

To: ENVIRONMENTAL SERVICES COMMITTEE		Subject: REVENUE MONITORING REPORT 01.04.14 – 20.06.14 (PERIOD 3) REGENERATION AND ENVIRONMENTAL SERVICES
From: EXECUTIVE DIRECTOR OF REGENERATION AND ENVIRONMENTAL SERVICES		
Date: 3 JULY 2014	Ref: PJ/RC/JM/P3	

1. Purpose of Report

- 1.1. This report provides a summary of Regeneration and Environmental Services financial performance for the period 1 April 2014 to 20 June 2014 (period 3). The report forecasts the outturn as at 31 March 2015, with major outturn variances highlighted and explained as per the Council's approved Financial Regulations.
- 1.2. A summary of the financial performance of service areas falling within the remit of The Planning and Transportation Committee, and The Regeneration and Infrastructure Sub-Committee is also provided within the Appendices for information.

2. Summary of Financial Position

- 2.1. The Council approved its General Fund revenue budget on 13 February 2014, of which £107.23m is the approved net revenue budget for Regeneration and Environmental Services. In addition, a net budget surplus for the Trading Account of £0.09m was approved, giving a total net budget for the Service of £107.14m.
- 2.2. The Service is currently projecting to be in line with budget for both the Non Trading and Trading Account Services. Details of significant budget variations within this projection are outlined in paragraph 3 below, and Appendix 1 and 2 of this report, per the requirements of the Council's approved Financial Regulations.
- 2.3. The Service's 2014-15 budget incorporates £4.968m of savings in line with the Council's approved three-year savings package. The Service is presently projecting £4.740m (95.43%) of approved savings are achievable by the financial year-end. Further information regarding savings is noted in paragraph 4 below.
- 2.4. Appendices 5 and 6 detail the financial position of service areas falling within the remit of the Planning and Transportation Committee, and Appendices 7 and 8 fall within the remit of the Regeneration and Infrastructure Sub-Committee for information. Appendix 9 and 10 reflect the remaining parts of the Service that are within the remit of Environmental Services Committee.
- 2.5. Elements of expenditure within Regeneration on the Youth Investment Scheme (YIP), and Waste Management on Auchinlea, are being met from earmarked reserves. This expenditure is not contained within the figures quoted throughout this report.

3. Analysis of Significant Variations

- 3.1. Environment and Estates are projecting to be in line with budget however there are a number of compensating variances as follows:
 - 3.1.1. Employee costs are projected to be overspent by £212,000. This is mainly due to budgeted turnover savings not being projected to be fully achieved £102,000, increased Fleet Operations overtime £86,000 due to service demands and increased staff costs in relation to the Commonwealth Games £129,000. This is partially offset by vacancy savings in Land Management £58,000. These

overspends will continue to be monitored throughout the year and future virements will be requested where appropriate.

