

Agenda Item	4
Report No	TEC 52/13

Revenue Budget – Final Outturn 2012/13 and Monitoring 2013/14

Report by Director of Transport, Environmental and Community Services

Summary

This report invites Members to approve the Revenue Budget outturn position for the year ended 31 March 2013, and the revenue monitoring position for the period 1 April 2013 to 30 June 2013.

1. Background

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.

2. Final Outturn 2012/13

2.1 The Service returned an overspend of £4.106m (6.8%) for the year ended 31 March 2013 out of a net budget of £60.682m. The predicted outturn, based on the February statement, was an overspend of £2.179m.

2.2 The Service summary statements, which show the final position for the year ended 31 March 2013, are contained in **Appendix A**.

3. Major Movements

3.1 The additional overspend has occurred as a direct result of the following:

- a) As a consequence of the storm surge on the 14/15 December 2012, emergency works were undertaken to repair damage to a number of harbours and coastal defences. This led to unanticipated expenditure of £0.643m in the period to 31 March, with further costs incurred in 2013/14.
- b) The roads cyclical maintenance overspend increased by £0.677m. Due to higher expenditure levels earlier in the financial year, and the weather pattern of frequent early morning frosts during the months from December to March, there was insufficient budget remaining to pay for all costs incurred. Underspends, totalling £0.107m, elsewhere in the roads and community works budget helped to offset the position.
- c) The increased subsidies and concessionary fares overspend of £0.397m relates to the new bus contracts awarded from January 2012. The base budget set for the new contracts, and the agreed savings to be achieved,

was set too low. The error only came to light when the Council's annual accounts were being prepared.

- d) Piers and harbours were expected to be on budget, however returned a shortfall of £0.254m on their targeted surplus. The budgeted margin on marine fuel sales was optimistic and set too high. This was recognised late in the year, therefore there was insufficient time to redress the problem.
- e) The management overhead overspend appeared at the year end. This relates to health and safety expenditure at TECS depots, principally at Diriebught and Lotland Street depots in Inverness. The relocation of TECS staff vacating Ardross Terrace premises in Inverness also contributed to the overspend. The Service was anticipating to absorb the overspend from elsewhere within the TECS overall budget, however due to the roads and community works financial predicament this was no longer possible.

4. Notes on Variances

4.1 Roads and Community Works

- 4.1.1 The weather pattern of frequent early morning frosts during the months from December through to March resulted in the winter maintenance overspend.
- 4.1.2 The roads cyclical maintenance overspent by £1.007m. Due to higher expenditure levels earlier in the financial year, and the weather pattern of frequent early morning frosts during the months from December to March, there was insufficient budget remaining for key activities at the start of the winter period. Underspends, totalling £0.410m, elsewhere in the roads and community works budget helped to offset the position.
- 4.1.3 The underspend in street cleaning was a direct result of redeploying resources to winter maintenance in the latter part of the year.
- 4.1.4 Savings on contract payments for the cleaning of public conveniences resulted in an underspend.
- 4.1.5 The main factor in the burials and cremations underspending was an increase in cremations income.
- 4.1.6 A combination of staff vacancies and increased income in respect of road consents, resulted in an underspend in engineering services. Part of the underspend was used to offset the overspend in community works services arising through employing temporary staff to assist with TECS asset management strategy.
- 4.1.7 Given the overspend in the roads and community works budgets, and the ever increasing pressure on Council budgets, an in-depth review of these budgets, including the relative trading account is currently underway.

4.2 Environmental Health

- 4.2.1 Staff vacancies, including a number of staff on maternity leave, account for the underspend.

4.3 Waste Management

- 4.3.1 As a result of the Council implementing the new alternate weekly collection service, improved recycling tonnages have been achieved, resulting in savings in the waste disposal and recycling contracts. However, implementation of the new service has resulted in a drop in paper recycling income, and refuse collection income from commercial customers due to a combination of the change in pricing structure and a loss of commercial customers.

