

CABINET

Date of Meeting	Tuesday, 25 th September 2018
Report Subject	Capital Programme 2018/19 (Month 4)
Cabinet Member	Leader of the Council and Cabinet Member for Finance
Report By	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

The report summarises changes made to the Capital Programme 2018/19 since it was set in February 2018 to the end of Month 4 (July 2018), along with expenditure to date and projected outturn.

The Capital Programme has seen a net increase of £16.125m during the period. This is comprised of:-

- Net increases in the programme of £8.420m (CF £9.676m, HRA (£1.256m));
- Introduction of Carry Forward from 2017/18 of £7.705m.

Actual expenditure was £13.728m.

The final outturn for 2017/18 was a minor funding deficit of £0.068m. There have been a small number of capital receipts in year which, together with a projected shortfall of £8.216m in the capital programme 2018/19 to 2020/21 and a request for an additional allocation of £0.500m towards the relocation of services to Unity House, puts the current funding deficit, for the 3 year period, at £8.719m. This is in advance of any capital receipts or other funding being realised.

RECOMMENDATIONS

1	Cabinet are requested to approve the overall report.
2	Cabinet are requested to approve the carry forward adjustments set out at 1.17.
3	Cabinet are requested to approve the additional allocation of £0.500m for

	the relocation of services to Unity House.
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REPORT DETAILS

1.00	EXPLAINING THE MONTH 4 CAPITAL PROGRAMME MONITORING POSITION- 2018/19																																																																																																						
1.01	Background The Council approved a Council Fund (CF) capital programme of £23.773m and a Housing Revenue Account (HRA) capital programme of £36.496m for 2018/19 at its meeting of 20 th February, 2018.																																																																																																						
1.02	For presentational purposes the capital programme is shown as a whole, with sub-totals for the Council Fund and HRA. In reality the HRA programme is ring fenced and can only be used for HRA purposes.																																																																																																						
1.03	Changes since Budget approval Table 1 below sets out how the programme has changed during 2018/19. More detailed cumulative information relating to each Portfolio is provided in Appendix A:- <u>Table 1</u> <table><tr><th rowspan="3">REVISED PROGRAMME</th><th rowspan="3">Original Budget 2018/19 £m</th><th rowspan="3">Carry Forward from 2017/18 £m</th><th colspan="3">2018/19 Previously Reported</th><th rowspan="3">Changes - This Period £m</th><th rowspan="3">Revised Budget 2018/19 £m</th></tr><tr><th>Changes</th><th>Carry Forward to 2019/20</th><th>Savings</th></tr><tr><th>£m</th><th>£m</th><th>£m</th></tr><tr><td>People & Resources</td><td>0.250</td><td>0.233</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0.483</td></tr><tr><td>Governance</td><td>0.408</td><td>0.068</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0.476</td></tr><tr><td>Education & Youth</td><td>17.000</td><td>0.385</td><td>0</td><td>0</td><td>0</td><td>0</td><td>17.385</td></tr><tr><td>Social Care</td><td>1.955</td><td>2.168</td><td>0</td><td>0</td><td>0</td><td>0</td><td>4.123</td></tr><tr><td>Planning, Environment & Economy</td><td>0.000</td><td>0.664</td><td>0</td><td>0</td><td>0</td><td>0.076</td><td>0.740</td></tr><tr><td>Transport & Streetscene</td><td>1.100</td><td>2.845</td><td>0</td><td>0</td><td>0</td><td>8.217</td><td>12.162</td></tr><tr><td>Strategic Programmes</td><td>0.660</td><td>0.453</td><td>0</td><td>0</td><td>0</td><td>1.383</td><td>2.496</td></tr><tr><td>Housing & Assets</td><td>2.400</td><td>0.889</td><td>0</td><td>0</td><td>0</td><td>0</td><td>3.289</td></tr><tr><td>Council Fund Total</td><td>23.773</td><td>7.705</td><td>0.000</td><td>0.000</td><td>0.000</td><td>9.676</td><td>41.154</td></tr><tr><td>HRA Total</td><td>36.496</td><td>0</td><td>0</td><td>0</td><td>0</td><td>(1.256)</td><td>35.240</td></tr><tr><td>Programme Total</td><td>60.269</td><td>7.705</td><td>0.000</td><td>0.000</td><td>0.000</td><td>8.420</td><td>76.394</td></tr></table>	REVISED PROGRAMME	Original Budget 2018/19 £m	Carry Forward from 2017/18 £m	2018/19 Previously Reported			Changes - This Period £m	Revised Budget 2018/19 £m	Changes	Carry Forward to 2019/20	Savings	£m	£m	£m	People & Resources	0.250	0.233	0	0	0	0	0.483	Governance	0.408	0.068	0	0	0	0	0.476	Education & Youth	17.000	0.385	0	0	0	0	17.385	Social Care	1.955	2.168	0	0	0	0	4.123	Planning, Environment & Economy	0.000	0.664	0	0	0	0.076	0.740	Transport & Streetscene	1.100	2.845	0	0	0	8.217	12.162	Strategic Programmes	0.660	0.453	0	0	0	1.383	2.496	Housing & Assets	2.400	0.889	0	0	0	0	3.289	Council Fund Total	23.773	7.705	0.000	0.000	0.000	9.676	41.154	HRA Total	36.496	0	0	0	0	(1.256)	35.240	Programme Total	60.269	7.705	0.000	0.000	0.000	8.420	76.394
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1.04	Carry Forward from 2017/18 Carry forward sums from 2017/18 to 2018/19, totalling £7.705m (CF £7.705m, HRA £0.000m), were approved as a result of the quarterly monitoring reports presented to Cabinet during 2017/18.																																																																																																						

