

CAPITAL PLAN SUMMARY REPORT

1. EXECUTIVE SUMMARY

- 1.1 This report details the revisions proposed to the capital plan approved in February 2020 for the period 2021-22 to 2022-23 and extends the capital plan for a further year to 2023-24. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.2 The annual General Capital Grant for 2021-22 and 2022-23 was previously based on an average over the previous four years settlements of £12.278m when the budget was agreed last year. The settlement received in 2020-21 was significantly less than expected at £9.661m and this had been used as the basis for the 2023-24 block allocations. The settlement was announced on 28 January 2021 and the General Capital Grant for 2021-22 was £2.402m less than the previous estimate for 2021-22 at £9.876m. This settlement includes £0.155m in relation to general flooding projects and £0.125m specifically for Campbeltown Flood Scheme.
- 1.3 At the February 2020 budget meeting an average over the previous four years General Capital Grant settlements was agreed as a basis for the 2021-22 and 2022-23 settlements which provided an estimated annual General Capital Grant of £12.278m plus a general flooding allocation of £0.155m. As this is significantly higher than the actual settlement that was received in 2021-22, there is a risk that this continues into 2022-23 as confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement. As such a funding gap of £2.682m has been identified in each of these two years. The estimated General Capital Grant for 2023-24 was based on the 2020-21 settlement of £9.661m therefore comparing this to the settlement for 2021-22, and again taking into account the general flooding allocation of £0.155m and the Campbeltown flood scheme allocation of £0.125m, this results in a gap of £0.065m in 2023-24.
- 1.4 At a meeting of the Business Continuity Committee on 25th June 2020 it was approved to utilise £1.873m of Loans Fund Savings from 2019-20 to fund the any reduction in capital grant settlements in the following years. This has therefore been used to offset the reduction in capital grant settlement as detailed in 1.3.
- 1.5 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum, similar to previous years.

- 1.6 The additional Specific Grant monies must be spent on Cycling, Walking and Safer Streets and therefore an additional £0.376m will be built into the capital programme for this.
- 1.7 Restricted capital funding of £10.315m is noted within Appendix 2. This relates to income which is restricted to specific projects and has been matched with expenditure against the project, thereby showing the gross cost of the project.
- 1.8 The capital plan as at December 2020, including the new block allocation for 2023-24, has been compared to the estimated funding and there is a gap up to 2023-24 of £6.262m. After adjusting for the intolerable red risks, cost pressures and potential funding options, as detailed within sections 3.6 and 3.7 of this report, the total gap within the capital programme is £0.259m. This figure includes applying estimated revenue funding specifically relating to COVID-19 costs from the Financial Flexibilities of £2m and utilising previously approved funding for significant strategic change projects of £2.157m.

CAPITAL PLAN SUMMARY REPORT

2. INTRODUCTION

2.1 This report details the revisions proposed to the capital plan approved in February 2020 for the period 2021-22 to 2022-23 and extends the capital plan for a further year to 2023-24. The revisions are based on updated capital funding assumptions, phasing and cost changes.

3. DETAIL

3.1 This report is split into the following sections:

- Estimated Capital Funding 2021-22 to 2023-24
- Summary of Capital Plan reported as at 31 December 2020
- Proposed Revisions to Capital Plan
- Proposed Block Allocations for 2023-24
- Comparison of Revised Plan to Estimated Capital Funding
- Updated Capital Plan.

3.2 Estimated Capital Funding 2021-22 to 2023-24

3.2.1 Funding for the capital plan comes from the Scottish Government (General Capital Grant and Specific Ring-Fenced Capital Grants), other capital grants (including European Funding), capital receipts from asset disposals, revenue contributions to capital, prudential borrowing and borrowing funded by the loan charges provision in the revenue budget.

3.2.2 The Local Government Finance Circular published on 1 February 2021 provides detail of the provisional total revenue and capital funding allocations for 2021-22. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2021 being presented to the Scottish Parliament in March 2021.

3.2.3 The General Capital Grant allocation for 2021-22 amounts to £9.876m including a general capital grant flooding allocation of £0.155m and specific funding for Campbeltown Flood Scheme of £0.125m.