- 3.1.2. Waste Management are projecting a saving in gates fees £31,000 for waste disposal contracts which are currently being re-negotiated.
- 3.1.3. Fleet Operations are forecasting an over-recovery for a Bus Operator Grant of £123,000 and additional work income £33,000.
- 3.1.4. Land Management are projecting an under-recovery of grounds maintenance and street cleaning income of £102,000 from others Services and external clients based on service demand levels. There are also increased costs forecast for utilities £36,000 and tipping fees £48,000 based on the previous year. This is offset by forecast reduced supplies and services £51,000 and also increased cemetery fee income £86,000.
- 3.1.5. Countryside and Landscape are projecting an over-recovery in income of £153,000 of which £65,000 is due to increased staff costs for the Commonwealth Games (as described in paragraph 3.1.1), and miscellaneous income of £22,000. Within Greenspace the WIAT and Social Prescribing projects have created overspend within expenditure (mainly employee, site improvement and forestry costs), all of which is fully funded through grant income £61,000.
- 3.2. Within Facility Support Services there is a £104,000 underspend within Supplies and Services forecast which mainly relates to food costs due to service demand levels and therefore a corresponding reduction in income from departments.
- 3.3. Planning and Development are currently projecting increased Building Standards income of £146,000 based on a slight improvement in the year to date income figures however this will continue to be monitored closely throughout the year. They are also forecasting a £142,000 overspend in Employee costs mainly as a result of turnover saving not being fully achieved £50,000 and staff savings not being fully achieved £88,000.
- 3.4. Roads and Transportation are currently projecting a £97,000 underspend in Employee costs mainly due to vacancies. This is offset by increased advertising costs for the Disability Discrimination Act £25,000 and reduced income for roads construction consents £44,000 and sales, fees and charges £35,000.
- 3.5. Protective Services are currently projecting an overspend in Employee costs of £32,000 as a result of turnover savings not being fully achieved. This is offset mainly by savings in transport costs £14,000, sample fees £7,000 and additional project income £12,000.
- 3.6. There are several Regeneration projects which are either externally funded or match funded from the Council; at period 3 it is forecast that all these projects will remain in line with budget. The year to date and outturn position for each project are detailed in Appendix 4.
- 3.7. The Service operates with an establishment of 2,644.53 FTEs and a budgeted turnover requirement of £2.221m (78.87 FTEs). As at period 3, the Service has 154.25 FTE vacant posts, equating to projected full-year savings of £2.35m. However for the overall Service Employee costs are projected to be £266,000 overspent due to the employment of seasonal and casual staff to cover vacancies and the over established posts related to savings. The service is currently not projecting to achieve its turnover requirement in Environment and Estates, Planning and Development and Protective Services as explained above in paragraphs 3.1.1, 3.3 and 3.5 this will continue to be monitored and if required requests for virements will be included in future reports. There is also ongoing recruitment particularly in Facility Support Services for essential posts.
- 3.8. Payments to other bodies are detailed in Appendix 3. These account for £20.576m of the Service's annual budget and are currently expected to be under budget by £4,000 due to reduced requirement for scientific samples £7,000, partially offset by other minor variances.

4. Budget Virements

- 4.1 A budget virement has been reflected within the current accounts for Land Management within Environment and Estates to adjust their income and expenditure by £110,000 to bring them more in line with service demand levels.

5. 2014-2015 Budget Savings

- 5.1. As outlined in paragraph 2.4 above, Regeneration and Environmental Services have made good progress in delivering its approved 2014-15 efficiency saving of £4.968m. However, some delays in reconfiguring the service are likely to lead to £227,000 of approved savings not fully realising in this financial year, but being achieved elsewhere. The service aims to achieve the targeted amounts through management of vacancies and the actions outlined in paragraph 6.

6. Management Actions

- 6.1. The Service is taking a range of management action to ensure it contains expenditure, as far as possible, within its approved 2014-15 budget provision. These measures include delays in recruiting seasonal/non essential staff and curtailment of non essential expenditure.

7. Risks and Uncertainty

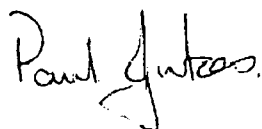
- 7.1. The Council's Risk Management Strategy, approved September 2012, recognises there are risks involved in everything it does, with the current economic climate in particular having potential to impact upon the Council's ability to provide quality services within its existing budgetary provision.
- 7.2. Risks are a combination of probability and impact of particular events, and Regeneration and Environmental Services manage these as part of the overall corporate and service planning processes. There is currently a potential legal case pending within Planning which may have a material impact on Regeneration and Environmental Services if the outcome is not favourable to North Lanarkshire Council. This will continue to be monitored and reported once the timescale and values become known.

8. Financial Concurrence

- 8.1. Prepared in accordance with the Scheme of Financial Delegation, the financial information contained within this report has been agreed with the Head of Financial Services.

9. Recommendations

- 9.1. It is recommended that the contents of this report be noted.
- 9.2. Committee is asked to approve the budget virement outlined in section 4.1



PAUL JUKES
Executive Director of Regeneration and Environmental Services

Regeneration and Environmental Services
Revenue Budget Monitoring Report - Objective Analysis
1 April 2014 - 20th June 2014
Period 3

