
Report To:	Environment & Regeneration Committee	Date:	25 October 2018
Report By:	Chief Financial Officer and Corporate Director Environment, Regeneration & Resources	Report No:	FIN/100/18/AP/MMcC
Contact Officer:	Mary McCabe	Contact No:	01475 712222
Subject:	Environment and Regeneration 2018/19 Revenue Budget – Period 5 (31 August 2018)		

1.0 PURPOSE

- 1.1 The purpose of this report is to advise the Committee of the 2018/19 Revenue Budget position at period 5 to 31 August 2018.

2.0 SUMMARY

- 2.1 The revised 2018/19 budget for Environment and Regeneration is £22,260,000 which excludes Earmarked Reserves.
- 2.2 The latest projection, excluding Earmarked Reserves, is an overspend of £112,000, an increase in projected spend of £5,000 since last Committee.
- 2.3 The current projected outturn does not take account of anticipated additional costs resulting from the Council's recycling contractor Greenlight going into Administration. The budget has been projected on budget pending decisions on the future strategy for recycling, glass treatment and disposal, which is the subject of a report later in the agenda. However, it is likely that whatever decision is reached, costs will increase by upwards of £100,000 in 2018/19.
- 2.4 The major variances projected at Period 5 are:
- i. An under recovery of Industrial, Commercial income of £62,000 due to vacant, unrented properties (many of which are unlettable). This is in line with the previous financial year.
 - ii. An under recovery of Refuse Collection trade waste income of £70,000. This level of under recovery is broadly in line with the previous financial year.
- 2.5 Operational Earmarked Reserves for 2018/19 total £3,955,000 of which £1,778,000 is projected to be spent in the current financial year. As detailed in Appendix 4 expenditure of £577,000 (32% of projected spend or 157% of phased budget) has been incurred to Period 5.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Committee note the current projected overspend for 2018/19 of £112,000 as at 31 August 2018.
- 3.2 It is recommended that Committee note that the Corporate Director has met with the Heads of Service in order to develop a plan to manage spend, with minimum impact on service delivery, in order to bring the Committee back on budget by the end of the financial year.

Alan Puckrin
Chief Financial Officer

Scott Allan
Corporate Director
Environment, Regeneration & Resources

4.0 BACKGROUND

4.1 The purpose of this report is to advise the Committee of the current position of the 2018/19 budget and to highlight the main issues contributing to the projected overspend.

4.2 The revised 2018/19 budget for Environment and Regeneration, excluding earmarked reserves, is £22,260,000. This is an increase of £44,000 from the approved budget, prior to transfers to earmarked reserves. Appendix 1 gives details of this budget movement.

5.0 2018/19 CURRENT POSITION

5.1 The current projection for 2018/19 is an overspend of £112,000 (0.47%).

5.2 Regeneration & Planning - £56,000 overspend

The current projected out-turn for Regeneration & Planning is an overspend of £56,000, a reduction in spend of £30,000 since Period 3.

It should be noted that Planning income is being managed via a smoothing earmarked reserve due to the fluctuations in income received. This approach will smooth the impact on the wider budget and allow the service to recruit extra resources where workload and income dictates.

The main issues relating to the current projected overspend for Regeneration & Planning are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected overspend of £71,000 in employee costs, £29,000 less spend than previously reported, mainly due to the following:

- i. A post within Planning, to meet the demands of the current workload, funded from additional income of £23,000.
- ii. A seconded post within Economic Development funded from Scottish Government income of £60,000.
- iii. Turnover savings across the Service of £12,000. At Period 3, these budgets were projected to be overspent by £14,000. However, a corporate realignment of the turnover budgets and delays in filling vacant posts have resulted in the movement.

(b) Supplies & Services

Within Building Services there are projected overspends on direct purchases and subcontractors of £20,000 and £40,000 respectively, due to the current workload. These overspends are offset by additional income and have not previously been reported.

