

General Services Capital Plan 2017/18 to 2021/22

Report by Gary Fairley, Head of Finance and Integrated Service Support

1 Purpose of Report

The purpose of this report is to provide Council with:-

- An update of the General Services Capital Plan incorporating information on further additions to the Capital Plan for approval (Section 2);
- Information on the projected performance against budget for 2017/18 (Section 3);
- Forecast expenditure and income for the General Services Capital Plan for 2018/19 through to 2021/22 (Section 4)
- Update on the gross and net debt outstanding position in comparison with the previously agreed debt cap (Section 5);
- Update on the capital fund (Section 6).

2 Update of General Services Capital Plan for new projects

The General Services Capital Plan presented to Council on 19 December 2017 allowed, over the period 2017/18 to 2021/22, for expenditure of £133.369 million, funding of £79.348 million, and a total borrowing requirement of £54.021 million.

2.1 Projects presented at today's Council meeting for approval

The following projects are being presented to Council on today's agenda for approval, or for the amendment of the existing project budget, in the General Services Capital Plan:-

- **School Estate Capacity and Pupil Intake Limits School Session 2017-18:-** Revised budget of £2.581 million following tender returns, replacing the existing capital plan budget of £1.967 million for the provision of modular units at Burnbrae, Mayfield, St. David's, Danderhall and Lasswade Primaries. Phased across 2017/18 and 2018/19. Additional cost of £0.614 million funded by prudential borrowing;
- **Online Payments & Services (OPAS):-** £0.104 million for the implementation and integration of customer focused information and online forms with back-of-house processes, phased across 2017/18 and 2018/19. Funded by prudential borrowing;
- **Newbattle Centre of Digital Excellence:-**
As members will be aware the new Newbattle Community Campus will be the Council's first Centre of Excellence, A Digital Centre of Excellence. On 27 June 2017 Council approved investment of £0.457 million in the mainstream digital technologies required for the School, Library and Leisure Centre. This coupled with the existing provision for asset replacement brought total investment to £0.630m. The development as a Digital Centre of Excellence requires further investment in digital technologies to support the curriculum, which at this point is currently estimated to cost £0.220 million:-

| Item | Capital Cost £000's |
|---|------------------------|
| Additional devices technology and software to support the Digital Centre of Excellence curriculum | 105 |
| Digital Film and Video Production | 40 |
| Sound and Radio Production | 20 |
| Coding and Gaming Laboratories | 20 |
| Digital Engineering | 25 |
| Business Applications; e-commerce | 10 |
| Total | 220 |

It was originally anticipated that the Council would have secured funding through the City Deal to meet all or part of these costs. However the finalisation of the City Deal will come too late to support this investment. Accordingly it is proposed that this investment is funded from the £12.000m that Council earmarked in the Capital Fund for City Deal projects so allowing the digital technologies to be procured and available for the 2018/19 academic year.

The inclusion of these projects, if approved by Council today, will revise the overall levels of expenditure, funding and borrowing required over the period 2017/18 to 2021/22 as shown in table 1 below.

Table 1: General Services Capital Plan as approved 19 December 2017 including projects presented at today's Council meeting for approval

| Item | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget | 2020/21 Budget | 2021/22 Budget | Total Budget |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | £000's | £000's | £000's | £000's | £000's | £000's |
| Expenditure | 32,297 | 29,848 | 32,590 | 27,962 | 11,389 | 134,086 |
| Funding | 19,329 | 21,251 | 17,226 | 11,863 | 9,679 | 79,348 |
| Borrowing Required | 12,968 | 8,597 | 15,364 | 16,099 | 1,710 | 54,738 |

3 2017/18 Projection against budget

3.1 2017/18 Budget

The 2017/18 capital plan budget of £32.297 million, as reported above, has been rephased to £24.910 million to account for updated expenditure profiles provided in the period, as shown in the table below:-

