
Report To:	Environment & Regeneration Committee	Date:	14 January 2021
Report By:	Chief Financial Officer and Corporate Director Environment, Regeneration and Resources	Report No:	FIN/01/21/AP/MMcC
Contact Officer:	Mary McCabe	Contact No:	01475 712222
Subject:	Environment and Regeneration 2020/21 Revenue Budget – Period 7 (31 October 2020)		

1.0 PURPOSE

- 1.1 The purpose of this report is to advise the Committee of the 2020/21 Revenue Budget position at period 7 to 31 October 2020.

2.0 SUMMARY

- 2.1 The revised 2020/21 budget for Environment and Regeneration is £23,186,000 which excludes Earmarked Reserves.
- 2.2 The latest projection, excluding Earmarked Reserves, is an overspend of £2,553,000. Included in this total is £2,547,000 of net costs associated with the Council's response to the COVID-19 pandemic. The net projection excluding these costs is an overspend of £6,000. This is an increase in COVID-19 costs of £49,000 and a reduction in core costs of £40,000 from Period 5.
- 2.3 The main material variances projected at Period 7 are as follows:
- i. Turnover savings across the Committee, due to delays in filling vacant posts, not offset by other expenditure or reduced income, of £307,000.
 - ii. An underspend in the Waste Recycling contract of £94,000 due to reduced tonnages, in line with the previous year's outturn. This is partially offset by an overspend in the green waste contract of £28,000 and an under recovery in trade waste income of £21,000.
 - iii. An under recovery in Parking income (not related to COVID-19) of £50,000. This under recovery is due to new car parking charges which will not be introduced this financial year.
 - iv. Projected overspends in utilities – electricity, water and gas, across the Committee, in line with the previous year's outturn of £42,000.
 - v. An under recovery of Green Waste permit income of £49,000.
 - vi. Overspends in the client services on non-routine vehicle maintenance totalling £77,000.
 - vii. Net costs associated with the COVID-19 response amounting to £2,547,000.

- 2.4 Operational Earmarked Reserves for 2020/21 total £4,588,000 of which £1,527,000 is projected to be spent in the current financial year. This budget reflects write backs approved at the Inverclyde Council on 3 December 2020. As detailed in Appendix 4 expenditure of £108,000 (7% of projected spend or 22.5% of phased budget) has been incurred to Period 7. The earmarked reserves approved in March were immediately affected by the lock down. In consequence the normal process of developing schemes and taking these through committee was interrupted. This has created delays in the same manner as the Capital Programme. Officers are working on revised timelines.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Committee notes the current projected overspend for 2020/21 of £6,000 as at 31 October 2020.
- 3.2 It is recommended that the Committee notes that the above overspend excludes £2.547m of costs relating to COVID-19 for which Policy & Resources Committee has identified one-off funding in 2020/21.
- 3.3 It is recommended that the Committee notes the current position of earmarked reserves and that officers are carrying out a detailed review of phasings and projections.

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 2020/21 budget and to highlight the main issues contributing to the projected overspend.
- 4.2 The revised 2020/21 budget for Environment and Regeneration, excluding earmarked reserves, is £23,186,000. This is a reduction of £13,000 from the approved budget, prior to transfers to earmarked reserves. Appendix 1 gives details of this budget movement.

5.0 2020/21 CURRENT POSITION

- 5.1 The current projection for 2020/21 is an overspend of £2,553,000, of which £2,547,000 relates to the COVID-19 pandemic. The projected outturn excluding these costs is an overspend of £6,000 (0.03%).

5.2 **Regeneration & Planning - £610,000 overspend (£233,000 underspend net of COVID Costs)**

The current projected out-turn for Regeneration & Planning is an overspend of £610,000, £27,000 more spend than was reported at Period 5. This projection includes costs of £843,000 associated with the ongoing COVID-19 situation, £130,000 more net spend than was previously reported. The net projection excluding these costs being an underspend of £233,000.

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 underspend of £125,000 in employee costs, mainly due to delays in filling vacant posts and costs associated with the COVID-19 response (net underspend excluding COVID-19 costs is £265,000). This is a reduction in spend of £79,000 since Period 5, made up as follows:

- i. Excess turnover savings of £265,000, a further reduction in spend of £98,000 since the last Committee.
- ii. Overtime costs associated with the COVID-19 Humanitarian Aid Centres of £22,000, as previously reported.
- iii. Costs for retaining a Head of Service post to co-ordinate the COVID-19 response of £114,000, as previously reported.

