

CAPITAL PLAN SUMMARY REPORT

1. EXECUTIVE SUMMARY

- 1.1 This report details the revisions proposed to the capital plan approved in February 2022 for the period 2023-24 to 2024-25 and extends the capital plan for a further year to 2025-26. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.2 The Council has experienced a reduction in the level of its General Capital Grant settlement over the last four years, falling from £12.262m in 2019-20 to £9.771m in 23-24 which has put significant pressure on the ability to deliver the capital programme. This pressure is amplified further by the impact of the COVID-19 pandemic along with the UK exit from the European Union, the Russian invasion of Ukraine and sanctions on Russian owned entities which have resulted in significant price increases as well as disruptions to the supply chain and longer lead in times. These all have an effect on the overall contract price and make it extremely challenging to manage expenditure and the availability of supply across the life of the programme.
- 1.3 In February 2022 the Council approved estimated capital grant settlements for 2023-24 and 2024-25 of £9.724m to reflect what was actually received in 2022-23. 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 2023-24 this assumption was extended to 2025-26 and was the basis on which the Asset Management Plans were prepared.
- 1.4 The settlement received for 2023-24, excluding any ring-fenced funding, was £9.771m therefore £0.047m more than anticipated. This results in an increase across the already approved capital programme of £0.094m for 2023-24 and 2024-25 combined, plus a further increase of £0.047m in 2025-26 if the Service resource allocations are to remain constant. Therefore a total increase in General Capital Grant funding across the life of the capital programme of £0.141m.
- 1.5 In addition to the £9.771m general capital grant there is ring-fenced funding of £5.424m for Campbeltown Flood Protection Scheme, £0.376m for Walking Cycling & Safer Streets, £0.157m for Playparks and £2.127m for Free School Meals. These funding streams 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 £6.501m 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 2022, including the new block allocation for 2025-26, has been compared to the estimated funding and there is a gap up to 2025-26 of £0.278m. After adjusting for the anticipated shortfalls and cost pressures as detailed within section 3.5.1 of this report, the total gap within the capital programme is £0.725m.

CAPITAL PLAN SUMMARY REPORT

2. INTRODUCTION

- 2.1 This report details the revisions proposed to the capital plan approved in February 2022 for the period 2023-24 to 2024-25 and extends the capital plan for a further year to 2025-26. The revisions are based on updated capital funding assumptions, phasing and cost changes.

3. DETAIL**3.1 Estimated Capital Funding 2023-24 to 2025-26**

- 3.1.1 Funding for the capital plan comes from the Scottish Government (General Capital Grant and Specific Ring-Fenced Capital Grants), other capital grants, capital receipts from asset disposals, revenue contributions to capital, prudential borrowing and borrowing funded by the loan charges provision in the revenue budget.
- 3.1.2 The Local Government Finance Circular published on 20 December 2022 provides detail of the provisional total revenue and capital funding allocations for 2023-24. 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 2023.
- 3.1.3 The General Capital Grant allocation for 2023-24, excluding any ring-fenced funding amounts to £9.771m which includes a general capital grant flooding allocation of £0.155m.
- 3.1.4 The estimated General Capital Grant for 2025-26 was based on the 2022-23 settlement of £9.724m therefore comparing this to the settlement for 2023-24, and again taking into account the flooding allocation of £0.155m, this results in an increase of £0.047m in 2025-26. 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.
- 3.1.5 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.

- 3.1.6 As part of the revision to the funding assumptions for the capital plan, a detailed review of anticipated capital receipts has been undertaken by Commercial Services. During 2022-23 the level of capital receipts has fallen below what was estimated which has an impact on the funding of the capital programme. Despite adding on the anticipated capital receipts for 2025-26 there is still an estimated overall reduction in sales income across the capital programme of £0.037m. 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.
- 3.1.7 The restricted capital funding of £6.501m 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.
- 3.1.8 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.
- 3.1.9 There is also funding from the loans fund review, earmarked reserves, COVID-19 funding and previously agreed additional funding allocations made.
- 3.1.10 The estimated capital funding to 2025-26 is set out in the table below.

