520	403	117	0	0	0	0	0
<i>Contribution from S75 Resources</i>		-4	-4	0	0	0	0	0	0
Net Cost		516	399	117	0	0	0	0	0
Direct Services Projects 2017/18:	LC								
Burial Ground Fabric Repairs		75	0	75	0	0	0	0	0
Upgrade and Replacement of Play Equipment		186	0	186	0	0	0	0	0
Liff Churchyard Boundary Wall Rebuild		15	0	15	0	0	0	0	0
Tannage Brae Car Park Drainage Channel Replacement		10	0	10	0	0	0	0	0
Replacement of Montrose Seafront Splash Paddling Pool Equipment		75	0	75	0	0	0	0	0
Replacement of Railings at Hope Paton Park / Academy Square		4	0	4	0	0	0	0	0
New / Replacement Tree Planting		21	0	21	0	0	0	0	0
Replacement of Seats / Benches at Cliffburn Community Park		6	0	6	0	0	0	0	0
Replacement of Seats / Litter Bins at Sandy Sensation, Carnoustie		18	0	18	0	0	0	0	0
Footpath Works at Knowehead Rest Garden, Kirriemuir		14	0	14	0	0	0	0	0
Newmonthill Cemetery Wall Rebuild		22	0	22	0	0	0	0	0
Total Cost		446	0	446	0	0	0	0	0
Ground Maintenance Machinery Programme	LC	3,081	2,846	235	0	0	0	0	0
<i>Recreation Renewal &amp; Repair Fund</i>		-205	-205	0	0	0	0	0	0
<i>Vehicle Renewal &amp; Repair Fund</i>		-65	-65	0	0	0	0	0	0
<i>Ring Fenced Capital Receipt (Surplus Machinery)</i>		-395	-366	-29	0	0	0	0	0
<i>Revenue Funding</i>		-711	-711	0	0	0	0	0	0
Net Cost		1,705	1,499	206	0	0	0	0	0
Enhancement Works at The Den, Brechin - Steps (Common Good)	LC	26	4	22	0	0	0	0	0
<i>Brechin Common Good Fund</i>		-26	-4	-22	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		2,820	1,998	822	0	0	0	0	0

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - REGULATORY AND PROTECTIVE SERVICES**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		2,820	1,998	822	0	0	0	0	0
Drainage at Hayswell Park / Carnegie Park (Common Good) <i>Arbroath Common Good Fund</i>	LC	29	22	7	0	0	0	0	0
<i>Net Cost</i>		-29	-22	-7	0	0	0	0	0
		0	0	0	0	0	0	0	0
Restenneth Landfill Site - Phase 3b Capping <i>Revenue Funding</i>	LC	1,137	537	3	597	0	0	0	0
<i>Net Cost</i>		-103	-103	0	0	0	0	0	0
		1,034	434	3	597	0	0	0	0
Arrats Mill - Implementation of Closure Plan	LC	890	343	74	0	29	29	29	386
General Vehicle Replacement Programme 2016/17 <i>Ring Fenced Capital Receipts (Vehicle Sales)</i>	LC	237	77	160	0	0	0	0	0
<i>Net Cost</i>		-44	-44	0	0	0	0	0	0
		193	33	160	0	0	0	0	0
General Vehicle Replacement Programme 2017/18 <i>Ring Fenced Capital Receipts (Vehicle Sales)</i>	LC	174	0	174	0	0	0	0	0
<i>Net Cost</i>		-29	0	-29	0	0	0	0	0
		145	0	145	0	0	0	0	0
Waste Vehicle Replacement Programme 2017/18 <i>Ring Fenced Capital Receipts (Vehicle Sales)</i>	LC	804	0	804	0	0	0	0	0
<i>Net Cost</i>		-2	0	-2	0	0	0	0	0
		802	0	802	0	0	0	0	0
Vehicle Workshop and Associated Facilities at Peasiehill, Arbroath <i>Tayside Contracts</i>	LC	3,027	2,995	32	0	0	0	0	0
<i>Net Cost</i>		-8	-8	0	0	0	0	0	0
		3,019	2,987	32	0	0	0	0	0
<b>Carried Forward</b>		<b>8,903</b>	<b>5,795</b>	<b>2,038</b>	<b>597</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>386</b>