Appendix 1

DIVISION OF SERVICE (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)	% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
DIRECTORATE & SUPPORT	£ 631,352	£ 618,632	£ 12,720 FAV	£ 0	£ 0	£ 0	0.0%	0	
ENVIRONMENT & ESTATES	10,598,514	10,541,438	57,076 FAV	50,077,793	50,077,794	(1) ADV	0.0%	(1)	
FACILITY SUPPORT	(117,170)	(30,889)	(86,282) ADV	378,147	378,147	0	0.0%	0	
PLANNING AND REGENERATION	2,990,213	2,971,767	18,446 FAV	18,361,712	18,361,712	0	0.0%	0	
ROADS & TRANSPORTATION	3,131,446	3,110,248	21,198 FAV	31,257,672	31,257,672	0	0.0%	0	
PROTECTIVE SERVICES	1,332,643	1,313,462	19,180 FAV	7,153,198	7,153,198	0	0.0%	0	
NET EXPENDITURE	18,566,997	18,524,658	42,339 FAV	107,228,522	107,228,523	(1) ADV	0.0%	(1)	

Regeneration and Environmental Services
Revenue Budget Monitoring Report - Subjective Analysis
1 April 2014 - 20th June 2014
Period 3

Appendix 2

CATEGORY (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)	% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
	£	£	£	£	£	£	%		
EMPLOYEE COSTS	16,054,624	15,893,534	161,090 FAV	71,605,322	71,871,278	(265,956) ADV	-0.4%	65,188	Turnover savings £184k not being fully achieved. Increased overtime in Fleet Operations £86k. Staff savings not fully achieved £88k, increased staff costs for commonwealth games £129k which is recovered in income. Partially offset by Vacancy savings £219k.
PROPERTY COSTS	2,435,446	2,421,964	13,481 FAV	17,171,737	17,261,559	(89,822) ADV	-0.5%	(234,241)	Overspend in Land Management for Tipping fees £48k, utilities £36k and various minor overspends partially offset by a forecast underspend in Waste contract gates fees £31k.
SUPPLIES & SERVICES	2,678,286	2,593,230	85,055 FAV	13,726,808	13,589,538	137,270 FAV	1.0%	(71,396)	Underspends on Food costs £118k, and within Land management sub contractor costs £47k, consumables £27k partially offset by an overspend in supplies and services £45k.
TRANSPORT & PLANT	2,564,026	2,591,445	(27,419) ADV	14,948,132	14,935,925	12,207 FAV	0.1%	(64,595)	Savings on car allowances and mileage £14k within Protective Services
ADMINISTRATION COSTS	764,889	769,508	(4,620) ADV	18,788,598	18,828,886	(40,288) ADV	-0.2%	17,053	Overspend on advertising costs for Disability Discrimination costs £25k
PAYMENTS TO OTHER BODIES (See Overleaf Appendix 3)	3,099,600	3,040,788	58,812 FAV	20,575,758	20,571,416	4,342 FAV	0.0%	(8,041)	
CAPITAL FINANCING COSTS	1,448,174	1,448,174	0	16,756,600	16,756,600	0	0.0%	0	
REVENUE FINANCING COSTS	711	0	711 FAV	10,293	10,293	0	0.0%	0	
OTHER EXPENDITURE	852,927	876,150	(23,223) ADV	9,741,713	9,758,828	(17,115) ADV	-0.2%	(4,250)	
TOTAL EXPENDITURE	29,898,682	29,634,793	263,889 FAV	183,324,961	183,584,323	(259,362) ADV	-0.1%	(300,282)	
INCOME	11,331,684	11,110,134	(221,550) ADV	76,096,439	76,355,803	259,364 FAV	0.3%	300,282	Over-recovery of income for Building Standards fees £146k, additional grant income bus operators £123k, Commonwealth games fund £129k, increased cemetery fee income £86k, increased countryside and landscape project grant income £61k. Partially offset by an under-recovery in grounds maintenance and street cleaning income £102k, Catennng recharges £126k, Roads construction consent income £44k, Roads and Transportation sales, fees and charges £35k
NET EXPENDITURE	18,566,997	18,524,658	42,339 FAV	107,228,522	107,228,523	(1) ADV	0.0%	(0)	

Regeneration and Environmental Services
Revenue Budget Monitoring Report - PTOB Analysis
1 April 2014 - 20th June 2014
Period 3

