

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	30 June 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 3		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		28,017	7,004	6,375	(629)	27,117	(900)	(3.2)%	0
PROPERTY COSTS		10,399	1,962	1,844	(118)	10,468	69	0.7%	0
ADMINISTRATION COSTS		2,039	255	723	469	2,138	98	4.8%	0
TRANSPORT COSTS		5,119	1,280	1,257	(22)	5,033	(85)	(1.7)%	0
SUPPLIES & SERVICES		11,295	2,824	4,194	1,370	14,087	2,791	24.7%	0
TRANSFER PAYMENTS		2,443	611	735	125	3,015	572	23.4%	0
CAPITAL FINANCING COSTS		11,703	0	0	0	11,698	(5)	(0.0)%	0
GROSS EXPENDITURE		71,016	13,936	15,129	1,194	73,556	2,541	3.6%	0
LESS: INCOME									
GOVERNMENT GRANTS		(387)	(81)	(278)	(197)	(2,508)	(2,121)	547.6%	0
OTHER GRANTS		(371)	(92)	(256)	(163)	(537)	(167)	44.9%	0
FEES & CHARGES		(17)	(4)	0	4	(7)	10	(59.8)%	0
INTEREST		(6,303)	(1,576)	(2,054)	(478)	(7,454)	(1,152)	18.3%	0
OTHER INCOME		(11,895)	(2,974)	(3,417)	(444)	(12,058)	(163)	1.4%	0
TOTAL INCOME		(18,973)	(4,727)	(6,005)	(1,278)	(22,565)	(3,592)	18.9%	0
NET EXPENDITURE		52,042	9,209	9,124	(84)	50,991	(1,051)	(2.0)%	0

VIREMENT PROPOSALS

Several. See details within individual Head of Service summaries.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been identified and are being managed across all services.

FORECAST
VARIANCE
£'000

CHANGE
£'000

(900)

0

Property Costs

Energy costs for Marischal College are forecast to be below budget. Property costs associated with the AWPR have not been budgeted for under this heading and a virement of budget within the AWPR cost centre is required to correct the mis-match.

69

0

Administration Costs

Adverse variances are forecast in Roads Authority Works and in Building Standards totalling £80K. Further adverse variances are forecast within Operational Support for archiving and subscriptions of £15K.

98

0

Transport Costs

Savings are forecast in vehicle leasing (£230K) and are offset by expected overspends in vehicle hires and maintenance (£150K).

(85)

0

Supplies & Services

Budget adjustments are required to correct overpends in UHIS (£1.05M) and AWPR (£1.59M). Overspends are forecast in school catering provisions of £100K and a further net overspend of £50K is forecast across a number of areas.

2,791

0

Transfer payments

An adverse variance of £600K is forecast for the THI project although this is offset by a corresponding favourable variance in income.

572

0

Capital Financing

No significant variance from budget is forecast at this stage.

(5)

0

Government Grants

Income will exceed budget due to mismatches in UHIS, AWPR and SURF budget allocations. Virement proposals are in place to correct these anomalies.

(2,121)

0

Other Grants & Contributions

This variance is due to the forecast recoveries for the THI project not being budgeted for specifically as income, being netted off against expenditure instead.

(167)

0

Fees & Charges

No significant variance from budget is forecast at this stage.

10

0

Recharges

Fee income for the Non-Housing Design Team is forecast to be £250K above budget. Recharges of accommodation costs to non-General Fund accounts are forecast to exceed budget by £370K. Recharges included under the AWPR and THI projects are in excess of budget as costs and income for these projects were netted off against each other in the budget.

(1,152)

0

Other Income

Advertising income is forecast to be £230K below budget and other marketing income and income from exhibitions £100K below budget and £30K below budget respectively. This forecast shortfall is offset by £470K of income recharged in respect of the AWPR project which is not currently reflected in the budget.