1.05	<p>Changes during this period</p> <p>Funding changes during this period have resulted in a net increase in the programme total of £8.420m (CF £9.676m, HRA (£1.256m)). A summary of the changes, detailing major items, is shown in Table 2 below:-</p> <p><u>Table 2</u></p> <table><tr><th colspan="3">CHANGES DURING THIS PERIOD</th></tr><tr><th></th><th>Para</th><th>£m</th></tr><tr><td colspan="3"><u>COUNCIL FUND</u></td></tr><tr><td colspan="3">Increases</td></tr><tr><td>Local Transport / Road Safety Grant</td><td>1.06</td><td>6.110</td></tr><tr><td>Highways</td><td>1.07</td><td>1.704</td></tr><tr><td>Leisure Centres</td><td>1.08</td><td>1.100</td></tr><tr><td>Waste CCP Funding</td><td>1.09</td><td>0.403</td></tr><tr><td>Play Areas</td><td>1.10</td><td>0.283</td></tr><tr><td>Other Aggregate Increases</td><td></td><td>0.076</td></tr><tr><td></td><td></td><td>9.676</td></tr><tr><td colspan="3">Decreases</td></tr><tr><td>Other Aggregate Decreases</td><td></td><td>0.000</td></tr><tr><td></td><td></td><td>0.000</td></tr><tr><td>Total</td><td></td><td>9.676</td></tr><tr><td colspan="3"><u>HRA</u></td></tr><tr><td colspan="3">Increases</td></tr><tr><td>Buy Back / Strategic Acquisition</td><td>1.11</td><td>0.500</td></tr><tr><td>Other Aggregate Increases</td><td></td><td>0.144</td></tr><tr><td></td><td></td><td>0.644</td></tr><tr><td colspan="3">Decreases</td></tr><tr><td>SHARP - Affordable Housing Grant</td><td>1.12</td><td>(1.900)</td></tr><tr><td>Other Aggregate Decreases</td><td></td><td>0.000</td></tr><tr><td></td><td></td><td>(1.900)</td></tr><tr><td>Total</td><td></td><td>(1.256)</td></tr></table>	CHANGES DURING THIS PERIOD				Para	£m	<u>COUNCIL FUND</u>			Increases			Local Transport / Road Safety Grant	1.06	6.110	Highways	1.07	1.704	Leisure Centres	1.08	1.100	Waste CCP Funding	1.09	0.403	Play Areas	1.10	0.283	Other Aggregate Increases		0.076			9.676	Decreases			Other Aggregate Decreases		0.000			0.000	Total		9.676	<u>HRA</u>			Increases			Buy Back / Strategic Acquisition	1.11	0.500	Other Aggregate Increases		0.144			0.644	Decreases			SHARP - Affordable Housing Grant	1.12	(1.900)	Other Aggregate Decreases		0.000			(1.900)	Total		(1.256)
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1.06	It is usual in the early part of the financial year to receive notification of funding allocations that were not available at budget setting time. This is the case with the Local Transport/Road Safety grant from Welsh Government (WG). Relevant schemes include replacement of electronic ticketing machines, Deeside Shuttle/DIP links, Active Travel and various road safety schemes around schools.																																																																											
1.07	Funding from Salix of £1.479m and from revenue (CERA) of £0.225m has been introduced to continue the process of upgrading the street lighting infrastructure.																																																																											
1.08	At its meeting on 18th July 2017, Cabinet approved additional expenditure on new health & fitness facilities and changing spaces at both Mold Leisure																																																																											

