

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 January 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 10		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		28,997	24,164	22,435	(1,729)	27,821	(1,176)	(4.1)%	(19)
PROPERTY COSTS		10,807	9,467	8,196	(1,271)	10,403	(404)	(3.7)%	(16)
ADMINISTRATION COSTS		1,036	13	1,004	991	1,292	256	24.7%	(57)
TRANSPORT COSTS		5,190	4,325	4,308	(16)	5,179	(11)	(0.2)%	27
SUPPLIES & SERVICES		17,260	14,383	15,850	1,466	17,736	476	2.8%	44
TRANSFER PAYMENTS		2,608	2,173	2,193	20	2,583	(24)	(0.9)%	0
CAPITAL FINANCING COSTS		11,703	0	0	0	11,703	(0)	(0.0)%	0
GROSS EXPENDITURE		77,600	54,525	53,985	(539)	76,718	(882)	(1.1)%	(21)
LESS: INCOME									
GOVERNMENT GRANTS		(2,945)	(2,548)	(2,472)	77	(2,822)	124	(4.2)%	9
OTHER GRANTS		(435)	(362)	(345)	17	(505)	(70)	16.2%	(170)
INTEREST		(17)	(15)	(4)	11	(2)	16	(89.2)%	0
RECHARGES		(12,409)	(10,341)	(9,779)	562	(12,661)	(252)	2.0%	199
OTHER INCOME		(9,624)	(7,937)	(7,267)	669	(9,860)	(236)	2.4%	(17)
TOTAL INCOME		(25,431)	(21,202)	(19,866)	1,336	(25,849)	(418)	1.6%	21
NET EXPENDITURE		52,169	33,323	34,119	797	50,868	(1,300)	(2.5)%	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	CHANGE
£'000	£'000
(1,176)	(19)

Property Costs

Savings are forecast in energy and repairs costs. Janitorial rents have been budgeted for but no costs are being incurred.

(404)	(16)
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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.

256	(57)
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Transport Costs

Vehicle leasing costs will be below budget while external hires and repairs are forecast to exceed budget.

(11)	27
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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.

476	44
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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)	0
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Capital Financing

No significant variance from budget is forecast at this stage.

(0)	0
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Government Grants

Recoveries for the AWPR project are forecast to be less than budget in line with the level of expenditure incurred.

124	9
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Other Grants & Contributions

The Service is looking to recover from Sport Aberdeen their share of CRC costs for 2011/12. This recovery was not included in the original budget.

(70)	(170)
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Interest

No significant variance from budget is forecast at this stage.

16	0
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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.

(252)	199
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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.

(236)	(17)
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(1,300)	0
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

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

AS AT	31 January 2013	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 10									
STAFF COSTS		19,635	16,362	15,210	(1,152)	18,809	(826)	(4.2)%	9
PROPERTY COSTS		10,502	9,197	7,865	(1,332)	10,079	(422)	(4.0)%	(27)
ADMINISTRATION COSTS		638	313	671	358	838	200	31.4%	(41)
TRANSPORT COSTS		1,947	1,623	1,582	(41)	1,911	(36)	(1.8)%	0
SUPPLIES & SERVICES		12,803	10,669	12,217	1,548	13,260	457	3.6%	48
TRANSFER PAYMENTS		25	21	21	(0)	21	(4)	(16.0)%	0
CAPITAL FINANCING COSTS		11,102	0	0	0	11,102	(0)	(0.0)%	0
GROSS EXPENDITURE		56,652	38,186	37,567	(619)	56,021	(631)	(1.1)%	(11)
LESS: INCOME									
GOVERNMENT GRANTS		(1,050)	(875)	(939)	(64)	(993)	58	(5.5)%	0
OTHER GRANTS & CONTRIBUTIONS		0	0	(59)	(59)	(88)	(88)	0.0%	(140)
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(9,951)	(8,292)	(7,933)	359	(10,349)	(398)	4.0%	204
OTHER INCOME		(5,677)	(4,730)	(4,045)	685	(6,148)	(471)	8.3%	(64)
TOTAL INCOME		(16,677)	(13,898)	(12,977)	921	(17,578)	(901)	5.4%	0
NET EXPENDITURE		39,974	24,288	24,590	302	38,443	(1,532)	(3.8)%	(11)

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

(826)	9
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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.

(422)	(27)
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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.

200	(41)
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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)	0
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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.