(163)

0

(1,051)

0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF ASSET MANAGEMENT AND OPERATIONS

AS AT	30 June 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 3		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	19,695	4,924	4,460	(463)	18,727	(968)	(4.9)%	0	
PROPERTY COSTS	10,223	1,945	1,787	(157)	10,148	(75)	(0.7)%	0	
ADMINISTRATION COSTS	884	155	402	246	867	(17)	(1.9)%	0	
TRANSPORT COSTS	1,927	482	465	(17)	1,830	(97)	(5.0)%	0	
SUPPLIES & SERVICES	9,398	2,349	2,941	592	10,690	1,293	13.8%	0	
TRANSFER PAYMENTS	25	6	21	15	25	0	0.0%	0	
CAPITAL FINANCING COSTS	11,102	0	0	0	11,102	0	0.0%	0	
GROSS EXPENDITURE	53,254	9,861	10,076	215	53,389	135	0.3%	0	
LESS: INCOME									
GOVERNMENT GRANTS	0	0	(353)	(353)	(1,056)	(1,056)	0.0%	0	
OTHER GRANTS & CONTRIBUTIONS	(140)	(35)	(148)	(113)	(147)	(7)	5.0%	0	
INTEREST	0	0	0	0	0	0	0.0%	0	
RECHARGES	(5,802)	(1,451)	(1,936)	(485)	(6,556)	(753)	13.0%	0	
OTHER INCOME	(7,298)	(1,825)	(1,772)	52	(7,070)	228	(3.1)%	0	
TOTAL INCOME	(13,241)	(3,310)	(4,209)	(898)	(14,829)	(1,588)	12.0%	0	
NET EXPENDITURE	40,013	6,551	5,868	(683)	38,560	(1,453)	(3.6)%	0	

VIREMENT PROPOSALS

Re-alignment of account budgets within the cost centre for the Universal Home Insulation Scheme (UHIS).

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs Vacancies have been identified and are being managed across the service. The Service will receive a budget allocation for vacancy savings that will be offset against the current saving. This budget current sits within Operational Support so there will be no overall impact on the Directorate outturn.	(968)	0
Property Costs Based on an analysis of monthly charges over the first year of occupancy, it is forecast that gas costs for Marischal College will be £115K below budget while electricity costs will exceed budget by £50K	(75)	0
Administration Costs Savings are forecast in a number of areas across the Service.	(17)	0
Transport Costs Underspends are forecast in vehicle leasing costs (£230K) and in travelling expenses (£15K). The cost of external hires is forecast to be £100K over budget and the cost of vehicle repairs is forecast to be £50K over budget.	(97)	0
Supplies and Services Savings are forecast in the purchase and repair of equipment within Vehicle Maintenance (£15K). The cost of catering provisions is expected to be £100K above budget in line with current trends in food costs. Overspends totalling £50K are forecast across a number of areas. An adverse variance of £1.05M is forecast for UHIS but this is due entirely to a mismatch between the allocation of budgets at account level within this cost centre. The income, as shown below, has a favourable offsetting variance of the same amount for this reason and it is proposed that the budgets be corrected to reflect better the analysis of costs and income.	1,293	0
Capital Financing Costs No significant variance from budget is forecast at this stage.	0	0
Income Fee income for Non-Housing Design team is expected to be £250K above budget based on a forecast of increased workload associated with the current year's non-housing capital plan. A review of the allocation of accommodation costs carried out as part of the 2011/12 year-end exercise identified several areas where allocations to services outwith the General Fund had to be increased. The forecast incorporates these revised allocations and it is expected that an additional £370K will be recharged for the current year. The forecast income for UHIS is £1.05M but, as detailed above, this is not currently identified in a separate income account.	(1,588)	0
	(1,453)	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF PLANNING AND SUSTAINABLE DEVELOPMENT

