

The Highland Council

Planning, Development And Infrastructure Committee 19 August 2015

Agenda Item	5
Report No	PDI/ 43/15

Revenue Budget – Final Outturn 2014/15 and Monitoring 2015/16

Report by Director of Development and Infrastructure

Summary

This report invites Members to approve the revenue budget outturn position for the year ended 31 March 2015, and the revenue monitoring position for the period to 30 June 2015.

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. Financial Year 2014/15 Outturn

- 2.1 The Service returned an underspend of £0.398m (3.1%) for the year ended 31 March 2015 out of a net budget of £12.652m. The predicted outturn, based on the February statement, was an overspend of £0.151m. The main reason for the movement is recognition of one-off grant income from LEADER and energy initiatives.
- 2.2 The Service summary statement, which shows the final position for the year ended 31 March 2015, is contained in **Appendix A**.

3. Main Variances in 2014/15

- 3.1 The final position for 2014/15 shows an underspend of £0.398m which is mainly attributable to recognition of one-off grant income from LEADER and energy initiatives.
- 3.2 An increase in planning and building warrant income offset overspends on ICT costs, the new transport planning team budget shortfall, and property revenue maintenance.

4. Revenue Budget 2015/16

- 4.1 The revenue expenditure monitoring statement, appended to this report (**Appendix B**), shows the financial position to 30 June 2015. In total, the expenditure is currently in line with the budget outturn target.

5. Year-End Projection

- 5.1 The year-to-date actual figures represent the transactions for the three months ended 30 June 2015, and are in line with management expectations.
- 5.2 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.

6. Major Issues and Variances

- 6.1 At present, there are no major issues or variances to be highlighted.

7. Budget Savings

- 7.1 The attached monitoring statement takes full account of all budget savings in 2015/16 which the Development and Infrastructure Service was asked to make by the Council.

8. Implications

- 8.1 Resource implications are discussed in this report.
- 8.2 There are no legal, equality, climate change/Carbon Clever, risk, Gaelic or rural implications arising as a direct result of this report.

Recommendations

Members are invited to approve the revenue budget final outturn position for the year ended 31 March 2015.

Members are invited to approve the report and the attached monitoring statement which shows the revenue position for the period to 30 June 2015.

Designation: Director of Development & Infrastructure

Date: 9 August 2015

Authors: Mike Mitchell, Service Finance Manager

Background Papers: Final Outturn 31/03/15 and Monitoring Statement 30/06/15 and the Highland Council Financial Ledger

DEVELOPMENT AND INFRASTRUCTURE Revenue Expenditure Monitoring Report
1 APRIL 2014 - 31 MARCH 2015
Summary

	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
Directorate				
Director & Business Team	1,067	955	1,067	112
Planning & Building Standards	4,762	4,540	4,762	222
Infrastructure				
Project Design Unit	(590)	(543)	(590)	(47)
Flood Risk Assessment	250	267	250	(17)
Environment & Economic Development				
Management	80	83	80	(3)
Environment	2,332	2,237	2,332	95
Economy & Regeneration	1,514	1,945	1,514	(431)
Trading Standards	816	818	816	(2)
Employability Service	2,173	2,242	2,173	(69)
Property				
Energy & sustainability	(858)	(874)	(858)	16
Property asset management	3,610	3,860	3,610	(250)
Revenue Maintenance	5,929	5,343	5,929	586
Housing development & Private Sector Housing Grant	1,457	1,692	1,457	(235)
Investment properties	(2,170)	(2,061)	(2,170)	(109)
Technical, Design & Projects	(3,523)	(3,664)	(3,523)	141
Income				
Planning Fee Income	(2,553)	(2,311)	(2,553)	(242)
Building Warrant Fee Income	(2,043)	(1,878)	(2,043)	(165)
	12,253	12,651	12,253	(398)
BY SUBJECTIVE				
Staff Costs	18,565	18,030	18,565	535
Other Costs	22,857	18,448	22,857	4,409
Gross Expenditure	41,422	36,478	41,421	4,944
Grants	(3,580)	(1,133)	(3,580)	(2,447)
Other Income	(25,589)	(22,694)	(25,589)	(2,895)
Total Income	(29,169)	(23,827)	(29,169)	(5,342)
	12,253	12,651	12,253	(398)

Notes

1. Percentage of annual budget	Expenditure	Income
This year	<u>114%</u>	<u>122%</u>
2. Appeals, Public Local Inquiries and Court Cases (included above in Planning & Building Standards)	Actual Year to Date £000	
PLIs General	23	
Tain (PLI)	4	
Invergordon Incinerator (PLI)	2	
Allt Duine Wind Farm (PLI)	4	
THC v Alexander Brodie	4	
Dalnessie Wind Farm (PLI)	-	
Glenmorie Wind Farm (PLI)	5	
Limekiln Wind Farm (PLI)	62	
Lyth Wind Farm	-	
Tressady Wind Farm	1	
Spittal Hill Wind Farm	1	
Strathy South Wind Farm	13	
TOTAL	<u>119</u>	

DEVELOPMENT AND INFRASTRUCTURE Revenue Expenditure Monitoring Report

1 APRIL 2015 - 30 JUNE 2015

Summary

	£000 Actual Year To Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
Directorate				
Director & Business Team	205	518	518	0
Planning & Building Standards	1,137	4,603	4,603	0
Infrastructure				
Project Design Unit	175	(643)	(643)	0
Flood Risk Assessment	46	267	267	0
Environment & Economic Development				
Management	26	86	86	0
Environment	79	2,355	2,355	0
Economy & Regeneration	645	1,710	1,710	0
Trading Standards	228	831	831	0
Employability Service	65	1,964	1,964	0
Property				
Energy & sustainability	1,986	(101)	(101)	0
Property asset management	225	3,425	3,425	0
Revenue Maintenance	1,283	5,115	5,115	0
Housing development & Private Sector Housing Grant	1,246	1,700	1,700	0
Investment properties	(615)	(2,202)	(2,202)	0
Technical, Design & Projects	925	(4,194)	(4,194)	0
Income				
Planning Fee Income	(668)	(2,444)	(2,444)	0
Building Warrant Fee Income	(458)	(1,879)	(1,879)	0
	6,530	11,111	11,111	0
BY SUBJECTIVE				
Staff Costs	4,548	19,822	19,822	0
Other Costs	4,980	17,675	17,675	0
Gross Expenditure	9,528	37,497	37,496	0
Grants	27	(2,040)	(2,040)	0
Other Income	(3,025)	(24,346)	(24,346)	0
Total Income	(2,998)	(26,386)	(26,386)	0
	6,530	11,111	11,111	0

Notes

1. Percentage of annual budget	Expenditure	Income
This year	<u>25%</u>	<u>11%</u>
2. Appeals, Public Local Inquiries and Court Cases (included above in Planning & Building Standards)	Actual Year to Date £000	
PLIs General	-	
THC v Alexander Brodie	13	
Glenmorie Wind Farm (PLI)	10	
Carn Gorm Wind Farm	4	
Strathy South Wind Farm	2	
TOTAL	<u>29</u>	