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - REGULATORY AND PROTECTIVE SERVICES**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		8,903	5,795	2,038	597	29	29	29	386
Provision for Zero Waste Implementation - Arbroath / Montrose	LC	875	184	691	0	0	0	0	0
<i>Revenue Funding</i>		-279	-75	-204	0	0	0	0	0
Net Cost		596	109	487	0	0	0	0	0
Ground Maintenance Machinery Programme	NYLC	1,068	0	0	100	100	100	100	668
Elms Cemetery, Arbroath	NYLC	227	0	0	0	0	227	0	0
Kirriemuir Cemetery Extension	NYLC	56	0	0	0	0	56	0	0
Development of Transfer Area at Restenneth Landfill Site	NYLC	100	0	0	100	0	0	0	0
New Staff Welfare Facility at Restenneth Landfill Site	NYLC	100	0	0	100	0	0	0	0
Automation of Weighbridge at Restenneth Landfill Site	NYLC	50	0	0	50	0	0	0	0
Restenneth Landfill Site - Restoration Works	NYLC	100	0	0	0	100	0	0	0
Waste Vehicle Replacement Programme	NYLC	5,092	0	0	1,893	1,087	697	416	999
<i>Revenue Funding (Waste Strategy Fund)</i>		-2,991	0	0	-846	-600	-529	-416	-600
Net Cost (Departmental Borrowing)		2,101	0	0	1,047	487	168	0	399
General Vehicle Replacement Programme	NYLC	1,382	0	0	177	249	311	129	516
<b>Carried Forward</b>		14,683	5,904	2,525	2,171	965	891	258	1,969

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - REGULATORY AND PROTECTIVE SERVICES**

<b>PROJECT / NATURE OF EXPENDITURE</b>		<b>Estimated Total Cost £000</b>	<b>Actual to 31/03/17 £000</b>	<b>Projected Outturn 2017/18 £000</b>	<b>Provisional Budget 2018/19 £000</b>	<b>Estimate 2019/20 £000</b>	<b>Estimate 2020/21 £000</b>	<b>Estimate 2021/22 £000</b>	<b>Later Years £000</b>
Brought Forward		14,683	5,904	2,525	2,171	965	891	258	1,969
Provision for Zero Waste Implementation	NYLC	1,083	0	25	1,058	0	0	0	0
Direct Services Projects (Supplementary Budget Allocation / Headroom)	NYLC	500	0	0	200	100	100	100	0
ACROP Development (Plant and Equipment)	NYLC	448	0	0	0	0	0	0	448
<b>Total Net Expenditure</b>		<b>16,714</b>	<b>5,904</b>	<b>2,550</b>	<b>3,429</b>	<b>1,065</b>	<b>991</b>	<b>358</b>	<b>2,417</b>

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - SERVICES TO COMMUNITIES**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Restoration of Artworks	LC	97	5	30	62	0	0	0	0
<i>Insurance Receipt (Damaged Artworks)</i>		-5	0	-5	0	0	0	0	0
<i>Insurance Receipt (Damaged Artworks - UCR Reserve)</i>		-92	-5	-25	-62	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 &amp; 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		8,956	8,956	0	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 &amp; 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		7,957	7,957	0	0	0	0	0	0
Carnoustie Leisure Centre Improvements	LC	320	319	1	0	0	0	0	0
<i>Property Renewal &amp; 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		192	191	1	0	0	0	0	0
<b>Carried Forward</b>		<b>8,266</b>	<b>8,263</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - SERVICES TO COMMUNITIES**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		8,266	8,263	3	0	0	0	0	0
2017/18 Equipment Replacement Programme:	LC								
Sports Facilities		202	0	202	0	0	0	0	0
Countryside / Outdoor Education		2	0	2	0	0	0	0	0
Webster Theatre		9	0	9	0	0	0	0	0
Libraries, Customer & Culture		9	0	9	0	0	0	0	0
OneLan System		25	0	25	0	0	0	0	0
Contingency		3	0	3	0	0	0	0	0
Ring Fenced Capital Receipt (Equipment Trade-in)		-2	0	-2	0	0	0	0	0
Recreation Renewal & Repair Fund		-248	0	-248	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carnoustie Pitches Development (Shanwell Road) - Phase 1	LC	655	301	247	107	0	0	0	0
Revenue Funding (HRPS 16/17 underspend)		-38	0	-38	0	0	0	0	0
SportScotland		-117	0	-117	0	0	0	0	0
Net Cost		500	301	92	107	0	0	0	0
Integration of Libraries / ACCESS:	LC								
Brechin		810	16	2	0	0	792	0	0
Carnoustie		480	37	438	5	0	0	0	0
Forfar		1,250	11	11	39	853	336	0	0
Monifieth		690	10	4	0	0	676	0	0
Montrose		990	17	250	723	0	0	0	0
Local Capital Fund (14/15 and 15/16 revenue budget carry forwards)		-770	-91	-429	0	-250	0	0	0
Centralised Energy Maintenance Budget 2017/18		-20	0	-20	0	0	0	0	0
Ring Fenced Capital Receipt		-80	0	0	0	0	-80	0	0
Capital Contribution (TAPS - Fire Safety Works 2013/14)		-15	0	0	0	-15	0	0	0
Net Cost		3,335	0	256	767	588	1,724	0	0
Air Conditioning Works at Brechin Community Campus	LC	40	0	40	0	0	0	0	0
Revenue Funding (S2C - 16/17 carry forward)		-40	0	-40	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		<b>12,101</b>	<b>8,564</b>	<b>351</b>	<b>874</b>	<b>588</b>	<b>1,724</b>	<b>0</b>	<b>0</b>

