

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 August 2013	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	29,612		12,338	11,635	(703)	28,417	(1,195)	(4.0)%	476
PROPERTY COSTS	27,074		13,210	5,486	(7,724)	25,745	(1,330)	(4.9)%	(671)
ADMINISTRATION COSTS	972		405	593	188	1,206	233	24.0%	51
TRANSPORT COSTS	5,043		2,101	1,678	(423)	4,761	(282)	(5.6)%	87
SUPPLIES & SERVICES	26,834		11,176	9,441	(1,735)	28,072	1,238	4.6%	523
TRANSFER PAYMENTS	3,174		1,820	1,997	177	3,134	(40)	(1.2)%	1
GROSS EXPENDITURE	92,710		41,051	30,830	(10,221)	91,336	(1,374)	(1.5)%	467
LESS: INCOME									
GOVERNMENT GRANTS	(378)		0	1,437	1,437	(431)	(53)	14.1%	5
OTHER GRANTS	(15,851)		(6,555)	(1,530)	5,025	(15,628)	223	(1.4)%	162
INTEREST	0		0	(1)	(1)	0	0	0.0%	0
RECHARGES	(23,799)		(9,892)	(7,705)	2,188	(23,813)	(14)	0.1%	(436)
OTHER INCOME	(12,597)		(5,249)	(5,530)	(281)	(12,892)	(295)	2.3%	(123)
TOTAL INCOME	(52,624)		(21,695)	(13,328)	8,368	(52,763)	(139)	0.3%	(391)
NET EXPENDITURE	40,086		19,356	17,502	(1,854)	38,572	(1,514)	(3.8)%	76

VIREMENT PROPOSALS

Several. See details within individual Head of Service summaries.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

A number of vacancies have been identified and are being managed across the Directorate.

FORECAST
VARIANCE
£'000

(1,195)

CHANGE
£'000

476

Property Costs

Savings in repairs and rates and overspends in energy costs are forecast

(1,330)

(671)

Administration Costs

An overspend in postages is forecast although this will be offset by savings within the other Directorates.

Overspends are also forecast within a number of activities within Economic and Business Development.

233

51

Transport Costs

Savings are forecast in School Meals delivery and in school pupil transport.

(282)

87

Supplies & Services

There are overspends forecast in Fleet Services materials of £770K and in Design Team consultants fees of £600K. Small savings are forecast in a number of areas across the Directorate.

1,238

523

Transfer payments

Savings are forecast in contributions made by the Environmental Projects team.

(40)

1

Government Grants

Funding contributions are forecast to be received for a number of projects that are expected to be completed in the current year.

(53)

5

Other Grants & Contributions

Rechargeable allowances under the governments Carbon Reduction Scheme are forecast to be less than budgeted. Sponsorship income is now forecast to be £170K below budget.

223

162

Interest

No significant variances from budget are forecast for this item.

0

0

Recharges

Accommodation recoveries from non-General Fund services are forecast to be below budget. Design Team income is now expected to exceed budget by £520K.

(14)

(436)

Other Income

Income from planning applications and building applications if forecast to exceed budget while School Catering income is forecast to be below budget.

(295)

(123)

(1,514)

76

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ASSET MANAGEMENT AND OPERATIONS

AS AT	31 August 2013	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	20,094	8,373	8,030	(343)	19,252	(842)	(4.2)%	710	
PROPERTY COSTS	11,076	6,488	5,281	(1,206)	9,773	(1,303)	(11.8)%	(644)	
ADMINISTRATION COSTS	617	257	431	173	787	170	27.5%	60	
TRANSPORT COSTS	1,610	671	437	(234)	1,584	(27)	(1.7)%	33	
SUPPLIES & SERVICES	10,025	4,177	5,581	1,403	11,302	1,277	12.7%	596	
TRANSFER PAYMENTS	853	853	874	21	853	0	0.0%	(0)	
GROSS EXPENDITURE	44,276	20,818	20,633	(185)	43,551	(725)	(1.6)%	755	
LESS: INCOME									
GOVERNMENT GRANTS	0	0	(691)	(691)	0	0	0.0%	(0)	
OTHER GRANTS & CONTRIBUTIONS	(53)	(22)	(50)	(28)	(59)	(6)	11.3%	(52)	
INTEREST	0	0	0	0	0	0	0.0%	0	
RECHARGES	(7,957)	(3,292)	(3,406)	(115)	(7,985)	(28)	0.4%	(436)	
OTHER INCOME	(7,620)	(3,175)	(2,822)	353	(7,397)	223	(2.9)%	(82)	
TOTAL INCOME	(15,630)	(6,489)	(6,969)	(480)	(15,441)	189	(1.2)%	(571)	
NET EXPENDITURE	28,646	14,330	13,664	(665)	28,109	(536)	(1.9)%	184	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies are being managed across the Service with the main favourable variances being in School Catering, Roads and Facilities Management. A number of posts have been filled in the Design Team to deal with the expected increase in workload.