4.4 Transport and Infrastructure

- 4.4.1 The bulk of the lighting services overspend (£0.817m) is due to increased energy costs. This is due to a combination of factors. Increased charges, as a result of restructuring of the electricity charge, are being levied by the Electricity Distribution Network Operator (EDNO) (£0.582m), Feed in Tariffs (FiT) (£0.047), and unachieved savings following the outcome of the trials to reduce energy in street lighting (£0.188m). Following pressure from COSLA the charge levied for 2013/14 by EDNO has been reduced by 32% (£0.186m). The Council is still awaiting the agreed level of charges for the FiT and usage tariffs for 2013/14. The remainder of the overspend (£0.164m) is attributable to emergency street lighting maintenance to make safe aging street lighting columns (£0.090m); one-off income for mast sites not due in 2012/13 (£0.032m); and increase rent costs of hilltop sites for masts (£0.042m).
- 4.4.2 Staff vacancies in integrated transport services account for the bulk of the underspend.
- 4.4.3 Subsidies and concessionary fares budget overspent by £0.597m. The overspend relates to the new bus contracts awarded from January 2012. The base budget set for the new contracts, and the agreed savings to be achieved, was set to low. The error (£0.397m) accounts for part of the overspend. The remainder of the overspend relates to the savings target (£0.500m) not achieving the full amount, following deletion and re-tendering of some services.
- 4.4.4 The annual costs of ferry refits were slightly higher than expected in 2012/13, and coupled with an increase in fuel costs resulted in an overspend for the Corran ferry service.
- 4.4.5 The overspend in car parks is attributed to a fall in car park income, both in Inverness and Fort William, and the purchase of new ticket machines in Inverness.

4.5 Administration

- 4.5.1 The management overheads overspend relates to health and safety expenditure at TECS depots, principally at Diriebught and Lotland Street depots in Inverness. The

relocation of TECS staff vacating Ardross Terrace premises in Inverness also contributed to the overspend. The nature of the cost is of a one-off nature, therefore is not mandatorily allowed for in the budget.

4.6 Trading Operations

- 4.6.1 The Roads and Community Works income target was not achieved. In 2012/13 the shortfall arose as a result of the trading account incurring additional expenditure which could not be charged back to the roads activity budgets. Higher costs in relation to additional vehicle repairs and maintenance, revenue purchases of plant and vehicles materials and standby payments. There were a number of vacant posts throughout the year, consequently there was a shortfall in income as the budget assumes all post are filled thus generating income. As part of the roads and community works budget review in 2013/14 all hourly charge rates and base budget assumptions will be reviewed.
- 4.6.2 The Waste Management trading operation achieved an increase on their targeted surplus. As part of the planned move to the new alternate weekly collections there were a number of vacant posts. The resultant savings were offset by an increase in plant and vehicle costs, principally fuel costs.
- 4.6.3 The Vehicle Maintenance trading operation achieved an increase on their targeted surplus. There are a number of vacant posts in the Council's workshops, due to the difficulties in recruiting mechanics, resulting in a staff budget underspend. Part of the underspend was required to pay for additional contractor payments to allow the continued maintenance of the Council's fleet of vehicles.
- 4.6.4 Piers and Harbours did not achieve their targeted surplus. The reduced surplus is due to the reduction in the margin achieved on marine fuel sales, from a target of 5.7% to an actual of 2.5%. A one percentage point change in the margin equates to in excess of £0.150m. The shortfall in surplus was offset by increased income from piers and harbour dues. The targeted surplus of 5.7% on marine fuel sales to be achieved in 2012/13 was over optimistic, and in reality the 2.5% achieved was more in line with the performance of 3.5% in 2011/12. Given the volatile nature of marine fuel prices, the margin from fuel sales for 2013/14 has been reduced to 2.5%, and a more robust monitoring system has been put in place for 2013/14.
- 4.6.5 The Project Design Unit target was exceeded due to increased productivity by both employed staff and use of consultants resulting in higher fee income.
- 4.6.6 The Council is required to maintain statutory trading accounts for "significant trading operations" in accordance with the Local Government (Scotland) Act 2003 (Section 10). The Council must demonstrate that each of its "significant trading operations" has achieved, at least, a cumulative breakeven position over a three year rolling period. All of TEC Services trading accounts achieved at least their statutory obligations.

5. **Revenue Monitoring (1 April 2013 to 30 June 2013)**

- 5.1 The revenue expenditure monitoring statements, which show the financial position

to 30 June 2013, are contained in **Appendix B**. In total, the expenditure is estimated to be £0.288m (0.5%) overspent at the end of the financial year.