(b) Property Costs

There is a projected overspend of £40,000 due to a number of minor variances. This is an increase in spend of £12,000 from the last report.

(c) Supplies & Services

There is a projected underspend in BSU direct purchases and subcontractors of £185,000 resulting from COVID-19 delayed jobs, which is more than offset by reduced income, as previously reported. In addition there is an increase in subcontractors, not related to COVID, of £60,000, £30,000 more than the last report. This is offset by additional tendered income, per 5.2(f)(v) below.

(d) Administration Costs

There is a projected overspend of £35,000 in Planning mainly due to additional costs of £39,000 associated with reviewing the Local Development Plan (LDP) in light of the Court of Session decision to quash a chapter of the existing LDP.

(e) Payments to Other Bodies

There is a projected overspend of £417,000 within Payments to Other Bodies, £151,000 of which relates to COVID-19. This is an increase of £61,000 from Period 5 and is mainly due to:

- i. Expenditure on grant funded projects: ESF Employability and Innovation & Integration of £230,000 and £11,000 respectively. This expenditure is offset by grant income, per 5.2(f)(i) below.
- ii. A projected overspend in the Clyde Muirshiel requisition of £25,000 resulting from an under recovery in fees and charges, due to COVID-19.
- iii. Cost of additional funding for Small Repairs Service due to losses resulting from COVID-19 of £14,000, not previously reported.
- iv. A provision for bad debt of £50,000 within commercial rents as a result of the pandemic.
- v. Projected spend of £60,000 for an economic study into the impact of COVID-19.
- vi. Various other minor variances amounting to an overspend of £27,000, mainly offset by additional income.

(f) Income

There is a net under recovery in income of £367,000, £1,000 more income than the last report. Of this under recovery £737,000 is as a result of COVID-19, a further reduction in income of £50,000 from the position reported at Period 5. Excluding the COVID-19 impact, there is a projected over recovery in income of £370,000, £51,000 more income than was previously reported. The main variances are as follows:

- i. Grant income from ESF for Employability and Innovation and Integration income, as outlined at 5.2(e)(i) above, of £241,000.
- ii. Recharge income of £25,000 from Riverside Inverclyde towards a post.
- iii. Social Protection team income of £20,000 from RCH for provision of additional patrols.
- iv. A projected under recovery in Planning income of £354,000, resulting from fewer applications as a result of COVID-19. This is a further reduction in income of £50,000 from last report.
- v. A projected under recovery in BSU income of £383,000, resulting from delayed jobs due to COVID-19, partially offset by a reduction in expenditure per 5.2(c) above. In addition, there is an over recovery in tendered income, not related to COVID of £60,000 in line with increased expenditure, also per 5.2(c) above. This is an increase in income of £30,000 from the last report.

5.3 Property Services - £401,000 overspend (£56,000 overspend net of COVID Costs)

The current projected out-turn for Property Services is an overspend of £401,000. This is an increase in spend of £5,000 since Period 5. Of this overspend £345,000 relates to costs associated with the COVID-19 pandemic, which is an increase of £25,000 from the last report.

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 underspend of £95,000, a reduction in spend of £10,000 from Period 5. This is mainly due to a projected underspend in Technical Services of £102,000. The underspend in Technical Services is due to a number of vacant posts where agency staff are now being used to cover (see 5.3(c) below) until such times as the major capital works are complete and the establishment will be reduced.

(b) Property Costs

There is a projected overspend in Property Costs of £117,000, a reduction in spend of £152,000 since the last report. Of this overspend £85,000 relates to costs associated with COVID-19, a reduction of £135,000 from Period 5. The main variances are as follows:

- i. An overspend within Surplus Property of £20,000, due to NDR costs for a number of empty properties which are at various stages in the disposal process.
- ii. A projected underspend in Central Repairs expenditure of £150,000 arising from delays in carrying out works as a result of COVID-19.
- iii. Costs associated with office works for COVID-19 Recovery Plans of £140,000, £60,000 less expenditure than was previously reported.
- iv. Projected costs of additional cleaning of offices due to COVID-19 of £95,000, £75,000 less expenditure than was previously reported.