	<p>Centre and Jade Jones Pavilion in order to assist Aura Leisure & Libraries ADM in generating additional income. This is to be funded from Prudential Borrowing but offset by a reduction in the funding provided to Aura, resulting in a nil cost to the Council.</p> <p>As much of this work will now take place in the current financial year funding was rephased from 2017/18 into 2018/19.</p>
1.09	The remaining balance of Waste Collaborative Change Programme grant available has been introduced to contribute to the Rockcliffe Household Recycling Centre (HRC) site.
1.10	Funding for Play Areas, both from Section 106 monies and match funding from Town/Community Councils, is introduced during the year as schemes are developed and progressed.
1.11	Funding has been introduced within the HRA to buy back ex Right to Buy properties so they can be bought back into the Council's HRA housing stock.
1.12	When the HRA budget was set WG had confirmed that £1.900m of Affordable Housing Grant would be available. This is not now the case and the grant funding has been replaced by revenue support for equivalent borrowing over a 29 year period. This funding will be utilised in the 2019/20 financial year.
1.13	<p>Capital Expenditure compared to Budget</p> <p>Expenditure as at Month 4, across the whole of the capital programme was £13.728m. The breakdown of expenditure is analysed in Table 3, along with the percentage spend against budget. This shows that 17.97% of the budget has been spent (CF 16.08%, HRA 20.18%). Corresponding figures for Month 4 2017/18 were 25.25% (CF 13.77%, HRA 37.28%).</p>
1.14	<p>The table also shows a projected underspend (pending carry forward and other adjustments) of £0.047m on the Council Fund and a break even position on the HRA.</p> <p><u>Table 3</u></p>

	EXPENDITURE	Revised Budget	Cumulative Expenditure Month 4	Percentage Spend v Budget	Projected Outturn	Variance Budget v Outturn (Under)/Over
		£m	£m	%	£m	£m
	People & Resources	0.483	0	0.00	0.483	0.000
	Governance	0.476	0.057	11.99	0.476	0.000
	Education & Youth	17.385	3.749	21.56	17.385	0.000
	Social Care	4.123	0.024	0.58	4.123	0.000
	Planning, Environment & Economy	0.740	0.182	24.58	0.557	(0.183)
	Transport & Streetscene	12.162	0.852	7.00	12.162	0.000
	Strategic Programmes	2.496	0.918	36.78	2.422	(0.074)
	Housing & Assets	3.289	0.834	25.37	3.499	0.210
	Council Fund Total	41.154	6.616	16.08	41.107	(0.047)
	Buy Back / Strategic Acquisition	0.500	0.230	45.90	0.500	0.000
	Disabled Adaptations	1.111	0.150	13.53	1.111	0.000
	Energy Schemes	0.357	0.021	5.77	0.357	0.000
	Major Works	1.855	0.615	33.15	1.855	0.000
	Accelerated Programmes	0.714	0.213	29.80	0.714	0.000
	WHQS Improvements	18.229	4.787	26.26	18.229	0.000
	SHARP Programme	12.474	1.096	8.79	12.474	0.000
	Housing Revenue Account Total	35.240	7.111	20.18	35.240	0.000
	Programme Total	76.394	13.728	17.97	76.347	(0.047)
1.15	Details of the variances for individual programme areas are listed in Appendix B, which includes the reasons, and remedial actions which may be required, where those variances exceed +/- 10% of the revised budget. In addition, where carry forward into 2019/20 has been identified, this is also included in the narrative.					
1.16	Carry Forward into 2019/20 During the quarter carry forward of £0.074m (all CF) has been identified which reflects reviewed spending plans across all programme areas; these committed amounts have been identified as now required to meet the cost of programme works and/or retention payments in 2019/20.					
1.17	Information relating to each programme area is contained in Appendix B and summarised in Table 4 below:- <u>Table 4</u>					

