
Report To:	Environment & Regeneration Committee	Date:	2 May 2019
Report By:	Chief Financial Officer and Corporate Director Environment, Regeneration and Resources	Report No:	FIN/42/19/AP/MMcC
Contact Officer:	Mary McCabe	Contact No:	01475 712222
Subject:	Environment and Regeneration 2018/19 Revenue Budget – Period 11 (28 February 2019)		

1.0 PURPOSE

1.1 To advise the Committee of the 2018/19 Revenue Budget position at Period 11 to 28 February 2019.

2.0 SUMMARY

2.1 The revised 2018/19 budget for Environment and Regeneration is £22,667,000 which excludes Earmarked Reserves.

2.2 The latest projection, excluding Earmarked Reserves, is an underspend of £383,000, a reduction in projected spend of £178,000 since the last Committee.

2.3 The major variances projected at Period 11 are:

- i. An over recovery of Planning Development Control income of £157,000, £8,000 less than was previously reported.
- ii. A projected underspend in the Refuse Transfer Station residual waste contract of £88,000 due to a reduction in the number of tonnes disposed of. This is a reduction of £63,000 since the previous report.
- iii. An under recovery of Refuse Collection trade waste income of £98,000. This under recovery is partially offset by the reduction in residual waste costs. The residual waste expenditure budget and the trade waste income budget will be reviewed next financial year and if the trends are continuing, a virement will be actioned between these two budgets.
- iv. An overspend in budgets associated with the Recycling contract of £118,000, mainly due to additional costs associated with Greenlight going into administration. This is £12,000 less spend than was reported at the last Committee.
- v. An underspend in Roads Client lighting maintenance of £60,000, as previously reported. This is due to a drop in maintenance costs resulting from capital investment in street lighting and the budget will be subject to a permanent reduction of £30,000 from 2019/20.
- vi. Income from the Scottish Government relating to the administration of the Home Energy Efficiency Programme for Scotland (HEEPS) of £53,000. This will in part be recurring income and a permanent income budget of £20,000 will be introduced from 2019/20.
- vii. A projected over recovery in Parking fine income of £50,000. This is partially offset by a projected shortfall in carpark fees and charges income of £25,000.
- viii. Additional turnover savings (not offset by expenditure or income) across the Committee of £317,000, a further reduction in spend of £70,000 since the last report. Over £100,000 of these savings are the early achievement of 2019/20 savings.

- 2.4 Operational Earmarked Reserves for 2018/19 total £3,865,000 of which £1,028,000 is projected to be spent in the current financial year. As detailed in Appendix 4 expenditure of £690,000 (67% of projected spend or 65% of phased budget) has been incurred to Period 11.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Committee notes the current projected underspend for 2018/19 of £383,000 as at 28 February 2019.

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 underspend.

4.2 The revised 2018/19 budget for Environment and Regeneration, excluding earmarked reserves, is £22,667,000. This is an increase of £361,000 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 underspend of £383,000 (1.59%), a reduction in spend of £178,000 since the last Committee.

5.2 Regeneration & Planning - £213,000 underspend

The current projected out-turn for Regeneration & Planning is an underspend of £213,000, a reduction in net projected spend of £33,000 since Period 9.

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 underspend for Regeneration & Planning are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected underspend of £31,000 in employee costs, £40,000 less spend than was previously reported, mainly due to:

- i. A seconded post within Economic Development funded from Scottish Government income of £60,000.
- ii. Net overachievement of turnover savings across the Service of £91,000.

(b) Supplies & Services

Within Building Services there are projected overspends on direct purchases and subcontractors of £150,000 and £170,000 respectively, due to the current workload. These overspends are offset by additional income. This is a movement of £80,000 in direct purchases and £110,000 in subcontractors since Period 9.

(c) Payments to Other Bodies

There is a projected overspend of £171,000, a £30,000 reduction in spend from Period 9. This is mainly due to:

- i. Spend on grant funded projects – Innovation & Integration and Smarter Choices, offset by additional income of £71,000 and £75,000 respectively. There has been a reduction in spend on Innovation and Integration of £30,000 since the last report.
- ii. An overspend on Planning Admin payments to other bodies of £20,000, as previously reported.