(c) Administration Costs

There is a projected overspend of £166,000 within Administration Costs, an increase in expenditure of £63,000 from the last Committee. This is mainly due to an overspend of £160,000 within Technical Services agency staff costs, which is offset by turnover savings per 5.3(a) above and additional fee income per 5.3(d)(ii) below.

(d) Income

There is a projected under recovery in income of £209,000, a further reduction in income of £104,000 from last period. This is mainly due to:

- i. A projected under recovery in Technical Services capital recharge income of £260,000, resulting from delays in the Capital Programme because of the COVID-19 pandemic of £300,000 partially offset by additional fees relating to property mobilisation for recovery works of £40,000, a reduction in income of £160,000 from last period.
- ii. An increase in fee income, unrelated to Covid-19 of £58,000, not previously reported. This is offset by increased spend on agency costs, per 5.3(c) above.

5.4 **Environmental & Roads - £1,534,000 overspend (£175,000 overspend net of COVID Costs)**

The current projected out-turn for Environmental & Roads is an overspend of £1,534,000, £1,359,000 of which is due to the ongoing COVID-19 pandemic. Excluding these costs, the net projection is an overspend of £175,000. This is a reduction in net expenditure of £23,000 and a reduction in COVID-19 costs of £106,000 from Period 5.

The main issues contributing to the current projected overspend for Environmental & Roads are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected underspend of £56,000 in employee costs, an increase in spend of £34,000 from the last Committee, mainly due to:

- i. An underspend in Refuse Collection overtime of £28,000, an increase in spend of £5,000 from the last Committee. This is offset by additional agency costs under Administration Costs below.
- ii. Turnover savings within Roads Operations of £20,000, offset by agency costs.
- iii. Expenditure on an additional Roads Client post of £22,000, which is offset by additional fee income.
- iv. Additional turnover savings across the Service, not offset by income or agency costs, of £51,000.
- v. A net increase in Refuse Collection employee costs of £51,000 due to the retention of seasonal staff to support COVID-19 social distancing measures, not previously reported. It was previously anticipated that this would mainly be covered by agency staff.
- vi. Underspends in overtime across the Service of £30,000 resulting from the pandemic.

(b) Property Costs

There is a projected overspend of £37,000 in Property Costs due to a number of minor variances within utilities, £12,000 more spend than was reported at Period 5.

(c) Supplies & Services

There is a projected underspend in Supplies & Services of £289,000, £459,000 of which is related to COVID-19. This is an increase in expenditure of £284,000 from Period 5; an increase of £159,000 relating to COVID-19, made up as follows:

- i. An overspend in Crematorium technical equipment of £35,000, an increase in spend of £15,000 from the last report.
- ii. Rechargeable expenditure within Roads Client of £69,000, which is offset by additional income. This is an increase of £63,000 from last period.
- iii. A projected underspend in Roads Operations subcontractors and materials of £419,000 resulting from COVID-19 restrictions, which is more than offset by reduced income. This is an increase in spend of £101,000 from Period 5.
- iv. There is a projected overspend in Vehicle Maintenance subcontractors and materials of £90,000, which is offset by additional recharge income. This is £70,000 more spend than was previously reported.
- v. Underspends in Parking basic contract and technical equipment of £46,000. These underspends are due to the suspension of parking charges because of COVID-19 and are more than offset by reduced income.
- vi. Costs associated with traffic management around the reopening of civic amenity sites, closed due to COVID-19, of £20,000.

(d) Transportation & Plant

Transportation & Plant is projected to underspend by £53,000, £155,000 of which is as a result of COVID-19. This is an increase in core costs of £71,000 from last period and an increase in COVID-19 projected costs of £25,000, as follows:

- i. A projected underspend in Roads Operations external hires of £89,000, which is more than offset by a reduction in income and is an increase in spend of £71,000 from the last Committee. This is a result of the COVID-19 pandemic.
- ii. A projected underspend in Vehicle Maintenance fuel of £71,000, due to reduced usage; again as a result of the pandemic. This is a further reduction in spend of £12,000 from the last report.
- iii. A projected overspend in Refuse Collection external hires of £23,000 as a result of COVID-19 social distancing requirements meaning that additional vehicles are required to transport employees. This is a reduction in projected spend of £16,000 since the last Committee.
- iv. Projected overspends across the client services on non-routine vehicle maintenance of £77,000, in line with increased Vehicle Maintenance expenditure and income.