3.2.4 The annual General Capital Grant for 2021-22 was estimated when the plan was agreed last year to be £12.278m. The updated General Capital Grant based on the settlement is £9.876m less £0.155m for general flooding projects

and £0.125m specifically for Campbeltown Flood Scheme, and is therefore a £2.682m reduction on previous estimate.

- 3.2.5 In light of the significantly reduced settlement in 2020-21, consideration was given to the Capital Grant assumption for 2023-24 when setting the block allocations available to Services. The estimated General Capital Grant at that time for 2023-24 was based on the 2020-21 settlement of £9.661m therefore comparing this to the settlement for 2021-22, and again taking into account the flooding allocation of £0.155m and the Campbeltown flood scheme allocation of £0.125m, this results in a gap of £0.065m in 2023-24. Confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement.
- 3.2.6 The amount of capital resources allocated to PSHG is £1.033m per annum. This amount has remained at the same level since 2016-17. Members may wish to review the amount allocated to PSHG.
- 3.2.7 As part of the revision to the funding assumptions for the capital plan, a detailed review of the likely level of capital receipts has been undertaken by Commercial Services. There has been a reduction in anticipated income from capital receipts which can partly be attributed to the COVID-19 pandemic. The estimated level of receipts will be kept under review as market conditions change, as will values following due diligence undertaken by prospective purchasers on the condition of asset. The assets to be disposed of are listed in Appendix 1.
- 3.2.8 The restricted capital funding of £10.315m is noted within Appendix 2. This relates to income which is restricted to specific projects and has been matched with expenditure against the project, thereby showing the gross cost of the project.
- 3.2.9 Included in the funding table below is prudential borrowing in relation to the Harbour Investment Programme. The Council is currently working to a ten year asset management plan for Piers and Harbours which is being funded through prudential borrowing utilising a fee increase over and above inflation to pay for the loan charges incurred.
- 3.2.10 There is also funding from insurance claims, the loans fund review, earmarked reserves and previously agreed additional funding allocations made.
- 3.2.11 The estimated capital funding to 2023-24 is set out in the table below.

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £000
General Capital Grant	9.661	9.596	9.596	9.596	0.000	38.449
Change to General Capital Grant - Post Budget	-0.040	0.000	0.000	0.000	0.000	-0.040
Campbeltown Flood Scheme Allocation		0.125				0.125
General Capital Grant Flooding Allocation	0.155	0.155	0.155	0.155	0.000	0.620
Ring Fenced Capital Grant	2.080	0.376	0.000	0.000	0.000	2.456
Less Allocation to Private Sector Housing Grants	-1.033	-1.033	-1.033	-1.033	0.000	-4.132
Capital Receipts	0.694	0.855	0.855	0.855	0.000	3.259
Capital Receipts - Vehicles	0.046	0.000	0.000	0.000	0.000	0.046
Capital Receipts Helensburgh Waterfront	0.000	1.000	0.000	0.000	0.000	1.000
Receipts from Insurance Claims	1.302	0.650	0.000	0.000	0.000	1.952
Restricted Funding/Ring Fenced Capital Grant	3.015	6.300	0.000	0.000	0.000	9.315
Harbour Investment Programme	0.860	11.990	14.870	7.525	50.834	86.079
TIF - Borrowing paid from NDR	0.063	0.456	0.000	0.000	0.000	0.519
Prudential Borrowing/Borrowing supported by loans charges	0.000	17.039	0.546	0.427	0.000	18.012
Additional Funding from Revenue	0.424	0.000	0.000	0.000	0.000	0.424
Funded by Reserves	6.937	2.856	0.000	0.000	0.000	9.793
Funded by Reserves - General Capital Grant Shortfall	0.000	1.873	0.000	0.000	0.000	1.873
Funding Agreed at 2020-21 Budget Setting	1.300	2.100				3.400
Loans Fund Review		3.193		0.000	0.000	3.193
Funding Consistent with Revenue Budget	25.464	57.531	24.989	17.525	50.834	176.343

3.3 Summary of Capital Plan reported as at 31 December 2020

3.3.1 The capital plan included in the December capital monitoring is summarised in the table below:

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	4.349	10.803	2.555			17.707
Facility Services - Shared Offices	1.941	1.734	0.571			4.246
Major Projects/CHORD	7.311	11.657	2.937	0.285		22.190
Executive Director - Kirsty Flanagan:						
ICT	0.775	1.419	1.209	0.142		3.545
Roads and Infrastructure	9.778	27.067	21.008	7.525	50.834	116.212
Development and Economic Growth	1.468	1.256	0	50		52.724
Health and Social Care Partnership	0.601	1.085	0.576			2.262
Live Argyll	0.513	0.609	0.563			1.685
Total	26.736	55.630	29.419	57.952	50.834	220.571