AS AT	30 June 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 3									
STAFF COSTS		5,727	1,432	1,207	(224)	5,544	(183)	(3.2)%	0
PROPERTY COSTS		167	17	58	40	312	145	87.1%	0
ADMINISTRATION COSTS		877	30	213	184	961	84	9.6%	0
TRANSPORT COSTS		3,149	787	778	(9)	3,148	(1)	(0.0)%	0
SUPPLIES & SERVICES		599	150	987	838	2,088	1,489	248.7%	0
TRANSFER PAYMENTS		167	42	181	139	758	590	353.0%	0
CAPITAL FINANCING COSTS		590	0	0	0	590	(0)	(0.0)%	0
GROSS EXPENDITURE		11,276	2,458	3,425	967	13,400	2,125	18.8%	0
LESS: INCOME									
GOVERNMENT GRANTS		(372)	(81)	(2)	78	(1,395)	(1,023)	275.0%	0
OTHER GRANTS & CONTRIBUTIONS		(120)	(30)	(33)	(3)	(274)	(154)	127.9%	0
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(157)	(39)	(26)	13	(329)	(172)	109.1%	0
OTHER INCOME		(3,497)	(874)	(1,469)	(594)	(4,294)	(797)	22.8%	0
TOTAL INCOME		(4,147)	(1,024)	(1,530)	(505)	(6,293)	(2,146)	51.7%	0
NET EXPENDITURE		7,129	1,433	1,895	462	7,107	(21)	(0.3)%	0

VIREMENT PROPOSALS

Re-alignment of account budgets within the Aberdeen Western Peripheral Route (AWPR) and Townscape Heritage Initiative (THI) cost centres.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been identified and are being managed across the service. Budget allocations for the AWPR and THI cost centres need to be realigned to reflect more accurately the allocation of costs and income. Currently these variances are being offset against income.

FORECAST VARIANCE	CHANGE
£'000	£'000

(183)	0
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Property Costs

This variance relates to spend within the AWPR budget that is not correctly allocated and is offset against income.

145	0
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Administration Costs

An adverse variance is forecast in Roads Authority works (£50K) for staff costs allocated to specific projects. Within Building Standards, an adverse variance of £30K is forecast to cover possible one-off costs associated with demolition orders which are not budgeted for but which were incurred in 2011/12.

84	0
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Transport Costs

No significant variance from budget is forecast at this stage.

(1)	0
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Supplies and Services

Savings totalling £45K are forecast in materials and office supplies across the Service. Costs for the use of consultants within Development Management and other services are forecast to be £36K below budget. Consultants fees and payments to outside contractors for the AWPR project are forecast to be £1.59M above budget, due to the expenditure and income budgets currently being netted off against each other for this project.

1,489	0
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Transfer Payments

An adverse variance of £600K is forecast for the THI project although this is offset by a corresponding favourable variance in income.

590	0
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Capital Financing Costs

No significant variance from budget is forecast at this stage.

(0)	0
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Income

A number of income budgets within Development Management totalling £20K for the sale of maps and other items are forecast not to be achieved this year. The remainder is due to variances arising from the consolidation of budgets for the AWPR (£1530K) and the THI (£650K) into single accounts and are offset by adverse variances detailed above.

(2,146)	0
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(21)	0
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**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC DEVELOPMENT PROJECT DIRECTOR**

AS AT	30 June 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 3									
STAFF COSTS		1,967	492	515	23	2,004	37	1.9%	0
PROPERTY COSTS		9	0	(1)	(1)	8	(1)	(8.1)%	0
ADMINISTRATION COSTS		238	60	98	39	239	1	0.5%	0
TRANSPORT COSTS		36	9	13	4	50	14	38.3%	0
SUPPLIES & SERVICES		1,280	320	263	(57)	1,296	16	1.2%	0
TRANSFER PAYMENTS		2,250	563	533	(29)	2,232	(18)	(0.8)%	0
CAPITAL FINANCING COSTS		12	0	0	0	7	(5)	(42.4)%	0
GROSS EXPENDITURE		5,793	1,443	1,423	(21)	5,837	44	0.8%	0
LESS: INCOME									
GOVERNMENT GRANTS		(15)	0	77	77	(57)	(42)	273.1%	0
OTHER GRANTS & CONTRIBUTIONS		(110)	(27)	(75)	(48)	(116)	(6)	5.3%	0
INTEREST		(17)	(4)	0	4	(7)	10	(59.8)%	0
RECHARGES		(149)	(37)	0	37	(180)	(31)	20.6%	0
OTHER INCOME		(1,100)	(275)	(176)	98	(694)	406	(36.9)%	0
TOTAL INCOME		(1,391)	(344)	(175)	169	(1,053)	338	(24.3)%	0
NET EXPENDITURE		4,401	1,099	1,248	149	4,783	382	8.7%	0

