

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 October 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		27,973	16,318	15,578	(740)	26,817	(1,156)	(4.1)%	(425)
PROPERTY COSTS		10,590	7,243	5,655	(1,588)	10,203	(387)	(3.7)%	(108)
ADMINISTRATION COSTS		2,029	588	842	254	2,342	313	15.4%	192
TRANSPORT COSTS		5,177	3,020	2,943	(77)	5,139	(38)	(0.7)%	46
SUPPLIES & SERVICES		17,153	10,006	11,133	1,127	17,586	433	2.5%	128
TRANSFER PAYMENTS		2,608	1,521	1,560	39	2,583	(24)	(0.9)%	46
CAPITAL FINANCING COSTS		11,703	0	0	0	11,703	(0)	(0.0)%	(12)
GROSS EXPENDITURE		77,233	38,696	37,711	(985)	76,374	(859)	(1.1)%	(132)
LESS: INCOME									
GOVERNMENT GRANTS		(2,936)	(1,675)	(1,466)	209	(2,822)	115	(3.9)%	(532)
OTHER GRANTS		(906)	(528)	(433)	94	(805)	100	(11.1)%	(153)
INTEREST		(3,806)	(2,220)	(2,350)	(130)	(3,790)	16	(0.4)%	6
RECHARGES		(8,648)	(5,044)	(3,950)	1,094	(9,098)	(450)	5.2%	1,168
OTHER INCOME		(8,963)	(5,229)	(5,622)	(393)	(9,185)	(221)	2.5%	177
TOTAL INCOME		(25,259)	(14,696)	(13,821)	875	(25,699)	(440)	1.7%	665
NET EXPENDITURE		51,974	24,000	23,890	(110)	50,674	(1,300)	(2.5)%	533

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.	(1,156)	(425)
Property Costs		
Savings are forecast in energy and repairs costs. Janitorial rents have been budgeted for but no costs are being incurred.	(387)	(108)
Administration Costs		
The postages budget is forecast to be overspent pending reorganisation of the postages budgets corporately. Sponsorship, subscriptions and printing costs are also forecast to exceed budget.	313	192
Transport Costs		
Vehicle leasing costs will be below budget while external hires and repairs are forecast to exceed budget.	(38)	46
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.	433	128
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	(24)	46
Capital Financing		
No significant variance from budget is forecast at this stage.	(0)	(12)
Government Grants		
Recoveries for the AWPR project are forecast to be less than budget in line with the level of expenditure incurred.	115	(532)
Other Grants & Contributions		
Sponsorship and advertising income is forecast to be below budget.	100	(153)
Interest		
No significant variance from budget is forecast at this stage.	16	6
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.	(450)	1,168
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.	(221)	177
	(1,300)	533

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

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

AS AT	31 October 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 7									
STAFF COSTS		19,350	11,287	10,576	(712)	18,515	(835)	(4.3)%	(611)
PROPERTY COSTS		10,274	7,015	5,378	(1,637)	9,879	(395)	(3.8)%	(109)
ADMINISTRATION COSTS		897	370	596	226	1,138	241	26.9%	94
TRANSPORT COSTS		1,947	1,136	1,010	(126)	1,911	(36)	(1.8)%	35
SUPPLIES & SERVICES		12,851	7,496	8,014	518	13,260	409	3.2%	99
TRANSFER PAYMENTS		25	15	21	6	21	(4)	(16.0)%	(4)
CAPITAL FINANCING COSTS		11,102	0	0	0	11,102	(0)	(0.0)%	(0)
GROSS EXPENDITURE		56,446	27,320	25,595	(1,725)	55,827	(620)	(1.1)%	(497)
LESS: INCOME									
GOVERNMENT GRANTS		(1,050)	(613)	(653)	(40)	(993)	58	(5.5)%	64
OTHER GRANTS & CONTRIBUTIONS		(140)	(82)	(66)	16	(88)	52	(37.1)%	(81)
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(8,147)	(4,753)	(3,658)	1,094	(8,749)	(602)	7.4%	723
OTHER INCOME		(7,340)	(4,281)	(4,412)	(130)	(7,748)	(408)	5.6%	146
TOTAL INCOME		(16,677)	(9,729)	(8,789)	940	(17,578)	(901)	5.4%	851
NET EXPENDITURE		39,769	17,592	16,806	(785)	38,249	(1,520)	(3.8)%	354

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

(835)	(611)
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Property Costs

Energy costs within the main offices are forecast to be £160K below budget. Property repairs for are forecast to be £110K below budget. The budget to cover the cost of rents for janitors homes is no longer required, saving £130K.

