



**CAPITAL MONITORING 2023-24 UPDATE**

Report by Chief Financial Officer

**PURPOSE**

- 1.1 The purpose of the Report is to provide Members with an update on the progress of the 2023-28 Capital Programme.

**EXECUTIVE SUMMARY**

- 2.1 At its meeting on 8 February 2023 the Comhairle approved a Capital Programme of £25m. Since the initial programme was set a further £13.8m has been awarded to the Comhairle by the Scottish Government and other funders as detailed below:

PROJECT	£'000
General Capital Grant	3,175
Emerging Energies Technology Fund	2,200
RCGF - Calanais 2025, Loch Carnan	2,150
Transport Scotland - Lochmaddy Pier	1,014
SG - Lionel School Community Hub	1,125
SG - Islands Programme	383
SG - South Ford	921
SG - Targeted Funding Programmes	2,140
Bairns Hoose	564
Shared Prosperity Fund	81
	<b>13,753</b>

- 2.2 Projects totalling £28.2m were carried forward from the 2018-23 Capital Programme. The delivery of these projects is ongoing, and detail can be seen in the Appendix to the Report.
- 2.3 At the time of writing £13.5m of expenditure had been incurred, largely on projects carried forward from 2018-23. The full breakdown can be seen in the Appendix to the Report.

**RECOMMENDATION**

- 3.1 It is recommended that the Comhairle:
- (a) note the capital expenditure as in the Appendix to the Report; and
  - (b) approve the allocation of the £1.3m additional General Capital Grant received in 2023/24 to roads maintenance projects.

Contact Officer: Katherine Smith, Principal Accountant  
Appendix: Capital Monitoring 2023-24 update  
Background Papers: None

## IMPLICATIONS

- 4.1 The following implications are applicable in terms of the Report.

Resource Implications	Implications/None
Financial	This Report provides an update on capital performance.
Legal	Section 35 of The Local Government in Scotland Act 2003.
Staffing	None
Assets and Property	None
Strategic Implications	Implications/None
Risk	Covid and Brexit are likely to have ongoing consequences on the cost of delivering the Capital Programme.
Equalities	None
Corporate Strategy	The Capital Programme is aligned with the Comhairle's Corporate Strategy.
Environmental Impact	None
Consultation	N/A

## BACKGROUND

- 5.1 In February 2023, the Comhairle agreed a Capital Programme for 2023-28 of £25m. Projects totalling £28.2m were brought forward from the 2018-23 Programme. Taking into account additional funding awarded, capital funded from revenue and the use of prudential borrowing, the 2023-28 Capital Programme now totals £65.7m.

## UPDATE

- 6.1 Since the second quarter monitoring report £5.3m of expenditure was incurred on projects. This spend was largely on 2018-23 projects.
- 6.2 Education, Sport and Children's Services – during the period £200k was spent which was in relation to ASN vehicles. Since the last report, the Scottish Government awarded £564k of funding for the Bairn's Hoose project and £424k for Free School Meals and work on these will commence in due course.
- 6.3 Integration Joint Board – minimal spend since last report with £86k being spent on Lewis Residential Care project.
- 6.4 Sustainable Development – There was spend of £1m since the last report, spread across a number of projects. £222k was spent on housing adaptations. £241k was paid out from Islands Programme, £231k of Regeneration grant funding was paid out and £190k was paid from the Nature Restoration fund. £477k of funding was awarded to 3 projects from the Islands Programme – An Taigh Mhor, UHI and Seallam. Also £94k of CLLD funding was awarded.
- 6.5 Transportation and Infrastructure – £3.9m was spent in the period with £2.6m of it being spent on the Lochmaddy Pier works and £133k on Lochmaddy linkspan. £257k was spent on Scalpay Bridge and £158k on the works at Loch an Obe. £286k has been spent on cleansing vehicles, £137k on restoration & capping works at Bennadrove and £155k on roads. Since last reporting, £115k was received for the Community Bus Fund and a budget of £2.2m entered on the programme for Emerging Energies

Technology fund, with the funding coming from Scottish Government, Plus Zero, Crown Estate and ICNZ.