Table 2: Rephasing of project expenditure budgets

| Project | Description of amendment to budget | Previous Budget £000's | Revised Budget £000's | Budget Movement £000's |
|---------------------------------------|--|-------------------------------|------------------------------|-------------------------------|
| Street Lighting | Weather conditions have led to slippage in planned works | 1,111 | 800 | -311 |
| Footway & Footpath Upgrades | Weather conditions have led to slippage in planned works | 493 | 265 | -228 |
| Road Upgrades | Weather conditions have led to slippage in planned works | 1,901 | 1,060 | -841 |
| New Recycling Facility – Penicuik | Project delayed pending decision on whether to retain or close Penicuik Recycling Facility. Options presented to Special Council on 10 October 2017. | 244 | 0 | -244 |
| Vehicle & Plant Replacement Programme | Deferral of purchase of remainder of 2017/18 fleet replacement programme until 2018/19 | 2,867 | 2,043 | -824 |
| Stobhill Depot Upgrade | Project on hold pending progression of the Hopefield Resource Centre project | 568 | 100 | -468 |
| Property Upgrades | Rephasing of spend compared to previous planning assumption | 1,723 | 1,438 | -285 |
| Hillend Freestyle Jump Slope | Grant application for match funding from Scottish Government was unsuccessful resulting in delay to implementation of project | 208 | 50 | -158 |
| Paradykes & Roslin Primaries | Rephasing of project expenditure into 2018/19 pending overall review of project budget | 8,485 | 6,997 | -1,488 |
| Hopefield Primary | Rephased commencement of design of new building whilst scope of project was resolved | 300 | 124 | -176 |
| Lasswade High School | Rephasing of project expenditure into 2018/19 pending overall review of project budget | 435 | 87 | -348 |
| Saltergate Alterations Phase III | Playground improvement works to now be carried out over the 2018 | 271 | 155 | -116 |

| | | | | |
|------------------------------------|--|---------------|---------------|---------------|
| | summer holiday period | | | |
| Members Environmental Improvements | Rephasing of spend compared to previous planning assumption | 209 | 104 | -105 |
| Gorebridge Connected | Grant funding for the project was confirmed late in the year, thereby delaying tendering and commencement of work. | 772 | 0 | -772 |
| A701 & A702 works | Delay to commencement of works | 927 | 532 | -395 |
| Digital Services | Rephasing of Digital Services projects reflecting ongoing refinement of digital asset management plan | 2,256 | 1,668 | -588 |
| Others | Minor variances | 887 | 846 | -42 |
| Total | | 23,657 | 16,269 | -7,387 |

In line with this, the expected level of funding available to finance the plan has also been rephased and totals £17.636 million, a decrease of £1.693 million which reflects:-

- the reduction of £0.567 million in the application of developer contributions due to rephasing of expenditure on the Danderhall hub, Newbattle High School, Gorebridge Connected and A701&A702 works projects,
- The reduction of £0.176 million in the application of the insurance settlement for Hopefield Primary School due to rephasing of expenditure on the Hopefield Primary School project;
- the reduction of £0.671 million in the application of Scottish Government grant for the Gorebridge Connected project due to the rephasing of £0.671 million of expenditure on this project into 2018/19;
- Reduction of £0.279 million in early years funding for Modular Units for the 2017/18 session.

This reduces the projected in-year borrowing requirement from £12.568 million to £7.274 million. The projected performance against budget for 2017/18 is shown in table 3 below:-

Table 3: General Services Capital Plan Projected Performance against Budget 2017/18 – as at Quarter 3

| Item | 2017/18 Budget £000's | 2017/18 Rephased Budget £000's | Actual To 10/12/17 £000's | 2017/18 Projected Outturn £000's | 2017/18 Variance £000's | 2017/18 Carry Forward £000's |
|---------------------------|-----------------------|--------------------------------|---------------------------|----------------------------------|-------------------------|------------------------------|
| Expenditure | 32,297 | 24,910 | 11,651 | 24,916 | +6 | 7,387 |
| Funding | 19,329 | 17,636 | 8,302 | 17,636 | 0 | 1,693 |
| Borrowing Required | 12,501 | 7,274 | 3,349 | 7,280 | +6 | |

3.2 Expenditure

Expenditure to 10 December 2017 is £11.651 million with a projected expenditure outturn of £24.516 million against the revised budget of £24.508 million, a minor increase of £0.008 million.