(395)	(109)
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Administration Costs

The main item of overspend is forecast to be postages at £180K. It was expected that this budget would have been consolidated across the organisation but work on this is still ongoing.

241	94
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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 £90K over budget.

(36)	35
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Supplies and Services

The cost of catering provisions is expected to be £100K above budget in line with current trends in food costs. The cost of fleet spares is forecast to be £50K above budget. The cost of supplies and services across a number of Roads Services functions is forecast to be £250K above budget, based on current levels of activity.

409	99
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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 forecast to exceed budget by £360K based on a forecast of increased workload associated with the current year's non-housing capital plan. Recoveries of accommodation costs are forecast to exceed budget by £270K, primarily due to there being no allowance for recoveries for Marischal College being included in the budget. The level of recoveries made by Roads Services is expected to exceed budget by £60K, reflecting an increased workload.

(901)	851
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(1,520)	354
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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 October 2012	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	5,763	3,362	3,494	132	5,540	(224)	(3.9)%	43	
PROPERTY COSTS	307	219	275	56	314	7	2.3%	2	
ADMINISTRATION COSTS	901	83	58	(25)	881	(20)	(2.2)%	90	
TRANSPORT COSTS	3,149	1,837	1,775	(62)	3,146	(3)	(0.1)%	(3)	
SUPPLIES & SERVICES	2,581	1,505	2,194	688	2,573	(8)	(0.3)%	(56)	
TRANSFER PAYMENTS	767	448	420	(28)	745	(22)	(2.9)%	0	
CAPITAL FINANCING COSTS	590	0	0	0	590	(0)	(0.0)%	0	
GROSS EXPENDITURE	14,058	7,455	8,216	761	13,788	(269)	(1.9)%	75	
LESS: INCOME									
GOVERNMENT GRANTS	(1,871)	(1,063)	(895)	168	(1,810)	61	(3.3)%	(417)	
OTHER GRANTS & CONTRIBUTIONS	(270)	(157)	(91)	66	(274)	(4)	1.4%	0	
INTEREST	(3,789)	(2,210)	(2,348)	(137)	(3,788)	1	(0.0)%	1	
RECHARGES	(157)	(92)	(210)	(118)	(140)	17	(11.1)%	189	
OTHER INCOME	(911)	(532)	(724)	(192)	(945)	(34)	3.7%	(6)	
TOTAL INCOME	(6,999)	(4,053)	(4,267)	(214)	(6,957)	42	(0.6)%	(233)	
NET EXPENDITURE	7,059	3,401	3,948	547	6,832	(227)	(3.2)%	(158)	

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

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

FORECAST VARIANCE £'000 CHANGE £'000

(224) 43

Property Costs

No significant variance from budget is forecast at this stage.

7 2

Administration Costs

Expenditure on courses and conferences is forecast to be below budget.

(20) 90

Transport Costs

No significant variance from budget is forecast at this stage.

(3) (3)

Supplies and Services

No significant variance from budget is forecast at this stage.

(8) (56)

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) 0

Capital Financing Costs

No significant variance from budget is forecast at this stage.

(0) 0

Income

There is currently no income forecast against the SURF project whereas a £70K budget has been set for this. Income from planning and building applications is expected to exceed budget by a small amount overall.