(e) Administration Costs

There is a projected overspend of £159,000 in Administration costs, a reduction in spend of £76,000 from last period. Of this overspend £83,000 is a result of COVID-19, £66,000 less than was previously reported, mainly due to:

- i. Agency costs within Roads Operations of £25,000, offset by turnover savings, as previously reported.
- ii. A further projected overspend in Roads Operations agency costs of £55,000, due to increasing the manpower over the winter as a result of COVID-19 restrictions, as previously reported.
- iii. A projected overspend on agency costs of £45,000 within Refuse Collection, £10,000 less than was previously reported. This overspend is partially offset by an underspend in employee costs.
- iv. A further projected overspend in Refuse Collection agency costs of £18,000 due to COVID-19 social distancing measures, as outlined in 6.4(d)(iii). This is a reduction in external agency costs of £85,000 from the last report due to the extension of seasonal staff contracts, mainly with Ground Maintenance, to carry out these duties, per 5.4(a)(v).

(f) Payments to Other Bodies

Payments to Other Bodies is projected to overspend by £339,000, a reduction in spend of £38,000 from Period 5. Of this overspend £412,000 is due to COVID-19, a reduction of £36,000 from the last report. There is an underspend of £73,000 in core budget, a reduction in spend of £2,000. The main variances are as follows:

- i. A projected overspend of £358,000 in the residual waste contract. The COVID-19 impact on this line is an overspend of £364,000. This is a reduction in spend of £19,000 from the last report and is due to all waste being landfilled at the start of the pandemic and an increase in residual waste tonnages following resumption of the normal waste treatment.
- ii. A projected underspend of £6,000 in the recycling contract line, an increase in expenditure of £5,000 from Period 5. The COVID-19 impact here is an overspend of £88,000.
- iii. A projected overspend of £20,000 in the green waste composting budget. The COVID-19 impact being an underspend of £8,000.
- iv. A projected underspend of £23,000 in the food waste contract, a reduction in spend of £7,000 from the last report. The COVID-19 impact is an underspend of £11,000.

(g) Income

There is a projected under recovery in income of £1,397,000, £1,449,000 of which is due to COVID-19. Overall there has been an increase in income since Period 5 of £335,000, £209,000 within COVID-19 and £126,000 in core income. The main variances are as follows:

- i. An over recovery of Roads Client capital recharge income of £30,000 which is offset by additional employee costs.
- ii. An over recovery in Roads Client rechargeable income, in line with increased costs per 5.4(c)(ii) above, of £69,000.
- iii. Under recoveries in Parking car park income and PCN fine income totalling £424,000. £374,000 of this under recovery is a result of the suspension of Parking enforcement and parking charges due to COVID-19 and is a further reduction in income of £30,000 from period 5 due to extending this suspension. The remaining £50,000 under recovery is due to delays in implementing new parking charges, agreed as part of the budget process, as previously reported.

- iv. An under recovery in Roads Operations recharge income of £746,000 as a result of delays due to the pandemic, which is an increase in projected income of £254,000 from the last Committee. This is partially offset by a reduction in costs, per 5.4(c)(iii) and 5.4(d)(i) above.
- v. Under recoveries in Roads Client capital recharges and sales, fees and charges, again due to COVID-19, totalling £122,000, mainly due to the inability to earn full capital fees for the first 3 months of the financial year, as previously reported.
- vi. An over recovery of Cremations income of £62,000, £14,000 less income than at Period 5. There is a £75,000 over recovery projected as a result of increased activity due to COVID-19, a reduction of £25,000 from the last report.
- vii. An under recovery in trade waste income of £206,000, £28,000 less income than the last report, £185,000 of which is attributable to the COVID-19 situation.
- viii. There has been an increase of £33,000 in tipping charges income projected. It was previously reported that this line would be £48,000 under recovered due to COVID-19, there is now a projected under recovery of £15,000.
- ix. An under recovery in green waste permits income of £49,000, a further reduction in income of £5,000 since the last Committee.
- x. An under recovery of Cab/MOT income of £25,000, £15,000 of which is a result of COVID-19, as previously reported.
- xi. An over recovery in Vehicle Maintenance non routine maintenance income of £90,000, an increase of £70,000 from the last report. This is offset by additional materials and subcontractors costs, per 5.4(c)(iv) above.
- xii. An under recovery in Waste clothing bank income of £24,000 due to a reduced price per tonne resulting from COVID-19, as previously reported.
- xiii. Under recoveries in Ground Maintenance special events income and income from memorial benches of £37,000, £10,000 less income than was previously reported. The COVID-19 share of this being £26,000.