At this stage it is anticipated that budgets for the projects detailed in Appendix 2 will be fully spent in the current year.

3.3 Funding

The funding available to finance the Capital Plan in 2017/18 is expected to total £17.636 million, in line with the revised budget of £17.636 million. Funding of £8.302 million has been received to 10 December 2017.

3.4 Borrowing

The budgeted level of borrowing for 2017/18 is £7.274 million. Based on the forecast expenditure and funding levels as noted above, the revised estimate of the level of borrowing required for 2017/18 is £7.280 million, a minor increase of £0.006 million. The impact on the Council's borrowing costs is reflected in the Financial Monitoring 2017/18 General Fund Revenue report elsewhere on today's agenda.

4 Capital Plan 2018/19 to 2021/22

4.1 Expenditure

In addition to the rephasing of project expenditure and funding as reported in Section 3, expenditure and income forecasts covering the remainder of the period of the plan have been rephased to reflect the most recent information available.

The Vehicle & Plant Replacement programme has been rephased, with a deferral of purchase of vehicles & plant previously programmed in for 2018/19, which will now be deferred to 2019/20. Replacement in each subsequent years has also been rephased to the following financial year.

Based on the new projects as presented in Section 2.1, and the rephased expenditure profiles for previously approved projects, the forecast level of expenditure over the life of the plan is forecast to increase from £133.368 million to £134.523 million, an increase of £1.155 million.

4.2 Funding

The planning assumption for the level of General Capital Grant funding from the Scottish Government over the life of the plan was £45.651 million, as reported to Council in the General Services Capital Plan 2017/18 to 2021/22 report on 19 December 2017. The Local Government Finance (Scotland) Settlement 2017-18 (Finance Circular 5/2017) issued on 14 December 2017 provides for an increase in the level of General Capital Grant in 2018/19 compared to the previous planning assumption.

This has resulted in an expected increase in General Capital Grant in 2018/19 from the previous planning assumption of £8.435 million to £9.777 million.

In light of this, the baseline planning assumption for future years' General Capital Grant has also been adjusted to assume a cash flat level of General Capital Grant for all local authorities from the 2018/19 baseline, with Midlothian's share also increasing to reflect growth in population over the period of the capital plan.

In addition, an estimate of Midlothian's share of the £150 million Early Year's Capital Grant has been included.

As such the forecast level of General Capital Grant funding, including Early Years Capital Grant funding, from the Scottish Government over the life of the plan is projected to increase from £45.651 million as reported to Council on 19 December 2017 to £53.691 million, an increase of £8.040 million.

This funding continues to include the re-profiling reduction of £1.763 million applied in the 2016/17 capital grant allocation for Midlothian, albeit that this will now be paid in 2019/20 as opposed to the previous indication that this would be paid over the period 2018-20.

Overall, the funding available to finance the planned expenditure has increased from £79.348 million to £87.457 million, an increase of £8.110 million. A more detailed breakdown is shown in Appendix 1.

4.3 Borrowing

As a result of these revised expenditure and funding forecasts, the forecast level of borrowing over the period 2017/18 to 2021/22 has decreased from £54.020 million to £47.066 million.

Table 5: General Services Capital Plan 2017/18 to 2021/22

| Item | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget | 2020/21 Budget | 2021/22 Budget | Total Budget |
|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | £000's | £000's | £000's | £000's | £000's | £000's |
| Expenditure | 24,916 | 36,077 | 32,497 | 27,174 | 13,859 | 134,523 |
| Funding | 17,636 | 24,049 | 20,046 | 13,903 | 11,823 | 87,457 |
| Borrowing Required | 7,280 | 12,028 | 12,451 | 13,270 | 2,036 | 47,066 |

5. Overall Cap on Debt Outstanding

The projected level of gross debt outstanding, based on the expenditure and income assumptions outlined in Table 7, is shown in the table below.