6. Year-End Projection (2013/14)

- 6.1 The year to date actual figures represent the transactions for the three months ended 30 June 2013, and are generally in line with management expectations. The Service is aware of some anomalies that will distort the financial position for the current financial year, and these are highlighted under major issues and variances.
- 6.2 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 overspent, however managers will be looking for compensatory savings to reduce any overspend.

7. Major Issues and Variances (2013/14)

- 7.1 As part of the budget setting process for 2013/14 various savings were identified to allow the Service to deliver a balanced budget. A suite of savings totalling £1.492m were identified across the Service, however there are areas of concern around some of these savings.
- 7.2 Reduction in contract costs for waste treatment through reductions in waste arisings was identified as one of the waste management savings. The saving was based on the reducing trend of overall waste arisings and waste going to landfill. The long term trend has flattened out in the first quarter of 2013/14, and there is concern that this trend will continue. The position will be closely monitored and will be reported to the next TECS Committee.
- 7.3 £0.100m saving was to be generated through establishing a green waste composting facility at Longman, Inverness. This required an estimated capital investment of £0.600m. Detailed work on the design, including satisfying SEPA requirements, is currently ongoing. An update on progress will be provided to the next TECS Committee.
- 7.4 By transferring residual waste from Ross & Cromarty to the Council's Seater landfill site in Caithness a saving of £0.100m was identified, however due to contractual delays there is concern that the full saving may not be achieved in this financial year. An update will be provided to the next TECS Committee.
- 7.5 Implementation of a new fares structure for the Corran Ferry was estimated to generate increased income of £0.100m. Resistance to current proposals following Public Consultation have put the saving in doubt this financial year. Further work is to be carried out to prepare further options for consultation.
- 7.6 A saving of £0.272m is expected to come from vacancy and absence management across the Service. Some of the anticipated vacancies have not so far materialised. The Service is currently reviewing options for other staff savings.
- 7.7 As highlighted at 4.4.3 above, there is a budget shortfall of £0.390m, and a budget

pressure of £0.050m due to price changes as a result of retendering some of the public service bus contracts. Planning gain monies of the order of £0.152m were due to offset bus contract costs in 2012/13. These monies were not fed into the subsidies and concessionary fares budget in 2012/13, however the 2013/14 will be adjusted to reflect these sums resulting in the budget pressure reducing to £0.288m.

8. Actions Taken / Proposed (2013/14)

- 8.1 Managers have been made aware of the overspends which occurred in 2012/13 and actions have been put in place to better manage the areas where the overspend was due to lack of management control. This applies in particular to Roads and Community Works.
- 8.2 A review is currently underway on the Roads and Community Works function, both trading account and activity budgets. Area Managers are working closely with the Finance Service to profile the more variable costs, including overtime, hired plant, materials and contractors. The Areas have also developed an improved system for budget planning, in consultation with Finance, and this will be used to identify the budget allocations between activities and to monitor expenditure.
- 8.3 Managers are currently reviewing their respective parts of the Service to identify where costs can be reduced without affecting service delivery, with a view to managing overspends, or approved savings measures that may not be fully achieved.
- 8.4 A more robust monitoring system of marine fuel sales margins is now in place for Piers and Harbours.
- 8.5 Budgets will be closely managed and any underspends will be used to offset overspends and pressures within the overall TEC Services budget.

9. Implications

- 9.1 Resource implications are discussed in the report.
- 9.2 There are no legal implications arising as a direct result of this report.
- 9.3 There are no equality implications arising as a direct result of this report.
- 9.4 There are no climate change implications arising as a direct result of this report.
- 9.5 There are no risk implications arising as a direct result of this report.

10. Recommendations

- 10.1 Members are invited to approve the Revenue Budget final outturn position for the year ended 31 March 2013.
- 10.2 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 June 2013, and the actions which have been put in place to manage the budget over the remainder of the financial year.