FINANCIAL PLAN 2017/2022  
PROGRAMME - SERVICES TO COMMUNITIES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		12,101	8,564	351	874	588	1,724	0	0
Air Conditioning Works at Forfar Community Campus	LC	65	0	65	0	0	0	0	0
<i>Revenue Funding (S2C - 16/17 carry forward)</i>		-40	0	-40	0	0	0	0	0
<i>Angus Alive</i>		-20	0	-20	0	0	0	0	0
<i>Funding to be identified</i>		-5	0	-5	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Purchase of Display Cases	LC	18	0	18	0	0	0	0	0
<i>Art Fund (Weston Loan Programme)</i>		-14	0	-14	0	0	0	0	0
<i>Recreation Renewal &amp; Repair Fund</i>		-4	0	-4	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Total Net Expenditure</b>		12,101	8,564	351	874	588	1,724	0	0

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - TECHNICAL AND PROPERTY SERVICES**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Balances on Completed Works	LC	43	15	10	18	0	0	0	0
<i>Property Renewal &amp; Repair Fund</i>		-2	0	-2	0	0	0	0	0
Net Cost		41	15	8	18	0	0	0	0
Fire Safety Works (16/17)	LC	33	28	5	0	0	0	0	0
<i>Property Renewal &amp; Repair Fund</i>		-33	-28	-5	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Conservation Works - Peel Monument	LC	83	81	2	0	0	0	0	0
<i>Property Renewal &amp; Repair Fund</i>		-1	0	-1	0	0	0	0	0
<i>Local Capital Fund</i>		-82	-81	-1	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Capitalised Maintenance (Main Infrastructure Replacement):	LC								
Newbigging Primary School - Upgrade Windows / Screens / Doors		77	76	1	0	0	0	0	0
Maisondieu Primary School - Upgrade Windows Phase 1		60	6	1	53	0	0	0	0
Arbroath Academy - Upgrade Curtain Walling Phases 1 & 2		680	357	318	5	0	0	0	0
Arbroath Academy - Upgrade Sub Circuits		169	168	1	0	0	0	0	0
Carnoustie High School - Upgrade Boilers		27	26	1	0	0	0	0	0
Cortachy Primary School - Upgrade Slate Roof		33	33	0	0	0	0	0	0
Andover Primary School - Installation of Opening Rooflights		115	1	114	0	0	0	0	0
Monikie Primary School - Upgrade Slate Roof		62	59	3	0	0	0	0	0
Arbroath Academy - Upgrade Sub Circuits C Block GF		133	4	127	2	0	0	0	0
Ferryden Primary School - Upgrade Electrical Installation & Heating		150	0	10	70	70	0	0	0
Liff Primary School - Upgrade Slate Roofs		35	0	0	35	0	0	0	0
Southmuir Primary School - Upgrade Doors		35	0	0	35	0	0	0	0
Webster's High School - Upgrade Boilers Phase 3		35	0	0	35	0	0	0	0
County Buildings - Upgrade Windows (South Elevation)		130	6	94	30	0	0	0	0
Saltire Leisure Centre - Upgrade Steel Roof Sheetting		354	5	344	5	0	0	0	0
<i>Revenue Funding (Property Planned Maintenance 2017/18)</i>		-30	0	-30	0	0	0	0	0
<i>Revenue Funding (Carbon Reduction Fund 2017/18)</i>		-97	0	-97	0	0	0	0	0
<i>Revenue Funding (Centralised Energy Budget 2017/18)</i>		-10	0	-10	0	0	0	0	0
<i>Capital Contribution (Capitalised Maintenance - Reclassified R&amp;R)</i>		-20	0	0	-20	0	0	0	0
Net Cost		1,938	741	877	250	70	0	0	0
<b>Carried Forward</b>		1,979	756	885	268	70	0	0	0

FINANCIAL PLAN 2017/2022  
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		1,979	756	885	268	70	0	0	0
Capitalised Maintenance (Reclassified R&R):	LC								
Various Systems / Infrastructure Upgrades / Replacements		710	0	524	186	0	0	0	0
Contribution Towards Ferryden PS Electrical / Heating Upgrade)		20	0	0	20	0	0	0	0
Schools & Learning Block Allocation		792	0	222	570	0	0	0	0
Services to Communities Block Allocation		205	0	164	41	0	0	0	0
Environmental Management Block Allocation		50	0	28	22	0	0	0	0
Total Cost		1,777	0	938	839	0	0	0	0
Refurbishment Works at Bruce House, Arbroath (Ph 4 - Curtain Wall / Gable)	LC	470	224	10	231	5	0	0	0
Revenue Funding (Bruce House Planned Maintenance 16/17)		-20	-20	0	0	0	0	0	0
Property Renewal & Repair Fund		-138	-118	-10	-10	0	0	0	0
Net Cost		312	86	0	221	5	0	0	0
Public Transport Infrastructure	LC	335	315	20	0	0	0	0	0
Revenue Funding (Planning & Place)		-25	-25	0	0	0	0	0	0
Net Cost		310	290	20	0	0	0	0	0
A92 Dundee - Arbroath Road - Carriageway Works	LC	-56	-81	25	0	0	0	0	0
Private Contributions		-1	-1	0	0	0	0	0	0
Net Cost		-57	-82	25	0	0	0	0	0
Cycling, Walking & Safer Streets - Various Projects	LC	352	0	160	159	33	0	0	0
Scottish Government Specific Capital Grant (CWSS)		-352	0	-160	-159	-33	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		<b>4,321</b>	<b>1,050</b>	<b>1,868</b>	<b>1,328</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>