Including forward funded projects (where the Council incurs capital expenditure which is expected to be funded by future developer contribution receipts), the projected level of net debt outstanding is also shown in table 6 below.

Table 6: Debt outstanding net of any forward funded projects

| Item | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget | 2020/21 Budget | 2021/22 Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | £000's | £000's | £000's | £000's | £000's |
| Debt Outstanding 01 April | 113,739 | 117,135 | 125,233 | 133,767 | 142,928 |
| Borrowing arising from Capital Plan | 7,279 | 12,028 | 12,451 | 13,270 | 2,036 |
| Debt Repayments | -3,883 | -3,929 | -3,892 | -4,070 | -4,182 |
| GROSS Debt Outstanding 31 March | 117,135 | 125,234 | 133,793 | 142,993 | 140,848 |
| Less: Net debt on Forward Funded projects | -5,641 | -5,553 | -6,396 | -6,848 | -5,661 |
| NET Debt Outstanding 31 March | 111,494 | 119,681 | 127,397 | 136,146 | 135,186 |
| Agreed Cap | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 |
| Headroom | 12,506 | 4,319 | -3,397 | -12,146 | -11,186 |

As can be noted from the table above, the overall level of debt outstanding is projected to exceed this cap in the year ended 31 March 2021 by £12.146 million and remain £11.186 million above the cap in the year ended 31 March 2022. A fuller review of the General Services Capital Plan is underway and will be reported to Council once completed. That review will include a reassessment of the debt cap position.

6. Capital Fund

The Capital Fund at the start of the 2017/18 financial year was £16.707 million. Capital Receipts of £1.250 million are forecast to be received in 2017/18, and will be transferred to the capital fund. This will increase the balance in the Capital Fund to £17.957 million as at 31 March 2018.

Council, on 27 September 2016, approved the medium to long-term strategy for the Capital Fund, specifically, to maintain the current arrangements for crediting all capital receipts for the disposal of assets to the Capital Fund, and for £12.000 million to be earmarked from the Capital Fund for the Edinburgh and South East Scotland City Region Deal. As noted in Section 2.2, £0.220 million of this is now proposed to be allocated for release to fund the Digital Centre of Excellence at the Newbattle Community Campus, leaving a balance of £11.780 million of City Deal funding available.

The projected balance on the Capital Fund at 31 March 2022, inclusive of the release of £0.220 million Newbattle Community Campus Digital

Centre of Excellence and £11.780 million City Deal funding, is £23.066 million.

7. Report Implications

7.1 Resource

The borrowing required to finance the planned investment in 2017/18 to 2021/22 is currently £47.066 million.

The loan charges incorporated within the previous and current Financial Strategy reports are based on the overall level of debt outstanding remaining within the cap of £124.000 million. As noted above, the level of debt outstanding is projected to exceed the cap and this will result in either (a) a corresponding increase in the level of loan charges over the period 2017/18 to 2021/22 or (b) require reductions in Capital Expenditure or alternative sources of funding.

7.2 Risk

The inherent risk in the Capital Plan is that projects will cost more than estimated thus resulting in additional borrowing. The monitoring procedures ensure that significant variations are reported at an early stage so that remedial action can be taken to mitigate this risk.

As noted in Section 3, the projected level of debt outstanding exceeds the cap and this will therefore result in additional loan charges. This risk is exacerbated through the lack of fully developed asset management plans, with only provisional sums for the Council's 6 core asset bases (Property, Roads, Street Lighting, Footway & Footpaths, Vehicles and Digital Services/Business Applications equipment) currently included in the capital plan. The impact of the Learning Estate Strategy is yet to be fully quantified and is therefore currently not included in the plan, further exacerbating this risk. In order to mitigate this risk officers, through the creation of a Capital Plan and Asset Management Board will review the emerging financial implications of the Learning Estate Strategy, the additional investment requirements arising from the developing asset management plans, and the prioritisation of any new projects, to ensure that the overall level of debt outstanding remains affordable.