Appendix 3

DESCRIPTION (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)	%	PERIOD MOVEMENT (9)	TYPICAL AREA OF EXPENDITURE/ANALYSIS OF VARIATIONS (10)
	£	£	£	£	£	£	%		
PUBLIC ANALYST FEES	61,578	61,578	0	266,659	259,267	7,392 FAV	2.8%	(4,991)	
VOLUNTARY ORGANISATIONS	279,248	279,248	0	559,815	559,815	0	0.0%	0	
AMEY PUBLIC SERVICES	1,378,515	1,378,515	0	11,676,795	11,676,795	0	0.0%	0	
PAYMENTS TO CONTRACTORS - ROADS	163,144	163,144	0	1,433,000	1,433,000	0	0.0%	0	
TOWN CENTRE INITIATIVES	432,850	432,850	0	804,850	804,850	0	0.0%	0	
MEDICAL FEES	13,687	13,687	0	109,739	109,739	0	0.0%	0	
NL PARTNERSHIP FUNDING	328,977	328,977	0	1,315,909	1,315,909	0	0.0%	0	
BUSINESS GATEWAY CONTRACT	226,853	179,375	47,478 FAV	1,450,000	1,450,000	0	0.0%	0	
COMMUNITY ENGAGEMENT	15,687	13,783	1,904 FAV	68,000	68,000	0	0.0%	0	
LOCAL DEVELOPMENT PROGRAMME	0	0	0	1,800,000	1,800,000	0	0.0%	0	
OTHER	199,060	189,629	9,431 FAV	1,090,991	1,094,041	(3,050) ADV	-0.3%	(3,050)	
TOTAL EXPENDITURE	3,099,600	3,040,787	58,813 FAV	20,575,758	20,571,416	4,342 FAV	0.0%	(8,041)	

North Lanarkshire Council
 Financial Monitoring Report - Divisional Analysis
 1st April 2014 - 20th June 2014 Period 3

APPENDIX 4

DESCRIPTION (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCES (<i>U OR O</i>) (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED VARIANCE (<i>U OR O</i>) (7)	% (8)	PERIOD MOVEMENT (9)	SOURCES OF INCOME (10)
	£	£	£	£	£	£			
CPP - North Lanarkshire's Working	275,700	275,700	0 On Target	2,786,290	2,786,290	0 On Target	0.0%		Regeneration match funded projects
Employability Fund	(2,197)	(2,197)	0 On Target	48,909	48,909	0 On Target	0.0%		Income from Skills Development Scotland
The Work Programme	260,527	260,527	0 On Target	1,041,408	1,041,408	0 On Target	0.0%		Income from Working Links
FSF2 - Flexible Support Fund	4,975	4,975	0 On Target	134,880	134,880	0 On Target	0.0%		Income from DWP
YIP - Youth Investment Programme	809,241	809,241	0 On Target	1,700,000	1,700,000	0 On Target	0.0%		Regeneration budget
Business Gateway Plus	(3,888)	(3,888)	0 On Target	1,261,380	1,261,380	0 On Target	0.0%		ERDF funded project - NLC - £327k, partners £25k and ERDF £909k
Equally Well	532	532	0 On Target	12,783	12,783	0 Favourable	0.0%		Income from NHS
TOTAL EXPENDITURE	1,344,890	1,344,890	0 U	6,985,650	6,985,650	0 On Target	0.0%		

Planning and Transportation Services
 Revenue Budget Monitoring Report - Objective Analysis
 1 April 2014 - 20th June 2014
 Period 3

Planning and Transportation Committee

Appendix 5

DIVISION OF SERVICE (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED VARIANCE (7)	% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
	£	£	£	£	£	£	%		
PLANNING AND DEVELOPMENT	374,081	439,383	(65,302) ADV	4,876,045	4,876,045	0	0.0%	0	
ROADS & TRANSPORTATION	3,131,446	3,110,248	21,198 FAV	31,257,672	31,257,672	0	0.0%	0	
NET EXPENDITURE	3,505,527	3,549,631	(44,104) ADV	36,133,717	36,133,717	0	0.0%	0	

Planning and Transportation Services
Revenue Budget Monitoring Report - Subjective Analysis
1 April 2014 - 20th June 2014
Period 3