FINANCIAL PLAN 2017/2022  
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		4,321	1,050	1,868	1,328	75	0	0	0
Carriageway and Footway Reconstruction	LC	32,722	29,526	3,196	0	0	0	0	0
<i>Roads Renewal &amp; Repair Fund</i>		-99	-99	0	0	0	0	0	0
<i>Timber Transport in Scotland Grants</i>		-30	-30	0	0	0	0	0	0
<i>Private Contributions (Dropped Kerbs)</i>		-12	-12	0	0	0	0	0	0
Net Cost		32,581	29,385	3,196	0	0	0	0	0
Road Structure Repairs / Strengthening	LC								
General		3,424	3,093	331	0	0	0	0	0
Balmoissie Bridge		32	32	0	0	0	0	0	0
Victoria bridge		36	36	0	0	0	0	0	0
<i>Roads Renewal &amp; Repair Fund</i>		-35	-35	0	0	0	0	0	0
<i>Insurance Receipt</i>		-164	-164	0	0	0	0	0	0
Net Cost		3,293	2,962	331	0	0	0	0	0
Road Structure Assessments	LC	266	266	0	0	0	0	0	0
Lighting Upgrades / Replacements	LC	5,717	5,228	489	0	0	0	0	0
<i>Salix Finance</i>		-198	-198	0	0	0	0	0	0
<i>Roads Renewal &amp; Repair Fund</i>		-40	0	-40	0	0	0	0	0
<i>Revenue Funding</i>		-494	-394	-100	0	0	0	0	0
Net Cost		4,985	4,636	349	0	0	0	0	0
Traffic Calming / Road Safety	LC	2,101	1,890	141	70	0	0	0	0
Major Drainage Works Schemes	LC	3,126	2,776	350	0	0	0	0	0
Traffic Signals / Pedestrian Facilities	LC	1,430	1,330	100	0	0	0	0	0
<i>Private Sector</i>		-30	-30	0	0	0	0	0	0
Net Cost		1,400	1,300	100	0	0	0	0	0
<b>Carried Forward</b>		<b>52,073</b>	<b>44,265</b>	<b>6,335</b>	<b>1,398</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>

FINANCIAL PLAN 2017/2022  
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		52,073	44,265	6,335	1,398	75	0	0	0
Coastal Protection / River Flood Alleviation <i>Coastal Communities Fund</i> <i>Revenue Funding</i> Net Cost	LC	3,391 -32 -8 3,351	3,001 -32 -8 2,961	390 0 0 390	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Roads Infrastructure: Town Signage (Charrette Action Plan) Roads Resurfacing Footway Slurry Programme Street Lighting Cabling Programme Electric Vehicle Charging Points Traffic <i>Tayside Contracts</i> <i>Local Capital fund</i> Net Cost	LC	50 281 101 100 30 50 -2 -605 5	15 281 58 58 0 0 -2 -410 0	35 0 43 42 30 50 0 -195 5	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0
Brechin Flood Prevention Scheme <i>Revenue Contribution (General Fund Balances)</i> Net Cost	LC	13,367 -317 13,050	13,203 -255 12,948	164 -62 102	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
Arbroath Flood Strategy (Brothock Burn / Seawall projects) <i>Scottish Government General Capital Grant (to be confirmed)</i> <i>Coastal Communities Fund</i> Net Cost	LC	11,970 -6,699 -75 5,196	1,501 0 -75 1,426	183 0 0 183	1,490 0 0 1,490	6,827 -5,124 0 1,703	1,969 -1,575 0 394	0 0 0 0	0 0 0 0
Flooding Works <i>Revenue Funding</i> Net Cost	LC	1,855 -1,000 855	1,316 -1,000 316	539 0 539	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
<b>Carried Forward</b>		<b>74,530</b>	<b>61,916</b>	<b>7,554</b>	<b>2,888</b>	<b>1,778</b>	<b>394</b>	<b>0</b>	<b>0</b>

