

**The Highland Council**

**Transport, Environmental and Community Services Committee  
16 May 2013**

Agenda Item	3
Report No	TEC 36-13

**Revenue Budget Monitoring Report – 1 April 2013 to 30 April 2013**

**Report by Director of Transport, Environmental and Community Services**

**Summary**

This report sets out the revenue monitoring position for the period 1 April 2013 to 30 April 2013 and the projected year end position.

**1. 2012/13 Position**

- 1.1 This report is produced in support of the Council's corporate governance process, which in turn is designed to support/augment the Council's overall/corporate delivery of all of its obligations in terms of the Single Outcome agreement.
- 1.2 The 2012/13 financial year closedown is ongoing and Final Accounts will be presented to the Council meeting on 27 June 2013. However, Near Final summary figures will be reported to the Finance, Housing & Resources on 5 June 2013, and the detail for TEC Services will be reported to the next meeting of this Committee.

**2. Current Position**

- 2.1 The revenue expenditure monitoring statements, appended to this report, show the financial position to 30 April 2013. In total the expenditure is currently in line with the budget out-turn target.

**3. Year-End Projection**

- 3.1 The year to date actual figures represent the transactions for the month ended 30 April 2013 and are in line with management expectations. At present the Service is not aware of any anomalies that will distort the financial position of the Service.
- 3.2 Members will note that based on the financial performance to date, it is predicted that at the end of the financial year the budget as a whole will be balanced.

**4. Major Issues and Variances**

- 4.1 At present there are no major issues or variances.

**5. Implications**

- 5.1 Resource implications are discussed in the report.

- 5.2 There are no legal implications arising as a direct result of this report.
- 5.3 There are no equality implications arising as a direct result of this report.
- 5.4 There are no climate change implications arising as a direct result of this report.
- 5.5 There are no risk implications arising as a direct result of this report.

**6. Recommendation**

- 6.1 Members are invited to approve the report and the attached monitoring statements which show the revenue position for the period 1 April 2013 to 30 April 2013.

Designation: Director of Transport, Environmental and Community Services

Date: 7 May 2013

Author: Mike Mitchell, Service Finance Manager

Background Papers Monitoring Statement 30/04/13 and The Highland Council Financial Ledger

<b>TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES</b>
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<b>Revenue Expenditure Monitoring Statement</b>
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<b>1 April 2013 to 30 April 2013</b>
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<b>Service Summary</b>
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	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
<b>BY ACTIVITY</b>				
Roads and Community Works	1,049	27,492	27,492	0
Environmental Health	137	1,919	1,919	0
Trading Standards	59	776	776	0
Emergency Planning & Oil Pollution	10	164	164	0
Waste Management	1,172	25,970	25,970	0
Transport and Infrastructure	(569)	7,710	7,710	0
Administration	709	867	867	0
<b>CLIENT SERVICES TOTAL</b>	<b>2,566</b>	<b>64,898</b>	<b>64,898</b>	<b>0</b>
<b>TRADING OPERATIONS</b>				
Roads & Community Works	446	(801)	(801)	0
Waste Management	265	(2,804)	(2,804)	0
Vehicle Maintenance	(107)	(325)	(325)	0
Piers & Harbours	(929)	(1,588)	(1,588)	0
Project Design Unit	13	(472)	(472)	0
<b>SERVICE TOTAL</b>	<b>2,255</b>	<b>58,908</b>	<b>58,908</b>	<b>0</b>
<b>BY SUBJECTIVE</b>				
Staff Costs	3,995	71,147	71,147	0
Other Costs	4,921	90,775	90,775	0
Gross Expenditure	8,916	161,922	161,922	0
Grants	(37)	(206)	(206)	0
Other Income	(6,624)	(102,808)	(102,808)	0
Total Income	(6,661)	(103,014)	(103,014)	0
	<b>2,255</b>	<b>58,908</b>	<b>58,908</b>	<b>0</b>

**% of Budget Spent**

This Year	4%
Last Year	6%
2011/12	5%

<b>TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES</b>
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<b>Revenue Expenditure Monitoring Statement</b>
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<b>1 April 2013 to 30 April 2013</b>
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<b>Financial Detail</b>
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**Client Services**
**2.1 Roads & Community Works**

	£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
Winter Maintenance	94	4,713	4,713	0
Structural Maintenance	11	2,341	2,341	0
Surface Dressing	34	2,181	2,181	0
Watercourse Maintenance	11	665	665	0
Cyclical Maintenance	366	6,188	6,188	0
Street Cleaning	188	3,438	3,438	0
Public Conveniences	9	1,258	1,258	0
Burials and Cremations	44	1,173	1,173	0
Grounds Maintenance	193	2,668	2,668	0
Engineering Services	(45)	1,258	1,258	0
Community Works Services	166	1,387	1,387	0
Coast Protection	(23)	57	57	0
Flood Alleviation	0	167	167	0
	1,049	27,492	27,492	0