7.3 Single Midlothian Plan and Business Transformation

Themes addressed in this report:

- Community safety
- Adult health, care and housing
- Getting it right for every Midlothian child
- Improving opportunities in Midlothian
- Sustainable growth
- Business transformation and Best Value
- None of the above

7.4 Impact on Performance and Outcome

There are no issues arising directly from this report.

7.5 Adopting a Preventative Approach

There are no issues arising directly from this report

7.6 Involving Communities and Other Stakeholders

No external consultation has taken place on this report.

7.7 Ensuring Equalities

There are no equalities issues arising directly from this report.

7.8 Supporting Sustainable Development

There are no sustainability issues arising directly from this report.

7.9 Digital Services Issues

There are no Digital Services implications arising from this report.

8 Recommendations

Council is asked to:

- a) Approve the amendment to the budgets and inclusion of the projects listed in Section 2.1 of this report in the General Services Capital Plan, including the release of £0.220 million from the Capital Fund to fund £0.220 million of Capital Expenditure on digital technologies in the Newbattle Community Campus;
- b) Approve the revised expenditure and funding levels in the General Services Capital Plan 2017/18 to 2021/22 (as shown in appendices 1 and 2).

Date 01 February 2018

Report Contact:

Name Gary Thomson

Tel No 0131 271 3230

gary.thomson@midlothian.gov.uk

Background Papers:

Appendix 1 – Summary General Services Capital Plan 2017/18 to 2021/22

Appendix 2 – Detailed General Services Capital Plan Expenditure 2017/18 to 2021/22

Appendix 1

Summary General Services Capital Plan 2017/18 to 2021/22

| GENERAL SERVICES CAPITAL PLAN 2017/18 to 2021/22 | 2017/18 Budget £'000 | 2018/19 Budget £'000 | 2019/20 Budget £'000 | 2020/21 Budget £'000 | 2021/22 Budget £'000 | Total Budget £'000 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|
| EXPENDITURE | | | | | | |
| Resources | 9,098 | 11,765 | 13,479 | 18,351 | 12,116 | 64,810 |
| Education, Community & Economy | 15,439 | 19,440 | 12,648 | 6,573 | 1,541 | 55,641 |
| Health & Social Care | 294 | 994 | 447 | 150 | 203 | 2,088 |
| Council Transformation | 85 | 3,877 | 5,923 | 2,100 | 0 | 11,985 |
| Total Approved Expenditure | 24,916 | 36,077 | 32,497 | 27,174 | 13,859 | 134,523 |
| FUNDING | | | | | | |
| Government Grants | 10,264 | 11,255 | 11,797 | 10,137 | 10,239 | 53,691 |
| Government Grants - Others | 519 | 1,231 | 0 | 0 | 0 | 1,750 |
| Receipts from Sales transferred to Capital Fund | 1,250 | 6,804 | 10,305 | 0 | 0 | 18,359 |
| Transfer from Capital Fund to Capital Plan | -1,250 | -2,904 | -4,305 | 2,100 | 0 | -6,359 |
| Developer Contributions | 1,857 | 3,195 | 2,249 | 1,667 | 1,583 | 10,552 |
| Other Contributions | 4,996 | 4,469 | 0 | 0 | 0 | 9,465 |
| Total Available Funding | 17,637 | 24,049 | 20,046 | 13,903 | 11,823 | 87,457 |
| Approved Borrowing Required | 7,279 | 12,028 | 12,451 | 13,270 | 2,036 | 47,066 |