FINANCIAL PLAN 2017/2022  
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		74,530	61,916	7,554	2,888	1,778	394	0	0
Roads Infrastructure (Supplementary Budget Allocation):	LC								
Road / Footway Reconstruction		26,855	23,755	3,100	0	0	0	0	0
Traffic Schemes		1,148	1,148	0	0	0	0	0	0
Lighting Upgrades / Replacements		5,842	5,642	200	0	0	0	0	0
Flooding Alleviation / Coastal Protection		1,802	1,802	0	0	0	0	0	0
Road Structures		131	131	0	0	0	0	0	0
Infrastructure Development		13	13	0	0	0	0	0	0
Private Contributions (Dropped Kerbs)		-5	-5	0	0	0	0	0	0
Roads R&R Fund Contribution		-200	0	-200	0	0	0	0	0
Local Capital Fund		-365	-365	0	0	0	0	0	0
Net Cost		35,221	32,121	3,100	0	0	0	0	0
Capitalised Maintenance (Main Infrastructure Replacement) - General	NYLC	2,923	0	0	0	223	240	300	2,160
Capitalised Maintenance - Arbroath Primary Schools (Future Phases)	NYLC	900	0	0	0	900	0	0	0
Capital Contribution		-310	0	0	0	-310	0	0	0
Net Cost		590	0	0	0	590	0	0	0
Capitalised Maintenance (Supplementary Budget Allocation / Headroom)	NYLC	1,700	0	0	800	300	300	300	0
Contribution to CCTV Upgrade	NYLC	272	0	32	240	0	0	0	0
Public Transport Infrastructure	NYLC	95	0	0	20	25	25	25	0
Carriageway and Footway Reconstruction	NYLC	13,600	0	0	2,700	2,700	2,725	2,725	2,750
Road Structures Repairs / Strengthening	NYLC	1,125	0	0	225	200	200	200	300
<b>Carried Forward</b>		130,056	94,037	10,686	6,873	5,816	3,884	3,550	5,210

FINANCIAL PLAN 2017/2022  
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		130,056	94,037	10,686	6,873	5,816	3,884	3,550	5,210
Lighting Upgrades / Replacements <i>CFCR (16/17 Revenue Carry forward)</i>	NYLC	1,725	0	0	325	350	350	350	350
Net Cost		0	0	0	0	0	0	0	0
		1,725	0	0	325	350	350	350	350
Coastal Protection / River Flood Alleviation	NYLC	1,400	0	0	300	200	200	200	500
Traffic Calming / Road Safety	NYLC	1,050	0	0	200	200	200	200	250
Traffic Signals / Pedestrian Facilities	NYLC	475	0	0	50	75	100	100	150
Arbroath Harbour Infrastructure Repairs (Breakwaters)	NYLC	500	0	0	0	0	0	0	500
Major Drainage Works Schemes	NYLC	1,280	0	0	180	250	200	200	450
Route Action Plan - Montrose to A90 Road Link <i>Tay Cities Deal (funding to be confirmed)</i>	NYLC	15,012	37	107	368	0	1,200	0	13,300
Net Cost		-10,000	0	0	0	0	0	0	-10,000
		5,012	37	107	368	0	1,200	0	3,300
Local Flood Risk Management Plan <i>Scottish Government General Capital Grant (to be confirmed)</i>	NYLC	1,344	26	235	315	192	192	192	192
Net Cost		-1,152	0	-192	-192	-192	-192	-192	-192
		192	26	43	123	0	0	0	0
Roads Infrastructure (Supplementary Budget Allocation / Headroom)	NYLC	4,350	0	0	2,550	600	600	600	0
<b>Carried Forward</b>		146,040	94,100	10,836	10,969	7,491	6,734	5,200	10,710



FINANCIAL PLAN 2017/2022  
PROGRAMME - TECHNICAL AND PROPERTY SERVICES

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		146,040	94,100	10,836	10,969	7,491	6,734	5,200	10,710
<u>NON ENHANCING EXPENDITURE</u>									
Contribution to Community Centre, Monifieth	NYLC	300	0	300	0	0	0	0	0
Less: Land Value		-75	0	-75	0	0	0	0	0
Net Contribution		225	0	225	0	0	0	0	0
Contribution from Reserves		-225	0	-225	0	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	10	25	465	0	0	0	0
Revenue Funding (General Fund Balances)		-500	-10	-25	-465	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Total Net Expenditure</b>		146,040	94,100	10,836	10,969	7,491	6,734	5,200	10,710