Designation: Director of Transport, Environmental and Community Services

Date: 6 August 2013

Author: Mike Mitchell, Service Finance Manager

Background Papers: Monitoring Statements 31/03/13 and 30/06/13 and the Highland Council Financial Ledger

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2012 to 31 March 2013

Service Summary

	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
Roads and Community Works	30,360	27,952	30,360	2,408
Environmental Health	1,894	1,962	1,894	(68)
Trading Standards	790	781	790	9
Emergency Planning & Oil Pollution	183	196	183	(13)
Waste Management	25,516	25,977	25,516	(461)
Transport and Infrastructure	9,331	7,635	9,331	1,696
Administration	1,148	907	1,148	241
CLIENT SERVICES TOTAL	69,222	65,410	69,222	3,812
TRADING OPERATIONS				
Roads & Community Works	(600)	(1,166)	(600)	566
Waste Management	(1,735)	(1,641)	(1,735)	(94)
Vehicle Maintenance	(352)	(137)	(352)	(215)
Piers & Harbours	(1,060)	(1,314)	(1,060)	254
Project Design Unit	(687)	(470)	(687)	(217)
SERVICE TOTAL	64,788	60,682	64,788	4,106
BY SUBJECTIVE				
Staff Costs	67,539	68,307	67,539	(768)
Other Costs	97,546	90,656	97,546	6,890
Gross Expenditure	165,085	158,963	165,085	6,122
Grants	(211)	(186)	(211)	(25)
Other Income	(100,086)	(98,095)	(100,086)	(1,991)
Total Income	(100,297)	(98,281)	(100,297)	(2,016)
	64,788	60,682	64,788	4,106

% of Budget Spent

This Year	107%
Last Year	103%
2010/11	99%

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2012 to 31 March 2013

Financial Detail

Client Services
2.1 Roads & Community Works

	£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
Winter Maintenance	5,863	4,699	5,863	1,164
Structural Maintenance	2,682	2,749	2,682	(67)
Surface Dressing	2,114	2,181	2,114	(67)
Watercourse Maintenance	689	665	689	24
Cyclical Maintenance	7,269	6,262	7,269	1,007
Street Cleaning	3,171	3,245	3,171	(74)
Public Conveniences	1,229	1,297	1,229	(68)
Burials and Cremations	1,031	1,122	1,031	(91)
Grounds Maintenance	2,317	2,349	2,317	(32)
Engineering Services	1,208	1,319	1,208	(111)
Community Works Services	1,915	1,840	1,915	75
Coast Protection	850	57	850	793
Flood Alleviation	22	167	22	(145)
	30,360	27,952	30,360	2,408

2.2 Waste Management

Refuse Collection	3,940	3,770	3,940	170
Waste Disposal	12,590	12,567	12,590	23
Recycling	8,986	9,640	8,986	(654)
	25,516	25,977	25,516	(461)

2.3 Transport & Infrastructure

Lighting Services	4,194	3,213	4,194	981
Integrated Transport Services	1,184	1,293	1,184	(109)
Subsidies and Concessionary Fares	3,879	3,282	3,879	597
Flood Risk Management	273	255	273	18
Ferries	173	113	173	60
Airstrips	7	13	7	(6)
Car Parks	(379)	(534)	(379)	155
	9,331	7,635	9,331	1,696

2.4 Business Support

Management Overheads	1,237	1,016	1,237	221
Fleet Management	(89)	(109)	(89)	20
	1,148	907	1,148	241

Trading Operations
2.5 Roads and Community Works

	£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
Income - Council	(21,853)	(21,281)	(21,853)	(572)
Income - Other	(1,373)	(540)	(1,373)	(833)
	(23,226)	(21,821)	(23,226)	(1,405)
Direct Costs				
Labour	13,220	12,945	13,220	275
Materials & Other	1,209	645	1,209	564
Plant	6,647	5,515	6,647	1,132
	21,076	19,105	21,076	1,971
Indirect				
Management Costs	832	832	832	0
Apportioned Costs	718	718	718	0
	1,550	1,550	1,550	0
(Surplus)/Deficit before Depreciation	(600)	(1,166)	(600)	566
Depreciation	815	815	815	0
(Surplus)/Deficit after Depreciation	215	(351)	215	566

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2012 to 31 March 2013

Financial Detail

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
(19,226)	(19,283)	(19,226)	57
(26)	(13)	(26)	(13)
(19,252)	(19,296)	(19,252)	44
10,937	11,336	10,937	(399)
128	118	128	0
4,406	4,155	4,406	251
15,471	15,609	15,471	(138)
677	677	677	0
1,369	1,369	1,369	0
2,046	2,046	2,046	0
(1,735)	(1,641)	(1,735)	(94)
1,319	1,319	1,319	0
(416)	(322)	(416)	(94)