- 6.6 Policy and Resources – there was minimal spend in the period since last reporting however the General Capital Grant awarded for 24/25 was £1m higher than budgeted.

#### **GENERAL CAPITAL GRANT**

- 7.1 When the 23-28 capital programme was agreed it was based on an estimated £5m of General Capital Grant per year. The award for 23-24 has been £7,114k. Of the additional £2m, £800k was for the pay award, leaving funding of £1.3m available to be allocated to other projects. It was previously agreed that this funding would be allocated on a priority needs basis, as considered by the Asset Investment Team. It is the recommendation of the Asset Investment Team that this be allocated to Roads Maintenance projects. The General Capital Grant for 2024/25 is £1m higher than that included in the initial programme and proposals for utilisation of these funds will be considered at a future meeting.

## Capital Monitoring 2023-24 update

Committee	Initial Budget	Budget Variation	Revised Budget	2023-24 expenditure update	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
<b>2018-23 c/f</b>									
Education, Sport & Children's Services	9,374	1,145	10,519	1,017	2,874	3,997	3,656	-	-
Social Care Board	2,034	(90)	1,944	947	1,945	-	-	-	-
Sustainable Development	6,364	581	6,945	1,259	6,783	81	81	-	-
Transportation & Infrastructure	10,427	1,571	11,998	7,644	12,710	1,884	-	-	-
Policy & Resources	14	-	14	19	19	-	-	-	-
Total 2018-23 Programme Expenditure	28,213	3,208	31,421	10,885	24,332	5,962	3,737	-	-
<b>2023-28</b>									
Education, Sport & Children's Services	4,000	5,462	9,462	98	2,524	4,193	2,551	100	100
Social Care Board	-	558	558	28	558	-	-	-	-
Sustainable Development	2,000	2,627	4,627	312	1,031	2,400	400	400	400
Transportation & Infrastructure	16,050	623	16,673	2,171	8,664	1,790	1,790	3,389	1,540
Policy & Resources	2,950	1	2,951	1	591	890	490	490	490
Total 2023-28 Programme Expenditure	25,000	9,271	34,271	2,610	13,368	9,273	5,231	4,379	2,530
<b>TOTAL EXPENDITURE</b>	<b>53,213</b>	<b>12,479</b>	<b>65,692</b>	<b>13,495</b>	<b>37,700</b>	<b>15,235</b>	<b>8,968</b>	<b>4,379</b>	<b>2,530</b>
<b>CAPITAL RECEIPTS</b>									
Policy & Resources	-	10	10	7	7	-	-	-	-
	-	10	10	7	7	-	-	-	-
<b>OTHER GRANTS &amp; CONTRIBUTIONS</b>									
Education, Sport & Children's Services	-	663	663	99	240	423	-	-	-
Sustainable Development	-	477	477	(2)	477	-	-	-	-
Transportation & Infrastructure	-	3,779	3,779	1,484	3,731	-	-	-	-
	-	4,919	4,919	1,581	4,448	423	-	-	-
<b>SPECIFIC CAPITAL GRANTS</b>									
Education, Sport & Children's Services	-	1,549	1,549	1,125	1,549	-	-	-	-
Sustainable Development	-	2,474	2,474	304	2,312	81	81	-	-
Transportation & Infrastructure	-	501	501	-	501	-	-	-	-
	-	4,524	4,524	1,429	4,362	81	81	-	-
<b>GENERAL CAPITAL GRANT</b>									
Education, Sport & Children's Services	-	311	311	41	62	93	156	-	-
Sustainable Development	-	255	255	255	255	-	-	-	-
Transportation & Infrastructure	-	1,186	1,186	140	1,186	-	-	-	-
Policy & Resources	25,000	3,175	28,175	5,457	7,114	6,061	5,000	5,000	5,000
	25,000	4,927	29,927	5,893	8,617	6,154	5,156	5,000	5,000
<b>TOTAL INCOME</b>	<b>25,000</b>	<b>14,380</b>	<b>39,380</b>	<b>8,911</b>	<b>17,435</b>	<b>6,658</b>	<b>5,237</b>	<b>5,000</b>	<b>5,000</b>
<b>NET EXPENDITURE</b>	<b>28,213</b>	<b>(1,901)</b>	<b>26,312</b>	<b>4,585</b>	<b>20,266</b>	<b>8,577</b>	<b>3,731</b>	<b>(621)</b>	<b>(2,470)</b>

