

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 August 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 5		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	28,701	11,655	10,954	(702)	27,737	(964)	(3.4)%	620	
PROPERTY COSTS	10,548	5,887	5,395	(492)	10,268	(279)	(2.6)%	(200)	
ADMINISTRATION COSTS	1,503	444	595	151	1,624	121	8.1%	(514)	
TRANSPORT COSTS	5,157	2,149	2,083	(65)	5,073	(84)	(1.6)%	(58)	
SUPPLIES & SERVICES	14,263	5,943	6,671	728	14,568	305	2.1%	641	
TRANSFER PAYMENTS	3,043	1,268	1,168	(100)	2,972	(70)	(2.3)%	(42)	
CAPITAL FINANCING COSTS	11,703	21	42	21	11,715	11	0.1%	17	
GROSS EXPENDITURE	74,918	27,366	26,907	(459)	73,957	(960)	(1.3)%	464	
LESS: INCOME									
GOVERNMENT GRANTS	(2,936)	(1,197)	(1,852)	(655)	(2,289)	647	(22.0)%	59	
OTHER GRANTS	(851)	(354)	(224)	130	(598)	253	(29.7)%	(68)	
INTEREST	(17)	(7)	(2)	5	(7)	10	(59.8)%	0	
RECHARGES	(6,303)	(2,626)	(3,156)	(530)	(7,531)	(1,228)	19.5%	(829)	
OTHER INCOME	(12,768)	(5,320)	(5,179)	141	(12,666)	102	(0.8)%	(608)	
TOTAL INCOME	(22,875)	(9,504)	(10,414)	(909)	(23,091)	(215)	0.9%	(1,446)	
NET EXPENDITURE	52,042	17,862	16,493	(1,369)	50,866	(1,176)	(2.3)%	(982)	

VIREMENT PROPOSALS

Several. See details within individual Head of Service summaries.

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs		
Vacancies have been identified and are being managed across all services.	(964)	620
Property Costs		
Savings are forecast in energy and repairs costs. Janitorial rents have been budgeted for but no costs are being incurred.	(279)	(200)
Administration Costs		
The postages budget is forecast to be overspent pending reorganisation of the postages budgets corporately.	121	(514)
Transport Costs		
Vehicle leasing costs will be below budget while external hires and repairs are forecast to exceed budget.	(84)	(58)
Supplies & Services		
School catering food costs are forecast to be higher than budget, in line with current trends. Supplies and services within Roads Services are above budget in line with the level of workload.	305	641
Transfer payments		
The forecast cost of contributions to a number of external bodies has been reduced on the basis of the actual level of payments made in 2011/12	(70)	(42)
Capital Financing		
No significant variance from budget is forecast at this stage.	11	17
Government Grants		
The budget for the Hytrec project was not matched correctly against expenditure and has since been reallocated. Recoveries for the AWPR project are forecast to be less than budget in line with the level of expenditure incurred.	647	59
Other Grants & Contributions		
Sponsorship and advertising income is forecast to be below budget.	253	(68)
Interest		
No significant variance from budget is forecast at this stage.	10	0
Recharges		
Accommodation recharges to non-General Fund accounts for Marischal College and the other main sites is forecast to be above budget. The Architectural Design team is forecasting income in excess of budget in line with their increased workload associated with the capital plan.	(1,228)	(829)
Other Income		
Building application fee income is forecast to exceed budget. A review of budgets has identified a number of recoveries that are unlikely to be made and the outturn has been updated to reflect this.	102	(608)
	(1,176)	(982)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

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

AS AT	31 August 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 5									
STAFF COSTS		19,332	8,055	7,449	(606)	18,875	(457)	(2.4)%	148
PROPERTY COSTS		10,232	5,694	5,207	(487)	9,946	(286)	(2.8)%	(202)
ADMINISTRATION COSTS		871	265	417	152	1,018	147	16.9%	151
TRANSPORT COSTS		1,927	803	741	(62)	1,857	(71)	(3.7)%	(71)
SUPPLIES & SERVICES		10,450	4,354	4,293	(61)	10,760	310	3.0%	70
TRANSFER PAYMENTS		25	10	21	10	25	0	0.0%	0
CAPITAL FINANCING COSTS		11,102	21	42	21	11,102	0	0.0%	0
GROSS EXPENDITURE		53,938	19,202	18,169	(1,034)	53,582	(356)	(0.7)%	96
LESS: INCOME									
GOVERNMENT GRANTS		(1,050)	(438)	(617)	(179)	(1,056)	(6)	0.6%	0
OTHER GRANTS & CONTRIBUTIONS		(140)	(59)	(35)	24	(7)	133	(95.0)%	133
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(5,802)	(2,418)	(2,855)	(437)	(6,737)	(935)	16.1%	(935)
OTHER INCOME		(7,288)	(3,037)	(2,755)	282	(7,342)	(54)	0.7%	(272)
TOTAL INCOME		(14,281)	(5,950)	(6,261)	(311)	(15,142)	(861)	6.0%	(1,074)
NET EXPENDITURE		39,657	13,252	11,908	(1,344)	38,440	(1,217)	(3.1)%	(977)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been identified and are being managed across the service.