	<table><tr><td rowspan="5">CARRY FORWARD INTO 2019/20</td><td></td><td>Total</td></tr><tr><td>Month 4</td><td></td></tr><tr><td>£m</td><td>£m</td></tr><tr><td>0.074</td><td>0.074</td></tr><tr><td>0.074</td><td>0.074</td></tr><tr><td>Strategic Programmes</td><td></td><td></td></tr><tr><td>Council Fund</td><td>0.074</td><td>0.074</td></tr><tr><td></td><td></td><td></td></tr><tr><td>Housing Revenue Account</td><td>0.000</td><td>0.000</td></tr><tr><td></td><td></td><td></td></tr><tr><td>TOTAL</td><td>0.074</td><td>0.074</td></tr></table>	CARRY FORWARD INTO 2019/20		Total	Month 4		£m	£m	0.074	0.074	0.074	0.074	Strategic Programmes			Council Fund	0.074	0.074				Housing Revenue Account	0.000	0.000				TOTAL	0.074	0.074							
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1.18	<p>Additional Allocations</p> <p>As a result of additional items of work, in the main relating to building ventilation systems, the projected cost of relocating services to Unity House is anticipated to increase by £0.500m. Cabinet is requested to approve additional capital resources of £0.500m towards these works. At this stage it is assumed that this will be funded from Prudential Borrowing.</p>																																				
1.19	<p>Savings</p> <p>No savings have been identified in the programme in this quarter.</p>																																				
1.20	<p>Funding of 2018/19 Approved Schemes</p> <p>The position at Month 4 is summarised in Table 5 below:-</p> <p><u>Table 5</u></p> <table><tr><td colspan="3">FUNDING OF APPROVED SCHEMES</td></tr><tr><td></td><td>£m</td><td>£m</td></tr><tr><td>Capital Receipts Available as at 31/03/18</td><td></td><td>(7.637)</td></tr><tr><td>Carry Forward Funding</td><td></td><td>7.705</td></tr><tr><td></td><td></td><td>0.068</td></tr><tr><td>Increases</td><td></td><td></td></tr><tr><td>Shortfall in 2018/19 to 2020/21 budget</td><td>8.216</td><td></td></tr><tr><td>Additional allocation to Unity House</td><td>0.500</td><td>8.716</td></tr><tr><td>Decreases</td><td></td><td></td></tr><tr><td>Actual In year receipts</td><td>(0.065)</td><td></td></tr><tr><td>Savings</td><td></td><td>(0.065)</td></tr><tr><td>Funding - (Available)/Shortfall</td><td></td><td>8.719</td></tr></table>	FUNDING OF APPROVED SCHEMES				£m	£m	Capital Receipts Available as at 31/03/18		(7.637)	Carry Forward Funding		7.705			0.068	Increases			Shortfall in 2018/19 to 2020/21 budget	8.216		Additional allocation to Unity House	0.500	8.716	Decreases			Actual In year receipts	(0.065)		Savings		(0.065)	Funding - (Available)/Shortfall		8.719
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1.21	<p>The final outturn funding deficit from 2017/18 was £0.068m.</p> <p>In addition, schemes put forward for the years 2018/19 - 2020/21 showed a potential shortfall in funding of £8.216m. The detail behind this figure can be found in the report 'Development of 2018/19 - 2020/21 Capital</p>																																				