3.4 Proposed Revisions to Capital Plan

- 3.4.1 As part of the capital planning process, departments reviewed the approved capital plan in terms of the timing and cost of projects and updated the Service Asset Management Plans (SAMPs) accordingly.
- 3.4.2 The main adjustment relates to the removal of £50m relating to the Rural Growth Deal from the capital programme. Clarity is required regarding the profiling of this grant funding and what proportion of it will relate to revenue. Once this is known the project can be added back on to the programme.
- 3.4.3 The other adjustments largely relate to amending the presentation of projects funded by restricted funds within the capital plan going forward. The main projects this applies to are the general flooding allocation across the three years of the programme totalling £0.465m, Cycling Walking Safer Streets funding of £0.376m and the Campbeltown Flood Scheme funding of £0.125m. These adjustments do not affect the value of funding required to complete the projects from Argyll and Bute Council as it is merely a presentational issue.
- 3.4.4 Other amendments include re-profiling of anticipated expenditure across the programme and a small movement of funds back to earmarked reserves or revenue as appropriate. The revisions are summarised in the table below.

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	(1.255)	1.255				0.000
Facility Services - Shared Offices	(1.220)	1.220				0.000
Major Projects/CHORD						0.000
Executive Director - Kirsty Flanagan:						
ICT						0.000
Roads and Infrastructure	(0.002)	0.280	0.155	0.155		0.588
Development and Economic Growth		0.313		(50.000)		(49.687)
Health and Social Care Partnership	(0.365)	0.365				0.000
Live Argyll	(0.219)	0.219				0.000
	(3.061)	3.652	0.155	(49.845)	0.000	(49.099)

3.5 Proposed Block Allocations 2023-24

- 3.5.1 The block allocation for 2023-24 is based on the General Capital Grant award for 2020-21 of £9.661m, adjusted to remove the PSHG allocation of £1.033m leaving a block allocation available to spend on capital projects of £8.628m.
- 3.5.2 The block allocation is allocated to services based on a proportionate percentage basis. Services have each prepared SAMPs in which they outline the projects they would propose to spend their block allocation on.

3.6 Risks/Cost Pressures Identified

Intolerable Red Risks

- 3.6.1 As part of the Service Asset Management plans, three intolerable red risks, amounting to £0.072m, have been identified that require additional funding over and above the block allocation. They relate to the replacement of three key business applications.

Cost Pressures

- 3.6.2 As capital projects are based on cost estimates at a point in time, there is always a risk they will cost more than originally planned, particularly where there has been project delays. Where there are major change projects there is a high likelihood of the project requiring more budget than is currently in the capital programme which has been emphasised this year with the impact of COVID-19. As such there is a cost pressure of £1.162m, over and above the £2.175m reported in the December budget monitoring, in relation to significant strategic change projects based on the best case scenario as detailed in exempt Appendix 4.
- 3.6.3 The Campbeltown Flood Protection Scheme is estimated to cost around £9.330m and Scottish Government will fund 80% of this with the Council expected to contribute the balance of 20%. The Council has already committed some matched budget for investigation and design work and the remaining 20% contribution from the council of £1.406m was approved at the budget meeting in February 2020 and sits within Earmarked Reserves. A full business case will be brought to council for approval however as it was agreed to utilise the Scottish Government funding received in previous years to fund the general capital programme there will be a necessity to prudentially borrow in the future to either pay for the works to proceed with the project or repay the Scottish Government the funding received but not yet spent on this specific project. As at 31st March it is estimated that £3.355m of funding would have to be returned to the Scottish Government if the project did not proceed. A further £0.125m was received in the 2021-22 settlement which would also require to be returned.

