

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013/14**

**DIRECTORATE : Housing and Environment**

As at	31 October 2013	Full year Revised Budget	YEAR TO DATE			FORECAST TO YEAR END			Change from last report
			Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000	
HEAD OF HOUSING AND COMMUNITY SAFETY	6,608	3,855	2,443	(1,412)	5,175	(1,433)	(22)%	(311)	
HEAD OF REGENERATION AND HOUSING INVESTMENT	(1,921)	(1,121)	(1,121)	(0)	(1,920)	1	(0)%	0	
HEAD OF ENVIRONMENT SERVICES	30,642	17,875	17,777	(98)	29,942	(700)	(2)%	(344)	
OPERATIONAL SUPPORT MANAGER	1,071	625	513	(112)	1,069	(2)	0%	0	
<b>TOTAL BUDGET</b>	<b>36,400</b>	<b>21,233</b>	<b>19,612</b>	<b>(1,621)</b>	<b>34,266</b>	<b>(2,134)</b>	<b>(6)</b>	<b>(655)</b>	
HOUSING REVENUE ACCOUNT	(23,034)	(22,125)	(23,673)	(1,548)	(23,060)	(26)	0%	(148)	

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014: HEAD OF HOUSING & COMMUNITY SAFETY

DIRECTORATE : HOUSING AND ENVIRONMENT  
DIRECTOR : PETE LEONARD

As at	31 October 2013	Full year Revised Budget	YEAR TO DATE			FORECAST TO YEAR END			Change from last report
			Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		3,258	1,901	1,637	(264)	3,172	(86)	-3%	4
PROPERTY COSTS		2,326	1,357	1,441	84	2,467	141	6%	(23)
ADMINISTRATION COSTS		1,197	698	396	(302)	799	(398)	-33%	(8)
TRANSPORT COSTS		65	38	27	(11)	55	(10)	-15%	0
SUPPLIES & SERVICES		1,161	677	327	(350)	683	(478)	-41%	(120)
TRANSFER PAYMENTS		6,870	4,008	3,289	(719)	6,048	(822)	-12%	(263)
CAPITAL FINANCING		0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>		<b>14,877</b>	<b>8,678</b>	<b>7,117</b>	<b>(1,561)</b>	<b>13,224</b>	<b>(1,653)</b>	<b>-11%</b>	<b>(410)</b>
LESS:									
INCOME		(8,269)	(4,824)	(4,674)	150	(8,049)	220	-3%	99
<b>TOTAL INCOME</b>		<b>(8,269)</b>	<b>(4,824)</b>	<b>(4,674)</b>	<b>150</b>	<b>(8,049)</b>	<b>220</b>	<b>-3%</b>	<b>99</b>
<b>NET EXPENDITURE</b>		<b>6,608</b>	<b>3,855</b>	<b>2,443</b>	<b>(1,412)</b>	<b>5,175</b>	<b>(1,433)</b>	<b>-22%</b>	<b>(311)</b>

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

FORECAST VARIANCE	CHANGE
£'000	£'000
(86)	4

This principally relates to an underspend of £54K within Supporting People as a result of current vacancies.

**Property Costs**

141 (23)

The over spend mainly relates to an anticipated increase in repairs, rent & Council tax in Homelessness of £144K.

**Administration Costs**

(398) (8)

The under spend principally relates to a forecast under spend of £278K in Homeless & £95K within Other Housing.

**Transport Costs**

(10) 0

This budget is for travelling expenses and outturns have been reviewed based on spend to date.

**Supplies and Services**

(478) (120)

The underspend relates mainly to a reduced outturn of £467K due to an anticipated lower spend on furniture purchases & Bed & Breakfast in Homelessness.

**Transfer Payments**

(822) (263)

Principally the anticipated underspend is from £400K in Homeless from the reduction in the usage of bed and breakfast.

**Capital Financing Costs**

0 0

Capital Financing Costs have now been removed from the budgets and will be treated corporately.

**Income**

220 99

The reduction in income is linked to transfer payments as there has been a fall of £200K income from housing benefit as a result of the reduced usage of bed and breakfast.