	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m	Total £000
General Capital Grant	9.569	9.569	9.569	9.569	38.276
Change to General Capital Grant - Post Budget		0.047	0.047	0.047	0.141
Campbeltown Flood Scheme Allocation	2.472	5.424	0.304		8.200
General Capital Grant Flooding Allocation	0.155	0.155	0.155	0.155	0.620
Specific Scottish Government Grants	0.374	0.376			0.750
Additional Scottish Government Grants	5.643	2.284	0.235	0.391	8.553
Less Allocation to Private Sector Housing Grants	-1.033	-1.033	-1.033	-1.033	-4.132
Capital Receipts	0.500	1.195	0.350	0.400	2.445
Capital Receipts - HWD		1.000			1.000
Restricted Funding/Ring Fenced Capital Grant	5.141	0.360			5.501
Harbour Investment Programme	5.626	22.235	27.025	29.700	84.586
TIF - Borrowing paid from NDR	0.149	0.550			0.699
Prudential Borrowing/Borrowing supported by loans charges	0.711	20.168	0.027		20.906
Additional Funding from Revenue	0.012	0.025			0.037
Funded by Reserves	6.016	0.208	0.000		6.224
Loans Fund Review	2.769	0.000	1.331		4.100
COVID Funding	4.507	0.000	0.000		4.507
Unallocated General Fund	2.957	0.000	0.000		2.957
Estimated Capital Funding	45.568	62.563	38.010	39.229	185.370

3.2 Summary of Capital Plan reported as at 31 December 2022

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

	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m	Total £m
Executive Director - Douglas Hendry:					
Education	6.336	4.843	2.226	0.000	13.405
Facility Services - Shared Offices	2.249	2.492	0.428	0.000	5.169
Major Projects/CHORD	4.210	1.351	0.000	0.000	5.561
Executive Director - Kirsty Flanagan:					
ICT	1.289	1.258	0.771	0.000	3.318
Roads and Infrastructure	25.352	46.349	33.028	30.091	134.820
Development and Economic Growth	4.282	0.898	0.000	0.000	5.180
Health and Social Care Partnership	0.628	1.920	0.428	0.000	2.976
Live Argyll	0.560	1.106	0.428	0.000	2.094
Total	44.906	60.217	37.309	30.091	172.523

3.3 Proposed Revisions to Capital Plan

3.3.1 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) or Group Asset Management Plan (GAMP) accordingly.

3.3.2 The main adjustments reflect the inclusion of additional funding for flood prevention totalling £0.233m, Cycling Walking Safer Streets funding totalling £0.376m, Place Demonstrator Funding of £0.664m for Our Modern Workspace and Free School Meals totalling £2.934m. This results in additional funding and additional expenditure so has no overall impact to the budget gap.

3.3.3 Other amendments include re-profiling of anticipated expenditure across the programme. The revisions are summarised in the table below.

	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m	Total £m
Executive Director - Douglas Hendry:					
Education	0.807	2.127			2.934
Facility Services - Shared Offices	0.664				0.664
Major Projects/CHORD					0.000
Executive Director - Kirsty Flanagan:					
ICT					0.000
Roads and Infrastructure	0.078			0.155	0.233
Development and Economic Growth		0.376			0.376
Health and Social Care Partnership					0.000
Live Argyll					0.000
	1.549	2.503	0.000	0.155	4.207

3.4 Proposed Block Allocations 2025-26

3.4.1 The block allocation to Services for 2025-26 is based on the General Capital Grant award for 2022-23 of £9.724m 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 £8.536m.

3.4.2 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.

3.5 Anticipated Shortfalls, Cost Pressures and Risks Identified

Anticipated Shortfalls

3.5.1 As part of the Service Asset Management plans, two anticipated shortfalls amounting to £0.447m have been identified that require additional funding over and above the block allocation. The first totalling £0.137m relates to the replacement of two ICT systems which are both approaching end of contract and replacement costs are higher. The second relates to cemeteries and totals £0.310m. There are six cemeteries that have an operational life of 5 years or less based on the number of lairs left therefore this would support their extension.

Further Cost Pressures and Risks

3.5.2 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 projects still catching up from the impact of COVID-19.

3.5.3 Although the direct impact of COVID on most local services has reduced or even ceased altogether over the last 12 months, COVID-19 in conjunction with the UK exit from the European Union and the Russian invasion of Ukraine, continues to affect worldwide supply chains. This has the impact of reducing the availability of supplies and materials resulting in cost increases through a combination of higher prices and longer materials delivery lead times.

In recent years additional funding of £8.803m has been allocated to the capital programme for this purpose which has mitigated the impact to date however, as detailed in the table below, only £0.703m remains unallocated to projects facing inflationary pressures.