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
(4,109)	(4,052)	(4,109)	(57)
(5)	(13)	(5)	8
(4,114)	(4,065)	(4,114)	(49)
1,193	1,479	1,193	(286)
1,366	1,316	1,366	50
974	904	974	70
3,533	3,699	3,533	(166)
30	30	30	0
199	199	199	0
229	229	229	0
(352)	(137)	(352)	(215)
20	20	20	0
(332)	(117)	(332)	(215)

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2012 to 31 March 2013

Financial Detail

Trading Operations
2.8 Piers and Harbours

Income - Sale of Materials
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
(14,898)	(15,766)	(14,898)	868
(2,739)	(2,375)	(2,739)	(364)
(17,637)	(18,141)	(17,637)	504
897	861	897	36
14,525	14,873	14,525	(348)
995	933	995	62
16,417	16,667	16,417	(250)
70	70	70	0
90	90	90	0
160	160	160	0
(1,060)	(1,314)	(1,060)	254
650	650	650	0
(410)	(664)	(410)	254

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
(4,636)	(4,312)	(4,636)	(324)
(286)	(145)	(286)	(141)
(4,922)	(4,457)	(4,922)	(465)
3,672	3,544	3,672	128
248	136	248	112
125	117	125	8
4,045	3,797	4,045	248
110	110	110	0
80	80	80	0
190	190	190	0
(687)	(470)	(687)	(217)
0	0	0	0
(687)	(470)	(687)	(217)

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2013 to 30 June 2013

Service Summary

	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
Roads and Community Works	5,780	24,045	24,045	0
Environmental Health	493	1,919	1,919	0
Trading Standards	219	776	776	0
Emergency Planning & Oil Pollution	53	164	164	0
Waste Management	6,239	29,408	29,408	0
Transport and Infrastructure	1,263	7,662	7,950	288
Administration	582	617	617	0
CLIENT SERVICES TOTAL	14,629	64,590	64,878	288
TRADING OPERATIONS				
Roads & Community Works	93	(793)	(793)	0
Waste Management	(536)	(2,805)	(2,805)	0
Vehicle Maintenance	(212)	(324)	(324)	0
Piers & Harbours	571	(1,588)	(1,588)	0
Project Design Unit	21	(472)	(472)	0
SERVICE TOTAL	14,566	58,608	58,896	288
BY SUBJECTIVE				
Staff Costs	15,500	71,142	71,142	0
Other Costs	22,475	90,468	90,756	288
Gross Expenditure	37,975	161,610	161,898	288
Grants	(29)	(201)	(201)	0
Other Income	(23,380)	(102,801)	(102,801)	0
Total Income	(23,409)	(103,002)	(103,002)	0
	14,566	58,608	58,896	288

% of Budget Spent

This Year	25%
Last Year	25%
2011/12	20%

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2013 to 30 June 2013

Financial Detail

Client Services
2.1 Roads & Community Works

	£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
Winter Maintenance	204	4,713	4,713	0
Structural Maintenance	225	2,341	2,341	0
Surface Dressing	927	2,181	2,181	0
Watercourse Maintenance	68	665	665	0
Cyclical Maintenance	1,772	6,188	6,188	0
Public Conveniences	201	1,258	1,258	0
Burials and Cremations	264	1,173	1,173	0
Grounds Maintenance	912	2,658	2,658	0
Engineering Services	28	1,258	1,258	0
Community Works Services	828	1,387	1,387	0
Coast Protection	331	57	57	0
Flood Alleviation	20	167	167	0
	5,780	24,045	24,045	0

2.2 Waste Management

Refuse Collection	320	4,594	4,594	0
Waste Disposal	2,754	11,496	11,496	0
Recycling	2,265	9,593	9,593	0
Street Cleaning	841	3,438	3,438	0
Pest Control	59	287	287	0
	6,239	29,408	29,408	0

2.3 Transport & Infrastructure

Lighting Services	(521)	3,513	3,513	0
Integrated Transport Services	259	1,015	1,015	0
Subsidies and Concessionary Fares	1,404	3,430	3,718	288
Flood Risk Management	73	255	255	0
Ferries	(25)	29	29	0
Airstrips	9	13	13	0
Car Parks	64	(593)	(593)	0
	1,263	7,662	7,950	288