EDUCATION, SPORT & CHILDREN'S SERVICES	Cost Centre	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT					update	Outturn				
<b>2018-23 C/F</b>										
SMITH AVENUE SYNTHETIC PITCH	A109	268		268	272	272				
ISL IMPROVEMENT WORKS	A119	2		2		2				
STORNOWAY LIBRARY IMPROVEMENT WORKS	A120	30		30	13	30				
PLAY PARK RENEWAL	D163	61	311	372			216	156		
SCHOOLS ICT	E008	402	65	467		467				
STORNOWAY PRIMARY SCHOOL	E070	38	(37)	1		1				
STORNOWAY PRIMARY SCHOOL WATER TOWER CLADDING	E071	1		1	5	5				
LAXDALE SCHOOL CLADDING	E072	10		10		10				
STORNOWAY PRIMARY INSURANCE WORKS	E073	37		37		37				
TONG GAELIC CLASSROOM	E074	4	(2)	2		2				
LIONACLEIT SCHOOL SECURITY	E126	20		20	2	20				
CASTLEBAY SCHOOL SECURITY	E183	9		9	1	9				
SGOIL NAN LOCH	E194	16	23	39			39			
NORTH UIST PRIMARY SCHOOL	E437	10		10		10				
SGOIL UIBHIST A TUATH ASN WORKS	E438	14		14	1	14				
IOCHDAR SCHOOL	E459	39		39	3	39				
LAXDALE SCHOOL CLASSROOM EXTENSION	E461	5	(5)	-		-				
LAXDALE SCHOOL NURSERY EXTERNAL DECKING	E465	4		4	1	4				
FREE SCHOOL MEALS	E473	231	475	706	4	706				
BARRA & VATERSAY LEARNING & COMMUNITY FACILITIES	E483	7,422		7,422	171	422	3,500	3,500		
e-SGOIL WORKS - IOCHDAR SCHOOL	E484	76		76	1	76				
LAXDALE SCHOOL FLUE REPLACEMENT	E485	40		40	4	40				
SGOIL LIONACLEIT PATH WORKS	E487	3		3		3				
TOWN HALL KITCHEN IMPROVEMENTS	E491	236		236			236			
CO2 MONITORS IN SCHOOLS	E493	6		6			6			

EDUCATION, SPORT & CHILDREN'S SERVICES	Cost Centre	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT					update	Outturn				
EARLY LEARNING & CHILDCARE VEHICLES	E494	27	(7)	20	20	20				
ASN VEHICLE REPLACEMENT	E497	71	343	414	414	414				
BACK SCHOOL IMPROVEMENTS WORKS	E498	10		10	6	10				
CASTLEBAY SCHOOL IMPROVEMENT WORKS	E499	30		30	25	30				
LAXDALE SCHOOL IMPROVEMENT WORKS	E500	7		7	3	7				
LEVERHULME SCHOOL IMPROVEMENT WORKS	E501	11		11	5	11				
LINICLATE SCHOOL IMPROVEMENT WORKS	E502	41		41	26	41				
LIONEL SCHOOL IMPROVEMENT WORKS	E503	10		10	3	10				
LOCHS SCHOOL IMPROVEMENT WORKS	E504	11		11	2	11				
PAIRC SCHOOL IMPROVEMENT WORKS	E505	12		12	7	12				
ROWANTREE IMPROVEMENT WORKS	E506	10		10	10	10				
SHAWBOST SCHOOL IMPROVEMENT WORKS	E507	7		7	1	7				
SGOIL UIBHIST A TUATH IMPROVEMENT WORKS	E508	28		28	12	28				
UIG SCHOOL IMPROVEMENT WORKS	E509	16		16	1	16				
THE KABIN WORKS	E510	56	22	78	1	78				
UNALLOCATED EARLY YEARS GRANT		43	(43)	-		-				
<b>2018-23 C/F Expenditure</b>		<b>9,374</b>	<b>1,145</b>	<b>10,519</b>	<b>1,017</b>	<b>2,874</b>	<b>3,997</b>	<b>3,656</b>	-	-
<b>2023-28 PROGRAMME</b>										
SPORT & HEALTH CAPITAL	A118			-	5	5				
STORNOWAY LIBRARY & LIFT ACCESS	A121		3	3	4	4				
STORNOWAY LIBRARY FLAT ROOF REPLACEMENT	A122		10	10		10				
TONG SCHOOL CLASSROOM EXTENSION	E460		2	2	2	2				
BARRA & VATERSAY LEARNING & COMMUNITY FACILITIES	E483	1,500	3,401	4,901			2,450	2,451		
UIG SCHOOL ADDITIONAL CLASSROOM	E492		3	3	3	3				
STORNOWAY PRIMARY SPORTS DEVELOPMENT	E495	2,000	220	2,220	44	1,000	1,220			
LIONEL SCHOOL COMMUNITY HUB	E511		1,125	1,125	40	1,125				