VIREMENT PROPOSALS

Re-alignment of account budgets within the SURF project cost centre.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Adverse variances are forecast for professional fees within the 1st Tier markets and European Funding cost centres, in both cases on the basis that unbudgeted costs during 2011/12 is expected to recur this year.

FORECAST VARIANCE £'000	CHANGE £'000
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37	0
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Property Costs

No significant variance from budget is forecast at this stage.

(1)	0
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Administration Costs

No significant variance from budget is forecast at this stage.

1	0
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Transport Costs

Travel expense costs are expected to be above budget in a number of areas, mainly in European Funding, AREG and North Sea Commission. In most cases these costs are recoverable and offset by income.

14	0
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Supplies and Services

Events expenditure is forecast to be £16K above budget, although it is expected that this additional cost will be recovered through income.

16	0
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Transfer Payments

The budget for the contribution to Glencraft is no longer required under this heading and this is reflected in the forecast.

(18)	0
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Income

Shortfalls in income are forecast in the Marketing and Design service - £230K for advertising income and £70K in other income. Exhibitions income is forecast to be £30K below budget, based on the level of income achieved in 2011/12. International Marketing income is forecast to be £30K below budget. A favourable variance of £60K is forecast for income for the SURF project due to a mis-alignment of budgets within this cost centre and this variance is offset by adverse variances in staff costs

338	0
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387	0
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**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
OPERATIONAL SUPPORT MANAGER**

AS AT 30 June 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 3								
STAFF COSTS	628	157	192	35	843	214	34.1%	0
PROPERTY COSTS	0	0	0	0	0	0	0.0%	0
ADMINISTRATION COSTS	40	10	10	0	70	30	74.0%	0
TRANSPORT COSTS	6	2	1	(0)	5	(1)	(18.9)%	0
SUPPLIES & SERVICES	19	5	2	(3)	13	(6)	(31.7)%	0
TRANSFER PAYMENTS	0	0	0	0	0	0	0.0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
GROSS EXPENDITURE	694	173	206	32	931	237	34.2%	0
LESS: INCOME								
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS	0	0	0	0	0	0	0.0%	0
INTEREST	0	0	0	0	0	0	0.0%	0
RECHARGES	(194)	(48)	(92)	(44)	(390)	(196)	101.2%	0
OTHER INCOME	0	0	0	0	0	0	0.0%	0
TOTAL INCOME	(194)	(48)	(92)	(44)	(390)	(196)	101.2%	0
NET EXPENDITURE	500	125	114	(11)	541	41	8.2%	0

VIREMENT PROPOSALS

Operational Support holds budgets for staff vacancy savings to be applied across the Directorate. It is proposed to reallocate these savings to the appropriate Services on a basis to be agreed with the Heads of Service.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

£250K of this variance related to vacancy savings which are to be reallocated across the Directorate. The remainder represents specific savings in staff costs forecast within Operational Support.

FORECAST VARIANCE £'000	CHANGE £'000
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214	0
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Property Costs

No significant variance from budget is forecast at this stage.

0	0
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Administration Costs

Adverse variances are forecast in storage and archiving (£15K) and in copying and subscriptions (£15K). In both cases this is based on a comparison of actual spend in 2011/12 with the budget provision for 2012/13.

30	0
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Transport Costs

No significant variance from budget is forecast at this stage.

(1)	0
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Supplies and Services

Various small savings are forecast in a number of areas.

(6)	0
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Income

Recoveries from Trading Operations are forecast to exceed the budget provision in the current year.

(196)	0
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41	0
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