42 (233)

(227) (158)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC DEVELOPMENT PROJECT DIRECTOR

AS AT	31 October 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 7									
STAFF COSTS		1,987	1,159	1,057	(102)	1,953	(34)	(1.7)%	(19)
PROPERTY COSTS		9	9	2	(6)	10	1	6.4%	(1)
ADMINISTRATION COSTS		190	111	170	59	261	71	37.4%	17
TRANSPORT COSTS		75	44	155	111	76	2	2.4%	15
SUPPLIES & SERVICES		1,648	961	907	(54)	1,689	41	2.5%	90
TRANSFER PAYMENTS		1,815	1,059	1,119	61	1,817	2	0.1%	50
CAPITAL FINANCING COSTS		12	0	0	0	12	(0)	(0.0)%	(11)
GROSS EXPENDITURE		5,736	3,342	3,410	68	5,819	83	1.4%	140
LESS: INCOME									
GOVERNMENT GRANTS		(15)	0	82	82	(19)	(4)	24.4%	(179)
OTHER GRANTS & CONTRIBUTIONS		(440)	(257)	(276)	(20)	(403)	37	(8.4)%	(86)
INTEREST		(17)	(10)	(2)	8	(2)	15	(86.7)%	5
RECHARGES		(149)	(87)	(52)	35	(157)	(7)	4.9%	108
OTHER INCOME		(712)	(416)	(486)	(70)	(492)	221	(31.0)%	37
TOTAL INCOME		(1,334)	(769)	(735)	34	(1,073)	262	(19.6)%	(115)
NET EXPENDITURE		4,401	2,573	2,675	102	4,746	345	7.8%	24

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

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

FORECAST VARIANCE £'000	CHANGE £'000
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(34)	(19)
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Property Costs

No significant variance from budget is forecast at this stage.

1	(1)
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Administration Costs

Sponsorship costs within Central Marketing are forecast to be £40K above budget. Subscription costs are forecast to be £30K above budget.

71	17
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Transport Costs

No significant variance from budget is forecast at this stage.

2	15
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Supplies and Services

The cost of design work contracted out is forecast to be £30K above budget.

41	90
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Transfer Payments

No significant variance from budget is forecast at this stage.

2	50
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Capital Financing Costs

No significant variance from budget is forecast at this stage.

(0)	(11)
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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. A number of other sources of income are forecast to be under budget by a total of £70K.

262	(115)
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345	24
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**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013**

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

AS AT 31 October 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 7								
STAFF COSTS	873	509	452	(58)	810	(64)	(7.3)%	163
PROPERTY COSTS	0	0	0	0	0	0	0.0%	0
ADMINISTRATION COSTS	40	24	18	(6)	62	21	52.9%	(9)
TRANSPORT COSTS	6	4	4	0	5	(1)	(18.9)%	0
SUPPLIES & SERVICES	73	43	18	(25)	64	(10)	(13.4)%	(4)
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	993	580	491	(89)	940	(53)	(5.4)%	150
LESS: INCOME								
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS	(55)	(32)	0	32	(40)	15	(27.1)%	15
INTEREST	0	0	0	0	0	0	0.0%	0
RECHARGES	(194)	(113)	(30)	83	(52)	142	(73.2)%	148
OTHER INCOME	0	0	0	0	0	0	0.0%	0
TOTAL INCOME	(249)	(145)	(30)	115	(92)	157	(63.0)%	163
NET EXPENDITURE	745	434	461	26	848	103	13.9%	313

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Savings are forecast from the management of vacancies and there is a provision of £30K for redundancy payments which is forecast not to be needed. The movement in the variance since the last report is due to the removal of the budget provision for possible living wage adjustments.

FORECAST VARIANCE £'000 CHANGE £'000
(64) 163

Property Costs

No significant variance from budget is forecast at this stage.

0 0

Administration Costs

Adverse variances are forecast in storage and archiving based on a comparison of actual spend in 2011/12 with the budget provision for 2012/13.

21 (9)

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.

(10) (4)

Income

The budget provided for recoveries of costs from the HRA and Housing Capital budgets totalling £140K that will not now be made following the reorganisation of the Service in 2011/12. These recoveries have been removed from the 2013/14 budget.

157 163

103	313
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