5.5 Corporate Director - £8,000 overspend

The Corporate Director budget is currently projecting to out-turn £8,000 over budget due to the turnover savings budget not being achieved, as previously reported.

6.0 EARMARKED RESERVES

- 6.1 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 22.5% of phased budget (7% of projected spend). The total funding reflects write backs approved at the Inverclyde Council on 3 December 2020. The earmarked reserves approved in March were immediately affected by the lock down. In consequence the normal process of developing schemes and taking these through committee was interrupted. This has created delays in the same manner as the Capital Programme. Officers are working on revised timelines.

7.0 VIREMENTS

- 7.1 There are no virement requests in this report.

8.0 IMPLICATIONS

8.1 Finance

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					

8.2 Legal

There are no specific legal implications arising from this report.

8.3 Human Resources

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

8.4 Equalities

(a) Has an Equality Impact Assessment been carried out?

	YES (see attached appendix)
X	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required

(b) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
X	NO

(c) Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO

8.5 Repopulation

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 £2,553,000, £2,547,000 of which relates to additional costs resulting from the COVID-19 response. The net projection excluding these costs is an overspend of £6,000.

11.0 LIST OF BACKGROUND PAPERS

11.1 There are no background papers relating to this report.

Environment & Regeneration Budget Movement - 2020/21**PERIOD 7: 1st April 2020 - 31st October 2020**

Service	Approved Budget		Movements			Revised Budget
	2020/21 £000	Inflation £000	Virement £000	Supplementary Budgets £000	Transferred to EMR £000	2020/21 £000
Regeneration & Planning	6,866		(1)		(345)	6,520
Property Services	3,284	10	7			3,301
Environmental & Roads	13,244	18	(47)		(2)	13,213
Corporate Director	152					152
Totals	23,546	28	(41)	0	(347)	23,186

Movement Details

£000

External ResourcesInflation

Metered and Unmetered Water Inflation

31

Roads Electrical Power Inflation

11

NDR freeze - Reversal of Inflation

(14)

28Virements

Bottled Water saving - allocated to Services

6

Whinhill virement - squares to Communities Committee

(47)

(41)Supplementary Budgets0(13)

ENVIRONMENT AND REGENERATION COMMITTEEREVENUE BUDGET MONITORING REPORTSUBJECTIVE ANALYSISPERIOD 7: 1st April 2020 - 31st October 2020

Subjective Heading	Approved Budget 2020/21 £000	Revised Budget 2020/21 £000	Projected Out-turn 2020/21 £000	Projected Over/(Under) Spend	Percentage Variance %
Employee Costs	16,504	16,474	16,206	(268)	-1.63%
Property Costs	5,218	5,217	5,411	194	3.72%
Supplies & Services	4,181	4,199	3,789	(410)	-9.76%
Transport & Plant Costs	2,315	2,315	2,263	(52)	-2.25%
Administration Costs	539	539	899	360	66.85%
Payments to Other Bodies	9,181	9,181	9,921	740	8.06%
Other Expenditure	377	377	393	16	4.24%
Income	(14,769)	(14,769)	(12,796)	1,973	-13.36%
TOTAL NET EXPENDITURE	23,546	23,533	26,086	2,553	10.85%
Transfer to Earmarked Reserves *	0	(347)	(347)	0	
Additional Funding - COVID 19	0	0	(2,547)	(2,547)	
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,546	23,186	23,192	6	0.03%

ENVIRONMENT AND REGENERATION COMMITTEEREVENUE BUDGET MONITORING REPORTOBJECTIVE ANALYSISPERIOD 7: 1st April 2020 - 31st October 2020