(d) Income

There is a net over recovery in income of £693,000, an increase in projected income of £152,000 from the last report, made up as follows:

- i. An over recovery of £157,000 within Development Control, £8,000 less income than at the last Committee. A further £69,000 of income is projected which will be earmarked through the smoothing reserve for use in future years.
- ii. Additional grant income of £146,000, offset by additional expenditure under Payments to Other Bodies, above.
- iii. Scottish Government income for a seconded employee of £60,000, offset by additional employee costs, per 5.2(a)(i) above.
- iv. An over recovery of Building Services income of £320,000, in line with increased supplies and services costs, as detailed above. This is an increase in income of £190,000 from the last report.

5.3 Property Services - £7,000 underspend

The current projected out-turn for Property Services is an underspend of £7,000, a reduction in expenditure of £15,000 from the last Committee.

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

(a) Property Costs

There is a projected underspend of £12,000 within property costs, a reduction in spend of £6,000 from the last Committee. This underspend is made up of a number of minor variances, the largest of which is a projected underspend in Office Accommodation gas costs of £26,000.

(b) Administration Costs

There is a projected overspend of £260,000, an increase in spend of £2,000 since Period 9. This overspend is due to agency staff costs which are offset by additional capital recharge income.

(c) Income

There is a projected over recovery in income of £267,000, £6,000 more income than was previously reported. This is mainly due to an over recovery of Capital recharge income of £260,000 in line with increased agency worker costs.

5.4 Environmental & Public Protection - £20,000 underspend

The current projected out-turn for Environmental & Public Protection is an underspend of £20,000, a reduction in projected spend of £85,000 since the 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 £251,000 in employee costs, a further reduction of £60,000 since the last Committee, mainly due to:

- i. Additional turnover savings within Management of £62,000, mainly due to the early achievement of a 2019/20 management restructure saving. This is a reduction in spend of £19,000 from Period 9. This underspend is partially offset by increased overtime costs of £30,000, £5,000 more than was previously reported.
- ii. Turnover savings within Refuse Collection of £21,000, an increase in costs of £18,000 from Period 9. The costs of two new employees employed as a result of changes to the recycling contract are included here. The underspend is more than offset by additional agency worker costs – see 6.4(e), mainly 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 £42,000, £4,000 less spend than was previously reported.
- iv. A projected underspend in Ground Maintenance employee costs of £60,000, partly due to the non-filling of a vacant post which will be removed from 2019/20, as previously reported.
- v. Turnover savings within Street Cleaning of £35,000, an increase in projected spend of £2,000 since the last report.
- vi. Within Social Protection Team Wardens overtime there is a projected overspend of £22,000, which is offset by income from RCH.
- vii. Within Trading Standards, turnover savings of £31,000 due to the non-filling of a vacant post, as previously reported.
- viii. Within Safer Communities, a projected underspend of £52,000 due to turnover savings and a reduction in overtime. This is £43,000 less spend than was previously reported.

(b) Property Costs

The CCTV Maintenance contract is currently projecting to outturn on budget. Line rental costs relating to the previous contract are in the process of being finalised. It is anticipated that all costs will be contained within the existing budget; in the event of an underspend this will be reported as part of the final outturn.

(c) Supplies & Services

There is a projected overspend on supplies and services of £104,000, £39,000 more expenditure than last reported. This is mainly due to:

- i. A £40,000 overspend in Vehicle Maintenance materials, offset by additional non-routine maintenance income.
- ii. A projected overspend in CCTV tools and equipment of £23,000 due to the purchase of mobile CCTV equipment.

(d) Transportation & Plant

There is a projected overspend of £88,000, an increase in projected spend of £31,000, mainly due to:

- i. Overspends in external hires of £29,000, partly due to hire costs associated with the new recycling arrangements, an increase of £1,000 since the last Committee.
- ii. Overspend on tyres across the Client services of £22,000, partially offset by reduced non routine maintenance costs. Vehicle Maintenance spend on tyres overall is £16,000 overbudget which is offset by additional recharge income.

(e) Administration Costs

There is a projected overspend of £96,000, £5,000 more spend than was previously reported. This is mainly due to an overspend within Refuse Collection agency staff costs of £70,000, as explained at 6.4(a)(ii) above and previously reported.