(c) Payments to Other Bodies

There is a projected overspend of £180,000 mainly due to spend on grant funded projects – Innovation & Integration and Smarter Choices, offset by additional income, as previously reported.

(d) Income

There is a net over recovery in income of £260,000, made up as follows:

- i. An over recovery of £23,000 within Development Control, which is offset by additional employee costs, per 5.2(a)(i) above. A further £32,000 of income is projected which will be earmarked through the smoothing reserve for use in future years.
- ii. An under recovery of Industrial, Commercial income of £62,000 due to vacant, unrented properties (many of which are unlettable). This is an increase in income of £8,000 from Period 3 and is in line with the previous financial year.
- iii. Additional grant income of £176,000, offset by additional expenditure under Payments to Other Bodies, above.
- iv. Scottish Government income for a seconded employee of £60,000, offset by additional employee costs, per 5.2(a)(ii) above.
- v. An over recovery of Building Services income of £60,000, in line with increased supplies and services costs, as detailed above.

5.3 **Property Services - £87,000 overspend**

The current projected out-turn for Property Services is an overspend of £87,000, a reduction in expenditure of £11,000 from last Committee.

The main issues contributing to the current projected overspend for Property Services are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected overspend of £4,000, a reduction of £42,000 on the overspend reported at Period 3. This reduction follows a corporate exercise to realign the turnover budgets which reduced Property's turnover savings target.

(b) Administration Costs

There is a projected overspend of £268,000, £260,000 of which is due to agency staff costs which are offset by additional capital recharge income. This is a reduction of £40,000 since Period 3.

(c) Income

There is a projected over recovery in income of £227,000, a reduction in income of £87,000 from last Committee. This is mainly due to the following:

- i. An over recovery of Capital recharge income of £260,000 in line with increased agency worker costs.
- ii. At Period 3 Renewable Heat Incentive and Feed in Tariff income was projected to be over recovered by £25,000. A revised projection using up to date data shows this reducing to a £5,000 over recovery.
- iii. An under recovery of Physical Assets income of £22,000, in line with the previous year's outturn.

5.4 **Environmental & Public Protection - £34,000 underspend**

The current projected out-turn for Environmental & Public Protection is an underspend of £34,000, an increase in projected spend of £43,000 since last Committee.

The major variances projected within the Environmental & Public Protection budget are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected underspend of £150,000 in employee costs, a reduction of £45,000 since last Committee, mainly due to:

- i. Additional turnover savings within Management of £37,000 due to the early achievement of a 2019/20 management restructure saving. This is a reduction in spend of £13,000 from Period 3.
- ii. Turnover savings within Refuse Collection of £47,000, £8,000 more spend than reported at Period 3. This underspend is more than offset by additional agency worker costs – see 6.4(c) and is due to employees transferred from glass waste to garden waste collection in April, and the resultant vacancies being filled by agency workers until the glass waste saving commenced in July.
- iii. Turnover savings within Vehicle Maintenance of £26,000, £12,000 less than previously reported. This is partially offset by reduced Drivers' recharge income.
- iv. A projected underspend in Ground Maintenance employee costs of £34,000, mainly due to the early achievement of a future year saving.

(b) Supplies & Services

There is a projected overspend on supplies and services of £45,000, £35,000 more expenditure than last report. This is mainly due to a £40,000 overspend in Vehicle Maintenance materials and sub-contractors, offset by additional non-routine maintenance income.

(c) Administration Costs

There is a projected overspend of £60,000 within Refuse Collection agency staff costs as explained at 6.4(a)(ii) above and previously reported.