**2.2 Waste Management**

Refuse Collection	(159)	4,594	4,594	0
Waste Disposal	848	11,783	11,783	0
Recycling	484	9,593	9,593	0
	1,172	25,970	25,970	0

**2.3 Transport & Infrastructure**

Lighting Services	(892)	3,513	3,513	0
Integrated Transport Services	93	1,015	1,015	0
Subsidies and Concessionary Fares	205	3,430	3,430	0
Flood Risk Management	17	255	255	0
Ferries	86	29	29	0
Airstrips	9	13	13	0
Car Parks	(89)	(545)	(545)	0
	(569)	7,710	7,710	0

**2.4 Business Support**

Management Overheads	(122)	976	976	0
Fleet Management	830	(108)	(108)	0
	709	867	867	0

**Trading Operations**
**2.5 Roads and Community Works**

	£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
Income - Council	(886)	(21,368)	(21,368)	0
Income - Other	(51)	(639)	(639)	0
	(937)	(22,006)	(22,006)	0
Direct Costs				
Labour	697	12,885	12,885	0
Materials & Other	46	1,161	1,161	0
Plant	476	5,190	5,190	0
	1,219	19,235	19,235	0
Indirect				
Management Costs	89	1,073	1,073	0
Apportioned Costs	75	896	896	0
	164	1,970	1,970	0
(Surplus)/Deficit before Depreciation	446	(801)	(801)	0
Depreciation	76	914	914	0
(Surplus)/Deficit after Depreciation	523	113	113	0

<b>TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES</b>
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<b>Revenue Expenditure Monitoring Statement</b>
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<b>1 April 2013 to 30 April 2013</b>
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<b>Financial Detail</b>
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**Trading Operations**

**2.6 Waste Management**

Income - Council

Income - Other

Direct Costs

Labour

Materials & Other

Plant

Indirect

Management Costs

Apportioned Costs

(Surplus)/Deficit before Depreciation

Depreciation

(Surplus)/Deficit after Depreciation

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
(1,083)	(21,070)	(21,070)	0
0	(19)	(19)	0
(1,083)	(21,089)	(21,089)	0
702	11,428	11,428	0
32	194	194	0
413	4,241	4,241	0
1,147	15,864	15,864	0
77	923	923	0
125	1,498	1,498	0
202	2,421	2,421	0
265	(2,804)	(2,804)	0
110	1,317	1,317	0
375	(1,487)	(1,487)	0

**2.7 Vehicle Maintenance**

Income - Council

Income - Other

Direct Costs

Labour

Materials

Plant & Other

Indirect

Management Costs

Apportioned Costs

(Surplus)/Deficit before Depreciation

Depreciation

(Surplus)/Deficit after Depreciation

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
(329)	(6,288)	(6,288)	0
(0)	(2)	(2)	0
(329)	(6,290)	(6,290)	0
107	3,603	3,603	0
50	1,112	1,112	0
59	1,179	1,179	0
216	5,894	5,894	0
1	12	12	0
5	58	58	0
6	71	71	0
(107)	(325)	(325)	0
2	20	20	0
(105)	(305)	(305)	0

<b>TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES</b>
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<b>Revenue Expenditure Monitoring Statement</b>
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<b>1 April 2013 to 30 April 2013</b>
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<b>Financial Detail</b>
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**Trading Operations**
**2.8 Piers and Harbours**

Income - Sale of Materials

Income - Other

## Direct Costs

Labour

Materials

Plant &amp; Other

## Indirect

Management Costs

Apportioned Costs

(Surplus)/Deficit before Depreciation

Depreciation

(Surplus)/Deficit after Depreciation

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
(796)	(15,531)	(15,531)	0
(240)	(2,748)	(2,748)	0
(1,036)	(18,279)	(18,279)	0
62	882	882	0
(1)	14,736	14,736	0
32	915	915	0
94	16,533	16,533	0
6	70	70	0
7	88	88	0
13	158	158	0
(929)	(1,588)	(1,588)	0
54	650	650	0
(874)	(938)	(938)	0

**2.9 Project Design Unit**

Income - Council

Income - Other

## Direct Costs

Labour

Supplies

Plant

## Indirect

Management Costs

Apportioned Costs

(Surplus)/Deficit before Depreciation

Depreciation

(Surplus)/Deficit after Depreciation

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
(233)	(4,380)	(4,380)	0
(35)	(245)	(245)	0
(268)	(4,625)	(4,625)	0
242	3,868	3,868	0
14	(18)	(18)	0
9	116	116	0
265	3,966	3,966	0
9	110	110	0
6	77	77	0
16	187	187	0
13	(472)	(472)	0
0	0	0	0
13	(472)	(472)	0