Other Risk Areas

- 3.6.4 As noted in 3.6.2 there is an exempt appendix 4 included within this report which highlights other areas of potential risk in relation to significant strategic change projects. Should the worst case scenario be realised then the Significant Strategic Change Fund would need to be augmented by £3.114m which could be funded through borrowing at an estimated cost of £0.199m per annum to the revenue budget. This borrowing would only be taken if required.
- 3.6.5 The Capital Programme has been structured to address the majority of the Council's high risk assets. In 2021-22, service asset managers will develop business cases and plans to tackle the other high risk assets which are not addressed by projects within the Capital Programme for 2021-22 to 2023-24. A brief description of these can be found within section 3.14 of the Corporate Asset Management Plan.

3.7 Funding Options Identified

- 3.7.1 The Treasury have advised that there are financial flexibility options available in relation to additional costs as a result of COVID-19 which could be transferred over to capital from revenue where there are additional capital costs as a result of the pandemic. It is estimated that approximately £2m of the overspend within Significant Strategic Change projects is as a result of COVID-19 and as such these financial flexibilities may be applied and result in additional funding for the project.
- 3.7.2 As part of the 2020-21 budget setting process it was agreed that £5.013m of funding would be set aside for significant strategic change capital projects. £2.856m of this funding was approved to be drawn down in 2020-21 for Helensburgh Waterfront Development leaving a balance of £2.157m that could be used to contribute towards the reported overspend within Rothesay Pavilion.
- 3.7.3 The revenue budget overview report advises that if Members agree to all the proposals noted within the report, there will be a balanced 2021-22 budget with a surplus of £3.080m. It is proposed within the revenue budget overview report that this surplus is used to reduce the funding gap in the capital programme, which would eliminate the need to reduce or remove projects from the current capital plan and also reduce the level of borrowing required to fund the gap.
- 3.7.4 The above funding options have been included when calculating the overall position of the capital programme as detailed in 3.8.2.

3.8 Comparison of Revised Plan to Estimated Capital Funding

- 3.8.1 The capital plan as at 31 December 2020, including the new block allocation for 2023-24, has been compared to the estimated funding (noted in section 3.2).

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Capital Plan as at December 2020	26.736	55.630	29.419	57.952	50.834	220.571
Proposed revisions to capital plan	(3.061)	3.652	0.155	(49.845)	0.000	(49.099)
Estimated future years block allocation				8.628		8.628
Projected overspend as at December 2020	0.639	1.821	0.045			2.505
Total Revised Plan	24.314	61.103	29.619	16.735	50.834	182.605
Total Revised Funding	25.464	57.531	24.989	17.525	50.834	176.343
Total Surplus / (Gap)	1.150	(3.572)	(4.630)	0.790	0.000	(6.262)

- 3.8.2 The total gap currently within the capital programme to 2023-24 is £6.262m. Various elements contribute to this gap as summarised in the table below. After adjusting for the intolerable red risks, cost pressures and other funding sources, identified within sections 3.6 and 3.7 of this report, the total gap within the capital programme is £0.259m, see table below.

Summary	Detail	£m
Projected overspend as at 31st December 2020	As reported in December Capital monitoring report there is an anticipated overspend of £2.563m in the Capital Plan. This is largely made up of an overspend within Rothesay Pavilion of £2.175m and also an overspend within Early Learning and Childcare of £0.330m. The remaining variances relate to small over and under spends that will be rectified by the year end, leaving a reduced overspend to be considered as part of the capital budget of £2.505m.	(2.505)
2021-22 Capital Grant	Capital grant for 2021-22 less than previously anticipated. Previous estimates were based on an average of the previous 4 year settlements (£12.278m) but the reality was £2.621m less after adjusting for flood schemes.	(2.682)
2022-23 Capital Grant	Capital grant for 2021-22 less than previously anticipated. Previous estimates were based on an average of the previous 4 year settlements (£12.278m) but the reality was £2.621m less after adjusting for flood schemes.	(2.682)
2023-24 Capital Grant	Estimated small reduction in capital grant for 2023-24 based on capital grant provisional settlement for 2021-22 (officers have been planning to a capital grant settlement of £9.661m plus a flooding allocation of £0.155m for 2023-24, this adjustment assumes block allocations are not increased to reflect the lower than estimated settlement).	(0.065)
Capital Receipts Adjustments within existing programme	Capital receipts estimated last year over the 3 year programme have reduced from £3.606m to £3.259m resulting a reduction of £0.347m This is offset by receipts from vehicle sales in 2020-21 which are currently £0.046m.	(0.301)
Early Learning and Childcare 1140 Hours	Additional revenue funding that Scottish Government have agreed can fund ELC capital expenditure in 2020-21.	0.100
Previously Agreed Earmarked Reserve	It was agreed at Business Continuity Committee that the underspend within the Loans Fund at the end of 2019-20 should be utilised to fund the gap in the capital programme as a result of significantly reduced settlements.	1.873
Total Surplus / (Gap) prior to Intolerable Red Risks and Cost Pressures		(6.262)
Intolerable Red Risks	Intolerable red risks as noted at 3.6.1 of this report.	(0.072)
Significant Strategic Change Projects	Increase to the significant strategic change fund as per exempt appendix 4.	(1.162)
Total Surplus / (Gap) after Intolerable Red Risks and Cost Pressures		(7.496)
Financial Flexibilities	Estimated financial flexibility that may be available in relation to additional costs as a result of COVID-19 but this option has still to be confirmed.	2.000
Revenue Surplus	Revenue surplus available to fund gap in capital programme.	3.080
Significant Strategic Change Projects	Earmarked Reserve for Significant Strategic Change Projects agreed at 2020-21 budget setting.	2.157
Remaining Surplus / (Gap)		(0.259)