457	48
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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)	0
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(1,532)	(11)
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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 January 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 10		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	6,459	5,383	5,022	(361)	6,240	(220)	(3.4)%	4	
PROPERTY COSTS	302	267	328	61	314	12	3.8%	5	
ADMINISTRATION COSTS	143	(512)	85	597	131	(12)	(8.5)%	8	
TRANSPORT COSTS	3,149	2,624	2,617	(7)	3,146	(3)	(0.1)%	0	
SUPPLIES & SERVICES	2,643	2,202	2,096	(106)	2,623	(20)	(0.7)%	(12)	
TRANSFER PAYMENTS	767	639	656	16	745	(22)	(2.9)%	0	
CAPITAL FINANCING COSTS	590	0	0	0	590	(0)	(0.0)%	0	
GROSS EXPENDITURE	14,053	10,603	10,804	201	13,788	(265)	(1.9)%	5	
LESS: INCOME									
GOVERNMENT GRANTS	(1,871)	(1,567)	(1,472)	95	(1,810)	61	(3.3)%	0	
OTHER GRANTS & CONTRIBUTIONS	(270)	(224)	(201)	24	(274)	(4)	1.4%	0	
INTEREST	0	0	0	0	0	0	0.0%	0	
RECHARGES	(1,520)	(1,266)	(1,269)	(3)	(1,503)	17	(1.1)%	0	
OTHER INCOME	(3,337)	(2,781)	(2,787)	(6)	(3,370)	(33)	1.0%	0	
TOTAL INCOME	(6,999)	(5,839)	(5,729)	110	(6,957)	42	(0.6)%	0	
NET EXPENDITURE	7,055	4,764	5,074	311	6,832	(223)	(3.2)%	5	

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

(220)

4

Property Costs

No significant variance from budget is forecast at this stage.

12

5

Administration Costs

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

(12)

8

Transport Costs

No significant variance from budget is forecast at this stage.

(3)

0

Supplies and Services

No significant variance from budget is forecast at this stage.

(20)

(12)

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

0

(223)

5

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC DEVELOPMENT PROJECT DIRECTOR

AS AT	31 January 2013	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 10									
STAFF COSTS		2,029	1,691	1,565	(126)	1,963	(66)	(3.3)%	(32)
PROPERTY COSTS		3	3	2	(0)	10	7	242.4%	6
ADMINISTRATION COSTS		215	179	225	46	261	47	21.7%	(24)
TRANSPORT COSTS		87	73	106	33	116	29	33.4%	27
SUPPLIES & SERVICES		1,740	1,450	1,517	67	1,789	49	2.8%	8
TRANSFER PAYMENTS		1,815	1,513	1,516	4	1,817	2	0.1%	0
CAPITAL FINANCING COSTS		12	0	0	0	12	(0)	(0.0)%	0
GROSS EXPENDITURE		5,901	4,908	4,931	23	5,969	67	1.1%	(15)
LESS: INCOME									
GOVERNMENT GRANTS		(24)	(106)	(60)	46	(19)	5	(21.6)%	9
OTHER GRANTS & CONTRIBUTIONS		(110)	(92)	(85)	6	(103)	7	(6.3)%	(30)
INTEREST		(17)	(15)	(4)	11	(2)	15	(86.7)%	0
RECHARGES		(745)	(621)	(533)	87	(757)	(12)	1.6%	(5)
OTHER INCOME		(610)	(425)	(434)	(9)	(342)	268	(43.9)%	47
TOTAL INCOME		(1,506)	(1,258)	(1,117)	141	(1,223)	283	(18.8)%	21
NET EXPENDITURE		4,395	3,650	3,814	164	4,746	351	8.0%	6

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

(66) (32)

Property Costs

No significant variance from budget is forecast at this stage.

7 6

Administration Costs

Sponsorship costs within Central Marketing are forecast to be £40K above budget. Subscription costs are forecast to be £30K above budget while course fees are forecast to be £20K below budget.

47 (24)

Transport Costs

Travel costs associated with a number of European projects are forecast to be above budget in line with the increased workload in that area.

29 27

Supplies and Services

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

49 8

Transfer Payments

No significant variance from budget is forecast at this stage.

2 0

Capital Financing Costs

No significant variance from budget is forecast at this stage.

(0) 0

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.

283 21

351 6

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012 / 2013**

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

AS AT	31 January 2013	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 10		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	873	728	637	(90)	810	(64)	(7.3)%	0	
PROPERTY COSTS	0	0	0	0	0	0	0.0%	0	
ADMINISTRATION COSTS	40	34	24	(10)	62	21	52.9%	0	
TRANSPORT COSTS	6	5	4	(1)	5	(1)	(18.9)%	0	
SUPPLIES & SERVICES	73	61	19	(42)	64	(10)	(13.4)%	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	993	828	684	(144)	940	(53)	(5.4)%	0	
LESS: INCOME									
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%	0	
OTHER GRANTS & CONTRIBUTIONS	(55)	(46)	0	46	(40)	15	(27.1)%	0	
INTEREST	0	0	0	0	0	0	0.0%	0	
RECHARGES	(194)	(162)	(43)	119	(52)	142	(73.2)%	0	
OTHER INCOME	0	0	0	0	0	0	0.0%	0	
TOTAL INCOME	(249)	(207)	(43)	164	(92)	157	(63.0)%	0	
NET EXPENDITURE	745	621	641	20	848	103	13.9%	0	

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.

FORECAST VARIANCE £'000 CHANGE £'000
(64) 0

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 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.

(10) 0

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 0

103 0