

CAPITAL PLAN SUMMARY REPORT

1. EXECUTIVE SUMMARY

- 1.1 This report details the revisions proposed to the capital plan approved in February 2021 for the period 2022-23 to 2023-24 and extends the capital plan for a further year to 2024-25. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.2 The Council has experienced a significant reduction in the level of its General Capital Grant settlement over the last three years, falling from £12.262m in 2019-20 to £9.751m in 21-22 which has put significant pressure on the ability to deliver the capital programme. This pressure is amplified further by the impact of COVID-19 and the exit from the European Union which have resulted in a significant increase in costs that could continue for some time across the life of the Programme.
- 1.3 In February 2021 the Council approved estimated capital grant settlements for 2022-23 and 2023-24 of £9.751m to match what was actually received in 2021-22. This estimation was based on the Capital Spending Review undertaken by Scottish Government which advised that the capital settlements were likely to stay constant over the next five years. During the budget planning process for 2022-23 this assumption was extended to 2024-25 and was the basis on which the Asset Management Plans were prepared.
- 1.4 The settlement received for 2022-23, excluding any ring-fenced funding, was £9.724m therefore £0.027m less than anticipated. This results in a gap across the already approved capital programme of £0.054m for 2022-23 and 2023-24 combined, plus a further gap of £0.027m in 2024-25 if the Service resource allocations are to remain constant. Therefore a total gap in the capital programme due to a reduction in the General Capital Grant of £0.081m.
- 1.5 In addition to the £9.724m general capital grant there is ring-fenced funding of £2.472m for Campbeltown Flood Protection Scheme, £4.282m of Bridge Maintenance funding and a Specific Grant for Cycling, Walking and Safer Streets of £0.374m. These will also be built into the capital programme.
- 1.6 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum, similar to previous years.
- 1.7 Restricted capital funding of £15.662m 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 2021, including the new block allocation for 2024-25, has been compared to the estimated funding and there is a gap up to 2024-25 of £0.943m. After adjusting for the anticipated shortfalls and cost pressures as detailed within section 3.6 of this report, the total gap within the capital programme is £0.992m.

CAPITAL PLAN SUMMARY REPORT

2. INTRODUCTION

2.1 This report details the revisions proposed to the capital plan approved in February 2021 for the period 2022-23 to 2023-24 and extends the capital plan for a further year to 2024-25. 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 2022-23 to 2024-25
- Summary of Capital Plan reported as at 31 December 2021
- Proposed Revisions to Capital Plan
- Proposed Block Allocations for 2024-25
- Comparison of Revised Plan to Estimated Capital Funding
- Updated Capital Plan.

3.2 Estimated Capital Funding 2022-23 to 2024-25

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 20 December 2021 provides detail of the provisional total revenue and capital funding allocations for 2022-23. 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 2022 being presented to the Scottish Parliament in late February 2022.

3.2.3 The General Capital Grant allocation for 2022-23, excluding any ring-fenced funding, amounts to £9.724m including a general capital grant flooding allocation of £0.155m.

3.2.4 The estimated General Capital Grant for 2024-25 was based on the 2021-22 settlement of £9.751m therefore comparing this to the settlement for 2022-23, and again taking into account the flooding allocation of £0.155m, this results in a gap of £0.027m in 2024-25. The Scottish Government had previously advised that the indicative General Capital Grant settlements up to 2025-26 would remain constant at the same level as the 2021-22 settlement.

- 3.2.6 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum. This amount has remained at the same level since 2016-17. The settlement from the Scottish Government includes an allocation of £0.941m for Private Sector Housing therefore £0.092m less each year than what is currently built in to the budget position. To reduce the allocation by £0.092m each year would result in a saving of £0.276m across the three years. 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. Although some sales have been delayed due to COVID-19 reducing the likely level of receipt income in 2021-22, over the period 2021-22 to 2023-24, the estimated contribution from capital receipts to the capital plan is expected to increase by £0.627m overall. 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 £15.662m 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, COVID-19 funding and previously agreed additional funding allocations made.
- 3.2.11 The estimated capital funding to 2024-25 is set out in the table below.