(f) Payments to Other Bodies

There is a projected underspend of £17,000 in payments to other bodies, £58,000 less spend than was previously reported. The main variances being as follows:

- i. A projected underspend in the food waste contract of £36,000, a reduction in spend of £1,000 from the last report.
- ii. A projected underspend on the residual waste contract of £88,000, a reduction in spend of £63,000 from the last Committee. As previously reported, this underspend would have been considerably higher if income from Greenlight had been received. This related to second pass waste that the Council disposed of for Greenlight and amounted to £83,000. It had been anticipated at Period 9 that lower year on year tonnages might not continue to the year end. However, the pattern has continued, hence the movement from the last report.
- iii. A projected overspend of £47,000 within non contract waste disposal, £10,000 more spend than was reported at the last Committee.
- iv. A projected underspend in the Waste Strategy other expenditure budget of £24,000, an increase in spend of £2,000 from the last Committee.
- v. A projected overspend of £72,000 on recycling and glass recycling, £2,000 more spend than was previously reported. In addition to these costs there are additional hires and employee costs associated with the changes to the recycling contract.

(g) Income

There is a projected over recovery in income of £35,000, £30,000 more income than was reported at Period 9, 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, as previously reported.
- ii. A projected under recovery in Trade Waste income of £98,000, £2,000 less income than previously reported. This under recovery is partially offset by reduced waste disposal costs. The residual waste expenditure budget and the trade waste income budget will be reviewed next financial year and if the trends are continuing, a virement will be considered between these two budget lines.
- iii. A projected under recovery of Crematorium income of £27,000 due to a reduction in the number of cremations. This is a further reduction in projected income of £7,000 from the last Committee.
- iv. A projected over recovery of Refuse Transfer Station scrap metal income of £20,000, £10,000 more income than was previously anticipated.
- v. Projected income from RCH of £20,000 within Social Protection Team Wardens, offset by additional overtime costs, per 5.4(a)(vi).
- vi. Projected income from the Scottish Government relating to the administration of the Home Energy Efficiency Programme for Scotland (HEEPS) of £53,000. For future years, as part of the budget process, an income budget of £20,000 has been created.

5.5 Roads - £143,000 underspend

The current projected out-turn for Roads is an underspend of £143,000, a reduction in spend of £45,000 from Period 9.

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 £55,000 due to delays in filling vacant posts. This is a reduction in spend of £3,000 since the last report and is partially offset by agency costs.

(b) Supplies & Services

There is an underspend of £421,000 projected, £86,000 more spend than was reported at Period 9, mainly due to:

- i. An underspend in Roads Operations' materials of £487,000, which is offset by a reduction in income. This is in line with the current work programme and is £78,000 more spend than was previously reported. This is partially offset by an overspend in subcontractors of £26,000, £21,000 more spend than at the last Committee.
- ii. Roads Client rechargeable spend of £156,000, offset by additional recharge income. This is an increase of £24,000 from the last Committee.
- iii. An underspend in the Roads Client payments to lighting contractor line of £60,000, as previously reported. This is due to a drop in maintenance costs resulting from capital investment in street lighting. This budget is the subject of a permanent reduction of £30,000 from 2019/20.
- iv. An underspend in Roads Client Street Lighting electrical power of £49,000, £34,000 less spend than was previously anticipated. This is due to good progress being made on the conversion of higher wattage lighting units and is the early achievement of future years' savings.

(c) Transportation & Plant

There is a projected overspend of £3,000, an increase in projected spend of £15,000 from the last Committee. This is mainly due to:

- i. Overspends on Roads Operations and Roads Client non-routine vehicle maintenance of £23,000, as previously reported.
- ii. An underspend on Roads Operations' external and internal hires of £21,000, an increase in spend of £18,000 from the last report. This underspend is offset by a reduction in income.

(d) Administration Costs

There is a projected overspend of £48,000 due to a number of small variances, the largest of which is an overspend of £22,000 on agency costs. This overspend is offset by turnover savings and is an increase in spend of £6,000 from the last report.