(d) Payments to Other Bodies

There is a projected underspend of £17,000 in payments to other bodies, £34,000 more spend than previously reported. These projections relate to the waste management contracts and MRF other expenditure budgets, the main variances being as follows:

- i. A projected underspend in the food waste contract of £36,000, as previously reported.
- ii. A projected overspend on the residual waste contract of £25,000 due to an increase in tonnages being disposed of. This is £12,000 more than previously reported.
- iii. A projected overspend of £22,000 within non contract waste disposal, £19,000 more than was reported at last Committee. This is in line with the previous year's outturn.
- iv. A projected underspend in the Waste Strategy other expenditure budget of £39,000, not previously reported. This is due to an expectation that there will be no maintenance expenditure on the MRF. This is tied in with (v) below and any changes will be contained within future reports.
- v. At last Committee there was a projected underspend in the payments to Greenlight budget of £39,000. The future options for recycling and glass treatment and disposal are the subject of a report elsewhere on this agenda. Until the future strategy has been agreed, the Greenlight budget has been projected on budget. However, there will be increases in expenditure whichever option is decided upon and these will be built into the Committee's overall outturn position when known.

(e) Income

There is a projected under recovery in income of £45,000, £33,000 less income than at Period 3, mainly due to the following:

- i. A projected over recovery in Vehicle Maintenance non-routine income of £40,000, in line with increased supplies and services spend, not previously reported.
- ii. A projected under recovery in Trade Waste income of £70,000. This is in line with last financial year's under recovery. It had previously been intimated that in line with

last year's outturn there may be scope to vire money to trade waste income from Refuse Transfer Station tipping charges income. However, this has been investigated and income under the tipping charges budget has reduced year on year and is only projecting to over recover by £26,000, a reduction of £40,000 from last financial year.

- iii. A projected under recovery of Crematorium income of £40,000 due to a reduction in the number of cremations. The number of cremations taking place in Inverclyde between April and August 2018 was 60 fewer than in the same period the previous year. This position will continue to be monitored and any variances reported accordingly.

5.5 **Roads - £3,000 overspend**

The current projected out-turn for Roads is an overspend of £3,000.

The main issues contributing to this position are detailed below and in Appendix 3:

(a) **Employee Costs**

There are turnover savings projected within Roads Operations of £43,000 due to delays in filling vacant posts.

(b) **Supplies & Services**

There is a projected underspend of £205,000 projected, £15,000 more spend than was reported at Period 3, mainly due to:

- i. An underspend on Roads Operations' materials of £320,000, which is offset by a reduction in income. This is in line with the current work programme.
- ii. Roads Client rechargeable spend of £96,000, offset by additional recharge income. This is an increase of £15,000 from last Committee.

(c) **Transportation & Plant**

There is a projected overspend of £36,000, due mainly to an overspend on Roads Operations' non-routine vehicle maintenance of £24,000.

(d) **Income**

Income is projected to be under recovered by £210,000, £12,000 more income than at Period 3, due mainly to the following:

- i. An under recovery of Roads Operations income of £318,000, offset by reduced costs and in line with the current work programme.
- ii. Increased Roads Client recharge income of £96,000, offset by increased costs under Supplies and Services.
- iii. A projected over recovery in Parking fine income of £25,000. This is partially offset by a projected shortfall in carpark fees and charges of £18,000.

5.6 **Corporate Director - £nil Variance**

The Corporate Director budget is currently projecting to out-turn on budget.

6.0 EARMARKED RESERVES

6.1 There is a planned contribution of £1,578,000 to Earmarked Reserves in the current financial year. Appendix 4 gives an update on the operational Earmarked Reserves, ie excluding strategic funding models such as RI funding, AMP and Vehicle Replacement Programme. Spend to date on these operational Earmarked Reserves is 157% of phased budget (32% of projected spend). The overspend on phased budget is mainly due to acceleration of expenditure in the Town and Village Centre Environmental Improvements earmarked reserve.