Funding for Capital Inflationary Pressures	£m
COVID-19 Funding	0.257
February 2021 Budget Meeting - Capital Cost Pressures	4.646
February 2022 Budget Meeting - Capital Cost Pressures	3.900
Total Additional Funding Allocated to Capital	8.803
Allocated to Projects within Capital Programme	(5.779)
Committed for future years	(2.321)
Balance Remaining	0.703

3.5.4 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.

3.5.5 In previous years, since the Capital Grant settlement has declined, 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. The Roads Service have done some analysis work around this which has demonstrated that an annual investment of £3m would lead to substantial deterioration of the overall roads condition, an annual investment of £5m would be a slower deterioration, an £8m annual investment would result in a steady state of roads condition and an £11m annual investment for the next 20 years would see a substantial improvement. The current allocation in 2023-24 is £3.4m.

3.5.6 As mentioned in paragraph 3.5.1, ICT face an immediate shortfall in 2023-24 relating to the replacement of two ICT systems which has been included within the budget gap figures reported. They also face pressures in future years and

current projections suggest there will be an unfunded shortfall in 2024-25 of £0.323m and in 2025-26 of £0.120m relating to PC Replacement, Telecomms Infrastructure and Server Sustainability.

- 3.5.7 There is also a pressure beyond 2023-24 in relation to the ban on biodegradable municipal waste being disposed of via landfill from 2025. A capital cost pressure of £3.5m is currently anticipated in addition to revenue pressures. A report outlining the options available was presented to the Environment, Development and Infrastructure Committee on 1 December 2022 and Members may wish to consider utilising some of the one-off gain from Service Concessions to fund this pressure.
- 3.5.8 The Council has submitted an application to the Scottish Government Learning Estate Investment Programme (LEIP). The initial financial case suggests the total construction cost for Mull School would be in the region of up to £35.5m. The Council would be responsible for the upfront cost of any infrastructure required and the Scottish Government will provide revenue funding through an annual payment over 25 years on the basis that certain outcomes have been achieved. The funding of the project will be a mixture of Scottish Government Funding, Council funding and borrowing. The more capital funding the Council can provide the less borrowing and revenue pressure.
- 3.5.9 The Capital Programme has been structured to address the majority of the Council's high risk assets. In 2023-24, 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 2023-24 to 2025-26.

3.6 Funding Options Identified to reduce gap and address pressures

- 3.6.1 A separate report is contained within the budget back regarding a Service Concession one-off gain totalling £35.9m. Members may wish to consider allocating some of this funding to the pressures and risks outlined in paragraphs 3.5.2 to 3.5.9.
- 3.6.2 Other sources of funding could be utilised such as the Recovery and Renewal fund of £1.360m. This provision was created for future recovery, regeneration and renewal, as well as any future pressures which may arise following the Covid-19 pandemic through a dedicated Recovery and Renewal Fund.
- 3.6.3 The PSHG allocation could be reduced to match actual funding received from the Scottish Government which would generate a saving of £0.276m across three years.
- 3.6.4 Historically capital receipts were allocated on the basis of 50% of proceeds to a central capital fund, 20% to the area in which the asset is sold and 10% to each of the other three areas. This has not happened since before 2017-18 when the Capital Grant settlement reduced and the receipts were required to balance the capital programme. The £1.5m sitting within the centre is included within the management/operational savings within the revenue budget report included in this pack, however there are also historical balances within control accounts for each of the areas which again have also not been utilised since pre 2017-18. It

is recommended that these balances are transferred to the current capital programme to fund the pressures faced. These total £0.071m as follows:

Area	Amount £m
Mid Argyll Kintyre & Islay	0.005
Oban Lorne & the Isles	0.050
Bute & Cowal	0.015
Helensburgh & Lomond	0.001
Total	0.071

3.6.5 Borrowing could be taken out to cover the gap in the programme however this creates a revenue cost. To use borrowing to fund the £0.725m gap currently identified would create an annual revenue pressure of £0.046m.

3.7 Comparison of Revised Plan to Estimated Capital Funding

3.7.1 The capital plan as at 31 December 2022, including the new block allocation for 2025-26, has been compared to the estimated funding (noted in section 3.1).