2.4 Business Support

Management Overheads	148	725	725	0
Fleet Management	434	(108)	(108)	0
	582	617	617	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	(4,535)	(21,271)	(21,271)	0
Income - Other	(54)	(638)	(638)	0
	(4,589)	(21,909)	(21,909)	0
Direct Costs				
Labour	2,584	12,855	12,855	0
Materials & Other	105	592	592	0
Plant	1,501	5,699	5,699	0
	4,190	19,146	19,146	0
Indirect				
Management Costs	268	1,073	1,073	0
Apportioned Costs	224	896	896	0
	492	1,970	1,970	0
(Surplus)/Deficit before Depreciation	93	(793)	(793)	0
Depreciation	204	815	815	0
(Surplus)/Deficit after Depreciation	297	22	22	0

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2013 to 30 June 2013

Financial Detail

Trading Operations
2.6 Waste Management

Income - Council	(4,874)	(21,070)	(21,070)	0
Income - Other	0	(19)	(19)	0
	(4,874)	(21,089)	(21,089)	0
Direct Costs				
Labour	2,373	11,521	11,521	0
Materials & Other	62	103	103	0
Plant	1,298	4,240	4,240	0
	3,733	15,864	15,864	0
Indirect				
Management Costs	231	923	923	0
Apportioned Costs	374	1,498	1,498	0
	605	2,421	2,421	0
(Surplus)/Deficit before Depreciation	(536)	(2,805)	(2,805)	0
Depreciation	330	1,319	1,319	0
(Surplus)/Deficit after Depreciation	(206)	(1,486)	(1,486)	0

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
(4,874)	(21,070)	(21,070)	0
0	(19)	(19)	0
(4,874)	(21,089)	(21,089)	0
2,373	11,521	11,521	0
62	103	103	0
1,298	4,240	4,240	0
3,733	15,864	15,864	0
231	923	923	0
374	1,498	1,498	0
605	2,421	2,421	0
(536)	(2,805)	(2,805)	0
330	1,319	1,319	0
(206)	(1,486)	(1,486)	0

2.7 Vehicle Maintenance

Income - Council	(1,278)	(6,288)	(6,288)	0
Income - Other	(1)	(2)	(2)	0
	(1,279)	(6,290)	(6,290)	0
Direct Costs				
Labour	557	3,633	3,633	0
Materials	301	1,346	1,346	0
Plant & Other	191	916	916	0
	1,049	5,895	5,895	0
Indirect				
Management Costs	3	12	12	0
Apportioned Costs	15	58	58	0
	18	71	71	0
(Surplus)/Deficit before Depreciation	(212)	(324)	(324)	0
Depreciation	5	20	20	0
(Surplus)/Deficit after Depreciation	(207)	(304)	(304)	0

£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
(1,278)	(6,288)	(6,288)	0
(1)	(2)	(2)	0
(1,279)	(6,290)	(6,290)	0
557	3,633	3,633	0
301	1,346	1,346	0
191	916	916	0
1,049	5,895	5,895	0
3	12	12	0
15	58	58	0
18	71	71	0
(212)	(324)	(324)	0
5	20	20	0
(207)	(304)	(304)	0

TRANSPORT, ENVIRONMENTAL AND COMMUNITY SERVICES
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Revenue Expenditure Monitoring Statement

1 April 2013 to 30 June 2013

Financial Detail

Trading Operations
2.8 Piers and Harbours

Income - Sale of Materials

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
(3,063)	(15,131)	(15,131)	0
(620)	(3,148)	(3,148)	0
(3,683)	(18,279)	(18,279)	0
195	882	882	0
3,692	14,736	14,736	0
328	915	915	0
4,215	16,533	16,533	0
17	70	70	0
22	88	88	0
39	158	158	0
571	(1,588)	(1,588)	0
162	650	650	0
733	(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
(961)	(4,380)	(4,380)	0
(47)	(245)	(245)	0
(1,008)	(4,625)	(4,625)	0
840	3,731	3,731	0
112	119	119	0
30	116	116	0
982	3,966	3,966	0
28	110	110	0
19	77	77	0
47	187	187	0
21	(472)	(472)	0
0	0	0	0
21	(472)	(472)	0