Appendix 2

Detailed General Services Capital Plan Expenditure 2017/18 to 2021/22

| GENERAL SERVICES CAPITAL PLAN | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | Total |
|--|----------------|----------------|----------------|----------------|----------------|---------------|
| 2016/17 to 2021/22 | Budget | Budget | Budget | Budget | Budget | Spend |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| RESOURCES | | | | | | |
| Customer Services | | | | | | |
| Front Office - Device & Interactive Asset Upgrades | 206 | 249 | 0 | 0 | 0 | 454 |
| Back Office - Anti Virus Upgrades | 51 | -2 | 26 | 0 | 0 | 75 |
| Network Enterprise - Network Connection | 0 | 0 | 0 | 0 | 0 | 0 |
| Network Enterprise - Network Assets (Power & Data) | 100 | 126 | 0 | 0 | 0 | 226 |
| IGS - Compliance - Data Encryption | 0 | 15 | 8 | 0 | 0 | 23 |
| IGS - Compliance - PCI | 39 | 0 | 0 | 0 | 0 | 39 |
| Disaster Recovery | 0 | 0 | 0 | 26 | 14 | 40 |
| Service Desk - ITMIS Service Improvement | 42 | 38 | 0 | 0 | 0 | 80 |
| Committee Management System | 3 | 0 | 0 | 0 | 0 | 3 |
| Paperless Meetings | 10 | 6 | 0 | 0 | 0 | 16 |
| Business Application Upgrades inc. mobile working | 50 | 89 | 0 | 0 | 0 | 139 |
| Interactive White Board Replacement | 385 | 90 | 0 | 0 | 0 | 474 |
| SWAN Programme | 475 | 42 | 0 | 0 | 0 | 517 |
| New GoreGlen & Bilston Digital Assets | 0 | 67 | 0 | 0 | 0 | 67 |
| Newbattle Centre for Excellence in Digital Industries | 297 | 303 | 77 | 0 | 0 | 677 |
| Digital Services Asset Management Plan | 0 | 1,645 | 2,496 | 2,355 | 2,264 | 8,759 |
| Commercial Operations | | | | | | |
| Street Lighting Upgrades | 800 | 961 | 1,000 | 1,000 | 1,350 | 5,111 |
| Street Lighting LED Upgrade (Salix Funded) | 0 | 0 | 0 | 0 | 0 | 0 |
| Footway & Footpath Network Upgrades | 265 | 553 | 500 | 500 | 675 | 2,493 |
| Road Upgrades | 1,060 | 1,816 | 1,500 | 1,500 | 2,025 | 7,901 |
| Zero Waste Capital Contribution | 0 | 0 | 0 | 7,380 | 0 | 7,380 |
| Cycling, Walking & Safer Streets Projects | 79 | 108 | 102 | 94 | 122 | 505 |