	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m	Total £m
Capital Plan as at December 2022	44.906	60.217	37.309	30.091	172.523
Proposed revisions to capital plan	1.549	2.503	0.000	0.155	4.207
Estimated future years block allocation				8.536	8.536
Projected overspend as at December 2022	0.382	0.000	0.000		0.382
Total Revised Plan	46.837	62.720	37.309	38.782	185.648
Total Revised Funding	45.568	62.563	38.010	39.229	185.370
Total Surplus / (Gap)	(1.269)	(0.157)	0.701	0.447	(0.278)

3.7.2 The total gap currently within the capital programme to 2025-26 is £0.278m. Various elements contribute to this gap as summarised in the table below. After adjusting for the anticipated shortfalls and cost pressures identified within section 3.5.1 of this report, the total gap within the capital programme is £0.725m, see table below.

Summary	Detail	£m
Projected overspend as at 31 December 2022	The Capital monitoring report as at December reported an anticipated overspend of £0.727m over the life of the programme. This position has since been refined and funding drawn down from capital earmarked reserves where applicable resulting in a reduced overspend of £0.382m.	(0.382)

2023-24 Capital Grant	Capital grant was estimated at the same level as the 2022-23 reduced settlement however there has been a small increase in the 2023-24 settlement.	0.047
2024-25 Capital Grant	Capital grant was estimated at the same level as the 2022-23 reduced settlement however there has been a small increase in the 2023-24 settlement.	0.047
2025-26 Capital Grant	Capital grant was estimated at the same level as the 2022-23 reduced settlement however there has been a small increase in the 2023-24 settlement.	0.047
Capital Receipts Adjustments within existing programme	Capital receipts estimated last year over the 3 year programme have reduced by £0.037m.	(0.037)
Total Surplus / (Gap) prior to Anticipated Shortfalls and Cost Pressures		(0.278)
Anticipated Shortfalls	Anticipated Shortfalls as noted at 3.5.1 of this report.	(0.447)
Total Surplus / (Gap) after Anticipated Shortfalls and Cost Pressures		(0.725)

3.7.3 Council should give consideration as to how to fund the £0.725m gap within the capital programme. If the gap was funded through borrowing it would create a revenue cost pressure of £0.046m per annum which has not been built into the revenue budget overview report.

3.8 Updated Capital Plan

3.8.1 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.

	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m	Total £m
Executive Director - Douglas Hendry:					
Education	7.155	6.970	2.226	2.219	18.570
Facility Services - Shared Offices	2.929	2.492	0.428	0.427	6.276
Major Projects/CHORD	4.558	1.351	0.000	0.000	5.909
Executive Director - Kirsty Flanagan:					
ICT	1.289	1.258	0.771	0.768	4.086
Roads and Infrastructure	25.436	46.349	33.028	34.514	139.327
Development and Economic Growth	4.282	1.274	0.000	0.000	5.556
Health and Social Care Partnership	0.628	1.920	0.428	0.427	3.403
Live Argyll	0.560	1.106	0.428	0.427	2.521
Total	46.837	62.720	37.309	38.782	185.648

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 £0.725m. If borrowing was taken out to fund this gap it would create a revenue cost pressure of £0.046m per annum.
- 4.2 The capital programme faces other significant pressures in the years beyond 2023-24 with the key areas highlighted within section 3.5 of this report. Consideration should also be given as to how these can be funded and the further pressures highlighted within the GAMP/SAMPs.
- 4.3 Estimated funding for the 2025-26 capital programme has been based on the General Capital Grant received in 2022-23. 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 2022-26.
- 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.

Kirsty Flanagan
Executive Director/Section 95 Officer
9 February 2023

Policy Lead for Finance and Commercial Services: Councillor Gary Mulvaney

APPENDICES:

Appendix 1 - Proposed Asset Disposals

Appendix 2 - Restricted Funding

Appendix 3 - Proposed Capital Plan 2023-26

For further information please contact Anne Blue, Head of Financial Services
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Appendix 1 - Proposed Asset Disposals

Property
Land at Pilot Street
Land at Former Police Station, Garelochhead
Site of former Cowal Teacher's Centre, Sandbank
Ground at Baliscate Roads Depot
Bridge of Orchy School
Land at Shore Cottage, Glencreran Schoolhouse
Castle Toward (outstanding balance)
Blairvadach House, Shandon, Helensburgh (Phase 2)
Auchenlochan access
Shop, 3 Montague Street
Ashfield Primary School
Area of ground adjoining Pier House Fionnphort, Isle of Mull
Land at Broom Road, Ardchonnell Primary School
Former Girl Guide Hut, Dunclutha Lane
Former Erray Road Depot
Skipness Primary School
Dunclutha Children's Home
Former Lochgilphead High School (site 2)
Former Lochgilphead Primary School
Former Registrar Office, Witchburn Road
Witchburn Road site, former Finance Office
Ground at 125 Frederick Street

