

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	30 November 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 8								
ASSET MANAGEMENT AND OPERATIONS	28,685	20,516	19,637	(879)	28,299	(386)	(1.3%)	190
ECONOMIC AND BUSINESS DEVELOPMENT	4,078	2,844	2,764	(81)	4,121	43	1.1%	29
PLANNING AND SUSTAINABLE DEVELOPMENT	6,507	4,451	2,860	(1,591)	4,708	(1,799)	(27.6%)	(864)
DIRECTORATE SUPPORT	855	570	554	(17)	817	(39)	(4.6%)	18
TOTAL	40,125	28,381	25,814	(2,567)	37,945	(2,180)	(5.4)%	(627)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

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AS AT	30 November 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 8									
STAFF COSTS		29,687	19,791	18,725	(1,066)	28,386	(1,301)	(4.4)%	(31)
PROPERTY COSTS		27,060	19,143	17,456	(1,687)	25,813	(1,247)	(4.6)%	100
ADMINISTRATION COSTS		995	663	859	196	1,407	412	41.4%	174
TRANSPORT COSTS		4,907	3,271	2,536	(735)	4,569	(339)	(6.9)%	(86)
SUPPLIES & SERVICES		26,926	17,943	19,591	1,647	29,601	2,676	9.9%	1,418
TRANSFER PAYMENTS		3,174	2,400	2,559	159	3,171	(3)	(0.1)%	37
GROSS EXPENDITURE		92,750	63,213	61,726	(1,486)	92,948	198	0.2%	1,612
LESS: INCOME									
GOVERNMENT GRANTS		(378)	0	(838)	(838)	(778)	(401)	106.2%	(348)
OTHER GRANTS		(15,851)	(10,606)	(11,066)	(461)	(15,734)	116	(0.7)%	(107)
INTEREST		0	0	(1)	(1)	(1)	(1)	0.0%	(1)
RECHARGES		(23,799)	(15,828)	(14,189)	1,639	(24,221)	(422)	1.8%	(408)
OTHER INCOME		(12,597)	(8,398)	(9,817)	(1,420)	(14,268)	(1,671)	13.3%	(1,376)
TOTAL INCOME		(52,624)	(34,831)	(35,912)	(1,081)	(55,003)	(2,378)	4.5%	(2,239)
NET EXPENDITURE		40,125	28,381	25,814	(2,567)	37,945	(2,180)	(5.4)%	(627)

VIREMENT PROPOSALS

Several. See details within individual Head of Service summaries.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies are being actively managed across the Directorate.

FORECAST VARIANCE	CHANGE
£'000	£'000
(1,301)	(31)

Property Costs

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

(1,247)	100
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Administration Costs

An overspend in postages is forecast although this will be offset by savings within other Directorates. Overspends are also forecast within a number of activities within Economic and Business Development.

412	174
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Transport Costs

Savings are forecast in fuel costs and in school pupil transport.

(339)	(86)
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Supplies & Services

Overspends forecast in Fleet Services materials, in Roads materials and contractors and in Design Team consultants fees. Small savings are forecast in a number of areas across the Directorate.

2,676	1,418
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Transfer payments

No major variances are now being forecast in this area.

(3)	37
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Government Grants

Funding contributions are forecast to be received for a number of projects that are expected to be completed in the current year. The value of Roads project income is forecast to exceed budget.

(401)	(348)
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Other Grants & Contributions

Sponsorship income is forecast to be less than budgeted for.

116	(107)
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Interest

No significant variances from budget are forecast for this item.

(1)	(1)
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Recharges

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

(422)	(408)
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Other Income

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

(1,671)	(1,376)
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(2,180)	(627)
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ASSET MANAGEMENT AND OPERATIONS