| Footpath Lighting: Bonnyrigg Bypass to Gorton Road | 83 | 44 | 0 | 0 | 0 | 127 |
| B6482 Newbattle/Easthouses Road Cycleway | 54 | 29 | 0 | 0 | 0 | 84 |
| A6094: Bonnyrigg Bypass Cycleway & Toucan Crossing / R | 49 | 26 | 0 | 0 | 0 | 75 |
| Ironmills Park Steps | 21 | 0 | 0 | 0 | 0 | 21 |
| New recycling facility - Penicuik | 0 | 244 | 0 | 0 | 0 | 244 |
| Vehicle & Plant Replacement Programme | 2,043 | 1,873 | 1,152 | 1,707 | 4,234 | 11,009 |
| Electric Vehicles - Powerpoint Installation | 64 | 0 | 0 | 0 | 0 | 64 |
| Grass Cutting Machinery | 142 | 0 | 0 | 0 | 0 | 142 |
| Geogrid - Barleyknowe Lane | 43 | 0 | 0 | 0 | 0 | 43 |
| 20mph Limits | 0 | 0 | 0 | 0 | 0 | 0 |
| Vogrie Car Parking Barriers | 17 | 0 | 0 | 0 | 0 | 17 |
| King George V Park Outdoor Fitness Equipment | 4 | 0 | 0 | 0 | 0 | 4 |
| Gore Glen Bing | 1 | 0 | 0 | 0 | 0 | 1 |
| Easthouses Lily Stand | 5 | 0 | 0 | 0 | 0 | 5 |
| Outdoor Play Equipment - Rosewell | 32 | 17 | 0 | 0 | 0 | 49 |
| Outdoor Play Equipment - Gorebridge | 84 | 45 | 0 | 0 | 0 | 129 |
| Westerhaugh Bridge | 30 | 6 | -6 | 0 | 0 | 30 |
| Property & Facilities | | | | | | |
| Stobhill Depot Upgrade | 100 | 468 | 0 | 0 | 0 | 568 |
| New Depot: EWIM Phase III | 188 | 1,162 | 5,519 | 2,788 | 83 | 9,740 |
| Straiton Bing Site Investigation | 2 | 0 | 0 | 0 | 0 | 2 |
| Property Upgrades inc. Lighting/Lightning | 1,438 | 1,285 | 1,000 | 1,000 | 1,350 | 6,073 |
| Midlothian House 3rd Floor Reconfiguration | 123 | 0 | 0 | 0 | 0 | 123 |
| Purchase of 7 Eskdail Court, Dalkeith | 249 | 0 | 0 | 0 | 0 | 249 |
| Purchase of 49 Abbey Road, Dalkeith | 215 | 0 | 0 | 0 | 0 | 215 |
| Purchase of 31 Jarnac Court, Dalkeith | 1 | 0 | 0 | 0 | 0 | 1 |
| Hillend Freestyle Jump Slope Upgrade | 50 | 158 | 0 | 0 | 0 | 208 |
| Purchase 9/11 White Hart Street | 98 | 53 | 0 | 0 | 0 | 150 |
| Primary 1-3 Free School Meals | 0 | 0 | 0 | 0 | 0 | 0 |
| Leisure Management System (Legend) | 102 | 63 | 4 | 0 | 0 | 169 |
| Automated Public Toilets | 0 | 188 | 101 | 0 | 0 | 289 |
| TOTAL RESOURCES | 9,098 | 11,765 | 13,479 | 18,351 | 12,116 | 64,810 |

| | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | Total |
|--|---------------|---------------|---------------|---------------|---------------|----------------|
| EDUCATION, COMMUNITY AND ECONOMY | Budget | Budget | Budget | Budget | Budget | Spend |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Early Years | | | | | | |
| Gorebridge Development Trust (EYG Funded) | 115 | 0 | 0 | 0 | 0 | 115 |
| Gorebridge Development Trust | 91 | 0 | 0 | 0 | 0 | 91 |
| Gorebridge Development Trust (EYG Funded) | 66 | 0 | 0 | 0 | 0 | 66 |
| Early Years Pilot - Mayfield Family Outreach Centre | 13 | 7 | 0 | 0 | 0 | 20 |
| Further Early Years Provisions inc. 1140 hours | 0 | 604 | 604 | 604 | 604 | 2,414 |
| Primary | | | | | | |
| New Bilston Primary | 239 | 0 | 0 | 0 | 0 | 239 |
| New Gorebridge North Primary | 236 | 0 | 0 | 0 | 0 | 236 |
| Corbank Primary Extension | 0 | 0 | 0 | 0 | 0 | 0 |
| St Andrews Primary Extension | 0 | 0 | 0 | 0 | 0 | 0 |
| Newtongrange Primary Extension | 0 | 0 | 0 | 0 | 0 | 0 |
| Paradykes & Roslin Primaries Preparatory Works | 0 | 0 | 0 | 0 | 0 | 0 |
| Paradykes Primary Replacement | 5,727 | 1,622 | 0 | 0 | 0 | 7,349 |
| Roslin Primary Replacement | 1,270 | 782 | 0 | 0 | 0 | 2,052 |
| Former Hopefield Primary School | 124 | 5,890 | 4,630 | 970 | 0 | 11,613 |
| Inspiring Learning Spaces | 98 | 0 | 0 | 0 | 0 | 98 |
| New Danderhall Primary hub | 10 | 2,503 | 6,867 | 5,000 | 937 | 15,317 |
| Cuiken & Sacred Heart Primaries - Design Team | 116 | 84 | 0 | 0 | 0 | 200 |
| Cuiken Primary School Extension | 0 | 0 | 0 | 0 | 0 | 0 |
| Sacred Heart Primary School Extension | 0 | 0 | 0 | 0 | 0 | 0 |
| Secondary | | | | | | |
| Lasswade High School inc. 2nd MUGA | 87 | 502 | 0 | 0 | 0 | 589 |
| Newbattle High School Preparatory Works | 406 | 614 | 182 | 0 | 0 | 1,202 |
| Newbattle High School - Future Extension | 0 | 0 | 0 | 0 | 0 | 0 |
| Beeslack Community High School Pitch | 17 | 0 | 0 | 0 | 0 | 17 |
| General | | | | | | |
| Online Payments for Schools (Parent Pay) | 39 | 39 | 10 | 0 | 0 | 87 |
| PPP1 Land Acquisition | 27 | 0 | 0 | 0 | 0 | 27 |
| Saltergate Alterations Phase II | 185 | 0 | 0 | 0 | 0 | 185 |
| Saltergate Alterations Phase III - Internal Alterations | 155 | 0 | 0 | 0 | 0 | 155 |
| Saltergate Alterations Phase III - Playground Improvements | 0 | 263 | 0 | 0 | 0 | 263 |
| Modular Units - Session 2017/18 | 1,678 | 903 | 0 | 0 | 0 | 2,581 |
| Modular Units - Session 2018/19 | 73 | 701 | 356 | 0 | 0 | 1,130 |
| Children and Families | | | | | | |
| Planning & Development | | | | | | |
| Environmental Improvements | 104 | 313 | 0 | 0 | 0 | 418 |
| Borders Rail - Economic Development Projects | 0 | 250 | 0 | 0 | 0 | 250 |
| East High Street Public Realm & Burns Monument | 20 | 0 | 0 | 0 | 0 | 20 |
| Shawfair Town Centre Land Purchase | 3,650 | 1,965 | 0 | 0 | 0 | 5,615 |
| Track to Train | 358 | 193 | 0 | 0 | 0 | 550 |
| Gorebridge Connected | 0 | 1,313 | 0 | 0 | 0 | 1,313 |
| A701 & A702 Works | 532 | 894 | 0 | 0 | 0 | 1,426 |
| TOTAL EDUCATION, COMMUNITY AND ECONOMY | 15,439 | 19,440 | 12,648 | 6,573 | 1,541 | 55,641 |
| HEALTH AND SOCIAL CARE | | | | | | |
| Adult & Social Care | | | | | | |
| Assistive Technology | 130 | 407 | 150 | 150 | 203 | 1,040 |
| Travelling Peoples Site Upgrade | 17 | 0 | 0 | 0 | 0 | 17 |
| Homecare | 80 | 0 | 0 | 0 | 0 | 80 |
| Recovery Hub | 0 | 551 | 297 | 0 | 0 | 848 |
| Customer & Housing Services | | | | | | |
| Online Payments & Services | 67 | 36 | 0 | 0 | 0 | |
| TOTAL HEALTH AND SOCIAL CARE | 294 | 994 | 447 | 150 | 203 | 2,088 |
| COUNCIL TRANSFORMATION | | | | | | |
| Purchase to Pay | 15 | 0 | 0 | 0 | 0 | 15 |
| Online Housing Applications | 27 | 0 | 0 | 0 | 0 | 27 |
| Corporate Telephony Services Upgrade | 0 | 9 | 0 | 0 | 0 | 9 |
| EWiM - Buccleuch House Ground Floor | 33 | 0 | 0 | 0 | 0 | 33 |
| Website Upgrade | 10 | 111 | 0 | 0 | 0 | 121 |
| City Deal | 0 | 3,757 | 5,923 | 2,100 | 0 | 11,780 |
| TOTAL COUNCIL TRANSFORMATION | 85 | 3,877 | 5,923 | 2,100 | 0 | 11,985 |
| GENERAL SERVICES CAPITAL PLAN TOTAL | 24,916 | 36,077 | 32,497 | 27,174 | 13,859 | 134,523 |