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £000
General Capital Grant	9.596	9.596	9.596	9.596		38.384
Change to General Capital Grant - Post Budget		-0.027	-0.027	-0.027		-0.081
Campbeltown Flood Scheme Allocation	0.125					0.125
General Capital Grant Flooding Allocation	0.155	0.155	0.155	0.155		0.620
Ring Fenced Capital Grant	1.880	4.656				6.536
Less Allocation to Private Sector Housing Grants	-1.033	-1.033	-1.033	-1.033		-4.132
Capital Receipts	0.710	1.387	1.095			3.192
Capital Receipts - Vehicles	0.096					0.096
Capital Receipts - Helensburgh Waterfront			1.000			1.000
Receipts from Insurance Claims	1.681					1.681
Restricted Funding	13.026	1.486	0.150			14.662
Harbour Investment Programme	3.676	31.180	16.900	31.600	2.422	85.778
TIF - Borrowing paid from NDR	0.648	0.100				0.748
Prudential Borrowing/Borrowing supported by loans charges		14.436	5.006			19.442
Additional Funding from Revenue	0.135					0.135
Funded by Reserves	7.625	0.794	0.036			8.455
Funded by Reserves - General Capital Grant Shortfall	1.873					1.873
Funding Agreed at 2020-21 Budget Setting	2.200					2.200
Loans Fund Review	3.193					3.193
COVID Funding	4.171	0.475				4.646
Unallocated General Fund	3.000					3.000
Revenue Surplus	2.975					2.975
Funding Consistent with Revenue Budget	55.732	63.205	32.878	40.291	2.422	194.528

3.3 Summary of Capital Plan reported as at 31 December 2021

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

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	8.938	4.415	4.273			17.626
Facility Services - Shared Offices	2.089	2.475	0.481			5.045
Major Projects/CHORD	17.125	3.923	0.285			21.333
Executive Director - Kirsty Flanagan:						
ICT	1.662	1.376	0.983			4.021
Roads and Infrastructure	26.855	40.048	25.579	31.600	2.422	126.504
Development and Economic Growth	3.917	1.710	0.186			5.813
Health and Social Care Partnership	0.392	1.729	0.447			2.568
Live Argyll	0.472	0.998	0.431			1.901
Total	61.450	56.674	32.665	31.600	2.422	184.811

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 adjustments reflect the inclusion of additional funding for flood prevention totalling £0.192m and Cycling Walking Safer Streets funding totalling £0.374m.
- 3.4.3 Other amendments include re-profiling of anticipated expenditure across the programme. The revisions are summarised in the table below.

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education						0.000
Facility Services - Shared Offices						0.000
Major Projects/CHORD						0.000
Executive Director - Kirsty Flanagan:						
ICT						0.000
Roads and Infrastructure	(5.863)	5.900		0.155		0.192
Development and Economic Growth	(0.240)	0.614				0.374
Health and Social Care Partnership						0.000
Live Argyll						0.000
	(6.103)	6.514	0.000	0.155	0.000	0.566

3.5 Proposed Block Allocations 2024-25

- 3.5.1 The block allocation to Services for 2024-25 is based on the General Capital Grant award for 2021-22 of £9.751m less the flooding allocation of £0.155m and adjusted to remove the PSHG allocation of £1.033m leaving a block allocation available to spend on capital projects of £8.563m.
- 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 Anticipated Shortfalls, Cost Pressures and Risks Identified

Anticipated Shortfalls

- 3.6.1 As part of the Service Asset Management plans, two anticipated shortfalls amounting to £0.049m have been identified that require additional funding over and above the block allocation. They relate to the replacement of an ICT application and additional costs associated with the Corporate and Education desktop equipment replacement cycles.

Cost Pressures and Risks

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 over the last two years with the impact of COVID-19.

3.6.3 There is likely to be ongoing pressure on the Capital Programme as a result of increasing costs, for example for materials and labour, that is difficult to accurately quantify at this stage. While an element of COVID-19 funding has been allocated to the Programme relating to current works, increases could continue for some time and result in further overspends across the life of the programme.

To date, additional funding totalling £4.646m has been added to the capital plan to fund cost increases identified by project managers as a result of the COVID-19 pandemic. However early indications suggest this future cost increases in addition to the funding already allocated could be in excess of £3m.

3.6.4 A £1.0m cost pressure estimate has been included in the projections contained within this report in relation to repairs to the Bute Sea Wall. Recent severe storm damage has resulted in emergency works being carried out and a permanent solution is currently being developed. No budget has been identified for this project and whilst the costs are unknown at this stage, they are estimated to be in excess of £1.0m. Incidents of this nature can have a huge impact on capital budgets.