Objective Heading	Approved Budget 2020/21 £000	Revised Budget 2020/21 £000	Projected Out-turn 2020/21 £000	Projected Over/(Under) Spend	Percentage Variance %
Regeneration & Planning	6,866	6,865	7,475	610	8.89%
Property Services	3,284	3,301	3,702	401	12.15%
Environmental & Roads	13,244	13,215	14,749	1,534	11.61%
Corporate Director	152	152	160	8	5.26%
TOTAL NET EXPENDITURE	23,546	23,533	26,086	2,553	10.85%
Transfer to Earmarked Reserves *	0	(347)	(347)	0	
Additional Funding - COVID 19	0	0	(2,547)	(2,547)	
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,546	23,186	23,192	6	0.03%

* Per Appendix 3: New funding transferred to earmarked reserves during 2020/21

Earmarked Reserves	Approved Reserves 2020/21 £000	Revised Reserves 2020/21 £000	2020/21 Budget £000	Projected Spend 2020/21 £000	Projected Carry Forward £000
Earmarked Reserves	5,613	8,138	3,700	3,735	4,403
CFCR	0	1,910	445	190	1,720
TOTAL	5,613	10,048	4,145	3,925	6,123

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 7: 1st April 2020 - 31st October 2020**

<u>Out Turn</u> <u>2019/20</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2020/21</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Oct-20</u> <u>£000</u>	<u>Projection</u> <u>2020/21</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	<u>Non-COVID 19 Material Variances</u>							
	REGENERATION & PLANNING							
411	Economic Development - Administration	Employee Costs	545	297	237	487	(58)	(10.64)%
2,399	Public Protection - Overall	Employee Costs	2,566	1,399	1,344	2,439	(127)	(4.95)%
782	Planning - Overall	Employee Costs	923	503	413	866	(57)	(6.18)%
							(242)	
309	BSU - Subcontractors	Supplies & Services	220	128	196	280	60	27.27%
							60	
13	Planning - Local Development Plan	Administration	8	5	30	47	39	487.50%
							39	
173	Economic Development - ESF	PTOB	0	0		230	230	
							230	
(173)	Economic Development - ESF	Income	0	0	0	(230)	(230)	
(6)	Economic Development - Riverside Inverclyde	Income	0	0	0	(25)	(25)	
(913)	BSU - Income	Income	(603)	(352)	(418)	(663)	(60)	9.95%
(20)	Public Protection - Community Wardens	Income	0	0	(20)	(20)	(20)	
							(335)	
	PROPERTY SERVICES							
798	Technical Services	Employee Costs	885	478	416	783	(102)	(11.53)%
							(102)	
105	Surplus Property - Property Costs	Property Costs	62	35	23	82	20	32.26%
							20	
195	Technical Services - Agency Costs	Administration	0	0	83	160	160	
							160	
(866)	Technical Services - Recharge to Capital	Income	(756)	(379)	0	(814)	(58)	7.67%
							(58)	

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 7: 1st April 2020 - 31st October 2020**