3.8.3 Council should give consideration as to how to deal with the £0.259m funding gap within the capital programme. If the gap was funded through borrowing it would create a revenue cost pressure of £0.017m per annum which has not been built into the revenue budget overview report.

3.9 Updated Capital Plan

3.9.1 The table below shows a summary of the updated capital plan and further detail is contained within Appendix 3. This excludes the intolerable red risk and cost pressures identified as these are subject to Member approval.

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	3.332	12.143	2.562	2.243	0.000	20.280
Facility Services - Shared Offices	0.721	2.954	0.571	0.431	0.000	4.677
Major Projects/CHORD	7.712	13.393	2.975	0.285	0.000	24.365
Executive Director - Kirsty Flanagan:						
ICT	0.775	1.419	1.209	0.919	0.000	4.322
Roads and Infrastructure	9.776	27.347	21.163	11.995	50.834	121.115
Development and Economic Growth	1.468	1.569	0.000	0.000	0.000	3.037
Health and Social Care Partnership	0.236	1.450	0.576	0.431	0.000	2.693
Live Argyll	0.294	0.828	0.563	0.431	0.000	2.116
Total	24.314	61.103	29.619	16.735	50.834	182.605

4. CONCLUSION

- 4.1 The capital plan funding assumptions have been updated, the plan extended for a further year and block allocations allocated to services for the additional year. Taking into consideration the current capital programme, intolerable red risks and cost pressures, and other possible funding sources, there is a reported gap of £0.259m. If borrowing was taken out to fund this gap it would create a revenue cost pressure of £0.017m per annum.
- 4.2 Should the worst case scenario be realised within Significant Strategic Change projects then the Significant Strategic Change Fund would need to be augmented by £3.114m which could be funded through borrowing at an estimated cost of £0.199m per annum to the revenue budget. This borrowing would only be taken if required.
- 4.3 Estimated funding for the 2023-24 capital programme has been based on the General Capital Grant received in 2020-21. Confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement therefore this was a prudent approach.

5. IMPLICATIONS

- 5.1 Policy – Sets out the approach to capital planning.
- 5.2 Financial – Outlines the funding and commitments for the capital plan 2019-23.
- 5.3 Legal - The funding for new expenditure may not address all the Statutory and Regulatory requirements in relation to Health and safety.
- 5.4 HR - There are risks that the funding available will have an impact on the sustainability of the Property Design Team and the design team within Roads and Amenity Services.

- 5.5 Fairer Scotland Duty – None.
- 5.5.1 Equalities – None.
- 5.5.2 Socio-Economic Duty – None.
- 5.5.3 Islands Duty – None.

- 5.6 Risk - There are risks around level of capital receipts which could result in red risk assets not being addressed.

- 5.7 Customer Service – None.