7.0 VIREMENTS

7.1 There are no virement requests in this report.

8.0 IMPLICATIONS

Finance

8.1 All finance implications are discussed in detail within the report above.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From (if Applicable)	Other Comments
N/A					

Legal

8.2 There are no specific legal implications arising from this report.

Human Resources

8.3 There are no specific human resources implications arising from this report.

Equalities

8.4 There are no equality issues arising from this report.

Repopulation

8.5 There are no repopulation issues within this report.

9.0 CONSULTATIONS

9.1 The report has been jointly prepared by the Corporate Director Environment, Regeneration & Resources and the Chief Financial Officer.

10.0 CONCLUSIONS

10.1 The Committee is currently reporting an overspend of £112,000.

11.0 LIST OF BACKGROUND PAPERS

11.1 There are no background papers relating to this report.

Environment & Regeneration Budget Movement - 2018/19**PERIOD 5: 1st April 2018- 31st August 2018**

Service	Approved Budget	Movements			Revised Budget	
	2018/19 £000	Inflation £000	Virement £000	Supplementary Budgets £000	Transferred to EMR £000	2018/19 £000
Regeneration & Planning	3,587	(1)	19		(580)	3,025
Property Services	3,298		45		(688)	2,655
Environmental & Public Protection	12,893	(10)	(6)		(310)	12,567
Roads	3,867		(3)			3,864
Corporate Director	149					149
Totals	<u>23,794</u>	<u>(11)</u>	<u>55</u>	<u>0</u>	<u>(1,578)</u>	<u>22,260</u>

Movement Details

£000

External ResourcesInflation

Contribution from non-pay inflation contingency to cover Get Ready for Work shortfall
Return of management restructure allocation to inflation contingency

9
(20)

(11)Virements

Virement to realign Turnover Savings budgets - Councilwide

55

55Supplementary Budgets044

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****PERIOD 5: 1st April 2018- 31st August 2018**

Subjective Heading	Approved Budget 2018/19 £000	Revised Budget 2018/19 £000	Projected Out-turn 2018/19 £000	Projected Over/(Under) Spend	Percentage Variance %
Employee Costs	15,090	14,975	14,857	(118)	(0.79)%
Property Costs	5,315	5,375	5,386	11	0.20%
Supplies & Services	4,841	4,840	4,756	(84)	(1.74)%
Transport Costs	2,294	2,294	2,324	30	1.31%
Administration Costs	554	553	888	335	60.55%
Payments to Other Bodies	9,507	9,528	9,727	199	2.09%
Other Expenditure	699	699	670	(29)	(4.15)%
Income	(14,506)	(14,426)	(14,658)	(232)	1.61%
TOTAL NET EXPENDITURE	23,794	23,838	23,950	112	0.47%
Transfer to Earmarked Reserves *	0	(1,578)	(1,578)	0	0.00%
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,794	22,260	22,372	112	0.50%

Objective Heading	Approved Budget 2018/19 £000	Revised Budget 2018/19 £000	Projected Out-turn 2018/19 £000	Projected Over/(Under) Spend	Percentage Variance %
Regeneration & Planning	3,587	3,605	3,661	56	1.55%
Property Services	3,298	3,343	3,430	87	2.60%
Environmental & Public Protection	12,893	12,877	12,843	(34)	(0.26)%
Roads	3,867	3,864	3,867	3	0.08%
Corporate Director	149	149	149	0	0.00%
TOTAL NET EXPENDITURE	23,794	23,838	23,950	112	0.47%
Transfer to Earmarked Reserves *	0	(1,578)	(1,578)	0	0.00%
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,794	22,260	22,372	112	0.50%

* Per Appendix 3: New funding transferred to earmarked reserves during 2018/19

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 5: 1st April 2018- 31st August 2018**