3.6.5 The estimated costs for the Campbeltown Flood Protection Scheme have increased from £9.330m to £9.540m and the Scottish Government fund 80% of the project costs agreed at tender therefore this leaves a gap of £0.042m to be funded by the Council which has been built into the figures contained within this report. There remains a risk that the tender costs could be higher due to the impact of COVID-19 on supply chains and again we would be liable to pay 20% of any further increase.

3.6.6 Following the decision at the Policy and Resources Committee on 9th December 2021, the Rothesay Pavilion project is on pause due to a substantial increase in the project costs as a result of the main contractor going into administration in March 2020. The future of the project and its costs remain uncertain at this time whilst additional funding is sought to bring it to a conclusion.

3.6.7 In previous years additional funding has been allocated to the Roads Reconstruction Service to ensure Roads are maintained to an adequate standard. If no additional funding is allocated to future years during this budget setting process then there will be a significant drop off in funding for this Service which would result in the deterioration of the condition of roads.

3.6.8 The Capital Programme has been structured to address the majority of the Council's high risk assets. In 2022-23, 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 2022-23 to 2024-25. A brief description of these can be found within section 3.14 of the Corporate Asset Management Plan.

3.7 Funding Options Identified to reduce gap and address pressures

3.7.1 Other sources of funding could be utilised to provide capital funding such as Crown Estates funding, Place Based Investment funds and the Island Infrastructure fund.

3.7.2 The PSHG allocation could be reduced to match actual funding received from the Scottish Government which would generate a saving of £0.276m across 3 years.

3.7.3 There is £6.937m of COVID-19 funding that could be earmarked for the increasing costs within the capital programme. There is a high level of uncertainty around the long term impact of COVID-19 on capital costs therefore it would be prudent to set aside at least £3m of funding at this stage to cover these future pressures.

3.7.5 Borrowing could be taken out to cover the gap in the programme however this creates a revenue cost. To use borrowing to fund the £0.992m gap currently identified would create an annual revenue pressure of £0.064m. This would also not remove the ongoing cost pressures resulting from contract price increases.

3.8 Comparison of Revised Plan to Estimated Capital Funding

3.8.1 The capital plan as at 31 December 2021, including the new block allocation for 2024-25, has been compared to the estimated funding (noted in section 3.2).

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Capital Plan as at December 2021	61.450	56.674	32.665	31.600	2.422	184.811
Proposed revisions to capital plan	(6.103)	6.514	0.000	0.155	0.000	0.566
Estimated future years block allocation				8.563		8.563
Projected overspend as at December 2021	1.531					1.531
Total Revised Plan	56.878	63.188	32.665	40.318	2.422	195.471
Total Revised Funding	55.732	63.205	32.878	40.291	2.422	194.528
Total Surplus / (Gap)	(1.146)	0.017	0.213	(0.027)	0.000	(0.943)

3.8.2 The total gap currently within the capital programme to 2024-25 is £0.943m. Various elements contribute to this gap as summarised in the table below. After adjusting for the anticipated shortfalls and cost pressures identified within section 3.6.1 of this report, the total gap within the capital programme is £0.992m, see table below.

Summary	Detail	£m
Projected overspend as at 31st December 2021	As reported in December Capital monitoring report there is an anticipated overspend of £1.497m in the Capital Plan which is largely made up of a £1m cost estimate for the required repairs to the A884 Ardbeg Sea Wall and increased costs in the Depot Rationalisation project of £0.420m. This figure has then been adjusted to reflect a reduction in vehicle sales to date (£0.096m), additional costs relating to Campbeltown Flood Scheme not included in the December position (£0.042m) and a number of small over spends that will now be absorbed by the Services so can be removed (£0.104m).	(1.531)
2022-23 Capital Grant	Capital grant was estimated at the same level as the 2021-22 reduced settlement however there has been a further small reduction in the 2022-23 settlement.	(0.027)
2023-24 Capital Grant	Capital grant for was estimated at the same level as the 2021-22 reduced settlement however this has been revised based on reduced settlement for 2022-23.	(0.027)
2024-25 Capital Grant	Capital grant for was estimated at the same level as the 2021-22 reduced settlement however this has been revised based on reduced settlement for 2022-23.	(0.027)
Capital Receipts Adjustments within existing programme	Capital receipts estimated last year over the 3 year programme have increased £2.565m to £3.512 resulting in an increase of £0.627m. Current receipts from vehicle sales in 2021-22 are £0.096m.	0.723
Reduction in External Income	External income anticipated within current programme but had already been received in prior years therefore needs to be removed.	(0.054)
Total Surplus / (Gap) prior to Anticipated Shortfalls and Cost Pressures		(0.943)
Anticipated Shortfalls	Anticipated Shortfalls as noted at 3.6.1 of this report.	(0.049)
Total Surplus / (Gap) after Anticipated Shortfalls and Cost Pressures		(0.992)