**Policy Lead for Financial Services and Capital Regeneration Projects:
Councillor Gary Mulvaney**

**Kirsty Flanagan
Section 95 Officer
8 February 2021**

For further information please contact:
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APPENDICES:

- Appendix 1 - Proposed Asset Disposals
- Appendix 2 - Restricted Funding
- Appendix 3 - Proposed Capital Plan 2021-24
- Appendix 4 – Exempt Report - Significant Strategic Change Fund

Appendix 1 - Proposed Asset Disposals

Property
Dunclutha Children's home (overage payment)
Land at Balisacate, Isle of Mull
Land at Former Police Station, Garelochhead
Plot of ground, Pilot Street, Dunoon
Area of ground adjoining Pier House Fionnphort
Units at Broadcroft Lane, Rothesay
Ardchattan Primary school and schoolhouse
Land, Fountainhead, Bunessan
Port Ellen school house
Former public toilet, Tarbet
Former Council Offices, Witchburn Road, Campbeltown
Former Kirn Girl Guides Hut, Dunclutha Lane, Kirn, Dunoon
Bridge of Orchy School/House
Blairvadach
Site of former Cowal Teacher's Training Centre, Sandbank, Dunoon
Lochgilphead Primary School, Lochgilphead
Rothesay Academy, Rothesay, Isle of Bute
Ardchonnell Primary School, Eredine
Tayinloan P.C.
Appin Roads depot
Witchburn Road site, former Finance offices
Flats at 52B and 52C Sinclair Street, Helensburgh

Appendix 2 - Restricted Funding

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Education						
Digital Inclusion	0.381					0.381
Education Total	0.381	0.000	0.000	0.000	0.000	0.381
Roads & Infrastructure Services						
STTS	1.225					1.225
Depot Rationalisation - Appin Depot Site		0.200				0.200
Other Roads Reconstruction	0.079					0.079
Electric Vehicle Chargers	0.192					0.192
Witchburn Road Demolition	0.009					0.009
Environmental Projects - Sustrans	0.003					0.003
Roads & Infrastructure Services Total	1.508	0.200	0.000	0.000	0.000	1.708
Development & Economic Growth						
SPT	0.150					0.150
H&L Cycleways	0.020					0.020
Town Centre Fund		0.121				0.121
Development & Economic Growth Total	0.170	0.121	0.000	0.000	0.000	0.291
Major Projects						
Helensburgh Waterfront Development	0.132	1.165				1.297
Helensburgh Waterfront Development - Libor Grant		5.000				5.000
Rothesay CHORD	0.806	0.814				1.620
Dunoon CHORD - Design Team	0.018					0.018
Rural Growth Deal						0.000
Major Projects Total	0.956	6.979	0.000	0.000	0.000	7.935
TOTAL FUNDING	3.015	7.300	0.000	0.000	0.000	10.315

CAPITAL PLAN 2020-24
Overall Summary

APPENDIX 3

Service	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Future Years £000s	Total £000s
Education	3,332	12,143	2,562	2,243	0	20,280
Shared Offices	721	2,954	571	431	0	4,677
ICT	775	1,419	1,209	919	0	4,322
Roads and Infrastructure	9,776	27,347	21,163	11,994	50,834	121,114
Development and Economic Growth	1,468	1,569	0	0	0	3,037
Health and Social Care Partnership	236	1,450	576	431	0	2,693
Live Argyll	294	828	563	431	0	2,116
Major Projects/CHORD	7,712	13,393	2,975	285	0	24,365
Overall Total	24,314	61,103	29,619	16,735	50,834	182,605

Education

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	Education	Asbestos Control/Removal Works	7	0	0	0	7
		Block Allocation - Education	750	5,080	2,420	2,243	10,493
		Digital Inclusion 20-21	381	0	0	0	381
		Free School Meals	14	0	0	0	14
		Homeless Houses - Housing Quality Standard	1	0	0	0	1
		Internal Refurbishment Budget	17	0	0	0	17
		Pre-5's/Nurseries	1	0	0	0	1
		Primary Schools	-316	1,944	23	0	1,651
		School Houses - Housing Quality Standard	2	0	0	0	2
		Secondary Schools	127	140	0	0	267
Asset Sustainability Total			984	7,164	2,443	2,243	12,834
Service Development	Education	Clyde Cottage - 600 hours provision	25	0	0	0	25
		Early Learning and Childcare - 1140 Hours	1,300	3,836	119	0	5,255
		Islay High & Rosneath PS Pitches	16	0	0	0	16
Service Development Total			1,341	3,836	119	0	5,296
Strategic Change	Education	Campbeltown Schools Redevelopment	432	47	0	0	479
		Dunoon Primary School	250	443	0	0	693
		Kirn Primary School	75	161	0	0	236
		Replacement of Oban High School	250	492	0	0	742
Strategic Change Total			1,007	1,143	0	0	2,150
Overall Total			3,332	12,143	2,562	2,243	20,280