AS AT	30 November 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 8									
STAFF COSTS		20,165	13,443	12,743	(700)	19,437	(729)	(3.6)%	185
PROPERTY COSTS		11,116	8,481	7,242	(1,239)	9,869	(1,247)	(11.2)%	96
ADMINISTRATION COSTS		619	413	567	154	915	296	47.8%	128
TRANSPORT COSTS		1,598	1,066	768	(297)	1,477	(122)	(7.6)%	(107)
SUPPLIES & SERVICES		9,964	6,642	8,526	1,883	12,560	2,597	26.1%	1,258
TRANSFER PAYMENTS		853	853	858	5	874	21	2.5%	21
GROSS EXPENDITURE		44,315	30,898	30,704	(194)	45,131	816	1.8%	1,581
LESS: INCOME									
GOVERNMENT GRANTS		0	0	(258)	(258)	(342)	(342)	0.0%	(342)
OTHER GRANTS & CONTRIBUTIONS		(53)	(35)	(63)	(28)	(128)	(75)	141.5%	(69)
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(7,957)	(5,267)	(5,671)	(404)	(8,418)	(461)	5.8%	(433)
OTHER INCOME		(7,620)	(5,080)	(5,075)	5	(7,944)	(324)	4.2%	(547)
TOTAL INCOME		(15,630)	(10,382)	(11,067)	(685)	(16,832)	(1,202)	7.7%	(1,391)
NET EXPENDITURE		28,685	20,516	19,637	(879)	28,299	(386)	(1.3)%	190

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.

FORECAST VARIANCE £'000 CHANGE £'000

(729) 185

Property Costs

Favourable variances are forecast in non-housing repairs of £600K and £890K in rates as the service holds the council-wide variance on rates. Adverse variances are forecast in energy costs of £210K for the main office sites.

(1,247) 96

Administration Costs

Postages are forecast to be overspent by £160K. Adverse variances are also forecast in printing, copying and advertising.

296 128

Transport Costs

A favourable variance is forecast in fuel costs and a number of services are forecast to make savings in their travel costs.

(122) (107)

Supplies and Services

Fleet costs for vehicle repairs are forecast to be overspent by £1.0M, Roads operations and projects are forecast to be overspent by £1.0M on materials and contractors and the Design Team is forecast to be overspent by £500K on consultants costs. The overspends in Roads and the Design team reflect an increase over the budgeted workload and are offset by increased income.

2,597 1,258

Transfer Payments

No significant variance from budget is forecast for this item.

21 21

Income

Catering income is forecast to be £240K below budget and accommodation recoveries are forecast to be £220K below budget. Design Team income is forecast to be £530K above budget and Roads income is forecast to be £1.1M above budget.

(1,202) (1,391)

(386) 190

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
PLANNING AND SUSTAINABLE DEVELOPMENT

AS AT	30 November 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 8									
STAFF COSTS		6,689	4,459	4,204	(255)	6,355	(333)	(5.0)%	(213)
PROPERTY COSTS		15,944	10,662	10,214	(448)	15,944	(0)	(0.0)%	4
ADMINISTRATION COSTS		113	75	65	(10)	123	10	8.9%	(2)
TRANSPORT COSTS		3,213	2,142	1,670	(472)	2,949	(264)	(8.2)%	4
SUPPLIES & SERVICES		14,724	9,809	9,399	(410)	14,812	88	0.6%	100
TRANSFER PAYMENTS		714	476	627	151	687	(26)	(3.7)%	16
GROSS EXPENDITURE		41,396	27,623	26,178	(1,445)	40,871	(526)	(1.3)%	(92)
LESS: INCOME									
GOVERNMENT GRANTS		(189)	0	(77)	(77)	(154)	35	(18.5)%	35
OTHER GRANTS & CONTRIBUTIONS		(15,159)	(10,145)	(10,748)	(603)	(15,197)	(38)	0.3%	(38)
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(15,208)	(10,139)	(8,278)	1,861	(15,169)	39	(0.3)%	25
OTHER INCOME		(4,333)	(2,889)	(4,215)	(1,327)	(5,643)	(1,310)	30.2%	(794)
TOTAL INCOME		(34,889)	(23,172)	(23,318)	(146)	(36,163)	(1,274)	3.7%	(772)
NET EXPENDITURE		6,507	4,451	2,860	(1,591)	4,708	(1,799)	(27.6)%	(864)

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies are being managed across the service and the movement from the previous forecast reflects the success of ongoing efforts to maintain vacancies for as long as possible.

(333)

(213)

Property Costs

No significant variance from budget is forecast for this item.

(0)

4

Administration Costs

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

10

(2)

Transport Costs

Savings are forecast in vehicle running costs in the PTU of £50K and in School transport of £230K as the result of improved contract rates.

(264)

4

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.

88

100

Transfer Payments

Savings are forecast in Environmental Projects.