3.8.3 Council should give consideration as to how to fund the £0.992m gap within the capital programme. If the gap was funded through borrowing it would create a revenue cost pressure of £0.064m 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 anticipated shortfalls and cost pressures identified as these are subject to Member approval.

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	8.938	4.415	4.273	2.226	0.000	19.852
Facility Services - Shared Offices	2.089	2.475	0.481	0.428	0.000	5.473
Major Projects/CHORD	17.125	3.923	0.285	0.000	0.000	21.333
Executive Director - Kirsty Flanagan:						
ICT	1.662	1.376	0.983	0.771	0.000	4.792
Roads and Infrastructure	22.454	45.948	25.579	36.037	2.422	132.440
Development and Economic Growth	3.746	2.324	0.186	0.000	0.000	6.256
Health and Social Care Partnership	0.392	1.729	0.447	0.428	0.000	2.996
Live Argyll	0.472	0.998	0.431	0.428	0.000	2.329
Total	56.878	63.188	32.665	40.318	2.422	195.471

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, anticipated shortfalls and cost pressures there is a reported gap of £0.992m. If borrowing was taken out to fund this gap it would create a revenue cost pressure of £0.064m per annum.
- 4.2 Estimated funding for the 2024-25 capital programme has been based on the General Capital Grant received in 2021-22. The Scottish Government has previously confirmed 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 at that time.

5. IMPLICATIONS

- 5.1 Policy – Sets out the approach to capital planning.
- 5.2 Financial – Outlines the funding and commitments for the capital plan 2021-25.
- 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 Climate Change – The Council is committed to addressing climate change and reviews of how Services are delivered is ongoing within the available budget resources.
- 5.7 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
10 February 2022**

APPENDICES:

- Appendix 1 - Proposed Asset Disposals
- Appendix 2 - Restricted Funding
- Appendix 3 - Proposed Capital Plan 2022-25

Appendix 1 - Proposed Asset Disposals

Property
Dunclutha Children's Home (overage payment)
Land at Baliscate, 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
Port Ellen School House
Flats at 52B and 52C Sinclair Street, Helensburgh
Bridge of Orchy School/House
Site of former Cowal Teacher's Training Centre, Sandbank, Dunoon
Auchenlochan access, Tighnabruaich
Ashfield Primary School
Glencreran School House
Ardchonnell Primary School, Eredine
Lochgilphead Primary School, Lochgilphead
Innellan Primary School Annex
Tayinloan P.C.
Appin Roads Depot
Erray Roads Depot
Ground at 125 Frederick Street, Islay
Former Council Offices, Witchburn Road, Campbeltown
Witchburn Road Site, Former Finance Offices
Former Kirn Girl Guides Hut, Dunclutha Lane, Kirn, Dunoon
1 Craigsbur Terrace, Mull
Land at Broom Road, Rosneath
Blairvadach Phase 2
Rothesay Academy, Rothesay, Isle of Bute

Appendix 2 - Restricted Funding

	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	Future Years £m	Total £m
ICT						
Leisure Management System	0.200					0.200
ICT Total	0.200	0.000	0.000	0.000	0.000	0.200
Education						
Gaelic Grant Fund	0.038					0.038
Education Total	0.038	0.000	0.000	0.000	0.000	0.038
Roads & Infrastructure Services						
STTS	1.249					1.249
Depot Rationalisation - Appin Depot Site	0.150					0.150
Electric Vehicle Chargers	0.118					0.118
Coastal Communities Funding (Crown Estate)	0.043	0.357				0.400
Rural Tourism Infrastructure Fund		0.375				0.375
Appin Cemetery Extension	0.020					0.020
Transport Scotland	0.120					0.120
Roads & Infrastructure Services Total	1.700	0.732	0.000	0.000	0.000	2.432
Development & Economic Growth						
H&L Cycleways	0.100	0.100	0.150			0.350
Town Centre Fund	0.106					0.106
Clyde Mission Fund	0.490					0.490
Coastal Communities Funding (Crown Estate)	0.191	0.359				0.550
Place Based Investment	0.178					0.178
Lochgilphead Front Green	0.013					0.013
HITRANS		0.050				0.050
Development & Economic Growth Total	1.078	0.509	0.150	0.000	0.000	1.737
Major Projects						
Helensburgh Waterfront Development	0.232	0.245	1.000			1.477
Helensburgh Waterfront Development - Libor Grant	5.000					5.000
Rothesay CHORD	4.778					4.778
Major Projects Total	10.010	0.245	1.000	0.000	0.000	11.255
TOTAL FUNDING	13.026	1.486	1.150	0.000	0.000	15.662