Appendix 2 - Restricted Funding

	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m	Future Years £m	Total £m
Education						
CO2 Monitors	0.077					0.077
Education Total	0.077	0.000	0.000	0.000	0.000	0.077
Shared Office Accommodation						
Our Modern Workspace - Place Demonstrator Fund	0.664					0.664
Shared Office Accommodation Total	0.664	0.000	0.000	0.000	0.000	0.664
Roads & Infrastructure Services						
STTS	0.958					0.958
Depot Rationalisation - Appin Depot Site	0.150					0.150
Electric Vehicle Chargers	0.097					0.097
Coastal Communities Funding (Crown Estate)	0.400					0.400
Transport Scotland	0.131					0.131
Roads & Infrastructure Services Total	1.736	0.000	0.000	0.000	0.000	1.736
Development & Economic Growth						
H&L Cycleways	0.240	0.150				0.390
SPT Cycleways	0.203					0.203
Island Infrastructure Fund	0.102					0.102
Coastal Communities Funding (Crown Estate)	0.562	0.210				0.772
HITRANS	0.050					0.050
Development & Economic Growth Total	1.157	0.360	0.000	0.000	0.000	1.517
Major Projects						
Helensburgh Waterfront Development	0.378	1.000				1.378
Kilmory Business Park	1.129					1.129
Major Projects Total	1.507	1.000	0.000	0.000	0.000	2.507
TOTAL FUNDING	5.141	1.360	0.000	0.000	0.000	6.501

CAPITAL PLAN 2022 - 2026
Overall Summary

APPENDIX 3

Service	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Education	7,155	6,970	2,226	2,219	18,570
Shared Offices	2,929	2,492	428	427	6,276
CHORD	4,558	1,351	0	0	5,909
ICT	1,289	1,258	771	768	4,086
RIS	25,436	46,349	33,028	34,514	139,327
DEG	4,282	1,274	0	0	5,556
HSCP	628	1,920	428	427	3,403
Live Argyll	560	1,106	428	427	2,521
Overall Total	46,837	62,720	37,309	38,782	185,648

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Asset Sustainability	Education	Asbestos Control/Removal Works	7	0	0	0	7
		Block Allocation - Education	12	4,231	2,226	2,219	8,688
		Digital Inclusion 20-21	9	0	0	0	9
		Free School Meals	821	2,127	0	0	2,948
		Homeless Houses - Housing Quality Standard	1	0	0	0	1
		Internal Refurbishment Budget	7	0	0	0	7
		Lochgilphead Primary School Demolition	246	0	0	0	246
		Pre-5's/Nurseries	1	0	0	0	1
		Primary Schools	3,354	23	0	0	3,377
		School Houses - Housing Quality Standard	26	0	0	0	26
		Secondary Schools	843	0	0	0	843
Asset Sustainability Total			5,327	6,381	2,226	2,219	16,153
Service Development	Education	Bowmore Primary School - Gaelic Medium Grant	38	0	0	0	38
		Clyde Cottage - 600 hours provision	23	0	0	0	23
		CO2 Monitoring - Covid Mitigation in Schools	116	0	0	0	116
		Early Learning and Childcare - 1140 Hours	1,036	19	0	0	1,055
Service Development Total			1,213	19	0	0	1,232
Strategic Change	Education	Campbeltown Schools Redevelopment	76	0	0	0	76
		Dunoon Primary School	304	200	0	0	504
		Kilm Primary School	99	0	0	0	99
		Replacement of Oban High School	136	370	0	0	506
Strategic Change Total			615	570	0	0	1,185
Overall Total			7,155	6,970	2,226	2,219	18,570