<u>Out Turn</u> <u>2017/18</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2018/19</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Aug-18</u> <u>£000</u>	<u>Projection</u> <u>2018/19</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	REGENERATION & PLANNING							
459	Economic Development Admin	Employee Costs	442	174	195	489	47	10.63%
334	Development Control	Employee Costs	321	127	132	359	38	11.84%
							85	
288	Building Services - Direct Purchases	Supplies and Services	164	68	118	184	20	12.20%
151	Building Services - Subcontractors	Supplies and Services	220	92	135	260	40	18.18%
							60	
0	Employability - Innovation & Integration grant expenditure	PTOB	0	0	0	101	101	
75	Economic Development - Smarter Choices	PTOB	0	0	0	75	75	
							176	
0	Employability - Innovation & Integration grant income	Income	0	0	0	(101)	(101)	
(34)	Economic Development - Scottish Government income	Income	0	0	(22)	(60)	(60)	
(625)	Industrial & Commercial Rents	Income	(684)	(285)	(321)	(622)	62	(9.06)%
(75)	Economic Development - Smarter Choices	Income	0	0	0	(75)	(75)	
(378)	Development Control	Income	(266)	(111)	(257)	(289)	(23)	8.65%
(660)	Building Services - Work Won in Tender	Income	(603)	(251)	(68)	(663)	(60)	9.95%
							(257)	
	PROPERTY SERVICES							
104	Office Accommodation	Employee Costs	144	57	46	116	(28)	(19.44)%
							(28)	
251	Technical Services - Agency Staff	Administration	0	0	117	260	260	
							260	
(1,066)	Technical Services - Recharges to Capital	Income	(758)	(316)	0	(1,018)	(260)	34.30%
(96)	Physical Assets - Income	Income	(123)	(51)	(36)	(101)	22	
							(238)	

ENVIRONMENT AND REGENERATION COMMITTEEREVENUE BUDGET MONITORING REPORTMATERIAL VARIANCESPERIOD 5: 1st April 2018- 31st August 2018

<u>Out Turn</u> <u>2017/18</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2018/19</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Aug-18</u> <u>£000</u>	<u>Projection</u> <u>2018/19</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	ENVIRONMENTAL & PUBLIC PROTECTION							
2,791	Management	Employee Costs	2,532	999	975	2,495	(37)	(1.46)%
1,545	Grounds Maintenance	Employee Costs	1,542	647	638	1,508	(34)	(2.20)%
812	Vehicle Maintenance	Employee Costs	845	333	324	819	(26)	(3.08)%
1,493	Refuse Collection	Employee Costs	1,424	562	607	1,377	(47)	(3.30)%
							(144)	
321	Vehicle Maintenance - Materials & Subcontractors	Supplies and Services	272	113	147	312	40	14.71%
							40	
62	Refuse Collection - Agency Staff	Administration	20	8	52	80	60	300.00%
							60	
88	Waste Strategy - Food Waste	PTOB	96	40	19	60	(36)	(37.50)%
37	Refuse Transfer - Other Expenditure	PTOB	67	28	26	28	(39)	(58.21)%
2,786	Refuse Transfer - Residual Waste	PTOB	2,874	1,198	1,097	2,899	25	0.87%
74	Refuse Transfer - Non contract Waste Disposal	PTOB	48	20	39	70	22	45.83%
							(28)	
(392)	Vehicle Maintenance - Non-routine Labour & Materials Income	Income	(252)	(105)	(123)	(292)	(40)	15.87%
(659)	Refuse Collection - Trade Waste	Income	(803)	(335)	(275)	(733)	70	(8.72)%
(341)	Refuse Transfer - Tipping Charges	Income	(273)	(114)	(92)	(299)	(26)	9.52%
(637)	Crematorium - Cremations Income	Income	(676)	(282)	(203)	(636)	40	(5.92)%
(57)	Burial Grounds - Sale of Lairs	Income	(98)	(41)	(24)	(78)	20	(20.41)%
							64	

ENVIRONMENT AND REGENERATION COMMITTEEREVENUE BUDGET MONITORING REPORTMATERIAL VARIANCESPERIOD 5: 1st April 2018- 31st August 2018