	<p>Programme’ which was presented to Council on 20th February 2018.</p> <p>Additional allocations, if approved, amount to £0.500m.</p> <p>Actual in year receipts as at Month 4 amount to £0.065m.</p> <p>Taken together this indicates a current funding shortfall of £8.719m over the 3 year period, prior to the realisation of additional capital receipts and/or other funding sources.</p>																																												
1.22	<p>Investment in County Towns</p> <p>At its meeting on 12th December 2017, the Council approved a Notice of Motion relating to the reporting of investment in county towns. The extent and format of the reporting was agreed at the Corporate Resources Overview and Scrutiny Committee on 14th June 2018.</p>																																												
1.23	<p>Table 6 below shows a summary of the 2017/18 actual expenditure, the 2018/19 revised budget and budgets for future years as approved by Council at its meeting of 20th February, 2018. Further detail can be found in Appendix C, including details of the 2018/19 spend to Month 4.</p> <p><u>Table 6</u></p> <table><tr><th colspan="4">INVESTMENT IN COUNTY TOWNS</th></tr><tr><th></th><th>2017/18 Actual £m</th><th>2018/19 Revised Budget £m</th><th>2019 - 2021 Budget £m</th></tr><tr><td>Buckley / Penyffordd</td><td>0.640</td><td>7.328</td><td>2.382</td></tr><tr><td>Connah's Quay / Shotton</td><td>7.777</td><td>10.967</td><td>0.492</td></tr><tr><td>Flint / Bagillt</td><td>2.855</td><td>1.434</td><td>0.241</td></tr><tr><td>Holywell / Caerwys / Mostyn</td><td>0.876</td><td>9.103</td><td>0</td></tr><tr><td>Mold / Treuddyn / Cilcain</td><td>5.655</td><td>0.758</td><td>0</td></tr><tr><td>Queensferry / Hawarden / Sealand</td><td>0.837</td><td>4.260</td><td>0</td></tr><tr><td>Saltney / Broughton / Hope</td><td>0</td><td>0.860</td><td>4.207</td></tr><tr><td>To Be Confirmed</td><td>3.127</td><td>8.281</td><td>7.942</td></tr><tr><td>Total</td><td>21.868</td><td>42.991</td><td>15.264</td></tr></table>	INVESTMENT IN COUNTY TOWNS					2017/18 Actual £m	2018/19 Revised Budget £m	2019 - 2021 Budget £m	Buckley / Penyffordd	0.640	7.328	2.382	Connah's Quay / Shotton	7.777	10.967	0.492	Flint / Bagillt	2.855	1.434	0.241	Holywell / Caerwys / Mostyn	0.876	9.103	0	Mold / Treuddyn / Cilcain	5.655	0.758	0	Queensferry / Hawarden / Sealand	0.837	4.260	0	Saltney / Broughton / Hope	0	0.860	4.207	To Be Confirmed	3.127	8.281	7.942	Total	21.868	42.991	15.264
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1.24	<p>The inclusion of actuals for 2017/18 and approved schemes for future years allows a slightly fuller picture of investment plans. However, expenditure which has occurred in years’ prior to 2017/18 has not be included, and the expenditure and budgets reported should be considered in that context.</p>																																												
1.25	<p>There are two significant factors which increase allocations to particular areas, which are homes developed under the SHARP programme, and new or remodelled schools. The impact of these can be seen in the detail shown in Appendix C.</p>																																												