(e) Income

Income is projected to be under recovered by £300,000, £143,000 more income than at Period 9, due mainly to the following:

- i. An under recovery of Roads Operations income of £531,000, offset by reduced costs and in line with the current work programme. This is an increase in income of £82,000 since the last Committee.
- ii. An over recovery of Roads Client recharge income of £156,000, offset by increased costs under Supplies and Services. In line with expenditure, this is an increase of £24,000 from the last report.
- iii. A projected over recovery in Parking fine income of £50,000, a reduction of £5,000 since the last Committee. This is partially offset by a projected shortfall in carpark fees and charges income of £25,000, as previously reported.
- iv. An over recovery of Roads Client design fees of £43,000 as a result of fees relating to SPT projects which have increased due to a number of large projects this financial year, not previously reported.

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 £1,489,000 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 65% of phased budget (67% of projected spend).

7.0 VIREMENTS

7.1 There are no virement requests in this report.

8.0 IMPLICATIONS

Finance

8.1 All financial 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 underspend of £383,000.

11.0 LIST OF BACKGROUND PAPERS

11.1 There are no background papers relating to this report.

Environment & Regeneration Budget Movement - 2018/19**PERIOD 11: 1st April 2018- 28th February 2019**

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	3,716	61	19	8	(617)	3,187
Property Services	3,298	20	28	19	(591)	2,774
Environmental & Public Protection	12,765	43	(13)	136	(281)	12,650
Roads	3,867	31	9	0		3,907
Corporate Director	149					149
Totals	23,795	155	43	163	(1,489)	22,667

Movement Details

£000

Inflation

Contribution from non-pay inflation contingency to cover Get Ready for Work shortfall	9
Return of management restructure allocation to inflation contingency	(20)
Contribution from non-pay inflation contingency to cover shortfalls in Industrial, Commercial budget	60
Electricity inflation	24
Gas inflation	10
Roads Lighting electrical power inflation	29
Residual Waste contract inflation	43
	<u>155</u>

Virements

Virement to realign Turnover Savings budgets - Councilwide	55
Virement from Property Services to Legal Services - employee costs admin restructure	(17)
Virement from Safer Communities (ECOD) as part of restructure	5
	<u>43</u>

Supplementary Budgets

NDR budget for Dalrymple St Car Park	5
Additional budget for Ground Maintenance costs associated with Rankin Park	12
Autoenrolment additional budget	133
Management Restructure additional budget	10
Burial Grounds - Child Burials - additional budget	3
	<u>163</u>
	<u>361</u>

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****PERIOD 11: 1st April 2018- 28th February 2019**

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	15,110	14,777	(333)	(2.20)%
Property Costs	5,315	5,448	5,421	(27)	(0.50)%
Supplies & Services	4,841	4,866	4,874	8	0.16%
Transport Costs	2,294	2,300	2,397	97	4.22%
Administration Costs	554	553	964	411	74.28%
Payments to Other Bodies	9,508	9,574	9,750	176	1.84%
Other Expenditure	699	699	679	(20)	(2.86)%
Income	(14,506)	(14,394)	(15,089)	(695)	4.83%
TOTAL NET EXPENDITURE	23,795	24,156	23,773	(383)	(1.59)%
Transfer to Earmarked Reserves *	0	(1,489)	(1,489)	0	0.00%
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,795	22,667	22,284	(383)	(1.69)%

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	3,716	3,804	3,591	(213)	(5.60)%
Property Services	3,298	3,365	3,358	(7)	(0.21)%
Environmental & Public Protection	12,765	12,931	12,911	(20)	(0.15)%
Roads	3,867	3,907	3,764	(143)	(3.66)%
Corporate Director	149	149	149	0	0.00%
TOTAL NET EXPENDITURE	23,795	24,156	23,773	(383)	(1.59)%
Transfer to Earmarked Reserves *	0	(1,489)	(1,489)	0	0.00%
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,795	22,667	22,284	(383)	(1.69)%

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

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 11: 1st April 2018- 28th February 2019**