EDUCATION, SPORT & CHILDREN'S SERVICES	Cost Centre	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure update	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT										
BAIRN'S HOOSE	E513		564	564		141	423			
IOCHDAR PLAYGROUND FLOOD WORKS	E514		51	51		51				
NICOLSON INSTITUUTE ASN WORKS	E515									
IOCHDAR SCHOOL PLAY AREA	E516		43	43		43				
UIG NURSERY FREE FLOW PLAY AREA	E517		40	40		40				
SCHOOL ESTATE - VARIOUS		500		500		100	100	100	100	100
<b>2023-28 Expenditure</b>		<b>4,000</b>	<b>5,462</b>	<b>9,462</b>	<b>98</b>	<b>2,524</b>	<b>4,193</b>	<b>2,551</b>	<b>100</b>	<b>100</b>
<b>TOTAL EXPENDITURE</b>		<b>13,374</b>	<b>6,607</b>	<b>19,981</b>	<b>1,115</b>	<b>5,398</b>	<b>8,190</b>	<b>6,207</b>	<b>100</b>	<b>100</b>
<b>OTHER GRANTS &amp; CONTRIBUTIONS</b>										
SFA - Smith Avenue Synthetic Pitch	A109		99	99	99	99				
BAIRN'S HOOSE	E513		564	564		141	423			
		-	663	663	99	240	423	-	-	-
<b>SPECIFIC CAPITAL GRANTS</b>										
SG - Lionel School Community Hub	E511		1,125	1,125	1,125	1,125				
SG - Free School Meals	E473		424	424		424				
		-	1,549	1,549	1,125	1,549	-	-	-	-
<b>GENERAL CAPITAL GRANT</b>										
Play Park renewal	D163		311	311	41	62	93	156		
		-	311	311	41	62	93	156	-	-
<b>TOTAL INCOME</b>		<b>-</b>	<b>2,523</b>	<b>2,523</b>	<b>1,265</b>	<b>1,851</b>	<b>516</b>	<b>156</b>	<b>-</b>	<b>-</b>
<b>NET EXPENDITURE</b>		<b>(13,374)</b>	<b>(4,084)</b>	<b>(17,458)</b>	<b>151</b>	<b>(3,547)</b>	<b>(7,674)</b>	<b>(6,051)</b>	<b>(100)</b>	<b>(100)</b>

