

4.0 CAPITAL FIVE YEAR SPENDING PLAN

4.1 OVERVIEW

4.1.1 The Capital Plan sets out the Council's longer term capital investment plans. These plans support the Council's strategic and service objectives by maximising the assets and infrastructure necessary to support service delivery whilst minimising the impact on the revenue budget. Sitting behind the Plan is the Council's Capital Strategy which provides a high-level overview of how capital expenditure, capital financing and treasury management contribute to this end.

4.1.2 Capital governance oversight is the responsibility of four functional capital boards and an overarching programme board (Management Board). These arrangements provide delivery assurance and robust reporting structures. Chaired by a Corporate Director and supported by Finance, each functional board is responsible for one of the following areas:

- Economic Development
- Highways and Infrastructure
- Housing
- Corporate Property/Other

4.1.3 Key issues to note at Q1 include:

- Carry forward, new additions and reprofiling taking the programme total to £330.8m in 24/25; and
- Mounting cost pressures requiring access to the Capital Supply Chain reserve funding.

4.2 REFRESHING THE CAPITAL PLAN

4.2.1 The schemes and programmes within the Capital Plan are reviewed regularly to track whether they are being delivered to both schedule and budget. Refreshed on a quarterly basis, this report details the Capital Plan for Q1 2024/25, 1 April to 30 June 2024, and reflects the additions and adjustments, including the reprofiling of budgets, since the last version was approved. This quarter, the carry forwards from 2023/24 have been added.

4.2.2 The Council is currently planning to invest £330.8m on capital schemes across the County in 2024/25 and £635.8m, in total, over the capital plan period.

4.2.3 The latest Capital Plan is set out, by capital board, at Appendices A-D. A summary of gross expenditure, by board, is summarised in the following table:

Capital Board	2024/25 £k	2025/26 £k2	2026/27 £k	Later Years £k	Total £k
Economic Development	21,093.9	17,322.4	-	-	38,416.3
Highways & Infrastructure	156,559.6	34,275.5	9,976.3	1,219.0	202,030.4
Housing	52,576.3	60,862.5	54,551.7	49,195.2	217,185.7
Corporate Property & Other	100,588.5	30,065.5	11,062.4	36,406.4	178,122.8
Total Capital Plan	330,818.3	142,525.9	75,590.4	86,820.6	635,755.2

Additions to the Capital Plan this Quarter

- 4.2.4 Only individual additions to the Capital Plan that are of a value in excess of £250k are detailed in this report.
- 4.2.5 The following table highlights updates referred to in earlier reports and new additions that have been added to the Capital Plan this quarter:

Capital Board	Scheme	Detail	£k
Corporate Property & Other	School Condition Programme (Schools)	2024/25 School Condition Grant confirmed	5,885
Corporate Property & Other	Schools Led Programme / Self Help	2024/25 Devolved Formula Capital Grant confirmed	1,208
Corporate Property & Other	SEND Schools Capital Programme	2024/25 High Needs Capital grant confirmed ...	2,264
Housing	Disabled Facilities Grant Programme	2024/25 Disabled Facilities Grant confirmed ...	5,579
Corporate Property & Other	Loans to Limited Companies	Bracewell Homes loan facility agreement added	9,300
Economic Development	Brunswick Centre Redevelopment	Feasibility Study	350
Highways & Infrastructure	Sea Wall repairs	Two schemes, at Filey and Scarborough North Bay, both 100% Environment Agency grant-funded	2,814

4.3 CAPITAL BOARD UPDATES

- 4.3.1 Every effort is made to identify, assess and minimise the level of risk associated with a scheme or programme within the Capital Plan. Larger

schemes and programmes are subject to assessment and monitoring under the Council's Risk Management Strategy.

- 4.3.2 Supply chain, inflationary and other cost pressures are currently the most common risk factors across the capital plan and we are experiencing some significant issues across a number of areas. Confidential Appendix E sets out the current issues. Tender prices and construction costs are carefully monitored to assess the potential for any negative impact on the delivery of individual projects, particularly those large in scale, and the programme as a whole. However, given the issues currently being experienced and highlighted elsewhere in this report, it is recommended that the Corporate Director Resources is granted delegated authority to draw down funds from the Capital Supply Chain Reserve (current balance £21.854m), which has been established to help manage these risks.
- 4.3.3 Capacity for delivery is also a significant risk as a result of organisational change and wider transformation and slippage is a recurring theme as we move into our second year.