CAPITAL PLAN 2021-2025
Overall Summary

APPENDIX 3

Service	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £000s	Future Years £'000	Total £'000
Education	8,938	4,415	4,273	2,226	0	19,852
Shared Offices	2,089	2,475	481	428	0	5,473
ICT	1,662	1,376	983	771	0	4,792
RIS	22,454	45,948	25,579	36,037	2,422	132,440
DEG	3,746	2,324	186	0	0	6,256
HSCP	392	1,729	447	428	0	2,996
Live Argyll	472	998	431	428	0	2,329
CHORD	17,125	3,923	285	0	0	21,333
Overall Total	56,878	63,188	32,665	40,318	2,422	195,471

Education

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2023-24 £'000	Future Years £'000	Total £'000
Asset Sustainability	Education	Asbestos Control/Removal Works	7	0	0	0	0	7
		Block Allocation - Education	390	2,826	4,231	2,226	0	9,673
		Digital Inclusion 20-21	9	0	0	0	0	9
		Free School Meals	14	0	0	0	0	14
		Homeless Houses - Housing Quality Standard	1	0	0	0	0	1
		Internal Refurbishment Budget	7	0	0	0	0	7
		Pre-5's/Nurseries	1	0	0	0	0	1
		Primary Schools	2,900	521	23	0	0	3,444
		School Houses - Housing Quality Standard	135	50	0	0	0	185
Secondary Schools	762	0	0	0	0	762		
Asset Sustainability Total			4,226	3,397	4,254	2,226	0	14,103
Service Development	Education	Bowmore Primary School - Gaelic Medium Grant	38	0	0	0	0	38
		Clyde Cottage - 600 hours provision	25	0	0	0	0	25
		CO2 Monitoring - Covid Mitigation in Schools	115	0	0	0	0	115
		Early Learning and Childcare - 1140 Hours	3,200	1,018	19	0	0	4,237
		Islay High & Rosneath PS Pitches	14	0	0	0	0	14
Service Development Total			3,392	1,018	19	0	0	4,429
Strategic Change	Education	Campbeltown Schools Redevelopment	76	0	0	0	0	76
		Dunoon Primary School	523	0	0	0	0	523
		Kirn Primary School	213	0	0	0	0	213
		Replacement of Oban High School	508	0	0	0	0	508
Strategic Change Total			1,320	0	0	0	0	1,320
Overall Total			8,938	4,415	4,273	2,226	0	19,852

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	Shared Offices	Argyll House, Dunoon	6	0	0	0	0	6
		Asbestos Capital Property Works	57	0	0	0	0	57
		Block Allocation	15	15	431	428	0	889
		Bowmore Area Office	16	60	0	0	0	76
		Burnett Building	36	75	0	0	0	111
		Capital Property Works	29	0	0	0	0	29
		Castle House, Dunoon	10	0	0	0	0	10
		Cleaner Energy	1,100	175	0	0	0	1,275
		Dunoon Office Rationalisation	20	200	7	0	0	227
		Fire Risk Assessment Works	20	0	0	0	0	20
		Hill Street Dunoon Rewire	33	0	0	0	0	33
		Joint Valuation Board	39	0	0	0	0	39
		Kilmory Castle	30	1,351	43	0	0	1,424
		Legionella Control Works	271	0	0	0	0	271
		Lorn House, Oban	0	22	0	0	0	22
		Manse Brae District Office	36	111	0	0	0	147
		Manse Brae Roads Office	2	0	0	0	0	2
		Oban Municipal Buildings	0	16	0	0	0	16
		Old Quay Offices, Campbeltown	15	0	0	0	0	15
		Rothesay Office Rationalisation	30	0	0	0	0	30
Tobermory Area Office	0	42	0	0	0	42		
Whitegates Office, Lochgilphead	0	25	0	0	0	25		
Asset Sustainability Total			1,765	2,092	481	428	0	4,766
Strategic Change	Shared Offices	Campbeltown Office Rationalisation	1	0	0	0	0	1
		Carbon Management - Group Heating Conversion Project (Prudentia)	10	0	0	0	0	10
		Carbon Management Business Cases (FPB)	60	0	0	0	0	60
		Carbon Management Capital Property Works 16/17	20	0	0	0	0	20
		Helensburgh Office Rationalisation (FPB,REC)	30	300	0	0	0	330
		Non-NPDO Schools PV Panel Installations	88	0	0	0	0	88
		NPDO Schools Solar PV Panel Installations	100	83	0	0	0	183
		Oil to Gas Heating Conversions (FPB)	5	0	0	0	0	5
		Rothesay Office Rationalisation	10	0	0	0	0	10
Strategic Change Total			324	383	0	0	0	707
Overall Total			2,089	2,475	481	428	0	5,473