SOCIAL CARE BOARD	Cost Centre	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure update	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT										
<b>2018-23 C/F</b>										
ARDSEILEACH REPLACEMENT	S008	80	65	145	10	145				
LEWIS RESIDENTIAL CARE	S012	1,638	(163)	1,475	702	1,475				
ADULT DAY SERVICES VEHICLE	S029	30		30	30	30				
RESIDENTIAL HOMES SECURITY				-		-				
Trianaid	S033	8		8		8				
TACUN	S050	29		29	1	29				
CARE HOME DOOR SECURITY	S036	7	8	15		15				
TACUN GENERATOR	S038	107		107	105	107				
HARRIS HOUSE IMPROVEMENT WORKS	S040	9		9	4	9				
ST BRENDAN'S IMPROVEMENT WORKS	S041	20		20	21	21				
TACUN IMPROVEMENT WORKS	S042	106		106	74	106				
<b>2018-23 C/F Expenditure</b>		<b>2,034</b>	<b>(90)</b>	<b>1,944</b>	<b>947</b>	<b>1,945</b>	-	-	-	-
<b>2023-28 PROGRAMME</b>										
ST BRENDAN'S COVID WORKS	S039		27	27	27	27				
CAPITAL REPAIRS TO RESIDENTIAL HOMES	S053		25	25	1	25				
GRIANAN FLOORING - INFECTION CONTROL	S043		13	13		13				
GRIANAN PLANT ROOM	S054		478	478		478				
TRIANAID BATHROOMS	S055		15	15		15				
<b>2023-28 Expenditure</b>		-	<b>558</b>	<b>558</b>	<b>28</b>	<b>558</b>	-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>2,034</b>	<b>468</b>	<b>2,502</b>	<b>975</b>	<b>2,503</b>	-	-	-	-
<b>TOTAL INCOME</b>		-	-	-	-	-	-	-	-	-
<b>NET EXPENDITURE</b>		<b>(2,034)</b>	<b>(468)</b>	<b>(2,502)</b>	<b>(975)</b>	<b>(2,503)</b>	-	-	-	-



SUSTAINABLE DEVELOPMENT	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast		2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT						update	Outturn					
2018-23 C/F												
HOUSING												
Major Adaptations for People with Disabilities	B005	H129	132		132	132	132					
Small Adaptations for People with Disabilities	B005		9		9	9	9					
Minor Works Schemes	B008		39		39		39					
CASTLE GROUNDS REGENERATION	D040		31		31		31					
LEWS CASTLE PROJECT					-		-					
Castle Phase 3 & 4 Works	D143		27		27		27					
RURAL TOURISM INFRASTRUCTURE FUND	D144		165		165	66	165					
49-51 CROMWELL STREET IMPROVEMENTS	D145		4		4	4	4					
COMMUNITY CAPITAL GRANT FUND	D150		60		60	17	60					
COMMUNITY CAPITAL GRANT FUND	D150		22		22		22					
SG REGENERATION CAPITAL GRANT	D150		1,998		1,998	451	1,998					
GAELIC CAPITAL FUND - CNOC SOILLEIR	D150		2,750		2,750		2,750					
GARADH A' BHAGH A TUATH	D158		6		6		6					
TOWN CENTRE FUND	D160		79		79		79					
PLACE BASED INVESTMENT PROGRAMME	D161		29	245	274	27	112	81	81			
NATURE RESTORATION FUND	D162		18	255	273	190	273					
ISLANDS INFRASTRUCTURE FUND	D164		422		422	27	422					
ISLANDS PROGRAMME	D166				-		-					
Community Facility Programme - Uist		2277	299		299	184	299					
Ionad Hiort		2278	152		152	152	152					
JAMES STREET IMPROVEMENT WORKS	D171		9		9	1	9					
SHARED PROSPERITY FUND	D174		36	81	117		117					
ISLAND EMERGENCY COST CRISIS FUND	D175		77		77		77					