4.4 **ECONOMIC DEVELOPMENT**

4.4.1 Proposed redevelopment of the Brunswick centre in Scarborough from retail to leisure led. The centre is owned by Scarborough Group International (SGI) who are seeking Council support to deliver the redevelopment. To progress this project a budget of £350k is requested for a feasibility study, of which £50k is potentially being met from a drawdown from the York & North Yorkshire Combined Authority (YNYCA). Subject to positive outcomes from this work, there will then be an Executive report requesting a one-year loan to SGI to cover pre-development costs.

4.4.2 Towns Fund Projects

- The Station Gateway project in Scarborough is progressing slowly due to delays from Network Rail (NR). Planning permissions have been granted for the whole scheme. There is a report due from NR on the movement of a generator this month. The project team are looking at starting the highway works at the front of the station separately and despite the challenges the project is expected to deliver in year.
- Broomfields Farm Net-Zero Living Scheme in Whitby. A Project Adjustment Request was submitted to MHCLG in late July to approve changes to the scheme – change of project sponsor and reduction in outputs (down to 49 residential units from 60). Financial viability appraisal has been submitted by new sponsor. If PAR approved, a further report will be brought to the Executive to propose entering into a grant agreement with the sponsor for the Towns Fund grant circa £2.6m. Once this has happened, the risk on this project should reduce and the project can move to delivery.

- Whitby Town Hall tenders are above budget and an addendum to the tender will be issued asking all tenderers to resubmit prices to hopefully bring the preferred bidder within the budget available. The Corporate Director Community Development will then be able to approve the acceptance of the preferred tender.
- Whitby Maritime Training Hub. A Project Adjustment Request was submitted to MHCLG in late July to approve the changes in outputs as a result of the reduction in size and uses of the building. This has a positive impact on the capital costs and currently still forecast to be delivered within budget. It has not yet been possible to secure operators of the building, but work is continuing to attempt to do so. The business case, covering both the one-off capital and ongoing revenue elements, is in the process of being updated and will form part of a report to Executive in September that will also cover the potential approval to proceed with the scheme and award of the construction contract.

4.4.3 The Catterick Levelling Up Fund project is expected to have further delays, though its progress remains good compared to other schemes delivered by both rounds 1 and 2 of this government funding and is still on track to expend the grant funding by March 2026. The demolition works by the DIO are further delayed by one month to start on 1 September 2024 (originally programmed for February 2024) with the risk that these works will impact on the critical path if they delay any further. Delays in the provision of technical designs stemming from changes to the layout of the community building (aimed at improving its viability) have resulted in a delay on site for the construction contractor to November 2024, with a construction end date by the end of October (a further month delay to that previously reported to MHCLG). Costing work from the construction contractor is expected in the next two months, though indications are the budget is sufficient. Work is continuing on the operator models for the building. Project timescales remain extremely tight and there is a risk of further delays compared to programme.

4.5 HIGHWAYS & INFRASTRUCTURE

- 4.5.1 Following the successful reopening of the existing road after the landslip repair works, the A59 Kex Gill diversion project continues. Given the large scale and geography it continues to be a challenging project both in financial terms and programme. A future report will be brought to Executive to give a detailed update on the latest position.
- 4.5.2 Detailed design and costings work is ongoing on the three TCF Station Gateway projects in Harrogate, Skipton and Selby, with a view to seeking final approvals to proceed in November 2024.
- 4.5.3 Two grants have recently been secured from the Environment Agency to undertake sea wall repairs at Filey (£1.3m) and Scarborough North Bay (£1.5m). These are both 100% grant-funded schemes.

4.5.4 The Highways capital programme has been updated to reflect the latest forecast for schemes to be completed in the year. This includes the work to remedy the landslip on the existing A59 at Kex Gill, which was completed ahead of schedule in June. The budget for 2024/25 includes schemes that utilise the additional £4.7m of Network North Highways Maintenance funding that the council is receiving, along with £4.4m of funding carried over from 2023/24.

4.6 HOUSING

HRA

4.6.1 HRA carry forwards (£2.5m reduction to 24/25 budgets) resulting from increased major repairs and new property acquisition activity in 23/24 Q4, where estimates had previously been re-forecast into 24/25. HRA Housing Delivery Programme reprofiled £9.4m to future years to reflect realistic spend profile whilst the full programme is being developed and to reflect the necessary preparatory work before starting on site or to complete purchases.