<u>Out Turn</u> <u>2019/20</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2020/21</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Oct-20</u> <u>£000</u>	<u>Projection</u> <u>2020/21</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	ENVIRONMENTAL & ROADS							
716	Roads Operations Unit	Employee Costs	770	416	364	750	(20)	(2.60)%
22	Roads Client	Employee Costs	0	0	12	22	22	
70	Refuse Collection - Front Line Staff Overtime	Employee Costs	103	60	39	74	(29)	(28.16)%
263	Vehicle Maintenance - Front Line Staff - Workshop	Employee Costs	315	173	146	277	(38)	(12.06)%
1,372	Street Cleaning - Front Line Staff	Employee Costs	1,398	742	760	1,375	(23)	(1.65)%
							(88)	
29	Crematorium - Technical Equipment	Supplies & Services	20	12	51	55	35	175.00%
154	Vehicle Maintenance - Subcontractors	Supplies & Services	96	56	76	146	50	52.08%
230	Vehicle Maintenance - Materials	Supplies & Services	185	108	139	225	40	21.62%
138	Roads Client - Recoverables	Supplies & Services	0	0	69	69	69	
							194	
301	Environmental & Roads Non-Routine Vehicle Maintenance	Transport & Plant Costs	244	149	169	321	77	31.56%
							77	
32	Operations Unit - Agency Costs	Administration	0	0	0	25	25	
75	Refuse Collection - Agency Costs	Administration	20	11	54	65	45	225.00%
							70	
267	Waste Strategy - Dry Mixed Recycling	PTOB	344	133	208	250	(94)	(27.33)%
1,534	Waste Strategy - Green Waste	PTOB	80	64	78	108	28	35.00%
							(66)	
(30)	Roads Client - Recharge to Capital (Flooding)	Income	0	0	(30)	(30)	(30)	
(102)	Parking - Sales Fees and Charges	Income	(236)	(138)	0	(186)	50	(21.19)%
(136)	Roads Client - Recoverables	Income	0	0	0	(69)	(69)	
(636)	Refuse Collection - Trade Waste Income	Income	(660)	(462)	(330)	(639)	21	(3.18)%
0	Waste Strategy - Green Waste Permits	Income	(370)	(370)	(321)	(321)	49	(13.24)%
(364)	Vehicle Maintenance - Non Routine Income	Income	(279)	(163)	(181)	(369)	(90)	32.26%
							(69)	
	Total Non-COVID 19 Material Variances						(110)	

ENVIRONMENT AND REGENERATION COMMITTEEREVENUE BUDGET MONITORING REPORTMATERIAL VARIANCESPERIOD 7: 1st April 2020 - 31st October 2020

<u>Out Turn</u> <u>2019/20</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2020/21</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Oct-20</u> <u>£000</u>	<u>Projection</u> <u>2020/21</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	<u>COVID 19 Material Variances</u>							
	REGENERATION & PLANNING							
0	Public Protection - Overtime	Employee	0	0	22	22	22	
0	Public Protection - Basic	Employee	0	0	60	114	114	
							136	
432	BSU - Direct Purchases	Supplies & Services	164	96	100	56	(108)	(65.85)%
308	BSU - Subcontractors	Supplies & Services	220	128	196	143	(77)	(35.00)%
							(185)	
0	Economic Development - Clyde Muirshiel	PTOB	0	0	0	25	25	
0	Economic Development - Covid Impact Survey	PTOB	0	0	0	60	60	
0	Commercial Rent - Bad Debt Provision	PTOB	0	0	0	50	50	
							135	
(913)	BSU - Income	Income	(603)	(352)	(418)	(220)	383	(63.52)%
(554)	Planning - Income	Income	(735)	(429)	(186)	(381)	354	(48.16)%
							737	
	PROPERTY SERVICES							
1,275	Central Repairs	Property Costs	1,185	690	651	1,035	(150)	(12.66)%
0	Recovery Plans - Office Works	Property Costs	0	0	86	140	140	
172	Office Accommodation - Cleaning	Property Costs	180	105	99	275	95	52.78%
							85	
(866)	Technical Services - Fee Income	Income	(759)	(379)	0	(499)	260	(34.26)%
							260	

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 7: 1st April 2020 - 31st October 2020**