Planning and Transportation Committee

Appendix 6

CATEGORY (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)		ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)		% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
	£	£	£		£	£	£		%		
EMPLOYEE COSTS	1,829,774	1,859,479	(29,704)	ADV	8,995,490	9,040,683	(45,193)	ADV	-0.5%	(135,820)	Turnover savings not being fully achieved £50k, Staff savings not being fully achieved £88k partially offset by vacancies £96k Advertising Costs for Disability Discrimination Act £25k
PROPERTY COSTS	2,186	2,186	0		537,013	537,013	0		0.0%	0	
SUPPLIES & SERVICES	481,341	481,320	21	FAV	2,631,598	2,631,597	(1)	ADV	0.0%	0	
TRANSPORT & PLANT	14,051	14,206	(155)	ADV	187,402	188,299	(897)	ADV	-0.5%	243	
ADMINISTRATION COSTS	23,719	34,163	(10,444)	ADV	4,138,808	4,166,262	(27,454)	ADV	-0.7%	17,896	
PAYMENTS TO OTHER BODIES	1,819,988	1,623,038	(3,050)	ADV	13,412,876	13,415,926	(3,050)	ADV	0.0%	(3,050)	
CAPITAL FINANCING COSTS	0	0	0		12,112,511	12,112,511	0		0.0%	0	
REVENUE FINANCING COSTS	0	0	0		0	0	0		0.0%	0	
OTHER EXPENDITURE	0	0	0		0	0	0		0.0%	0	
TOTAL EXPENDITURE	3,971,059	4,014,391	(43,332)	ADV	42,015,696	42,092,291	(76,595)	ADV	-0.2%	(120,732)	
INCOME	465,532	464,760	(772)	ADV	5,881,979	5,958,574	76,595	FAV	1.3%	120,732	Over-recovery in Building Standards income £146k partially offset by an under-recovery in Roads Construction Consents income £44k and sales fees and charges £35k
NET EXPENDITURE	3,505,527	3,549,631	(44,104)	ADV	36,133,717	36,133,717	0	FAV	0.0%	0	

Regeneration and Infrastructure Services
Revenue Budget Monitoring Report - Objective Analysis
1 April 2014 - 20th June 2014
Period 3

Regeneration and Infrastructure Sub-Committee

Appendix 7

DIVISION OF SERVICE (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)	% (8)	ANALYSIS (10)
	£	£	£	£	£	£	%	
REGENERATION	2,616,132	2,532,383	83,749 FAV	13,485,667	13,485,667	0	0.0%	
PROPERTY	122,851	126,536	(3,685) ADV	2,308,263	2,308,263	0	0.0%	
NET EXPENDITURE	2,738,983	2,658,920	80,063 FAV	15,793,930	15,793,930	0	0.0%	

Regeneration and Infrastructure Services
 Revenue Budget Monitoring Report - Subjective Analysis
 1 April 2014 - 20th June 2014

Regeneration and Infrastructure Sub Committee

Period 3

CATEGORY (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)	% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
	£	£	£	£	£	£			
EMPLOYEE COSTS	1,044,055	1,034,417	9,638 FAV	2,811,515	2,811,515	-	0.0%	0	
PROPERTY COSTS	155,996	158,783	(2,787) ADV	2,494,768	2,494,768	-	0.0%	0	
SUPPLIES AND SERVICES	11,864	10,468	1,396 FAV	24,520	24,520	-	0.0%	0	
TRANSPORT & PLANT	3,768	3,344	424 FAV	30,689	30,689	-	0.0%	0	
ADMINISTRATION COSTS	(68,259)	(72,582)	4,323 FAV	1,988,121	1,988,121	-	0.0%	0	
PAYMENTS TO OTHER BODIES	1,096,848	1,034,986	61,862 FAV	6,028,821	6,028,821	-	0.0%	0	
OTHER COSTS	800,703	795,795	4,908 FAV	9,502,439	9,502,439	-	0.0%	0	
APPORTIONED EXPENSES	-	-	-	-	-	-	0.0%	0	
CAPITAL FINANCING CHARGES	-	-	-	1,329,735	1,329,735	-	0.0%	0	
C.F.C.R	-	-	-	-	-	-	0.0%	0	
TOTAL EXPENDITURE	3,044,975	2,965,212	79,763 FAV	24,210,608	24,210,608	-	0.0%	0	
INCOME	305,992	306,292	300 FAV	8,416,678	8,416,678	-	0.0%	0	
NET EXPENDITURE	2,738,983	2,658,920	80,063 FAV	15,793,930	15,793,930	-	0.0%	0	

