

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 January 2014	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 10								
ASSET MANAGEMENT AND OPERATIONS	28,990	24,883	25,504	622	28,425	(564)	(1.9%)	(179)
ECONOMIC AND BUSINESS DEVELOPMENT	4,096	3,382	3,604	222	4,199	103	2.5%	60
PLANNING AND SUSTAINABLE DEVELOPMENT	6,562	5,426	3,919	(1,507)	4,846	(1,717)	(26.2%)	83
DIRECTORATE SUPPORT	863	719	719	(0)	844	(19)	(2.2%)	(39)
TOTAL	40,511	34,410	33,746	(664)	38,313	(2,197)	(5.4)%	(75)

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 January 2014	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		30,072	25,060	23,625	(1,435)	28,472	(1,600)	(5.3)%	(308)
PROPERTY COSTS		27,060	23,102	8,433	(14,668)	25,727	(1,333)	(4.9)%	(86)
ADMINISTRATION COSTS		995	829	1,096	267	1,493	498	50.1%	56
TRANSPORT COSTS		4,907	4,089	3,751	(338)	4,601	(307)	(6.2)%	29
SUPPLIES & SERVICES		26,926	22,429	27,520	5,091	30,263	3,337	12.4%	190
TRANSFER PAYMENTS		3,184	2,796	3,334	539	3,177	(8)	(0.2)%	52
GROSS EXPENDITURE		93,145	78,305	67,760	(10,545)	93,733	588	0.6%	(67)
LESS: INCOME									
GOVERNMENT GRANTS		(378)	(378)	(792)	(415)	(771)	(393)	104.2%	108
OTHER GRANTS		(15,851)	(13,228)	(8,219)	5,009	(15,740)	110	(0.7)%	57
INTEREST		0	0	(1)	(1)	(1)	(1)	0.0%	(0)
RECHARGES		(23,799)	(19,785)	(13,707)	6,077	(24,243)	(444)	1.9%	(22)
OTHER INCOME		(12,607)	(10,506)	(11,295)	(789)	(14,664)	(2,058)	16.3%	(151)
TOTAL INCOME		(52,634)	(43,895)	(34,014)	9,882	(55,420)	(2,785)	5.3%	(9)
NET EXPENDITURE		40,511	34,410	33,746	(664)	38,313	(2,197)	(5.4)%	(75)

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
(1,600)	(308)

Property Costs

Savings are forecast in building repairs and rates costs. Energy costs are forecast to exceed budget.

(1,333)	(86)
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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.

498	56
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Transport Costs

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

(307)	29
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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.

3,337	190
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Transfer payments

No major variances are now being forecast in this area.

(8)	52
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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.

(393)	108
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Other Grants & Contributions

Sponsorship income is forecast to be less than budgeted for.

110	57
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Interest

No significant variances from budget are forecast for this item.

(1)	(0)
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Recharges

Accommodation recoveries from non-General Fund services are forecast to be below budget while Design Team income and Roads income is forecast to exceed budget.

(444)	(22)
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Other Income

Income from planning applications and building applications is forecast to exceed budget.

(2,058)	(151)
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(2,197)	(75)
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DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ASSET MANAGEMENT AND OPERATIONS

AS AT	31 January 2014	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		20,470	17,058	16,007	(1,051)	19,310	(1,160)	(5.7)%	(431)
PROPERTY COSTS		11,116	9,798	8,188	(1,610)	9,787	(1,329)	(12.0)%	(82)
ADMINISTRATION COSTS		619	516	755	239	995	376	60.7%	80
TRANSPORT COSTS		1,598	1,332	1,094	(238)	1,395	(203)	(12.7)%	(82)
SUPPLIES & SERVICES		9,964	8,303	10,624	2,321	13,009	3,046	30.6%	179
TRANSFER PAYMENTS		863	861	858	(3)	874	11	1.3%	(10)
GROSS EXPENDITURE		44,630	37,869	37,525	(343)	45,370	740	1.7%	(346)
LESS: INCOME									
GOVERNMENT GRANTS		0	0	(183)	(183)	(342)	(342)	0.0%	70
OTHER GRANTS & CONTRIBUTIONS		(53)	(44)	(74)	(30)	(77)	(24)	44.9%	51
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		(7,957)	(6,583)	(6,154)	430	(8,430)	(472)	5.9%	(11)
OTHER INCOME		(7,630)	(6,358)	(5,611)	748	(8,097)	(467)	6.1%	57
TOTAL INCOME		(15,640)	(12,986)	(12,021)	965	(16,945)	(1,305)	8.3%	167
NET EXPENDITURE		28,990	24,883	25,504	622	28,425	(564)	(1.9)%	(179)

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	CHANGE
£'000	£'000
(1,160)	(431)

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 £130K for the main office sites.

(1,329)	(82)
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Administration Costs

Postages are forecast to be overspent by £190K. Adverse variances are also forecast in printing, copying and advertising.

376	80
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Transport Costs

A favourable variance of £150K is forecast in fuel costs and a number of services are forecast to make savings in their travel costs.

(203)	(82)
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Supplies and Services

Fleet costs for vehicle repairs are forecast to be overspent by £820K, Roads operations and projects are forecast to be overspent by £1.2M on materials and contractors and the Design Team is forecast to be overspent by £740K on consultants costs. The overspends in Roads and the Design team reflect an increase over the budgeted workload and are offset by increased income.

3,046	179
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Transfer Payments

No significant variance from budget is forecast for this item.

11	(10)
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Income

Roads income is forecast to be £1.7M above budget. Accommodation recoveries are forecast to be £280K below budget.