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Asset Sustainability	Shared Offices	Argyll House, Dunoon	12	0	0	0	12
		Asbestos Capital Property Works	51	0	0	0	51
		Block Allocation	0	193	398	427	1,018
		Bowmore Area Office	0	76	0	0	76
		Burnett Building	0	110	0	0	110
		Capital Property Works	38	0	0	0	38
		Fire Risk Assessment Works	14	0	0	0	14
		Helensburgh and Lomond Civic Centre - Emergency Heating Pipework	43	0	0	0	43
		Hill Street Dunoon Rewire	33	0	0	0	33
		Kilmory Castle	2	1,409	0	0	1,411
		Legionella Control Works	215	0	0	0	215
		Manse Brae District Office	1	0	0	0	1
		Manse Brae Roads Office	2	0	0	0	2
Our Modern Workspace	774	526	30	0	1,330		
Asset Sustainability Total			1,185	2,314	428	427	4,354
Strategic Change	Shared Offices	Campbeltown Office Rationalisation	1	0	0	0	1
		Carbon Management - Group Heating Conversion Project (Prudential Borrowing)	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
		Cleaner Energy	567	178	0	0	745
		Cleaner Energy 2022-23	500	0	0	0	500
		Helensburgh Office Rationalisation (FPB,REC)	310	0	0	0	310
		Non-NPDO Schools PV Panel Installations	88	0	0	0	88
		NPDO Schools Solar PV Panel Installations	183	0	0	0	183
Oil to Gas Heating Conversions (FPB)	5	0	0	0	5		
Strategic Change Total			1,744	178	0	0	1,922
Overall Total			2,929	2,492	428	427	6,276

CAPITAL PLAN 2022 - 2026
Major Projects

APPENDIX 3

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Strategic Change	CHORD	CHORD - Dunoon	55	0	0	0	55
		CHORD - Helensburgh -Public Realm Imprv	28	0	0	0	28
		CHORD - Oban	651	0	0	0	651
		Helensburgh Waterfront Development	3,426	285	0	0	3,711
		HWD - FFE	344	0	0	0	344
		Kilmory Business Park Phase 2AA	54	1,066	0	0	1,120
Strategic Change Total			4,558	1,351	0	0	5,909
Overall Total			4,558	1,351	0	0	5,909

CAPITAL PLAN 2022 - 2026
ICT

APPENDIX 3

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Asset Sustainability	ICT	Block Allocation - ICT	0	919	771	768	2,458
		PC Replacement	522	0	0	0	522
		Server Sustainability	187	64	0	0	251
		Telecomms Network	78	20	0	0	98
Asset Sustainability Total		787	1,003	771	768	3,329	
Service Development	ICT	Applications Projects	502	255	0	0	757
Service Development Total			502	255	0	0	757
Overall Total			1,289	1,258	771	768	4,086

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Asset Sustainability	RIS	Bin Replacement Programme	100	0	0	0	100
		Block Allocation	0	0	0	4,268	4,268
		Bridge Strengthening	215	1,484	350	0	2,049
		Bute Sea Wall Repairs	148	602	0	0	750
		Coastal Change Adaptation	0	159	0	0	159
		Coastal Protection	15	85	100	0	200
		Environmental Projects	734	100	100	0	934
		EV Quick Chargers	93	0	0	0	93
		Flood Prevention	88	769	305	155	1,317
		Footway Improvements	269	0	0	0	269
		Glengorm - Capping	82	0	0	0	82
		Glengorm - Cell and Transfer Station (PB)	1,200	0	0	0	1,200
		Helensburgh CHORD - Signage etc	0	10	0	0	10
		Helensburgh Flood Mitigation	4	428	0	0	432
		Investment in Active Travel	370	130	0	0	500
		Lighting	140	750	150	0	1,040
		Local Bridge Maintenance Fund	475	4,972	0	0	5,447
		Play Park Renewal	0	312	235	391	938
		Public Convenience Upgrades	82	0	0	0	82
		Roads Reconstruction	8,679	4,203	3,412	0	16,294
Roads Reconstruction - Helensburgh CHORD	0	47	0	0	47		
Roads Reconstruction - Oban CHORD	3	0	0	0	3		
Tobermory Car Park	576	0	0	0	576		
Asset Sustainability Total			13,273	14,051	4,652	4,814	36,790
Service Development	RIS	Campbeltown Old Quay	43	0	0	0	43
		Fleet Management	499	0	0	0	499
		Fleet Management - Prudential Borrowing	1,187	1,000	0	0	2,187
		Lismore Ferry Replacement	19	15	20	0	54
		Lochgilphead Depot Rationalisation	8	0	0	0	8
		Oban Depot Development	17	0	0	0	17
		Preliminary design for Regional Transport projects (tif)	16	0	0	0	16
		Witchburn Road Demolition	-1	0	0	0	-1
Service Development Total			1,788	1,015	20	0	2,823
Strategic Change	RIS	Campbeltown Flood Scheme	3,958	9,048	1,331	0	14,337
		Harbour Investment Programme PB	5,626	22,235	27,025	29,700	84,586
		Street Lighting LED Replacement	791	0	0	0	791
Strategic Change Total			10,375	31,283	28,356	29,700	99,714
Overall Total			25,436	46,349	33,028	34,514	139,327