FORECAST VARIANCE	CHANGE
£'000	£'000

(457)	148
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Property Costs

Marischal College energy costs are forecast to be £70K below budget. Property repairs for Marischal College and Kittybrewster are forecast to be £80K below budget. The budget to cover the cost of rents for janitors homes is no longer required, saving £130K.

(286)	(202)
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Administration Costs

The main item of overspend is forecast to be postages at £120K. It was expected that this budget would have been consolidated across the organisation but work on this is still ongoing.

147	151
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Transport Costs

Underspends are forecast in vehicle leasing costs (£230K). 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.

(71)	(71)
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Supplies and Services

The cost of catering provisions is expected to be £70K above budget in line with current trends in food costs. The cost of fleet spares is forecast to be £30K above budget. The cost of supplies and services across a number of Roads Services functions is forecast to be £220K above budget, based on current levels of activity.

310	70
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Capital Financing Costs

No significant variance from budget is forecast at this stage.

0	0
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Income

Fee income for Non-Housing Design team is expected to be £300K 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 £500K will be recharged for the current year. The level of recoveries made by Roads Services is expected to exceed budget by £60K, reflecting an increased workload.

(861)	(1,074)
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(1,217)	(977)
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

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

AS AT	31 August 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 5									
STAFF COSTS		6,319	2,401	2,426	24	6,053	(266)	(4.2)%	509
PROPERTY COSTS		307	184	179	(5)	312	5	1.8%	0
ADMINISTRATION COSTS		345	60	46	(13)	235	(110)	(31.9)%	(726)
TRANSPORT COSTS		3,149	1,312	1,308	(4)	3,149	0	0.0%	1
SUPPLIES & SERVICES		2,581	1,075	1,918	842	2,629	48	1.9%	541
TRANSFER PAYMENTS		767	320	312	(8)	745	(22)	(2.9)%	(12)
CAPITAL FINANCING COSTS		590	0	0	0	590	(0)	(0.0)%	0
GROSS EXPENDITURE		14,058	5,352	6,188	836	13,713	(345)	(2.5)%	313
LESS: INCOME									
GOVERNMENT GRANTS		(1,871)	(759)	(1,301)	(541)	(1,393)	478	(25.6)%	2
OTHER GRANTS & CONTRIBUTIONS		(270)	(112)	(60)	52	(274)	(4)	1.4%	0
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(157)	(66)	(138)	(73)	(329)	(172)	109.1%	0
OTHER INCOME		(4,710)	(1,963)	(2,180)	(217)	(4,738)	(28)	0.6%	(444)
TOTAL INCOME		(7,009)	(2,900)	(3,679)	(779)	(6,734)	275	(3.9)%	(441)
NET EXPENDITURE		7,049	2,453	2,509	56	6,979	(69)	(1.0)%	(128)

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been identified and are being managed across the service.

FORECAST VARIANCE	CHANGE
£'000	£'000

(266)	509
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Property Costs

No significant variance from budget is forecast at this stage.

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Administration Costs

Transport Strategy & Projects has a budget under this heading of £110K while the actual spend is forecast to be in consultants fees under Supplies & Services (see below).

(110)	(726)
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Transport Costs

No significant variance from budget is forecast at this stage.

0	1
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Supplies and Services

The cost of consultants used in Transport Strategy & Projects and in Roads Authority Works is forecast to be £150K above budget although in both cases, there is adequate budget under Administration Costs to cover the value of these works and a corresponding favourable variance. Savings are forecast in Development Management consultancy fees (£40K) and in Development Plans (30K). A further £30K of savings is forecast in materials costs across a number of services.

48	541
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Transfer Payments

Contributions to external bodies is forecast to be £20K below budget based on the actual level of contributions made in 2011/12.

(22)	(12)
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Capital Financing Costs

No significant variance from budget is forecast at this stage.

(0)	0
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Income

The level of recovery necessary for the AWPR project is forecast to be £200K below budget. There is currently no income forecast against the SURF project whereas a £70K budget has been set for this. There are corresponding savings forecast in staff costs and administration costs and forecast outturns have since been re-aligned to eliminate these variances.