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	Shared Offices	Argyll House, Dunoon	98	0	0	0	98
		Asbestos Capital Property Works	57	0	0	0	57
		Block Allocation	97	950	561	431	2,039
		Bowmore Area Office	0	76	0	0	76
		Burnett Building	26	110	3	0	139
		Capital Property Works	29	0	0	0	29
		Castle House, Dunoon	0	10	0	0	10
		Cleaner Energy	0	500	0	0	500
		Dunoon Office Rationalisation	15	205	7	0	227
		Fire Risk Assessment Works	60	0	0	0	60
		Hill Street Dunoon Rewire	0	33	0	0	33
		Joint Valuation Board	0	39	0	0	39
		Legionella Control Works	197	150	0	0	347
		Lorn House, Oban	0	22	0	0	22
		Manse Brae District Office	2	150	0	0	152
		Manse Brae Roads Office	2	0	0	0	2
		Oban Municipal Buildings	2	16	0	0	18
		Old Quay Offices, Campbeltown	0	15	0	0	15
		Rothesay Office Rationalisation	0	30	0	0	30
Tobermory Area Office	2	42	0	0	44		
Whitegates Office, Lochgilphead	25	0	0	0	25		
Asset Sustainability Total			612	2,348	571	431	3,962
Strategic Change	Shared Offices	Campbeltown Office Rationalisation	1	0	0	0	1
		Carbon Management - Group Heating Conversion Project (Prudentia)	10	0	0	0	10
		Carbon Management Business Cases (FPB)	60	0	0	0	60
		Carbon Management Capital Property Works 16/17	20	0	0	0	20
		Helensburgh Office Rationalisation (FPB,REC)	3	335	0	0	338
		Non-NPDO Schools PV Panel Installations	0	88	0	0	88
		NPDO Schools Solar PV Panel Installations	0	183	0	0	183
		Oil to Gas Heating Conversions (FPB)	5	0	0	0	5
		Rothesay Office Rationalisation	10	0	0	0	10
Strategic Change Total			109	606	0	0	715
Overall Total			721	2,954	571	431	4,677

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Strategic Change	CHORD	CHORD - Dunoon	161	9	9	0	179
		CHORD - Helensburgh -Public Realm Imprv	70	0	0	0	70
		CHORD - Oban	72	666	0	0	738
		CHORD - Rothesay	531	2,129	38	0	2,698
		Helensburgh Waterfront Development	6,878	10,589	2,928	578	20,680
Strategic Change Total			7,712	13,393	2,975	578	24,365
Overall Total			7,712	13,393	2,975	578	24,365

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	ICT	Block Allocation - ICT	0	0	906	919	1,825
		MS Exchange & Doc Sharing	58	0	0	0	58
		PC Replacement	626	414	0	0	1,040
		Server Sustainability	5	186	0	0	191
		Telecomms Network	69	103	0	0	172
Asset Sustainability Total			758	703	906	919	3,286
Service Development	ICT	Applications Projects	17	716	303	0	1,036
Service Development Total			17	716	303	0	1,036
Overall Total			775	1,419	1,209	919	4,322