(26)

16

Income

Panning application and building application income continues to exceed budget and this trend is expected to continue for the remainder of the year.

(1,274)

(772)

(1,799)

(864)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC AND BUSINESS DEVELOPMENT

AS AT	30 November 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 8									
STAFF COSTS	2,058	1,372	1,247	(125)	1,809	(249)	(12.1)%	(30)	
PROPERTY COSTS	0	0	0	0	0	0	0.0%	0	
ADMINISTRATION COSTS	208	139	215	76	349	140	67.2%	60	
TRANSPORT COSTS	91	61	93	33	138	47	51.1%	16	
SUPPLIES & SERVICES	2,110	1,406	1,586	180	2,117	6	0.3%	58	
TRANSFER PAYMENTS	1,608	1,072	1,075	3	1,610	3	0.2%	0	
GROSS EXPENDITURE	6,076	4,050	4,216	166	6,022	(54)	(0.9)%	105	
LESS: INCOME									
GOVERNMENT GRANTS	(188)	0	(503)	(503)	(282)	(94)	49.8%	(41)	
OTHER GRANTS & CONTRIBUTIONS	(584)	(389)	(214)	175	(354)	229	(39.3)%	0	
INTEREST	0	0	(1)	(1)	(1)	(1)	0.0%	(1)	
RECHARGES	(582)	(388)	(207)	181	(582)	0	(0.0)%	0	
OTHER INCOME	(644)	(429)	(527)	(98)	(681)	(38)	5.9%	(35)	
TOTAL INCOME	(1,998)	(1,206)	(1,452)	(246)	(1,901)	97	(4.9)%	(76)	
NET EXPENDITURE	4,078	2,844	2,764	(81)	4,121	43	1.1%	29	

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Vacancies are being managed across the service, resulting in favourable variances in a number of areas, principally

FORECAST VARIANCE	CHANGE
£'000	£'000

(249)	(30)
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Property Costs

No significant variance from budget is forecast for this item.

0	0
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Administration Costs

Additional expenditure is forecast in New Project Development, International Trade and Investment, City Promotion and Central Marketing.

140	60
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Transport Costs

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

47	16
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Supplies and Services

Additional expenditure forecast in Events and Design to be offset by additional income.

6	58
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Transfer Payments

No significant variance from budget is forecast for this item.

3	0
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Income

Sponsorship income is forecast to be similar to the level achieved last year and will therefore fall short of budget. Events income has been increased to reflect the updated programme of events.

97	(76)
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43	29
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
DIRECTORATE SUPPORT

AS AT	30 November 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 8									
STAFF COSTS		775	516	532	15	785	11	1.4%	28
PROPERTY COSTS		0	0	0	0	0	0	0.0%	0
ADMINISTRATION COSTS		54	36	12	(24)	20	(34)	(62.8)%	(12)
TRANSPORT COSTS		5	3	5	1	5	0	0.0%	0
SUPPLIES & SERVICES		128	86	80	(5)	113	(16)	(12.1)%	1
TRANSFER PAYMENTS		0	0	0	0	0	0	0.0%	0
GROSS EXPENDITURE		962	642	629	(13)	923	(39)	(4.0)%	18
LESS: INCOME									
GOVERNMENT GRANTS		0	0	0	0	0	0	0.0%	0
OTHER GRANTS & CONTRIBUTIONS		(55)	(37)	(41)	(4)	(55)	(0)	0.0%	0
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(52)	(35)	(34)	1	(52)	0	0.0%	0
OTHER INCOME		0	0	0	0	0	0	0.0%	0
TOTAL INCOME		(107)	(71)	(75)	(4)	(107)	(0)	0.0%	0
NET EXPENDITURE		855	570	554	(17)	817	(39)	(4.6)%	18

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Overspends are forecast in redundancy costs and the cost of temporary staffing.

FORECAST VARIANCE	CHANGE
£'000	£'000

11	28
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Property Costs

No significant variance from budget is forecast for this item.

0	0
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Administration Costs

Savings are forecast in expenditure on stationery and courses.

(34)	(12)
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Transport Costs

No significant variance from budget is forecast for this item.

0	0
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Supplies and Services

Savings are forecast in a number of items of expenditure.

(16)	1
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Income

No significant variance from budget is forecast for this item.

(0)	0
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(39)	18
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