<u>Out Turn</u> <u>2019/20</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2020/21</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Oct-20</u> <u>£000</u>	<u>Projection</u> <u>2020/21</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	ENVIRONMENTAL & ROADS							
1,374	Refuse Collection - Front Line Staff	Employee Costs	1,470	739	794	1,548	78	5.31%
271	Grounds Maintenance - Front Line Seasonal Staff	Employee Costs	334	292	285	307	(27)	(8.08)%
							51	
205	Roads Operations - Subcontractors	Supplies and Services	227	91	54	121	(106)	(46.70)%
1,190	Roads Operations - Materials	Supplies and Services	1,034	429	309	721	(313)	(30.27)%
45	Roads Parking - Basic Contract	Supplies and Services	51	30	2	13	(38)	(74.51)%
0	Civic Amenity - Traffic Management	Supplies and Services	0	0	20	20	20	
							(437)	
326	Roads Operations - External Hires	Transport & Plant	286	114	86	197	(89)	(31.12)%
473	Vehicle Maintenance - Fuel	Transport & Plant	490	285	267	419	(71)	(14.49)%
0	Refuse Collection - External Hires	Transport & Plant	0	0	0	23	23	
							(137)	
32	Operations Unit - Agency Costs	Administration	0	0	5	55	55	
							55	
2,621	Refuse Transfer Station - Residual Waste Contract	PTOB	2,792	1,444	1,834	3,156	364	13.04%
267	Waste Strategy - Dry Mixed Recycling	PTOB	344	208	133	432	88	25.58%
							452	
(2,080)	Operations Unit - DLO Rechg Schedule of Rates	Income	(2,256)	(916)	(378)	(1,510)	746	(33.07)%
(324)	Roads Client - Recharge to Capital	Income	(324)	(189)	(214)	(214)	110	(33.95)%
(339)	Parking - Income PCNs	Income	(231)	(135)	(26)	(43)	188	(81.39)%
(102)	Parking - Sales Fees and Charges	Income	(236)	(138)	0	(50)	186	(78.81)%
(639)	Crematorium Income	Income	(718)	(351)	(401)	(793)	(75)	10.45%
(636)	Refuse Collection - Trade Waste Income	Income	(660)	(462)	(330)	(475)	185	(28.03)%
(41)	Waste Strategy - Clothing Bank Income	Income	(26)	(15)	(5)	(2)	24	(92.31)%
(54)	Grounds Maintenance- Memorial Benches & Special Events	Income	(64)	(21)	(8)	(38)	26	(40.63)%
							1,390	
							2,542	
	Total COVID 19 Material Variances							
							2,432	
	Total Material Variances						2,432	

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 7</u>	<u>Actual To Period 7</u>	<u>Projected Spend</u>	<u>Amount to be Earmarked for 2021/22 & Beyond</u>	<u>Lead Officer Update</u>
	<u>2020/21 £000</u>	<u>2020/21 £000</u>	<u>2020/21 £000</u>	<u>2020/21 £000</u>	<u>£000</u>	
Renewal of Clune Park Area	2,384	57	14	180	2,204	Current contract extant for dangerous buildings surveys approx £80k remaining. Currently negotiating contracts for other survey work including Tolerable Standard, Rot and Economic viability plus there are also legal costs arising from the current appeal against a demolition order to progress the regeneration of Clune Park to a conclusion.
Youth Employment	455	105	28	255	200	Continuing the graduate and Modern Apprentice programmes with places both within and outwith the Council. Recruitment ongoing.
Repopulating/Promoting Inverclyde/ Group Action Plan	405	80	35	220	185	Report to go to January Environment and Regeneration Committee. Total funding reflects £125k write back to unallocated reserves agreed at full Council, 3 December 2020.
Employability Initiatives	754	200	0	604	150	Contracts to local organisations and individuals for employability. £300k for general employability and £300k Business development start up grants to support local companies. £300k agreed to fund Jobs Recovery Plan.

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 7</u>	<u>Actual To Period 7</u>	<u>Projected Spend</u>	<u>Amount to be Earmarked for 2021/22 & Beyond</u>	<u>Lead Officer Update</u>
	<u>2020/21 £000</u>	<u>2020/21 £000</u>	<u>2020/21 £000</u>	<u>2020/21 £000</u>	<u>£000</u>	
Town and Village Centre Environmental Improvements	63	38	31	63	0	0 Remaining allocation associated with concluding earlier programme as delivered by Ri. Once all retention etc is concluded, remaining funds will be offered back.
Repaint and carry out essential repairs to the Comet	42	0	0	0	42	42 Comet replica to be dismantled and stored until further instruction.
Climate Change	300	0	0	20	280	280 Council properties, private properties (potentially insulation grants), policy development around sustainable transport. Develop proposals and present to Committee. £200k has been written back to reserves for additional COVID funding.
Resilience & Insurance Claims - Black Start Equipment	25	0	0	25	0	0 Tender will be issued for a back-up generator for Pottery Street in the event of a widespread loss of power.
Roadside Trees	100	0	0	100	0	0 Prioritised programme to be delivered.
COVID 19 Recovery - Preparation of Economic Case	60	0	0	60	0	0 To assist COVID 19 Recovery Plan. Awaiting response from the GCR Intelligence Hub.
Total Category C to E	4,588	480	108	1,527	3,061	