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	RIS	Block Allocation	0	0	0	4,314	4,314
		Bridge Strengthening	191	992	500	0	1,683
		Cemetery Houses	25	0	0	0	25
		Eilean Dhiura Ferry Engine Replacement	100	0	0	0	100
		Environmental Projects	18	545	0	0	563
		EV Quick Chargers	192	0	0	0	192
		Flood Prevention	7	302	155	155	619
		Footway Improvements	53	0	250	0	303
		Glengorm - Capping	784	0	0	0	784
		Helensburgh CHORD - Signage etc	10	0	0	0	10
		Helensburgh Flood Mitigation	16	424	10	0	450
		Lighting	50	214	250	0	514
		Oban Play Park	1	0	0	0	1
		Public Convenience Upgrades	82	0	0	0	82
		Roads Reconstruction	4,716	7,387	4,128	0	16,231
		Roads Reconstruction - Helensburgh CHORD	114	0	0	0	114
Roads Reconstruction - Oban CHORD	52	0	0	0	52		
Asset Sustainability Total			6,411	9,864	5,293	4,469	26,037
Service Development	RIS	Campbeltown Old Quay	0	43	0	0	43
		Depot Rationalisation	0	50	0	0	50
		Fleet Management	1,270	352	1,000	0	2,622
		Fleet Management - Prudential Borrowing	123	3,277	0	0	3,400
		Lismore Ferry Replacement	100	400	0	0	500
		Lochgilphead Depot Rationalisation	-12	0	0	0	-12
		Oban Depot Development	608	68	0	0	676
		Preliminary design for Regional Transport projects (tif)	16	0	0	0	16
Service Development Total			2,105	4,190	1,000	0	7,295
Strategic Change	RIS	Campbeltown Flood Scheme	300	573	0	0	873
		Harbour Investment Programme PB	860	11,990	14,870	7,525	86,079
		Street Lighting LED Replacement	100	730	0	0	830
Strategic Change Total			1,260	13,293	14,870	7,525	87,782
Overall Total			9,776	27,347	21,163	11,994	121,114

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Service Development	DEG	Cycleways - H&L (FSPT)	20	0	0	0	20
		Helensburgh Public Realm - Arts Strategy Fund	0	53	0	0	53
		Safe Streets, Walking and Cycling (CWSS)	590	376	0	0	966
		SPT - bus infrastructure	150	0	0	0	150
		Town Centre Funds	645	684	0	0	1,329
Service Development Total			1,405	1,113	0	0	2,518
Strategic Change	DEG	01 TIF - Lorn/Kirk Road	32	0	0	0	32
		05 TIF - North Pier Extension	0	346	0	0	346
		09 TIF - Oban Airport Business Park	31	110	0	0	141
Strategic Change Total			63	456	0	0	519
Overall Total			1,468	1,569	0	0	3,037

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	HSCP	Ardfenaig	0	257	0	0	257
		Block Allocation	0	0	561	431	992
		Capital Property Works	0	159	0	0	159
		Digitalising telecare	0	100	0	0	100
		Eadar Glinn	3	120	0	0	123
		Glencruitten Hostel	0	38	0	0	38
		Gortonvogie	0	12	0	0	12
		Greenwood/Woodlands	-9	100	0	0	91
		Kilmory Castle Top Floor Toilet Refurb	4	0	0	0	4
		Lochgilphead Resource Centre	16	0	0	0	16
		Lorn Resource Centre	160	19	0	0	179
		Shellach View	-2	0	0	0	-2
		Struan Lodge Boiler	0	252	0	0	252
		Thomson Home Rothesay	10	99	6	0	115
		Tigh An Rudha HFE	0	294	9	0	303
Asset Sustainability Total			182	1,450	576	431	2,639
Service Development	HSCP	Dunclutha Childrens Home	54	0	0	0	54
Service Development Total			54	0	0	0	54
Overall Total			236	1,450	576	431	2,693

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	Live Argyll	Aqualibrium	29	0	0	0	29
		Campbeltown Community Centre - Fire Alarm and Door Upgrade	14	0	0	0	14
		Campbeltown Museum - Burnet Bldg	26	0	0	0	26
		Capital Property Works	52	693	561	431	1,737
		Dunoon Community Education Centre	0	48	2	0	50
		Helensburgh Library	11	0	0	0	11
		Helensburgh Swimming Pool - Roofing	9	0	0	0	9
		Inveraray CARS	0	21	0	0	21
		Moat Centre (Roofing)	5	0	0	0	5
		Riverside Leisure Centre - Cladding Upgrade	48	0	0	0	48
		Rothesay Swimming Pool	59	0	0	0	59
		Victoria Halls, Helensburgh	18	66	0	0	84
Asset Sustainability Total			271	828	563	431	2,093
Service Development	Live Argyll	Riverside Leisure Centre Refurbishment	-13	0	0	0	-13
Service Development Total			-13	0	0	0	-13
Strategic Change	Live Argyll	Carbon Management	36	0	0	0	36
Strategic Change Total			36	0	0	0	36
Overall Total			294	828	563	431	2,116