4.6.2 Requirement to develop HRA Major Repairs budget to evidence movement towards tackling compliance issues, pending property condition survey data to enable a targeted works programme.

4.6.3 Exploring alternative procurement routes for approximately 38 priority major repairs contracts to avoid mobilisation delays and impact on delivery.

4.6.4 Homes England investment partner status approved in July 2024, allowing NYC to bid for funding towards development schemes, although this does not guarantee availability of grant funds. Increased risk to accessing funding following self-referral to the Regulator.

NON-HRA HOUSING

4.6.5 General Fund Housing carry forwards (£18.5m increase to 24/25 budgets) resulting from £6.8m Home Upgrade Grant scheme rephasing following mobilisation delays; £7.4m Affordable Housing Delivery budgets to support completion of schemes in progress such as the Net Zero project within Craven area and the Temporary Accommodation programme approved to reduce high-cost emergency accommodation; £2.3m Compulsory purchase order budget which is a one-off fund held as a last resort if alternative strategies have failed

4.6.6 Housing delivery programme reprofiled £8m General Fund to future years to reflect realistic spend profile whilst the full programme is being developed and to reflect the necessary preparatory work before starting on site or to complete purchases.

- 4.6.7 Final expenditure on Home Upgrade grants is expected to be £8.3m, the remaining balance of approximately £4m grant award will not be claimed from DESNZ as the funding cannot be reassigned to alternative schemes and is time limited. NYC is regarded by DESNZ as an exemplar authority in their approach and successful roll-out of the scheme.
- 4.6.8 Robust forecasting is being developed to improve the view of pipeline demand for Disabled Facilities Grant funding. Cross directorate working has identified ways to manage funds more effectively across NYC, which therefore requires closer monitoring to avoid overcommitting funds.
- 4.6.9 Business Case has been approved to progress plans to acquire or develop 90 additional units of temporary accommodation to support savings target of £1.5m. Pipeline of opportunities required to keep savings plan on track.

4.7 CORPORATE PROPERTY / OTHER

- 4.7.1 The ground stabilisation works at Ripon Leisure Centre (Jack Laugher Leisure and Wellness Centre) are on track to be completed by September 2024. There has been carry forward of £3.1m. An additional £2m spend has been approved and added to the budget to ensure this work is completed. Following these works the remaining refurbishment can be undertaken with completion expected by end of May 2025.
- 4.7.2 There have been underspends on projects that have completed in Q1 totalling £1.8m with £1.4m of this being works on the Harrogate Convention Centre.
- 4.7.3 £4m budget added for vehicle replacements in 2026/27 - funded via reserve from budgeted revenue contributions. Work is ongoing to produce an estimated vehicle replacement programme for the next ten years, which will identify the overall funding requirements for the council's vehicle fleet.
- 4.7.4 The current approved budget for works to the Claro Road Depot stands at £1.714m. Higher levels of contamination on the land, additional drainage costs and a number of unplanned works to the site are expected to result in a £428k overspend with a final projected project cost of £2.142m. A full project review is underway to identify issues and lessons learned.
- 4.7.5 New budgets added for expansion of free Public Wi-Fi Programme (£162k) funded by contributions from British Telecom as a result of higher than expected take up of commercial broadband following public subsidy.

4.8 CAPITAL GOVERNANCE

- 4.8.1 The intention is to ensure that there is a methodical approach to developing proposals for new capital schemes to be added to the Capital Plan and, in particular, the process for securing funding.

4.8.2 In light of the new capital boards, the Capital Forward Plan and procedures for (i) proposing new schemes for capital investment and for (ii) seeking approval to apply for and accept external funding are currently under review. In the short term, proposals for investment are being considered as they emerge.

4.8.3 The Council's approach to capital prioritisation and longer-term planning will be considered as part of the next Medium Term Financial Strategy. In the meantime, this Capital Plan should be regarded as a start to that process and work will pick up to address the new range of requirements, expectations, priorities and aspirations.

4.9 CAPITAL FINANCING

4.9.1 The financing of the Capital Plan is realised, primarily, through the receipt of Government grants. In addition, the Council can utilise revenue contributions, reserves, capital receipts from the sale of assets such as surplus land and buildings, and, as a last resort, it can borrow from either the Public Works Loan Board or money markets.