FINANCIAL PLAN 2017/2022  
PROGRAMME - CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Replacement of Kinnaird Street Residential Home, Arbroath	LC	2,105	2,105	0	0	0	0	0	0
<i>Ring Fenced Capital Receipt (Kinnaird Street)</i>		-100	0	0	-100	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 &amp; Repair Fund</i>		-66	-66	0	0	0	0	0	0
Net Cost		1,775	1,875	0	-100	0	0	0	0
Information & Communications Technology Equipment	LC	5,534	5,184	350	0	0	0	0	0
<i>IT Renewal &amp; 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>		-1,860	-1,760	-100	0	0	0	0	0
Net Cost		3,479	3,229	250	0	0	0	0	0
Arbroath Schools Project (Phase 1):	LC								
Warddykes Primary School		6,326	6,203	118	5	0	0	0	0
Timmergreens Primary School		6,324	6,230	94	0	0	0	0	0
<i>SFT Hub Grant</i>		-662	-662	0	0	0	0	0	0
<i>Revenue Funding</i>		-104	-104	0	0	0	0	0	0
<i>Capital Contribution (Planning &amp; 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 &amp; Learning - Free School Meals)</i>		-84	-84	0	0	0	0	0	0
<i>Capital Contribution (Schools &amp; Learning - Expansion of Pre School Provision)</i>		-200	-200	0	0	0	0	0	0
Net Cost		11,278	11,061	212	5	0	0	0	0
Brechin High School Community Campus	LC	26,571	26,213	358	0	0	0	0	0
<i>Capital contribution (Planning &amp; 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>		-100	-100	0	0	0	0	0	0
Net Cost		26,452	26,094	358	0	0	0	0	0
Provision for Free School Meals	LC	750	709	41	0	0	0	0	0
<b>Carried Forward</b>		43,734	42,968	861	-95	0	0	0	0

FINANCIAL PLAN 2017/2022  
PROGRAMME - CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		43,734	42,968	861	-95	0	0	0	0
Forfar Academy Community Campus:	LC								
Contribution Towards Construction Works		3,943	3,411	532	0	0	0	0	0
IT Equipment		290	0	290	0	0	0	0	0
Local Capital Fund		-200	0	-200	0	0	0	0	0
Revenue Funding		-459	-459	0	0	0	0	0	0
Ring Fenced Capital Receipt		-900	0	-900	0	0	0	0	0
TACTRAN		-10	-10	0	0	0	0	0	0
SportScotland		-1,250	0	-1,037	-213	0	0	0	0
Forfar Common Good Fund		-35	-35	0	0	0	0	0	0
Scottish Futures Trust		-2,101	-2,101	0	0	0	0	0	0
Net Cost (Part Departmental Borrowing)		-722	806	-1,315	-213	0	0	0	0
Children & Young People Act - Expansion of Pre School Provision:	LC								
Strathmartine Primacy School		39	37	2	0	0	0	0	0
General - Friockhiem Primary School / Ferryden Primary School		171	92	79	0	0	0	0	0
Net Cost		210	129	81	0	0	0	0	0
Carseburn Road Health & Safety Works	LC								
Revenue Funding (15/16 Carry Forward)		116	115	1	0	0	0	0	0
Net Cost		-116	-115	-1	0	0	0	0	0
		0	0	0	0	0	0	0	0
New Construction Skills Centre at Brechin Community Campus	LC								
Revenue Funding		443	300	138	5	0	0	0	0
Scottish Futures Trust		-142	-142	0	0	0	0	0	0
Net Cost		-311	-300	-11	0	0	0	0	0
		-10	-142	127	5	0	0	0	0
Children & Young People Act - Expansion of Pre School Provision:	NYLC								
Lochside Primary School - Internal Alterations		123	0	0	123	0	0	0	0
Total Cost		123	0	0	123	0	0	0	0
<b>Carried Forward</b>		<b>43,335</b>	<b>43,761</b>	<b>-246</b>	<b>-180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		43,335	43,761	-246	-180	0	0	0	0
Information & Communications Technology Equipment	NYLC	1,000	0	0	250	250	250	250	0
Arbroath Schools Project (Phases 2 & 3a):	NYLC								
Hayshead / St Thomas Primary Schools - Shared Campus		14,458	144	250	8,784	4,900	310	70	0
Ladyloan Primary School		8,779	95	1,645	6,029	758	210	42	0
Muirfield Primary School		8,588	99	1,614	5,885	743	206	41	0
Revenue Funding (Muirfield IT)		-15	-15	0	0	0	0	0	0
Ring Fenced Capital Receipt		-200	0	0	0	0	0	-200	0
Scottish Government Specific Capital Grant (Early Years 2017/18)		-194	0	0	0	-194	0	0	0
Scottish Futures Trust		-14,554	0	-2,000	-9,704	-2,500	-350	0	0
Net Cost		16,862	323	1,509	10,994	3,707	376	-47	0
Arbroath Schools Project (Phase 3b)	NYLC	2,199	0	0	0	0	0	0	2,199
Arbroath Academy Technology Suite - Reconfiguration of Accommodation	NYLC	70	0	0	0	0	0	0	70
Early Years & Childcare - 1140 Hours Expansion:	NYLC								
Brunton Block - Ladybird Playgroup		129	0	129	0	0	0	0	0
Edzell / Inverkeillor Outdoor Nursery		100	0	100	0	0	0	0	0
Grants to Partner Organisations		120	0	0	120	0	0	0	0
Inverarity Outdoor Nursery		85	0	85	0	0	0	0	0
Ecodomes		15	0	15	0	0	0	0	0
Scottish Government Specific Capital Grant (Early Years 2017/18)		-449	0	-329	-120	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Arbroath Academy Synthetic Pitch*	NYLC	295	2	0	0	293	0	0	0
Developers Contribution		-250	0	0	0	-250	0	0	0
Net Cost		45	2	0	0	43	0	0	0
<b>Carried Forward</b>		<b>63,511</b>	<b>44,086</b>	<b>1,263</b>	<b>11,064</b>	<b>4,000</b>	<b>626</b>	<b>203</b>	<b>2,269</b>