275	(441)
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(69)	(128)
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC DEVELOPMENT PROJECT DIRECTOR

AS AT	31 August 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN		CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
ACCOUNTING PERIOD 5		£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	1,987	828	759	(69)	1,972	(15)	(0.7)%	(31)
PROPERTY COSTS	9	8	9	0	10	1	16.5%	2
ADMINISTRATION COSTS	247	103	120	17	301	54	21.9%	61
TRANSPORT COSTS	75	31	32	1	62	(13)	(17.0)%	12
SUPPLIES & SERVICES	1,213	506	459	(47)	1,165	(48)	(4.0)%	29
TRANSFER PAYMENTS	2,250	938	836	(102)	2,202	(48)	(2.1)%	(30)
CAPITAL FINANCING COSTS	12	0	0	0	23	11	94.6%	17
GROSS EXPENDITURE	5,793	2,413	2,214	(199)	5,736	(57)	(1.0)%	60
LESS: INCOME								
GOVERNMENT GRANTS	(15)	0	65	65	160	175	(1147.4)%	57
OTHER GRANTS & CONTRIBUTIONS	(440)	(183)	(130)	53	(317)	123	(28.0)%	(201)
INTEREST	(17)	(7)	(2)	5	(7)	10	(59.8)%	0
RECHARGES	(149)	(62)	0	62	(264)	(115)	77.1%	(84)
OTHER INCOME	(770)	(321)	(244)	77	(586)	183	(23.8)%	108
TOTAL INCOME	(1,391)	(573)	(311)	263	(1,015)	377	(27.1)%	(121)
NET EXPENDITURE	4,401	1,840	1,903	64	4,722	320	7.3%	(61)

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies have been identified and are being managed across the service.

FORECAST VARIANCE	CHANGE
£'000	£'000
(15)	(31)

Property Costs

No significant variance from budget is forecast at this stage.

1	2
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Administration Costs

Sponsorship costs within Central Marketing are forecast to be £40K above budget. Subscription costs are forecast to be £20K above budget.

54	61
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Transport Costs

Travel expense costs associated with international trade and investment activities are forecast to be £20K below budget.

(13)	12
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Supplies and Services

Equipment purchases within Marketing & Design are forecast to be £30K below budget. Event costs within European Funding and Projects are forecast to be £20K below budget.

(48)	29
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Transfer Payments

Contributions to external bodies is forecast to be £30K below budget based on the actual level of contributions made in 2011/12.

(48)	(30)
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Capital Financing Costs

Budgets have been re-aligned to reflect better the organizational structure of the service and some forecasts have not been updated. Corrections have now been made to eliminate this variance.

11	17
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Income

Sponsorship income within the Central Marketing service is forecast to be £130K below budget. Recoveries and advertising revenue within the Marketing and Design service are forecast to be £60K below budget. £160K of the remaining variance is in the Hytrec project and is due to a mis-match in the allocation of budget and expenditure, which has since been corrected.

377	(121)
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320	(61)
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**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013**

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

AS AT 31 August 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 5								
STAFF COSTS	1,063	371	320	(51)	837	(227)	(21.3)%	(6)
PROPERTY COSTS	0	0	0	0	0	0	0.0%	0
ADMINISTRATION COSTS	40	17	12	(5)	71	30	74.1%	0
TRANSPORT COSTS	6	3	2	(0)	5	(1)	(18.9)%	0
SUPPLIES & SERVICES	19	8	1	(7)	13	(5)	(29.0)%	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	1,129	399	336	(63)	925	(203)	(18.0)%	(5)
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)	(81)	(163)	(82)	(200)	(6)	3.2%	190
OTHER INCOME	0	0	0	0	0	0	0.0%	0
TOTAL INCOME	(194)	(81)	(163)	(82)	(200)	(6)	3.2%	190
NET EXPENDITURE	935	318	173	(145)	725	(209)	(22.4)%	185

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The budget includes a £190K provision for living wage costs which will not be required and which has since been removed from the budget. There is an additional provision of £30K for redundancy payments which is forecast not to be needed either.

FORECAST VARIANCE £'000 CHANGE £'000
(227) (6)

Property Costs

No significant variance from budget is forecast at this stage.

0 0

Administration Costs

Adverse variances are forecast in storage and archiving (£20K) and in copying and subscriptions (£10K). In both cases this is based on a comparison of actual spend in 2011/12 with the budget provision for 2012/13.

30 0

Transport Costs

No significant variance from budget is forecast at this stage.

(1) 0

Supplies and Services

Various small savings are forecast in a number of areas.

(5) 0

Income

No significant variance from budget is forecast at this stage.

(6) 190

(209) 185