4.9.2 The main grants received and included in the Capital Plan relate to Highways, Housing and Schools and, as such, the Council's Capital Plan can be heavily influenced by Government department priorities. Grants, in total, fund 75% of the total 2024/25 Capital programme. Where confirmed, grants have been added to the Capital Plan in the years to which they are due to be received.

4.9.3 Revenue contributions to capital budgets are also reflected in the associated revenue budgets.

4.10 FINANCING THE REFRESHED CAPITAL PLAN

4.10.1 The following table shows the updated financing position:

	FINANCING OF CAPITAL PLAN				
	Q1 2024/25				
	2024/25 £000s	2025/26 £000s	2026/27 £000s	Later Yrs £000s	Total £000s
A Updated Gross Spend (General Fund)	298,975	91,128	30,792	43,280	464,175
Funding Breakdown					
Capital Grants and Contributions	230,821	64,822	12,942	24,937	333,522
Revenue	43,853	23,996	16,089	3,023	86,961
Capital Receipts					
- Directorate	2,868	6,727	6,816	37,911	54,323
Total Funding Sources	277,542	95,545	35,848	65,871	474,805
Forecast Borrowing Requirement	21,433	- 4,417	- 5,055	- 22,591	- 10,631
B Updated Gross Spend (HRA)	31,843	51,398	44,798	43,541	171,581
Funding Breakdown					
Capital Grants and Contributions	3,731	10,715	8,902	7,800	31,148
Revenue	20,072	14,940	15,234	15,615	65,861
Capital Receipts	2,205	2,654	2,631	2,004	9,493
Total Funding Sources	26,008	28,308	26,767	25,419	106,502
Forecast Borrowing Requirement	5,835	23,090	18,031	18,122	65,078
C Other General Fund Resources available to be drawn down					
- Corporate Capital Receipts from Property and Land Disposals	7,937	1,150	-	300	9,387

4.10.2 The forecast of capital receipts expected to be realised from the disposal of surplus land and property are shown at part C of the above table. This funding can either be drawn down to reduce the need to borrow to fund the capital programme in year or transferred to a Capital Receipts Reserve from where it can be allocated to fund new schemes or to provide additional funding to existing schemes.

4.10.3 Whilst some of the 2024/25 forecast amount has or will be received in year, it is by no means guaranteed in terms of both timing and value. As a result, the availability of this unallocated funding is speculative. Against this background, any material spends against the capital receipts 'pot', combined with significant reductions in the expected value of potential capital receipts in the pipeline could result in it becoming 'overdrawn'. Such a scenario would result in the requirement for additional Prudential Borrowing to finance the existing Capital Plan.

4.11 RECOMMENDATIONS

The Executive is recommended to:

- a) Approve the refreshed Capital Plan summarised at **paragraph 4.2.3**;
- b) Agree delegation to Corporate Director Resources, in consultation with the Assistant Chief Executive Legal and Democratic Services

and the Executive Member, Finance to draw down on the totality of the Capital Supply Chain Reserve to fund some potential cost overruns on existing capital schemes with the detail included in confidential Appendix E (**paragraph 4.3.2**);

- c) Approve the addition of £350k to undertake a feasibility study into the proposed redevelopment of the Brunswick Centre in Scarborough from retail to leisure led with a drawdown of up to £350k from the Strategic Capacity Reserve. (**paragraph 4.4.1**).

Appendices – Latest Capital Board Programme Summaries

A - Economic Development

B - Highways and Infrastructure

C - Housing

D - Corporate Property and Other

E – Confidential scheme updates

	ECONOMIC DEVELOPMENT & REGENERATION				
	CAPITAL BUDGET MONITORING POSITION TO 30 JUNE 2024 (QUARTER 1)				
	2024/25	2025/26	2026/27	Later Years	TOTAL
	£000	£000	£000	£000	£000
ECONOMIC DEVELOPMENT					
TOTAL	7,558.9	2,220.0	-	-	9,778.9
INCLUDING					
UK SHARED PROSPERITY FUND	2,844.8	-	-	-	2,844.8
RURAL ENGLAND PROSPERITY FUND	4,072.9	-	-	-	4,072.9
	7,558.9	2,220.0	-	-	9,778.9
REGENERATION					
TOTAL	13,535.0	15,102.4	-	-	28,637.4
INCLUDING					
CATTERICK GARRISON LEVELLING UP SCHEME	9,569.7	8,879.4	-	-	18,449.1
	13,535.0	15,102.4	-	-	28,637.4
TOTAL GROSS EXPENDITURE	21,093.9	17,322.4	-	-	38,416.3
FUNDING SOURCES					
GRANTS	- 17,161.6	- 14,757.4	-	-	31,919.0
CAPITAL CONTRIBUTIONS	- 5.0	-	-	-	5.0
REVENUE CONTRIBUTIONS	- 2,559.6	- 2,345.0	-	-	4,904.6
CAPITAL RECEIPTS	-	-	-	-	-
	- 19,726.2	- 17,102.4	-	-	36,828.6
TOTAL NET EXPENDITURE	1,367.7	220.0	-	-	1,587.7