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		63,511	44,086	1,263	11,064	4,000	626	203	2,269
Liff Primary School - Improvements / Alterations * #	NYLC	13	0	0	0	13	0	0	0
<i>Developers Contributions</i>		-13	0	0	0	-13	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Mattocks Primary School Reconfiguration * #	NYLC	940	0	0	100	840	0	0	0
<i>Developers Contribution</i>		-940	0	0	-100	-840	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Monifieth Burgh Schools Reconfiguration * #	NYLC	6,626	0	0	710	550	5,366	0	0
<i>Developers Contribution</i>		-6,626	0	0	-710	-550	-5,366	0	0
Net Cost		0	0	0	0	0	0	0	0
Edzell Primary School Reconfiguration * #	NYLC	39	0	0	39	0	0	0	0
<i>Developers Contribution</i>		-39	0	0	-39	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carnoustie Schools Reconfiguration * #	NYLC	2,502	0	0	0	2,502	0	0	0
<i>Developers Contribution</i>		-2,502	0	0	0	-2,502	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Timmergreens Outdoor Nursery #	NYLC	40	0	0	40	0	0	0	0
<i>Scottish Government Specific Capital Grant (to be confirmed)</i>		-40	0	0	-40	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Southesk Nursery Expansion #	NYLC	216	0	0	216	0	0	0	0
<i>Scottish Government Specific Capital Grant (to be confirmed)</i>		-216	0	0	-216	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		63,511	44,086	1,263	11,064	4,000	626	203	2,269

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		63,511	44,086	1,263	11,064	4,000	626	203	2,269
Northmuir Nursery Expansion # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	240	0	0	240	0	0	0	0
Net Cost		-240	0	0	-240	0	0	0	0
		0	0	0	0	0	0	0	0
Early Learning and Childcare Centre, Carnoustie * # <i>Developers Contribution</i>	NYLC	2,750	0	100	2,650	0	0	0	0
Net Cost		-500	0	-100	-400	0	0	0	0
		-1,750	0	0	-1,750	0	0	0	0
		500	0	0	500	0	0	0	0
Early Learning and Childcare Centre, Forfar # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	3,000	0	0	3,000	0	0	0	0
Net Cost		-3,000	0	0	-3,000	0	0	0	0
		0	0	0	0	0	0	0	0
Edzell Expansion of Existing Nursery # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	155	0	0	155	0	0	0	0
Net Cost		-155	0	0	-155	0	0	0	0
		0	0	0	0	0	0	0	0
Warddykes Nursery Outside Classroom # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	40	0	0	40	0	0	0	0
Net Cost		-40	0	0	-40	0	0	0	0
		0	0	0	0	0	0	0	0
Inverbrothock Mezzanine Conversion / Early Years Outdoor Classroom # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	80	0	0	80	0	0	0	0
Net Cost		-80	0	0	-80	0	0	0	0
		0	0	0	0	0	0	0	0
Newtyle Outdoor Nursery # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	40	0	0	40	0	0	0	0
Net Cost		-40	0	0	-40	0	0	0	0
		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		64,011	44,086	1,263	11,564	4,000	626	203	2,269

**FINANCIAL PLAN 2017/2022**  
**PROGRAMME - CHILDREN & YOUNG PEOPLE / SCHOOLS & LEARNING**

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		64,011	44,086	1,263	11,564	4,000	626	203	2,269
Cortachy Outdoor Classroom # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	40	0	0	40	0	0	0	0
Net Cost		-40	0	0	-40	0	0	0	0
		0	0	0	0	0	0	0	0
Glamis Reconfiguration for Early Years # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	100	0	0	100	0	0	0	0
Net Cost		-100	0	0	-100	0	0	0	0
		0	0	0	0	0	0	0	0
Southmuir Adaptations for Early Years # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	40	0	0	40	0	0	0	0
Net Cost		-40	0	0	-40	0	0	0	0
		0	0	0	0	0	0	0	0
Lochside Nursery Expansion # <i>Scottish Government Specific Capital Grant (to be confirmed)</i>	NYLC	280	0	0	280	0	0	0	0
Net Cost		-280	0	0	-280	0	0	0	0
		0	0	0	0	0	0	0	0
Upgrade Changing Areas in Arbroath High Swimming Pool	NYLC	300	0	20	280	0	0	0	0
Provision for School Investment Strategy (Supplementary Budget Allocation)	NYLC	450	0	0	450	0	0	0	0
<b>Total Net Expenditure</b>		<b>64,761</b>	<b>44,086</b>	<b>1,283</b>	<b>12,294</b>	<b>4,000</b>	<b>626</b>	<b>203</b>	<b>2,269</b>