1.26	Some expenditure cannot yet be allocated to specific towns as schemes are not yet fully developed or are generic in nature and not easily identifiable to one of the seven areas. As such schemes are identified the expenditure will be allocated to the relevant area.																											
1.27	Information on the split between internal and external funding can be found in Appendix C.																											
1.28	<p>In addition to the information contained in Appendix C, there is also considerable capital expenditure on the HRA Welsh Housing Quality Standard (WHQS), which was originally outside the scope of this analysis. A summary is provided in Table 7 below, albeit using a slightly different catchment area basis.</p> <p><u>Table 7</u></p> <table><tr><th colspan="3">WHQS Programme</th></tr><tr><th></th><th>2017/18 Actual £m</th><th>2018/19 Budget £m</th></tr><tr><td>Holywell</td><td>0.250</td><td>0.550</td></tr><tr><td>Flint</td><td>2.500</td><td>3.950</td></tr><tr><td>Deeside & Saltney</td><td>1.300</td><td>4.550</td></tr><tr><td>Buckley</td><td>2.500</td><td>2.150</td></tr><tr><td>Mold</td><td>1.500</td><td>1.550</td></tr><tr><td>Connah's Quay & Shotton</td><td>5.500</td><td>1.050</td></tr><tr><td>Total</td><td>13.550</td><td>13.800</td></tr></table>	WHQS Programme				2017/18 Actual £m	2018/19 Budget £m	Holywell	0.250	0.550	Flint	2.500	3.950	Deeside & Saltney	1.300	4.550	Buckley	2.500	2.150	Mold	1.500	1.550	Connah's Quay & Shotton	5.500	1.050	Total	13.550	13.800
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2.00	RESOURCE IMPLICATIONS
2.01	As set out in the body of the report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	No consultation is required as a direct result of this report.

4.00	RISK MANAGEMENT
4.01	At this stage in the financial year and given the size and complexity of schemes within the programme, it is considered that the level of spend against budget is appropriate and poses no risk or negative impact for the Council e.g. loss of external funding.

5.00	APPENDICES
5.01	Appendix A: Capital Programme - Changes during 2018/19 Appendix B: Variances Appendix C: Investment in Towns

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Capital Programme monitoring papers 2018/19. Contact Officer: Andrew Elford Accountant Telephone: 01352 702291 E-Mail: andrew.j.elford@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	<p>Budget Re-profiling: Capital schemes are very dynamic and a number of factors can influence their timing and funding. Budget re-profiling assures that the correct resources are available in the correct accounting period to finance the actual level of expenditure.</p> <p>Capital Expenditure: Expenditure on the acquisition of non-current assets or expenditure which extends the useful life of an existing asset</p> <p>Capital Programme: The Council's financial plan covering capital schemes and expenditure proposals for the current year and a number of future years. It also includes estimates of the capital resources available to finance the programme.</p> <p>Capital Receipts: Receipts (in excess of £10,000) realised from the disposal of assets.</p> <p>Carry Forward: Carry forward occurs when schemes due to be completed in a given financial year are delayed until a subsequent year. In this case the relevant funding is carried forward to meet the delayed, contractually committed expenditure.</p> <p>CERA: Capital Expenditure charged to Revenue Account. The Council is allowed to use its revenue resources to fund capital expenditure. However the opposite is not permissible.</p> <p>Council Fund (CF): The fund to which all the Council's revenue and capital expenditure is charged.</p> <p>Housing Revenue Account (HRA): The fund to which all the Council's revenue and capital expenditure relating to its housing stock is charged.</p> <p>MRA: Major Repairs Allowance. A general capital grant from WG for HRA</p>

purposes.

Non-current Asset: A resource controlled (but not necessarily owned) by the Council, from which economic benefits or service potential are expected to flow to the Council for more than 12 months.

Section 106: Monies are received from developers/contractors pursuant to Section 106 of the Town & Country Planning Act 1990. These sums are available for use once the relevant terms of the individual agreement have been met. The monies are most commonly used for educational enhancement, play areas, highways and affordable housing.

Target Hardening: Measures taken to prevent unauthorised access to Council sites.

Unhypothecated Supported Borrowing (USB), commonly referred to as Supported Borrowing - Each year Welsh Government provide Councils with a Supported Borrowing allocation. Councils borrow to fund capital expenditure equivalent to that annual allocation, Welsh Government then include funding to cover the revenue costs associated with the borrowing for future years within the Revenue Support Grant. The Council decides how this funding is spent.

Unsupported (Prudential) Borrowing: Borrowing administered under the Prudential Code, whereby Authorities can set their own policies on acceptable levels and types of borrowing. The Prudential Framework allows Authorities to take out loans in response to overall cash flow forecasts and other factors provided they can show that the borrowing is to meet planned capital expenditure in the current year or the next three years.