Category	Service	Project	2021-22	2022-23	2023-24	2024-25	Future	Total
			£000s	£000s	£000s	£'000	Years £'000	£'000
Strategic Change	CHORD	CHORD - Dunoon	41	46	0	0	0	87
		CHORD - Helensburgh -Public Realm Imprv	2	28	0	0	0	30
		CHORD - Oban	0	655	0	0	0	655
		CHORD - Rothesay	6,025	537	0	0	0	6,562
		Helensburgh Waterfront Development	10,875	2,657	285	0	0	13,817
		HWD - FFE	19	0	0	0	0	19
		HWD - Landscaping and Lighting	163	0	0	0	0	163
Strategic Change Total			17,125	3,923	285	0	0	21,333
Overall Total			17,125	3,923	285	0	0	21,333

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	ICT	Block Allocation - ICT	0	722	919	771	0	2,412
		PC Replacement	522	0	0	0	0	522
		Server Sustainability	120	2	64	0	0	186
		Telecomms Network	160	0	0	0	0	160
Asset Sustainability Total		802	724	983	771	0	3,280	
Service Development	ICT	Applications Projects	860	652	0	0	0	1,512
Service Development Total			860	652	0	0	0	1,512
Overall Total			1,662	1,376	983	771	0	4,792

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	RIS	Block Allocation	0	0	0	4,282	0	4,282
		Bridge Strengthening	345	1,361	350	0	0	2,056
		Bute Sea Wall Repairs	1,000	0	0	0	0	1,000
		Coastal Protection	0	0	100	0	0	100
		Eilean Dhiura Ferry Engine Replacement	100	0	0	0	0	100
		Environmental Projects	40	773	100	0	0	913
		EV Quick Chargers	118	0	0	0	0	118
		Flood Prevention	416	194	305	155	0	1,070
		Footway Improvements	600	560	0	0	0	1,160
		Glengorm - Capping	82	0	0	0	0	82
		Glengorm - Cell and Transfer Station (PB)	292	643	0	0	0	935
		Helensburgh CHORD - Signage etc	0	10	0	0	0	10
		Helensburgh Flood Mitigation	95	353	0	0	0	448
		Lighting	70	444	150	0	0	664
		Public Convenience Upgrades	82	0	0	0	0	82
		Roads Reconstruction	11,200	5,097	3,449	0	0	19,746
		Roads Reconstruction - Helensburgh CHORD	114	0	0	0	0	114
		Roads Reconstruction - Oban CHORD	0	52	0	0	0	52
Tobermory Car Park	43	957	0	0	0	1,000		
Asset Sustainability Total			14,728	11,629	8,664	4,437	0	39,458
Service Development	RIS	Campbeltown Old Quay	0	43	0	0	0	43
		Fleet Management	1,595	0	0	0	0	1,595
		Fleet Management - Prudential Borrowing	1,158	2,242	0	0	0	3,400
		Jackson's Quarry Refurbishment	283	0	0	0	0	283
		Lismore Ferry Replacement	463	0	15	0	0	478
		Oban Depot Development	-65	0	0	0	0	-65
		Preliminary design for Regional Transport projects (tif)	16	0	0	0	0	16
		Witchburn Road Demolition	-1	0	0	0	0	-1
Service Development Total			3,449	2,285	15	0	0	5,749
Strategic Change	RIS	Campbeltown Flood Scheme	567	81	0	0	0	648
		Harbour Investment Programme PB	3,676	31,180	16,900	31,600	2,422	85,778
		Street Lighting LED Replacement	34	773	0	0	0	807
Strategic Change Total			4,277	32,034	16,900	31,600	2,422	87,233
Overall Total			22,454	45,948	25,579	36,037	2,422	132,440