CAPITAL PLAN 2022 - 2026
Development and Economic Growth

APPENDIX 3

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Service Development	DEG	Ardrishaig North Active Travel	712	168	0	0	880
		Cycleways - H&L (FSPT)	240	150	0	0	390
		Dunoon Cycle Bothy	266	0	0	0	266
		Dunoon STEM Hub	603	0	0	0	603
		Gibraltar Street Public Realm Improvements	248	0	0	0	248
		Helensburgh Public Realm - Arts Strategy Fund	51	0	0	0	51
		Hermitage Park	69	0	0	0	69
		Nature Restoration Fund	346	0	0	0	346
		Safe Streets, Walking and Cycling (CWSS)	544	376	0	0	920
		Town Centre Funds	1,054	30	0	0	1,084
Service Development Total			4,133	724	0	0	4,857
Strategic Change	DEG	01 TIF - Lorn/Kirk Road	1	0	0	0	1
		09 TIF - Oban Airport Business Park	101	0	0	0	101
		TIF - Halfway House Roundabout	47	550	0	0	597
Strategic Change Total			149	550	0	0	699
Overall Total			4,282	1,274	0	0	5,556

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Asset Sustainability	HSCP	Ardfenaig	43	87	0	0	130
		Block Allocation	0	577	428	427	1,432
		Capital Property Works	0	96	0	0	96
		Digitalising telecare	0	100	0	0	100
		Dunoon Hostel	33	0	0	0	33
		Eadar Glinn	0	196	0	0	196
		East King Street Childrens Hospital	90	0	0	0	90
		Glencruitten Hostel	115	0	0	0	115
		Gortonvogie	0	80	0	0	80
		Greenwood/Woodlands	105	119	0	0	224
		Lochgilphead Resource Centre	0	16	0	0	16
		Lorn Resource Centre	1	0	0	0	1
		Shellach View	65	0	0	0	65
		Struan Lodge Boiler	42	222	0	0	264
Thomson Home Rothesay	0	125	0	0	125		
Tigh An Rudha HFE	80	302	0	0	382		
Asset Sustainability Total			574	1,920	428	427	3,349
Service Development	HSCP	Dunclutha Childrens Home	54	0	0	0	54
Service Development Total			54	0	0	0	54
Overall Total			628	1,920	428	427	3,403

Category	Service	Project	2022-23 £000s	2023-24 £000s	2024-25 £000s	2025-26 £000s	Total £000s
Asset Sustainability	Live Argyll	Aqualibrium	56	0	0	0	56
		Campbeltown Museum - Burnet Bldg	0	38	0	0	38
		Capital Property Works	0	976	428	427	1,831
		Corran Halls - Emergency Heating Works	3	0	0	0	3
		Corran Halls Gaelic Centre	160	0	0	0	160
		Helensburgh Swimming Pool - Roofing	2	0	0	0	2
		Inveraray CARS	21	0	0	0	21
		Kintyre Community Education Centre - Lift Shaft Refurbishment	30	0	0	0	30
		LA - Victoria Halls - Modular Stage	4	0	0	0	4
		Lochgilphead Library Relocation	52	0	0	0	52
		Queen's Hall - Partition Wall	1	0	0	0	1
		Riverside Leisure Centre - Cladding Upgrade	1	45	0	0	46
		Riverside Leisure Centre - Spa Pool Upgrade	80	0	0	0	80
		Rothesay Swimming Pool	0	27	0	0	27
		The Moat Centre - Gym Store	35	0	0	0	35
		The Moat Centre - Heating Upgrade	14	0	0	0	14
Victoria Halls, Helensburgh	80	20	0	0	100		
Asset Sustainability Total			539	1,106	428	427	2,500
Strategic Change	Live Argyll	Carbon Management	21	0	0	0	21
Strategic Change Total			21	0	0	0	21
Overall Total			560	1,106	428	427	2,521