SUSTAINABLE DEVELOPMENT	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT						update	Outturn				
2018-23 C/F Expenditure			6,364	581	6,945	1,259	6,783	81	81	-	-
2023-28 PROGRAMME											
HOUSING			2,000		2,000		400	400	400	400	400
Major Adaptations for People with Disabilities	B005	H129				196					
Small Adaptations for People with Disabilities	B005					26					
CREATIVE INDUSTRIES & NEW MEDIA	D140				-	49	1				
RCGF - Loch Carnan	D150			150	150		150				
RCGF - Calanais 2025	D150			2,000	2,000			2,000			
OH FOOD & DRINK PROGRAMME	D169				-	3	3				
CLLD CAPITAL FUND	D176			94	94		94				
ISLANDS PROGRAMME	D166										
An Taigh Mhor		2279		78	78	39	78				
UHI		2280		250	250		250				
Seallam		2281		55	55		55				
2023-28 Expenditure			2,000	2,627	4,627	312	1,031	2,400	400	400	400
TOTAL EXPENDITURE			8,364	3,209	11,573	1,571	7,814	2,481	481	400	400
OTHER GRANTS & CONTRIBUTIONS											
CLLD				94	94		94				
RURAL TOURISM INFRASTRUCTURE FUND	D144					5					
OH FOOD & DRINK PROGRAMME	D169					(7)					
Islands Programme - AN TAIGH MHOR	D166	2279		78	78		78				
Islands Programme - UHI		2280		250	250		250				
Islands Programme - SEALLAM		2281		55	55		55				

SUSTAINABLE DEVELOPMENT	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure update	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT											
			-	477	477	(2)	477	-	-	-	-
<b>SPECIFIC CAPITAL GRANTS</b>											
SG - RCGF Loch Carnan	D155			150	150	143	150				
SG - RCGF Calanais 2025	D155			2,000	2,000		2,000				
SG - Place Based Investment	D161			243	243	81	81	81	81		
ISLANDS INFRASTRUCTURE FUND	D164					(1)					
SHARED PROSPERITY FUND	D174			81	81	81	81				
			-	2,474	2,474	304	2,312	81	81	-	-
<b>GENERAL CAPITAL GRANT</b>											
SG - Nature Restoration Fund	D162			255	255	255	255				
			-	255	255	255	255	-	-	-	-
<b>TOTAL INCOME</b>			-	<b>3,207</b>	<b>3,207</b>	<b>557</b>	<b>3,045</b>	<b>81</b>	<b>81</b>	-	-
<b>NET EXPENDITURE</b>			<b>(8,364)</b>	<b>(2)</b>	<b>(8,366)</b>	<b>(1,014)</b>	<b>(4,770)</b>	<b>(2,400)</b>	<b>(400)</b>	<b>(400)</b>	<b>(400)</b>

TRANSPORTATION & INFRASTRUCTURE	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure update	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT											
2018-23 C/F											
OUTER HEBRIDES LOCAL ENERGY HUB	D109		117		117		117				
CORPORATE ICT	P047		56		56		56				
ELECTRIC VEHICLE CHARGING POINTS	P059		54		54	54	54				
LOW CARBON TRAVEL & TRANSPORT CHALLENGE	P065		73		73		73				
WORKPLACE HUBS	P069				-		-				
Gleus House			23		23		23				
ENERGY MANAGEMENT SYSTEM	P070		25		25	21	25				
COUNCIL OFFICE IMPROVEMENT WORKS	P071		9		9	5	9				
BALIVANICH OFFICES	P901		197		197		197				
BURIAL GROUNDS	Q020		89		89	2	89				
CLEANSING VEHICLE REPLACEMENT	Q042		112		112	112	112				
NEW BENNADROVE LANDFILL SITE (CELL G)	Q114		65		65	39	65				
BENNADROVE LANDFILL SITE PURCHASE	Q115		145		145		145				
RECYCLING IMPROVEMENT FUND	Q116		462		462	472	472				
MARYBANK GARAGE FLEET MANAGEMENT SYSTEM	T407		16		16	2	16				
LEWS CASTLE ROAD ACTIVE TRAVEL IMPROVEMENTS	T415		8		8		8				
STORNOWAY TOWN CENTRE ACTIVE TRAVEL IMPROVEMENTS	T416		8		8		8				
CASTLEBAY ACTIVE TRAVEL IMPROVEMENTS	T417		9		9		9				
ROADS MONITORING EQUIPMENT	T418		39		39		39				
SPACES FOR PEOPLE	T419		34		34	19	34				
BRIDGES & STRUCTURES IMPROVEMENTS	T494		16		16	16	16				
BERNERA BRIDGE REPLACEMENT	T495		326		326		326				
CALBOST BRIDGE	T496		45		45		45				
NORTH FORD	T498		871		871		871				
SCALPAY BRIDGE	T499		2,375	(1,134)	1,241	295	1,241				