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Service Development	DEG	Ardrishaig North Active Travel	0	540	0	0	0	540
		Cycleways - H&L (FSPT)	100	100	150	0	0	350
		Dunoon Cycle Bothy	16	263	0	0	0	279
		Dunoon STEM Hub	49	541	0	0	0	590
		Helensburgh Public Realm - Arts Strategy Fund	1	52	0	0	0	53
		Hermitage Park	69	0	0	0	0	69
		Nature Restoration Fund	108	0	0	0	0	108
		Safe Streets, Walking and Cycling (CWSS)	373	374	0	0	0	747
		Town Centre Funds	2,382	354	36	0	0	2,772
Service Development Total			3,098	2,224	186	0	0	5,508
Strategic Change	DEG	01 TIF - Lorn/Kirk Road	1	0	0	0	0	1
		09 TIF - Oban Airport Business Park	7	100	0	0	0	107
		TIF - Halfway House Roundabout	640	0	0	0	0	640
Strategic Change Total			648	100	0	0	0	748
Overall Total			3,746	2,324	186	0	0	6,256

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	HSCP	Ardfenaig	57	200	0	0	0	257
		Block Allocation	0	561	431	428	0	1,420
		Capital Property Works	139	0	0	0	0	139
		Digitalising telecare	0	100	0	0	0	100
		Eadar Glinn	0	116	0	0	0	116
		Glencruitten Hostel	38	0	0	0	0	38
		Gortonvogie	12	0	0	0	0	12
		Greenwood/Woodlands	40	51	0	0	0	91
		Kilmory Castle Top Floor Toilet Refurb	4	0	0	0	0	4
		Lochgilphead Resource Centre	16	0	0	0	0	16
		Struan Lodge Boiler	0	252	0	0	0	252
		Thomson Home Rothesay	9	100	6	0	0	115
		Tigh An Rudha HFE	23	349	10	0	0	382
Asset Sustainability Total			338	1,729	447	428	0	2,942
Service Development	HSCP	Dunclutha Childrens Home	54	0	0	0	0	54
Service Development Total			54	0	0	0	0	54
Overall Total			392	1,729	447	428	0	2,996

Category	Service	Project	2021-22 £000s	2022-23 £000s	2023-24 £000s	2024-25 £'000	Future Years £'000	Total £'000
Asset Sustainability	Live Argyll	Aqualibrium	28	0	0	0	0	28
		Campbeltown Community Centre - Fire Alarm and Door Upgrade	16	0	0	0	0	16
		Campbeltown Museum - Burnet Bldg	12	0	0	0	0	12
		Capital Property Works	108	923	431	428	0	1,890
		Dunoon Community Education Centre	0	50	0	0	0	50
		Helensburgh Swimming Pool - Roofing	23	0	0	0	0	23
		Inveraray CARS	21	0	0	0	0	21
		Lochgilphead Community Ed Centre	8	0	0	0	0	8
		Lochgilphead Library Relocation	25	0	0	0	0	25
		Moat Centre (Roofing)	5	0	0	0	0	5
		Queen's Hall - Partition Wall	6	0	0	0	0	6
		Riverside Leisure Centre - Cladding Upgrade	47	0	0	0	0	47
		Riverside Leisure Centre - Spa Pool Upgrade	20	0	0	0	0	20
		Rothesay Swimming Pool	30	25	0	0	0	55
		The Moat Centre - Heating Upgrade	16	0	0	0	0	16
		The Moat Centre - Window Upgrade	8	0	0	0	0	8
		Victoria Hall, Campbeltown	30	0	0	0	0	30
Victoria Halls, Helensburgh	61	0	0	0	0	61		
Asset Sustainability Total			464	998	431	428	0	2,321
Service Development	Live Argyll	Riverside Leisure Centre Refurbishment	-13	0	0	0	0	-13
Service Development Total			-13	0	0	0	0	-13
Strategic Change	Live Argyll	Carbon Management	21	0	0	0	0	21
Strategic Change Total			21	0	0	0	0	21
Overall Total			472	998	431	428	0	2,329