(1,433)	(311)
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2013 / 2014 :HEAD OF REGENERATION & HOUSING INVESTMENT**

**DIRECTORATE : HOUSING AND ENVIRONMENT**  
**DIRECTOR : PETE LEONARD**

As at	31 October 2013	Full year Revised Budget	YEAR TO DATE			FORECAST TO YEAR END			Change from last report
			Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		3,169	1,849	1,598	(251)	2,697	(472)	-15%	(220)
ADMINISTRATION COSTS		56	33	11	(22)	53	(3)	-5%	2
TRANSPORT COSTS		92	54	29	(25)	53	(39)	-42%	(36)
SUPPLIES & SERVICES		489	285	373	88	646	157	32%	1
TRANSFER PAYMENTS		0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS		0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>		<b>3,806</b>	<b>2,220</b>	<b>2,011</b>	<b>(209)</b>	<b>3,449</b>	<b>(357)</b>	<b>-9%</b>	<b>(253)</b>
LESS									
INCOME		(5,727)	(3,341)	(3,132)	209	(5,369)	358	-6%	253
<b>TOTAL INCOME</b>		<b>(5,727)</b>	<b>(3,341)</b>	<b>(3,132)</b>	<b>209</b>	<b>(5,369)</b>	<b>358</b>	<b>-6%</b>	<b>253</b>
<b>NET EXPENDITURE</b>		<b>(1,921)</b>	<b>(1,121)</b>	<b>(1,121)</b>	<b>(0)</b>	<b>(1,920)</b>	<b>1</b>	<b>0%</b>	<b>0</b>

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

The anticipated outturn is based on the current level of staffing and the underspend is £348K for Construction Consultancy & £124K from Housing Repairs.

(472) (220)

**Administration Costs**

The outturn is based on actual to date and previous years spend.

(3) 2

**Transport Costs**

This budget is for travelling expenses and outturns have been reviewed based on spend to date.

(39) (36)

**Supplies and Services**

The overspend of £156K is as a result of a increase in projected expenditure on Consultants Fees due to the nature of the activities in Construction Consultancy and the Victoria House new build.

157 1

**Capital Financing Costs**

Capital Financing Costs have now been removed from the budgets and will be treated corporately.

0 0

**Income**

The budgeted fee income from Housing capital in Construction Consultancy is forecast to be below budget based on current activity.

358 253

1	0
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2013 / 2014 : HEAD OF ENVIRONMENT SERVICES**

**DIRECTORATE : HOUSING AND ENVIRONMENT**  
**DIRECTOR : PETE LEONARD**

As at 31 October 2013	Full year Revised Budget	YEAR TO DATE			FORECAST TO YEAR END			Change from last report
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	18,350	10,704	9,943	(761)	17,576	(774)	-4%	49
PROPERTY COSTS	806	470	457	(13)	957	151	19%	(47)
ADMINISTRATION COSTS	418	244	128	(116)	411	(7)	-2%	7
TRANSPORT COSTS	1,942	1,133	1,076	(57)	1,858	(84)	-4%	(34)
SUPPLIES & SERVICES	10,023	5,847	6,107	260	10,310	287	3%	(67)
TRANSFER PAYMENTS	8,226	4,799	5,996	1,198	8,226	0	0%	(176)
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>	<b>39,765</b>	<b>23,196</b>	<b>23,707</b>	<b>511</b>	<b>39,338</b>	<b>(427)</b>	<b>-1%</b>	<b>(268)</b>
LESS: INCOME								
INCOME	(9,123)	(5,322)	(5,930)	(608)	(9,396)	(273)	3%	(76)
<b>TOTAL INCOME</b>	<b>(9,123)</b>	<b>(5,322)</b>	<b>(5,930)</b>	<b>(608)</b>	<b>(9,396)</b>	<b>(273)</b>	<b>3%</b>	<b>(76)</b>
<b>NET EXPENDITURE</b>	<b>30,642</b>	<b>17,875</b>	<b>17,777</b>	<b>(98)</b>	<b>29,942</b>	<b>(700)</b>	<b>-2%</b>	<b>(344)</b>

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Staff costs are to date below budget, an underspend of £774K is being anticipated this is split over a very wide variety of services including Grounds Maintenance & Waste.

FORECAST VARIANCE	CHANGE
£'000	£'000
(774)	49

**Property Costs**

The main reason for the forecast over spend is £142K in the Winter Gardens due to increased fuel costs.

151	(47)
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**Administration Costs**

The main underspend is £10K for Trainee Health Officers with the difference from a wide variety of services..

(7)	7
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**Transport Costs**

This budget is for travelling expenses and outturns have been reviewed based on spend to date.

(84)	(34)
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**Supplies and Services**

The predicted over spend relates to an increase in Waste of £194K, Tree Squad of £43K and £36K in Commercial.

287	(67)
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**Capital Financing Costs**

Capital Financing Costs have now been removed from the budgets and will be treated corporately.

0	0
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**Income**

The forecast over spend relates to income £143K incorrectly budgeted within Street Sweeping this will be corrected for 2014/15, a forecast reduction of £151K in Commercial Waste which is netted off with potential increases in income from Tree Squad £52K, Grounds Maintenance £50K, Other Collection £288K, Crematorium £114K & ASSL £41K.