Regeneration and Environmental Services (Excluding Planning & Transportation and Regeneration & Infrastructure)
 Revenue Budget Monitoring Report - Objective Analysis

1 April 2014 - 20th June 2014

Appendix 9

DIVISION OF SERVICE (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)	ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)	% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
	£	£	£	£	£	£	%		
DIRECTORATE & SUPPORT	631,352	618,632	12,720 FAV	0	0	0	0.0%	0	
ENVIRONMENT & ESTATES	10,475,663	10,414,902	60,761 FAV	47,769,530	47,769,530	0	0.0%	0	
FACILITY SUPPORT	(117,170)	(30,889)	(86,282) ADV	378,147	378,147	0	0.0%	0	
PROTECTIVE SERVICES	1,332,643	1,313,462	19,180 FAV	7,153,198	7,153,198	0	0.0%	0	
NET EXPENDITURE	12,322,487	12,316,108	6,380 FAV	55,300,875	55,300,876	(1) ADV	0.0%	0	

Regeneration and Environmental Services (Excluding Planning & Transportation and Regeneration & Infrastructure)
Revenue Budget Monitoring Report - Subjective Analysis

1 April 2014 - 20th June 2014

Appendix 10

CATEGORY (1)	BUDGET TO DATE (2)	ACTUAL TO DATE (3)	YEAR TO DATE VARIANCE (4)		ANNUAL BUDGET (5)	PROJECTED OUTTURN (6)	PROJECTED OUTTURN VARIANCE (7)		% (8)	PERIOD MOVEMENT (9)	ANALYSIS (10)
	£	£	£		£	£	£		%		
EMPLOYEE COSTS	13,180,794	12,999,638	181,157	FAV	59,798,317	60,019,080	(220,763)	ADV	-0.4%	201,009	Turnover savings £134k not being fully achieved. Increased overtime in Fleet Operations £86k. Increased staff costs for commonwealth games £129k which is recovered in income. Partially offset by Vacancy savings £123k.
PROPERTY COSTS	2,277,264	2,260,995	16,269	FAV	14,139,956	14,229,778	(89,822)	ADV	-0.6%	(234,241)	Overspend in Land Management for Tipping fees £48k, utilities £36k and various minor overspends partially offset by a forecast underspend in Waste contract gates fees £31k.
SUPPLIES & SERVICES	2,185,081	2,101,442	83,639	FAV	11,070,692	10,933,421	137,271	FAV	1.2%	(71,396)	Underspends on Food costs £118k, and within Land management sub contractor costs £47k, consumables £27k partially offset by an overspend in supplies and services £45k.
TRANSPORT & PLANT	2,546,207	2,573,895	(27,688)	ADV	14,730,041	14,716,937	13,104	FAV	0.1%	(64,838)	Savings on car allowances and mileage £14k within Protective
ADMINISTRATION COSTS	809,429	807,927	1,502	FAV	12,661,669	12,674,503	(12,834)	ADV	-0.1%	(843)	
PAYMENTS TO OTHER BODIES (See Overleaf Appendix 3)	382,764	382,764	0		1,134,061	1,126,669	7,392	FAV	0.7%	(4,991)	
CAPITAL FINANCING COSTS	1,448,174	1,448,174	0		3,314,354	3,314,354	0		0.0%	0	
REVENUE FINANCING COSTS	711	0	711	FAV	10,293	10,293	0		0.0%	0	
OTHER EXPENDITURE	52,224	80,355	(28,131)	ADV	239,274	256,389	(17,115)	ADV	-7.2%	(4,250)	
CFCR	0	0	0		0	0	0		0.0%	0	
TOTAL EXPENDITURE	22,882,648	22,655,190	227,458	FAV	117,098,657	117,281,424	(182,767)	ADV	-0.2%	(179,550)	
INCOME	10,560,160	10,339,082	(221,078)	ADV	61,797,782	61,980,550	182,766	FAV	0.3%	179,549	Over-recovery of income for an additional grant income bus operators £123k, Commonwealth games fund £65k, increased cemetery fee income £86k, increased countryside and landscape project grant income £61k. Partially offset by an under-recovery in grounds maintenance and street cleaning income £102k, Catering recharges £126k
NET EXPENDITURE	12,322,487	12,316,108	6,380	FAV	55,300,875	55,300,875	(1)	ADV	0.0%	(1)	