<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>28-Feb-19</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	447	382	406	481	34	7.61%
823	Building Services	Employee Costs	831	710	692	808	(23)	(2.77)%
230	Building Control	Employee Costs	245	209	165	193	(52)	(21.22)%
							(41)	
288	Building Services - Direct Purchases	Supplies and Services	164	150	247	314	150	91.46%
151	Building Services - Subcontractors	Supplies and Services	220	202	310	390	170	77.27%
							320	
0	Employability - Innovation & Integration grant expenditure	PTOB	0	0	17	71	71	
141	Planning PTOB	PTOB	115	105	114	135	20	17.39%
75	Economic Development - Smarter Choices	PTOB	0	0	64	75	75	
							166	
0	Employability - Innovation & Integration grant income	Income	0	0	0	(71)	(71)	
(34)	Economic Development Admin	Income	0	0	(49)	(60)	(60)	
(75)	Economic Development - Smarter Choices	Income	0	0	0	(75)	(75)	
(378)	Development Control	Income	(266)	(244)	(416)	(423)	(157)	59.02%
(9)	Building Services - Recharge Int Clients	Income	(145)	(133)	(36)	(50)	95	(65.52)%
(946)	Building Services - Central Repairs	Income	(810)	(743)	(567)	(968)	(158)	19.51%
(660)	Building Services - Work Won in Tender	Income	(603)	(553)	(457)	(860)	(257)	42.62%
							(683)	
	PROPERTY SERVICES							
60	Office Accommodation - Gas	Property Costs	70	64	26	44	(26)	(37.14)%
							(26)	
251	Technical Services - Agency Staff	Administration	0	0	224	260	260	
							260	
(1,066)	Technical Services - Recharges to Capital	Income	(758)	(695)	(710)	(1,018)	(260)	34.30%
							(260)	

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 11: 1st April 2018- 28th February 2019**

<u>Out Turn</u> 2017/18 £000	<u>Budget</u> Heading	<u>Subjective Head</u>	<u>Budget</u> 2018/19 £000	<u>Proportion</u> of Budget £000	<u>Actual to</u> 28-Feb-19 £000	<u>Projection</u> 2018/19 £000	<u>(Under)/Over</u> Budget £000	<u>Percentage</u> Variance %
	ENVIRONMENTAL & PUBLIC PROTECTION							
171	Public Protection - Trading Standards	Employee Costs	119	102	78	88	(31)	(26.05)%
0	Public Protection - Social Protection/ Wardens - Overtime	Employee Costs	0	0	24	22	22	
4	Public Protection - Safer Communities	Employee Costs	886	757	716	834	(52)	(5.87)%
110	Management - Overtime	Employee Costs	84	71	96	114	30	35.71%
2,545	Management - Turnover	Employee Costs	2,243	1,917	1,878	2,181	(62)	(2.76)%
1,545	Grounds Maintenance	Employee Costs	1,599	1,367	1,242	1,539	(60)	(3.75)%
812	Vehicle Maintenance	Employee Costs	854	730	627	812	(42)	(4.92)%
1,299	Street Cleaning	Employee Costs	1,307	1,117	1,043	1,272	(35)	(2.68)%
1,493	Refuse Collection	Employee Costs	1,451	1,240	1,195	1,430	(21)	(1.45)%
							(251)	
321	Vehicle Maintenance - Materials	Supplies and Services	176	161	199	216	40	22.73%
0	Public Protection - CCTV Tools and Equipment	Supplies and Services	0	0	0	23	23	
							63	
18	Service-wide - Tyres Recharge	Transport & Plant	0	0	22	22	22	
26	Service-wide - External Hires	Transport & Plant	20	18	36	49	29	145.00%
							51	
62	Refuse Collection - Agency Staff	Administration	20	18	88	90	70	350.00%
							70	
88	Waste Strategy - Food Waste	PTOB	96	88	54	60	(36)	(37.50)%
37	Waste Strategy - Other Expenditure	PTOB	67	61	42	43	(24)	(35.82)%
2,786	Refuse Transfer - Residual Waste	PTOB	2,917	2,674	2,512	2,829	(88)	(3.02)%
74	Refuse Transfer - Non contract Waste	PTOB	48	44	80	95	47	97.92%
172	Waste Strategy - Payments to Greenlight	PTOB	204	187	209	276	72	35.29%
							(29)	
(392)	Vehicle Maintenance - Non-routine Materials income	Income	(252)	(231)	(273)	(292)	(40)	15.87%
(659)	Refuse Collection - Trade Waste	Income	(803)	(736)	(702)	(705)	98	(12.20)%
(637)	Crematorium - Cremations Income	Income	(676)	(620)	(540)	(649)	27	(3.99)%
(28)	Refuse Transfer - Scrap Metal	Income	(31)	(28)	(42)	(51)	(20)	64.52%
0	Public Protection - HEEPS	Income	0	0	(53)	(53)	(53)	
0	Public Protection - Social Protection/ Wardens	Income	0	0	0	(20)	(20)	
							(8)	