FORECAST VARIANCE £'000 CHANGE £'000
(842) 710

Property Costs

Favourable variances are forecast in non-housing repairs of £600K and in rents of £90K. Adverse variances are forecast in energy costs of £210K for the main office sites. The favourable variance in rates costs has increased to £890K as the service hold the balance of council-wide variances on rates.

(1,303) (644)

Administration Costs

Postages are forecast to be overspent by £110K and copying costs by £30K.

170 60

Transport Costs

School Catering transport costs for the delivery of meals will be underspent by £60K as the recharge from the Transport Unit has been removed. The cost of tyres and vehicle licences are forecast to exceed the budget by a total of £40K.

(27) 33

Supplies and Services

Fleet costs for vehicle repairs are forecast to be overspent by £770K and the Design Team is now forecasting an adverse variance in consultants costs of £600K to support the expected project workload. Favourable variances are forecast in School Catering Provisions and Cleaning materials.

1,277 596

Transfer Payments

No significant variance from budget is forecast for this item.

0 (0)

Income

Catering income is forecast to be £270K below budget. Accommodation recoveries are now forecast to be £100K below budget and Design Team income has been reviewed in light of the expected workload and is now forecast to be £520K above budget.

189 (571)

(536) 184

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
PLANNING AND SUSTAINABLE DEVELOPMENT**

AS AT	31 August 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 5									
STAFF COSTS		6,689	2,787	2,513	(274)	6,569	(120)	(1.8)%	(251)
PROPERTY COSTS		15,944	6,700	212	(6,488)	15,940	(5)	(0.0)%	(5)
ADMINISTRATION COSTS		112	47	37	(9)	125	14	12.4%	(2)
TRANSPORT COSTS		3,213	1,339	1,209	(130)	2,945	(269)	(8.4)%	71
SUPPLIES & SERVICES		14,725	6,131	2,748	(3,383)	14,712	(12)	(0.1)%	(42)
TRANSFER PAYMENTS		714	297	451	153	672	(42)	(5.9)%	1
GROSS EXPENDITURE		41,396	17,301	7,170	(10,131)	40,962	(434)	(1.0)%	(227)
LESS: INCOME									
GOVERNMENT GRANTS		(189)	0	2,526	2,525	(189)	0	(0.0)%	0
OTHER GRANTS & CONTRIBUTIONS		(15,159)	(6,267)	(1,280)	4,986	(15,160)	(0)	0.0%	(0)
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(15,208)	(6,337)	(4,167)	2,170	(15,193)	15	(0.1)%	0
OTHER INCOME		(4,333)	(1,805)	(2,347)	(541)	(4,849)	(516)	11.9%	(9)
TOTAL INCOME		(34,889)	(14,409)	(5,269)	9,140	(35,391)	(501)	1.4%	(10)
NET EXPENDITURE		6,507	2,892	1,901	(991)	5,572	(936)	(14.4)%	(237)

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies are managed closely across the Service with the main favourable variances being in Environmental Projects and Development Planning. An adverse variance is forecast in Roads Projects. The overall variance position has improved as services continue to manage their vacancies.

FORECAST VARIANCE £'000 (120) CHANGE FROM LAST REPORT £'000 (251)

Property Costs

No significant variance from budget is forecast for this item.

(5) (5)

Administration Costs

Development Management is forecast to incur advertising spend which has not been provided for in the budget.

14 (2)

Transport Costs

Savings are forecast in vehicle running costs in the PTU of £60K and in School transport of £290K as the result of improved contract rates.