<u>Out Turn</u> <u>2017/18</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2018/19</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Aug-18</u> <u>£000</u>	<u>Projection</u> <u>2018/19</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
754	ROADS Roads Operations Unit	Employee Costs	740	292	256	697	(43)	(5.81)%
							(43)	
1,192	Roads Operations Unit - Materials	Supplies and Services	1,525	316	496	1,205	(320)	(20.98)%
66	Roads Client - Design Rechargeable	Supplies and Services	0	0	88	88	88	
							(232)	
89	Roads Operations - Non Routine Vehicle Maintenance	Transport & Plant	23	9	20	47	24	104.35%
							24	
(950)	Roads Operations Unit - Recharges at Dayworks	Income	(770)	(174)	(199)	(822)	(52)	6.75%
(2,111)	Roads Operations Unit - Recharges Schedule of Rates	Income	(2,705)	(611)	(841)	(2,261)	444	(16.41)%
(98)	Roads Operations Unit - NCI	Income	(26)	(6)	(3)	(100)	(74)	284.62%
(66)	Roads Client - Design Rechargeable	Income	0	0	(88)	(88)	(88)	
(295)	Parking Income	Income	(231)	(96)	(99)	(256)	(25)	10.82%
							205	
Total Material Variances							4	

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 5</u>	<u>Actual To Period 5</u>	<u>Projected Spend</u>	<u>Amount to be Earmarked for 2019/20 & Beyond</u>	<u>Lead Officer Update</u>
	<u>2018/19</u>	<u>2018/19</u>	<u>2018/19</u>	<u>2018/19</u>		
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	
Renewal of Clune Park Area	1,542	95	99	190	1,352	The projected expenditure relates to Legal Fees and Professional fees.
Youth Employment	715	33	36	370	345	Direct employee costs for Modern apprentices as well as training fees and grants to local employers. Additional funds to deliver 6 mature modern apprentices with additional employability support who have been in post since January, and match funding for Working Matters grant. Funding for 5 new modern apprenticeships for young people with autism. Posts have not been advertised yet.
Repopulating/Promoting Inverclyde/ Group Action Plan	618	0	0	268	350	Marketing, Council Tax discounts, relocation packages, Tourism, Business Support and self build plots to attract residents to Inverclyde. Action Plan currently being developed by repopulation group.
Employability Initiatives	154	0	0	154	0	Contracts to local organisations and individuals for general employability.
Town and Village Centre Environmental Improvements	314	35	225	314	0	To deliver a range of environmental improvements in towns and villages across Inverclyde in consultation with Local Communities. Expected to be spent in full in 18/19.
Economic Development Initiatives	70	0	10	70	0	Start up grants and shopfront improvements. Expected to be spent in full in 18/19.
CEF Energy Audit	88	0	2	88	0	Funding for specialist Energy Audits and subsequent energy efficiency projects identified as part of audits. Initial energy audit progressing.

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 5</u>	<u>Actual To Period 5</u>	<u>Projected Spend</u>	<u>Amount to be Earmarked for 2019/20 & Beyond</u>	<u>Lead Officer Update</u>
	<u>2018/19</u>	<u>2018/19</u>	<u>2018/19</u>	<u>2018/19</u>		
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	
Demolish Redundant Buildings	150	0	0	20	130	Provision of grant support to private owners to allow demolition of redundant buildings at Port Glasgow Industrial Estate.
Traffic Management Studies	30	0	0	30	0	Full spend will be achieved 18/19 through traffic calming studies throughout Inverclyde.
Refurbishment of Ashton Prom	50	0	1	50	0	Quotations have been returned and works being progressed.
Master Plan Gourock Park	20	0	0	20	0	Tender being prepared in line with timescale.
Investment Roads & Footpaths	204	204	204	204	0	Repairs have been completed to carriageways and footways with the additional funding provided after the prolonged and poor winter weather.
Total Category C to E	3,955	367	577	1,778	2,177	