(273)	(76)
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(700)	(344)
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ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014 : OPERATIONAL SUPPORT MANAGER

DIRECTORATE : HOUSING AND ENVIRONMENT  
DIRECTOR : PETE LEONARD

As at 31 October 2013	Full year Revised Budget	YEAR TO DATE			FORECAST TO YEAR END			Change from last report £'000
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	1,075	627	625	(2)	1,075	0	0%	0
PROPERTY COSTS	301	176	184	8	299	(2)	-1%	0
ADMINISTRATION COSTS	72	42	31	(11)	72	0	0%	0
TRANSPORT COSTS	16	9	3	(6)	16	0	0%	0
SUPPLIES & SERVICES	348	203	8	(195)	348	0	0%	0
TRANSFER PAYMENTS	0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>	<b>1,812</b>	<b>1,057</b>	<b>851</b>	<b>(206)</b>	<b>1,810</b>	<b>(2)</b>	<b>0%</b>	<b>0</b>
LESS: INCOME								
INCOME	(741)	(432)	(338)	94	(741)	0	0%	0
<b>TOTAL INCOME</b>	<b>(741)</b>	<b>(432)</b>	<b>(338)</b>	<b>94</b>	<b>(741)</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>1,071</b>	<b>625</b>	<b>513</b>	<b>(112)</b>	<b>1,069</b>	<b>(2)</b>	<b>0%</b>	<b>0</b>

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Overall Note

A review has been completed on the recharges to other heads. The forecast will be updated in future reports.

FORECAST  
VARIANCE  
£'000

CHANGE  
£'000

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2013 / 2014 - HOUSING REVENUE ACCOUNT

DIRECTORATE : HOUSING AND ENVIRONMENT  
DIRECTOR : PETE LEONARD

As at	31 October 2013	YEAR TO DATE			FORECAST TO YEAR END			Change from last report
		Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	
ACCOUNTING PERIOD 5	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
PROPERTY COSTS	30,212	17,624	17,051	(573)	30,235	23	0%	17
ADMINISTRATION COSTS	10,985	6,408	5,677	(731)	10,888	(97)	-1%	0
SUPPLIES & SERVICES	542	316	210	(106)	510	(32)	-6%	1
TRANSFER PAYMENTS TOTAL	2,034	296	1,504	1,208	2,644	610	30%	58
CAPITAL FINANCING COSTS	13,593	131	117	(14)	13,338	(255)	-2%	(224)
<b>GROSS EXPENDITURE</b>	<b>57,366</b>	<b>24,775</b>	<b>24,559</b>	<b>(216)</b>	<b>57,615</b>	<b>249</b>	<b>0%</b>	<b>(148)</b>
LESS: INCOME								
OTHER GRANTS & CONTRIBUTIONS	(234)	(137)	(117)	20	(234)	0	0%	0
INTEREST	(148)	(86)	0	86	(138)	10	-7%	0
OTHER INCOME	(80,018)	(46,677)	(48,115)	(1,438)	(80,303)	(285)	0%	0
<b>TOTAL INCOME</b>	<b>(80,400)</b>	<b>(46,900)</b>	<b>(48,232)</b>	<b>(1,332)</b>	<b>(80,675)</b>	<b>(275)</b>	<b>0%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>(23,034)</b>	<b>(22,125)</b>	<b>(23,673)</b>	<b>(1,548)</b>	<b>(23,060)</b>	<b>(26)</b>	<b>0%</b>	<b>(148)</b>

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
<b>Property Costs</b>		
The forecast over spend is principally made up of a number of services including Council Tax £80K & Cleaning Sheltered Housing £50K which is offset by under spends in Security £70K & cleaning of the Multi Storey Blocks £40K.	23	17
<b>Administration Costs</b>		
The projected variance is principally due to a decrease in management & admin of £490K which is based on a detailed analysis of current vacancies and potential central support charges. In addition there is also a increase of £420K in former tenants arrears based on the outturn for 2012-13.	(97)	0
<b>Supplies and Services</b>		
The Provision of meals outturn has been increased by £20K to reflect the actual costs for 2012/13 & there is a an under spend anticipated of £40K on equipment purchases.	(32)	1
<b>Transfer Payments</b>		
The main reason for the over spend is the loss of rent for Council Houses which is high as result of properties moving from the capped rent and delays in gas checks and OT property reviews, this has improved as an OT has been appointed.	610	58
<b>Capital Financing Costs</b>		
Capital Financing Costs are posted at the end of the financial year. It is forecast that capital financing costs are £220K under budget these are the latest forecasts from Corporate Accounting based on capital expenditure for 2012/13 and Outturn for 2013/14.	(255)	(224)
<b>Income</b>		
The forecasts for Dwelling House Rent Income and various other rents are based on current forecast level of income. Principally as a result of properties moving from the capped rent when the property becomes void.	(275)	0
	<b>(26)</b>	<b>(148)</b>