(269) 71

Supplies and Services

Savings amounting to £50K are now expected in Development Planning. Roads Projects are forecasting a requirement for consultants that was not provided for in the budget.

(12) (42)

Transfer Payments

Savings are forecast in Environmental Projects.

(42) 1

Income

Favourable variances are forecast in planning application and building application income.

(501) (10)

(936) (237)

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC AND BUSINESS DEVELOPMENT**

AS AT	31 August 2013	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		2,055	856	756	(100)	1,839	(215) (10.5)%	(1)	
PROPERTY COSTS		0	0	0	(0)	0	0 0.0%	0	
ADMINISTRATION COSTS		238	99	123	24	288	50 20.9%	(14)	
TRANSPORT COSTS		91	38	44	6	121	30 33.2%	(0)	
SUPPLIES & SERVICES		2,084	868	1,112	244	2,058	(26) (1.2)%	(36)	
TRANSFER PAYMENTS		1,608	670	672	2	1,610	3 0.2%	0	
GROSS EXPENDITURE		6,076	2,531	2,708	176	5,917	(159) (2.6)%	(51)	
LESS: INCOME									
GOVERNMENT GRANTS		(188)	0	(398)	(398)	(242)	(53) 28.3%	5	
OTHER GRANTS & CONTRIBUTIONS		(584)	(243)	(176)	67	(354)	229 (39.3)%	215	
INTEREST		0	0	(1)	(1)	0	0 0.0%	0	
RECHARGES		(582)	(242)	(109)	133	(582)	0 (0.0)%	0	
OTHER INCOME		(644)	(268)	(361)	(93)	(646)	(3) 0.4%	(31)	
TOTAL INCOME		(1,998)	(754)	(1,045)	(292)	(1,825)	173 (8.7)%	189	
NET EXPENDITURE		4,078	1,778	1,662	(115)	4,093	15 0.4%	138	

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies in Service management and in Central Design are forecast to be held for the remainder of the year.

FORECAST VARIANCE £'000 (215) CHANGE £'000 (1)

Property Costs

No significant variance from budget is forecast for this item.

0 0

Administration Costs

Additional expenditure is forecast in New Project Development and in International Trade and Investment.

50 (14)

Transport Costs

Additional expenditure is forecast in a number of areas, principally in European Funding and Projects.

30 (0)

Supplies and Services

Savings are forecast in consultant fees and in events costs.

(26) (36)

Transfer Payments

No significant variance from budget is forecast for this item.

3 0

Income

The forecast for sponsorship income has been revised to reflect the current level of activity, which is not expected to differ significantly from last year's.

173 189

15 138

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014**

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

AS AT 31 August 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 5								
STAFF COSTS	775	323	336	13	757	(17)	(2.2)%	18
PROPERTY COSTS	54	23	(7)	(29)	32	(22)	(41.1)%	(22)
ADMINISTRATION COSTS	5	2	2	(1)	5	0	0.0%	7
TRANSPORT COSTS	128	54	(12)	(65)	111	(17)	(13.3)%	(17)
SUPPLIES & SERVICES	0	0	0	0	0	0	0.0%	5
TRANSFER PAYMENTS	0	0	0	0	0	0	0.0%	0
GROSS EXPENDITURE	962	401	319	(82)	906	(57)	(5.9)%	(9)
LESS: INCOME								
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS	(55)	(23)	(23)	(0)	(55)	(0)	0.0%	0
INTEREST	0	0	0	0	0	0	0.0%	0
RECHARGES	(52)	(22)	(22)	(0)	(52)	0	0.0%	0
OTHER INCOME	0	0	0	0	0	0	0.0%	0
TOTAL INCOME	(107)	(45)	(45)	(0)	(107)	(0)	0.0%	0
NET EXPENDITURE	855	356	274	(82)	799	(57)	(6.6)%	(9)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

A saving is forecast in the management of vacancies.

FORECAST VARIANCE £'000	CHANGE £'000
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(17)	18
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Property Costs

No significant variance from budget is forecast for this item.

(22)	(22)
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Administration Costs

No significant variance from budget is forecast for this item.

0	7
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Transport Costs

No significant variance from budget is forecast for this item.

(17)	(17)
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Supplies and Services

No significant variance from budget is forecast for this item.

0	5
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Income

No significant variance from budget is forecast for this item.

(0)	0
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(57)	(9)
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