\* project subject to the receipt of developers contributions  
# project subject to the outcome of Angus Schools for the Future

FINANCIAL PLAN 2017/2022  
PROGRAMME - INFORMATION TECHNOLOGY

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Network Improvement (Radio) <i>IT Renewal &amp; Repair Fund</i>	LC	198	67	131	0	0	0	0	0
Net Cost		-198	-67	-131	0	0	0	0	0
		0	0	0	0	0	0	0	0
UC Room Based Systems <i>IT Renewal &amp; Repair Fund</i>	LC	40	0	40	0	0	0	0	0
Net Cost		-40	0	-40	0	0	0	0	0
		0	0	0	0	0	0	0	0
Customer Service Portal <i>IT Renewal &amp; Repair Fund</i>	LC	150	33	100	17	0	0	0	0
Net Cost		-150	-33	-100	-17	0	0	0	0
		0	0	0	0	0	0	0	0
Lync Room Based Systems <i>IT Renewal &amp; Repair Fund</i>	LC	60	37	23	0	0	0	0	0
Net Cost		-60	-37	-23	0	0	0	0	0
		0	0	0	0	0	0	0	0
Corporate Infrastructure Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	410	272	138	0	0	0	0	0
Net Cost		-410	-272	-138	0	0	0	0	0
		0	0	0	0	0	0	0	0
Network Infrastructure Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	106	86	20	0	0	0	0	0
Net Cost		-106	-86	-20	0	0	0	0	0
		0	0	0	0	0	0	0	0
Server Infrastructure Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	20	0	20	0	0	0	0	0
Net Cost		-20	0	-20	0	0	0	0	0
		0	0	0	0	0	0	0	0
<b>Carried Forward</b>		0	0	0	0	0	0	0	0



FINANCIAL PLAN 2017/2022  
PROGRAMME - INFORMATION TECHNOLOGY

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		0	0	0	0	0	0	0	0
Internet Access Security Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	80	0	80	0	0	0	0	0
Net Cost		-80	0	-80	0	0	0	0	0
Anti-Virus Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	44	0	44	0	0	0	0	0
Net Cost		-44	0	-44	0	0	0	0	0
Wifi Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	70	0	0	20	50	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Citrix Licensing Renewal <i>IT Renewal &amp; Repair Fund</i>	LC	91	44	47	0	0	0	0	0
Net Cost		-91	-44	-47	0	0	0	0	0
GIS Replacement <i>IT Renewal &amp; Repair Fund</i>	LC	154	124	30	0	0	0	0	0
Net Cost		-154	-124	-30	0	0	0	0	0
Cloud Migrations for Resilience <i>IT Renewal &amp; Repair Fund</i>	NYLC	140	0	20	120	0	0	0	0
Net Cost		-140	0	-20	-120	0	0	0	0
IT Hardware Refresh Programme	NYLC	1,250	0	0	250	250	250	250	250
IT Infrastructure (Supplementary Budget Allocation / Headroom)	NYLC	2,600	0	0	1,000	500	700	400	0
<b>Carried Forward</b>		3,920	0	0	1,270	800	950	650	250

FINANCIAL PLAN 2017/2022  
PROGRAMME - INFORMATION TECHNOLOGY

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Brought Forward		3,920	0	0	1,270	800	950	650	250
<u>NON ENHANCING EXPENDITURE</u>									
New Phone System	LC	176	0	176	0	0	0	0	0
IT Renewal & Repair Fund		-176	0	-176	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
<b>Total Net Expenditure</b>		3,920	0	0	1,270	800	950	650	250

FINANCIAL PLAN 2017/2022  
PROGRAMME - ADULT SERVICES (INTEGRATED JOINT BOARD)

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/17 £000	Projected Outturn 2017/18 £000	Provisional Budget 2018/19 £000	Estimate 2019/20 £000	Estimate 2020/21 £000	Estimate 2021/22 £000	Later Years £000
Community Meals Hub at County Buildings	LC	461	101	347	13	0	0	0	0
<i>Revenue Funding</i>		-132	-45	-87	0	0	0	0	0
<i>Property Renewal &amp; Repair Fund</i>		-20	-20	0	0	0	0	0	0
Net Cost		309	36	260	13	0	0	0	0
Provision for Complex Care Accommodation	NYLC	1,300	0	0	0	500	400	0	400
Provision for The Gables Replacement	NYLC	500	0	0	500	0	0	0	0
<b>Total Net Expenditure</b>		2,109	36	260	513	500	400	0	400