TRANSPORTATION & INFRASTRUCTURE	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT						update	Outturn				
LOCH NA OBE	T500		409	1,134	1,543	445	1,543				
STREETLIGHTING REPLACEMENT	T556		6		6		6				
LOCHMADDY PIER IMPROVEMENTS	T600		2,276	1,014	3,290	5,876	5,876				
MARINE INFRASTRUCTURE					-		-				
Lochmaddy Linkspan	T594		103	30	133	133	133				
Harbours Infrastructure Upgrade	T601		8	(7)	1	1	1				
Harbours Electrical Upgrade	T602		23	(23)	-		-				
Pontoons Upgrade	T603		8		8		8				
KALLIN FUEL SYSTEM	T604		80		80	57	80				
ROADS					-		-				
Surface Dressing	T619		83		83	83	83				
Drainage	T620		20		20	20	20				
SALT STORAGE	T621		550		550	(11)	550				
COMMUNITY LINKS - PAVEMENTS	T622		221		221		221				
SOUTH FORD FLOOD PROTECTION	T653		1,063	921	1,984	2	100	1,884			
UNALLOCATED PROPERTY BUDGET			403	(364)	39		39				
<b>2018-23 C/F Expenditure</b>			<b>10,427</b>	<b>1,571</b>	<b>11,998</b>	<b>7,644</b>	<b>12,710</b>	<b>1,884</b>	-	-	-
<b>2023-28 PROGRAMME</b>											
PROPERTY BUDGET TO BE ALLOCATED			3,000		3,000		600	600	600	600	600
BURIAL GROUNDS	Q020		200		200		40	40	40	40	40
CLEANSING VEHICLE REPLACEMENT	Q042					399	399				
BENNADROVE CAPPING & RESTORATION	Q111			165	165	165	165				
EMERGING ENERGIES TECHNOLOGY FUND	Q118			2,200	2,200		2,200				
LANDFILL CELL			5,000	(3,401)	1,599					1,599	
MARINE INFRASTRUCTURE			250		250	1	50	50	50	50	50
SCALPAY BRIDGE	T499		2,000		2,000		2,000				

TRANSPORTATION & INFRASTRUCTURE	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT						update					
CLIMATE CHANGE ADAPTATIONS			100		100		100				
TRAFFIC MANAGEMENT & ROAD SAFETY	T289		200		200	22	40	40	40	40	40
STREET FURNITURE			200		200		40	40	40	40	40
BRIDGES & STRUCTURES	T494		450		450	62	90	90	90	90	90
CYCLING, WALKING, SAFER ROUTES	T510			116	116	78	116				
LEGAL ETC	T574				-	7	7				
STREETLIGHTING REPLACEMENT	T556		200		200	37	40	40	40	40	40
KALLIN PARKING AREA	T605					89	89				
ROADS					-						
RESURFACING	T618		2,000		2,000	59	300	425	425	425	425
SURFACE DRESSING	T619		2,250		2,250	701	784	425	425	425	191
DRAINAGE	T620		200		200	36	56	40	40	40	24
ACTIVE TRAVEL TRANSFORMATION FUND	T624			-	-		-				
- WILLOWGLEN IMPROVEMENTS		1033		70	70	2	70				
- NORTH STREET IMPROVEMENTS		1034		50	50	2	50				
- HABOST PHASE 3		1035		175	175	3	175				
- UHI OH ACCESSIBILITY		1036		90	90	2	90				
CMAL SMALL VESSEL REPLACEMENT SCHEME	T625				-	1					
RSIF	T606			47	47		47				
COMMUNITY BUS FUND	T626			115	115		115				
COASTAL CHANGE ADAPTATION				150	150		150				
CYCLICAL VEHICLE REPLACEMENT	P030			800	800	478	800				
RENEWABLE ENERGY PROJECTS	P058			6	6	6	6				
ELECTRIC VEHICLE CHARGING POINTS	P059					6	6				
CHAMBER PROJECTION ROOM	P072			20	20	16	20				
SANDWICK ROAD DOOR SECURITY SYSTEM	P073			20	20		20				