	HIGHWAYS & INFRASTRUCTURE				
	CAPITAL BUDGET MONITORING POSITION TO 30 JUNE 2024 (QUARTER 1)				
	2024/25	2025/26	2026/27	Later Years	TOTAL
	£000	£000	£000	£000	£000
HIGHWAYS & TRANSPORTATION					
STREET LIGHTING	1,862.8	1,032.5	589.1	-	3,484.4
STRUCTURAL MAINTENANCE OF ROADS	35,789.7	59.8	-	-	35,849.5
STRUCTURAL MAINTENANCE OF BRIDGES	5,166.8	1,315.0	-	-	6,481.8
INTEGRATED TRANSPORT	1,957.8	-	-	-	1,957.8
CENTRAL OVERHEADS	4,414.0	59.8	-	-	4,354.2
OTHER GRANT FUNDED HIGHWAYS	21,388.1	-	-	133.6	21,521.7
OTHER FUNDED HIGHWAYS PROGRAMME	4,285.4	36.0	-	-	4,321.4
	74,864.6	2,383.5	589.1	133.6	77,970.8
FLOOD RISK MANAGEMENT					
FLOOD RISK MANAGEMENT	1,934.7	-	-	-	1,934.7
	1,934.7	-	-	-	1,934.7
PARKING SERVICES, STREET SCENE, PARKS & GROUNDS					
PARKING IMPROVEMENTS	793.3	-	-	80.0	873.3
PARKS & GROUNDS	1,239.8	540.0	550.0	175.0	2,504.8
ELECTRIC VEHICLE CHARGING INFRASTRUCTURE	354.0	-	-	-	354.0
	2,387.1	540.0	550.0	255.0	3,732.1
MAJOR PROJECTS & INFRASTRUCTURE					
BEDALE AISKEW LEEMING BAR BYPASS	-	-	-	31.1	31.1
JUNCTION 47 IMPROVEMENTS	12.0	12.0	12.0	-	36.0
A59 KEX GILL RE-ALIGNMENT	34,415.3	14,919.7	713.3	207.0	50,255.3
TRANSFORMING CITIES	18,414.0	14,194.0	6,578.0	-	39,186.0
COASTAL PROTECTION	4,464.2	814.0	1,174.0	-	6,452.2
SEA WALL SCHEMES	1,326.0	1,303.3	310.9	-	2,940.2
	58,631.5	31,243.0	8,788.2	238.1	98,900.8
ENVIRONMENTAL SERVICES & CLIMATE CHANGE					
WASTE MANAGEMENT	15.0	15.0	15.0	416.3	461.3
OPERATIONAL & STREET SCENE	257.7	94.0	34.0	176.0	561.7
	272.7	109.0	49.0	592.3	1,023.0
PUBLIC RIGHTS OF WAY & HARBOURS					
COUNTRYSIDE ACCESS SERVICES	50.5	-	-	-	50.5
HARBOURS	18,418.5	-	-	-	18,418.5
	18,469.0	-	-	-	18,469.0
TOTAL GROSS EXPENDITURE	156,559.6	34,275.5	9,976.3	1,219.0	202,030.4
FUNDING SOURCES					
GRANTS	- 138,709.9	- 28,552.9	- 2,226.9	- 411.1	- 169,900.8
CAPITAL CONTRIBUTIONS	- 1,016.3	- 185.0	- 185.0	- 133.6	- 1,519.9
REVENUE CONTRIBUTIONS	- 16,470.4	- 11,777.6	- 7,554.4	- 669.1	- 36,471.5
CAPITAL RECEIPTS	- 108.0	-	- 10.0	- 5.2	- 123.2
	- 156,304.6	- 40,515.5	- 9,976.3	- 1,219.0	- 208,015.4
TOTAL NET EXPENDITURE	255.0	- 6,240.0	-	-	5,985.0