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 11: 1st April 2018- 28th February 2019**

<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>28-Feb-19</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>
	ROADS							
754	Roads Operations Unit	Employee Costs	735	629	559	680	(55)	(7.48)%
							(55)	
1,192	Roads Operations Unit - Materials	Supplies and Services	1,525	1,175	883	1,038	(487)	(31.93)%
233	Roads Operations Unit - Subcontractors	Supplies and Services	235	169	231	261	26	11.06%
19	Roads Client - Lighting Rechargeable	Supplies and Services	0	0	31	32	32	
66	Roads Client - Design Rechargeable	Supplies and Services	0	0	122	122	122	
323	Roads Client - Payments to Lighting Contractor	Supplies and Services	333	305	226	273	(60)	(18.02)%
435	Roads Client - Electrical Power	Supplies and Services	408	370	295	359	(49)	(12.01)%
							(416)	
268	Roads Operations - External Hires	Transport & Plant	305	220	229	284	(21)	(6.89)%
							(21)	
44	Roads Operations - Agency	Administration Costs	0	0	19	22	22	
							22	
(950)	Roads Operations Unit - Recharges at Dayworks	Income	(770)	(546)	(616)	(822)	(52)	6.75%
(2,111)	Roads Operations Unit - Recharges Schedule of Rates	Income	(2,705)	(1,918)	(1,652)	(1,953)	752	(27.80)%
(98)	Roads Operations Unit - NCI	Income	(26)	(18)	(133)	(195)	(169)	650.00%
(66)	Roads Client - Design Rechargeable	Income	0	0	(122)	(122)	(122)	
(16)	Roads Client - Lighting Rechargeable	Income	0	0	(1)	(32)	(32)	
(295)	Parking - PCN Income	Income	(231)	(212)	(271)	(281)	(50)	21.65%
(74)	Parking - Sales Fees and Charges	Income	(118)	(108)	(84)	(93)	25	(21.19)%
(223)	Roads Client - Sales, Fees and Charges	Income	(173)	(160)	(144)	(216)	(43)	24.86%
							309	
							(529)	
Total Material Variances							(529)	

EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 11</u>	<u>Actual To Period 11</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	140	106	110	1,432	The projected expenditure in 2018/19 relates to Legal Fees and Professional fees.
Youth Employment	715	168	69	204	511	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	50	6	18	600	Original funding for Marketing, Council Tax discounts, relocation packages, Tourism, Business Support and self build plots to attract residents to Inverclyde. New action plan currently being developed by repopulation group.
Employability Initiatives	154	70	0	0	154	Contracts to local organisations and individuals for general employability. Core budget will be utilised 18/19.
Town and Village Centre Environmental Improvements	314	299	248	314	0	To deliver a range of environmental improvements in towns and villages across Inverclyde in consultation with local communities. Will be spent in full in 18/19.
Economic Development Initiatives	70	45	24	70	0	Start up grants and shopfront improvements. Expected to be spent in full in 18/19.

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 11</u>	<u>Actual To Period 11</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>	
CEF Energy Audit	28	20	9	21	7	Funding for specialist energy audits and subsequent energy efficiency projects identified as part of audits to be contained within other resources. Initial energy audit progressing.
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.
Refurbishment of Ashton Prom	50	50	24	50	0	The work on Ashton promenade is close to full completion, repairs and painting to the railings are now completed, the shelters have some painting works outstanding this is due to the recent weather, the fountain is now completed.
Master Plan Gourock Park	20	20	0	17	3	The Master Plan will be finished by the end of March, with the exception of the public consultation which will require to be arranged. A topographic survey of the area has been carried out.
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	3,865	1,066	690	1,028	2,837	