TRANSPORTATION & INFRASTRUCTURE	Cost Centre	Project Code	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure	2023-24 Forecast	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT						update	Outturn				
2023-28 Expenditure			16,050	623	16,673	2,171	8,664	1,790	1,790	3,389	1,540
<b>TOTAL EXPENDITURE</b>			<b>26,477</b>	<b>2,194</b>	<b>28,671</b>	<b>9,815</b>	<b>21,374</b>	<b>3,674</b>	<b>1,790</b>	<b>3,389</b>	<b>1,540</b>
<b>OTHER GRANTS &amp; CONTRIBUTIONS</b>											
Kallin Fuel System	T604			56	56	56	56				
Lochmaddy Pier Improvements	T600			1,014	1,014	1,014	1,014				
Recycling Improvement Fund	Q116			462	462	462	462				
EMERGING ENERGIES TECHNOLOGY FUND	Q118			2,200	2,200		2,200				
Electric Vehicle Charging Points	P059				-	(47)	(47)				
RSIF - Transport Scotland	T606			47	47		47				
			-	3,779	3,779	1,484	3,731	-	-	-	-
<b>SPECIFIC CAPITAL GRANTS</b>											
SG - Active Travel Improvements	T624			385	385		385				
SG - Cycling Walking Safer Streets	T510			116	116		116				
			-	501	501	-	501	-	-	-	-
<b>GENERAL CAPITAL GRANT</b>											
SG - Coastal Change Adaptation				150	150		150				
COMMUNITY BUS FUND	T626			115	115	115	115				
SG - South Ford	T653			921	921	25	921				
			-	1,186	1,186	140	1,186	-	-	-	-
<b>TOTAL INCOME</b>			<b>-</b>	<b>5,466</b>	<b>5,466</b>	<b>1,624</b>	<b>5,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET EXPENDITURE</b>			<b>(26,477)</b>	<b>3,272</b>	<b>(23,205)</b>	<b>(8,190)</b>	<b>(15,956)</b>	<b>(3,674)</b>	<b>(1,790)</b>	<b>(3,389)</b>	<b>(1,540)</b>

	Cost Centre	Initial Budget	Budget Variation	Revised Budget	2023-24 Expenditure update	2023-24 Forecast Outturn	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Budget
PROJECT										
2018-23 C/F										
TOWN HALL IMPROVEMENT WORKS	D172	14		14	19	19				
2018-23 C/F Expenditure		14	-	14	19	19	-	-	-	-
2023-28 PROGRAMME										
DIGITAL TRANSFORMATION (FAIRE)		500		500		100	400			
SCHOOLS/CORPORATE ICT		500		500		100	100	100	100	100
MATCH FUND		1,500		1,500		300	300	300	300	300
CONTINGENCY		450		450		90	90	90	90	90
ASSET SALES	P056		1	1	1	1				
2023-28 Expenditure		2,950	1	2,951	1	591	890	490	490	490
TOTAL EXPENDITURE		2,964	1	2,965	20	610	890	490	490	490
CAPITAL RECEIPTS										
ASSET SALES	P056		10	10	7	7				
		-	10	10	7	7	-	-	-	-
GENERAL CAPITAL GRANT										
Scottish Government	P039	25,000	3,175	28,175	5,457	7,114	6,061	5,000	5,000	5,000
		25,000	3,175	28,175	5,457	7,114	6,061	5,000	5,000	5,000
TOTAL INCOME		25,000	3,185	28,185	5,464	7,121	6,061	5,000	5,000	5,000
NET EXPENDITURE		27,964	3,186	31,150	5,444	7,731	6,951	5,490	5,490	5,490