	HOUSING				
	CAPITAL BUDGET MONITORING POSITION TO 30 JUNE 2024 (QUARTER 1)				
SERVICE HEADING	2024/25	2025/26	2026/27	Later Years	TOTAL
	£000	£000	£000	£000	£000
HOUSING (HRA)	31,842.9	51,398.4	44,798.1	43,541.1	171,580.5
DISABLED FACILITIES GRANT FUNDED PROGRAMME	5,579.1	5,579.1	5,579.1	5,579.1	22,316.4
HOUSING PROGRAMMES	15,154.3	3,885.0	4,174.5	75.0	23,288.8
TOTAL GROSS EXPENDITURE	52,576.3	60,862.5	54,551.7	49,195.2	217,185.7
FUNDING SOURCES					
GRANTS	- 19,041.8	- 16,182.1	- 13,850.5	- 13,454.1	62,528.5
CAPITAL CONTRIBUTIONS	- 1,502.6	- 2,521.3	- 3,219.9	- -	7,243.8
REVENUE CONTRIBUTIONS	- 23,513.5	- 15,344.3	- 15,668.6	- 15,615.0	70,141.4
CAPITAL RECEIPTS	- 2,679.3	- 3,724.6	- 3,781.8	- 2,004.0	12,189.7
	- 46,737.2	- 37,772.3	- 36,520.8	- 31,073.1	152,103.4
TOTAL NET EXPENDITURE	5,839.1	23,090.2	18,030.9	18,122.1	65,082.3

	CORPORATE PROPERTY & OTHER				
	CAPITAL BUDGET MONITORING POSITION TO 30 JUNE 2024 (QUARTER 1)				
	2024/25	2025/26	2026/27	Later Years	TOTAL
	£000	£000	£000	£000	£000
PROPERTY					
CORPORATE PROPERTY	452.3	-	-	-	452.3
COMMERCIAL PROPERTY	1,950.3	110.0	10.0	50.0	2,120.3
SCHOOLS & EDUCATION RELATED PROPERTY	53,467.1	20,258.0	5,064.5	18,207.7	96,997.3
ADULT SOCIAL CARE	1,356.3	-	-	6,669.3	8,025.6
CEMETERIES, CREMATION & MORTUARY	1,296.0	375.9	-	476.0	2,147.9
LEISURE, CULTURE & ARCHIVES	10,313.0	345.0	15.0	75.0	10,748.0
LEGACY PROPERTY SCHEMES	4,614.1	254.0	-	-	4,868.1
SPECIAL PROJECTS	349.5	-	-	-	349.5
	73,798.6	21,342.9	5,089.5	25,478.0	125,709.0
TECHNOLOGY					
IT INFRASTRUCTURE & PROJECTS	5,337.8	1,251.0	1,335.0	1,491.4	9,415.2
	5,337.8	1,251.0	1,335.0	1,491.4	9,415.2
LOANS & INVESTMENTS					
COMPANY LOANS	6,500.0	3,666.9	-	8,500.0	18,666.9
	6,500.0	3,666.9	-	8,500.0	18,666.9
OTHER					
FLEET / TRANSPORT PROJECTS	13,963.2	3,181.4	4,100.0	937.0	22,181.6
COMMUNITY SAFETY	193.3	-	-	-	193.3
MATERIAL DAMAGE PROVISION	500.0	500.0	500.0	-	1,500.0
NATURAL CAPITAL	282.4	123.3	37.9	-	443.6
OTHER	13.2	-	-	-	13.2
	14,952.1	3,804.7	4,637.9	937.0	24,331.7
TOTAL GROSS EXPENDITURE	100,588.5	30,065.5	11,062.4	36,406.4	178,122.8
FUNDING SOURCES					
GRANTS	- 48,533.8	- 10,588.5	- 1,824.5	- 3,785.5	64,732.3
CAPITAL CONTRIBUTIONS	- 8,581.2	- 2,749.2	- 537.9	- 14,952.3	26,820.6
REVENUE CONTRIBUTIONS	- 21,381.8	- 9,468.9	- 8,100.0	- 2,353.5	41,304.2
CAPITAL RECEIPTS	- 2,285.4	- 5,656.1	- 5,655.2	- 37,906.2	51,502.9
	- 80,782.2	- 28,462.7	- 16,117.6	- 58,997.5	184,360.0
TOTAL NET EXPENDITURE	19,806.3	1,602.8	5,055.2	22,591.1	6,237.2