(1,305)	167
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(564)	(179)
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
PLANNING AND SUSTAINABLE DEVELOPMENT

AS AT	31 January 2014	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	6,744	5,620	5,345	(275)	6,511	(233)	(3.5)%	100	
PROPERTY COSTS	15,944	13,303	245	(13,058)	15,940	(4)	(0.0)%	(4)	
ADMINISTRATION COSTS	113	94	98	3	126	13	11.6%	3	
TRANSPORT COSTS	3,213	2,677	2,542	(136)	3,055	(158)	(4.9)%	106	
SUPPLIES & SERVICES	14,724	12,261	14,982	2,720	14,849	126	0.9%	3	
TRANSFER PAYMENTS	714	595	898	304	688	(26)	(3.6)%	28	
GROSS EXPENDITURE	41,452	34,551	24,109	(10,441)	41,169	(282)	(0.7)%	235	
LESS: INCOME									
GOVERNMENT GRANTS	(189)	(189)	(89)	100	(107)	83	(43.6)%	48	
OTHER GRANTS & CONTRIBUTIONS	(15,159)	(12,652)	(7,763)	4,888	(15,170)	(11)	0.1%	0	
INTEREST	0	0	0	0	0	0	0.0%	0	
RECHARGES	(15,208)	(12,673)	(7,277)	5,397	(15,249)	(41)	0.3%	(80)	
OTHER INCOME	(4,333)	(3,611)	(5,062)	(1,451)	(5,798)	(1,465)	33.8%	(120)	
TOTAL INCOME	(34,889)	(29,125)	(20,191)	8,934	(36,324)	(1,435)	4.1%	(153)	
NET EXPENDITURE	6,562	5,426	3,919	(1,507)	4,846	(1,717)	(26.2)%	83	

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.

(233)

100

Property Costs

No significant variance from budget is forecast for this item.

(4)

(4)

Administration Costs

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

13

3

Transport Costs

Savings are forecast in vehicle running costs in the PTU of £90K and in School transport of £90K as the result of improved contract rates.

(158)

106

Supplies and Services

Savings amounting to £90K are now expected in Development Planning. Roads Projects are forecasting a requirement for consultants that was not provided for in the budget.

126

3

Transfer Payments

Savings are forecast in Environmental Projects.

(26)

28

Income

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

(1,435)

(153)

(1,717)

83

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC AND BUSINESS DEVELOPMENT

AS AT	31 January 2014	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 10									
STAFF COSTS	2,077	1,731	1,600	(131)	1,839	(238)	(11.4)%	12	
PROPERTY COSTS	0	0	0	(0)	0	0	0.0%	(0)	
ADMINISTRATION COSTS	208	174	228	54	355	147	70.5%	7	
TRANSPORT COSTS	91	76	108	32	143	52	56.6%	5	
SUPPLIES & SERVICES	2,110	1,758	1,892	134	2,291	181	8.6%	24	
TRANSFER PAYMENTS	1,608	1,340	1,578	238	1,615	7	0.5%	35	
GROSS EXPENDITURE	6,094	5,078	5,406	328	6,243	149	2.4%	82	
LESS: INCOME									
GOVERNMENT GRANTS	(188)	(188)	(520)	(332)	(322)	(134)	71.0%	(10)	
OTHER GRANTS & CONTRIBUTIONS	(584)	(486)	(382)	104	(438)	146	(24.9)%	6	
INTEREST	0	0	(1)	(1)	(1)	(1)	0.0%	(0)	
RECHARGES	(582)	(484)	(277)	208	(512)	70	(12.0)%	70	
OTHER INCOME	(644)	(536)	(622)	(86)	(770)	(126)	19.6%	(89)	
TOTAL INCOME	(1,998)	(1,695)	(1,802)	(107)	(2,044)	(46)	2.3%	(23)	
NET EXPENDITURE	4,096	3,382	3,604	222	4,199	103	2.5%	60	

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

(238)	12
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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.

147	7
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Transport Costs

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

52	5
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Supplies and Services

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

181	24
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Transfer Payments

No significant variance from budget is forecast for this item.

7	35
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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.

(46)	(23)
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103	60
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
DIRECTORATE SUPPORT

AS AT	31 January 2014	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 10									
STAFF COSTS		782	652	673	21	812	31 3.9%	11	
PROPERTY COSTS		0	0	0	0	0	0 0.0%	0	
ADMINISTRATION COSTS		54	45	15	(30)	17	(37) (68.6)%	(34)	
TRANSPORT COSTS		5	4	8	4	8	3 60.0%	0	
SUPPLIES & SERVICES		128	107	23	(84)	113	(15) (11.9)%	(16)	
TRANSFER PAYMENTS		0	0	0	0	0	0 0.0%	0	
GROSS EXPENDITURE		970	808	719	(89)	951	(19) (1.9)%	(39)	
LESS: INCOME									
GOVERNMENT GRANTS		0	0	0	0	0	0 0.0%	0	
OTHER GRANTS & CONTRIBUTIONS		(55)	(46)	0	46	(55)	(0) 0.6%	(0)	
INTEREST		0	0	0	0	0	0 0.0%	0	
RECHARGES		(52)	(43)	0	43	(52)	0 0.0%	0	
OTHER INCOME		0	0	0	0	0	0 0.0%	0	
TOTAL INCOME		(107)	(89)	0	89	(107)	(0) 0.3%	(0)	
NET EXPENDITURE		863	719	719	(0)	844	(19) (2.2)%	(39)	

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

31	11
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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.

(37)	(34)
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Transport Costs

No significant variance from budget is forecast for this item.

3	0
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Supplies and Services

Savings are forecast in a number of items of expenditure.

(15)	(16)
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Income

No significant variance from budget is forecast for this item.

(0)	(0)
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(19)	(39)
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