

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

DIRECTORATE : Housing and Environment

As at 28 February 2014	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 11	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
HEAD OF HOUSING AND COMMUNITY SAFETY	6,669	6,113	3,828	(2,285)	5,245	(1,424)	(21)%	108
HEAD OF REGENERATION AND HOUSING INVESTMENT	(1,893)	(1,735)	(1,752)	(17)	(1,759)	134	(7)%	161
HEAD OF ENVIRONMENT SERVICES	30,795	28,229	26,779	(1,450)	29,712	(1,083)	(4)%	457
OPERATIONAL SUPPORT MANAGER	1,081	991	864	(127)	1,048	(33)	-3%	(21)
TOTAL BUDGET	36,652	33,598	29,719	(3,879)	34,246	(2,406)	(7)	705
HOUSING REVENUE ACCOUNT	(23,034)	(33,444)	(34,404)	(960)	(23,079)	(45)	0%	5

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

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	28 February 2014	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 11		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		4,486	4,112	3,707	(405)	4,095	(391)	-9%	(133)
PROPERTY COSTS		2,542	2,330	2,459	129	2,742	200	8%	(1)
ADMINISTRATION COSTS		1,226	1,124	1,019	(105)	1,600	374	31%	177
TRANSPORT COSTS		67	61	42	(19)	55	(12)	-18%	(2)
SUPPLIES & SERVICES		1,266	1,161	623	(538)	742	(524)	-41%	(38)
TRANSFER PAYMENTS		6,870	6,298	4,893	(1,405)	5,619	(1,251)	-18%	(197)
CAPITAL FINANCING		0	0	0	0	0	0	0%	0
GROSS EXPENDITURE		16,457	15,086	12,743	(2,343)	14,853	(1,604)	-10%	(194)
LESS:									
INCOME		(9,788)	(8,972)	(8,915)	57	(9,608)	180	-2%	302
TOTAL INCOME		(9,788)	(8,972)	(8,915)	57	(9,608)	180	-2%	302
NET EXPENDITURE		6,669	6,113	3,828	(2,285)	5,245	(1,424)	-21%	108

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Overall Note

Employee Costs

The anticipated outturn is based on the current level of staffing and the main under spend is within Homeless.

(391) (133)

Property Costs

The over spend mainly relates to factoring, an outturn of £200K has been included however this will be balanced by income received.

200 (1)

Administration Costs

The over spend principally relates to bad debt forecasts within Homeless for the flats, B&B, private sector leasing & the hostels.

374 177

Transport Costs

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

(12) (2)

Supplies and Services

The underspend relates mainly to an anticipated lower spend on furniture purchases & Bed & Breakfast in Homelessness.

(524) (38)

Transfer Payments

Principally the anticipated underspend is from £720K in Homeless from the reduction in the usage of bed and breakfast and furniture and the £420K in the improvement grants.

(1,251) (197)

Capital Financing Costs

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

0 0

Income

The forecast over spend relates to increased income from Homeless Flats of £101K, Private Sector Leasing of £258K, Factoring of £294K which is netted off by a reduction in Bed & Breakfast income of £425K & Improvement Grants of £480K

180 302

(1,424) 108

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014 :HEAD OF REGENERATION & HOUSING INVESTMENT

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	28 February 2014	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 11		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		3,197	2,931	2,520	(411)	2,745	(452)	-14%	48
PREMISES COSTS		0	0	0	0	0	0	0%	0
ADMINISTRATION COSTS		56	51	29	(22)	20	(36)	-64%	(33)
TRANSPORT COSTS		92	84	46	(38)	44	(48)	-52%	(9)
SUPPLIES & SERVICES		489	448	568	120	610	121	25%	(36)
TRANSFER PAYMENTS		0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS		0	0	0	0	0	0	0%	0
GROSS EXPENDITURE		3,834	3,515	3,163	(352)	3,419	(415)	-11%	(30)
LESS									
INCOME		(5,727)	(5,250)	(4,915)	335	(5,178)	549	-10%	191
TOTAL INCOME		(5,727)	(5,250)	(4,915)	335	(5,178)	549	-10%	191
NET EXPENDITURE		(1,893)	(1,735)	(1,752)	(17)	(1,759)	134	-7%	161

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs	(452)	48
The anticipated outturn is based on the current level of staffing and the underspend is £360K for Construction Consultancy & £85K from Housing Repairs.		
Administration Costs	(36)	(33)
The outturn is based on actual to date and previous years spend.		
Transport Costs	(48)	(9)
This budget is for travelling expenses and outturns have been reviewed based on spend to date.		
Supplies and Services	121	(36)
The overspend of £120K is principally 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.		
Capital Financing Costs	0	0
Capital Financing Costs have now been removed from the budgets and will be treated corporately.		
Income	549	191
The budgeted fee income from Housing capital in Construction Consultancy is forecast to be below budget based on current activity.		

134	161
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014 : HEAD OF ENVIRONMENT SERVICES

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at 28 February 2014	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 11	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	18,503	16,961	15,753	(1,208)	17,241	(1,262)	-7%	157
PROPERTY COSTS	807	740	783	43	935	128	16%	37
ADMINISTRATION COSTS	413	379	239	(140)	383	(30)	-7%	(21)
TRANSPORT COSTS	1,986	1,821	1,915	95	2,081	95	5%	222
SUPPLIES & SERVICES	9,983	9,151	9,363	212	10,585	602	6%	(309)
TRANSFER PAYMENTS	8,226	7,541	7,679	139	8,196	(30)	0%	(30)
CAPITAL FINANCING	0	0		0	0	0	0%	0
GROSS EXPENDITURE	39,918	36,592	35,732	(860)	39,421	(497)	-1%	56
LESS: INCOME								
INCOME	(9,123)	(8,363)	(8,953)	(590)	(9,709)	(586)	6%	401
TOTAL INCOME	(9,123)	(8,363)	(8,953)	(590)	(9,709)	(586)	6%	401
NET EXPENDITURE	30,795	28,229	26,779	(1,450)	29,712	(1,083)	-4%	457

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Staff costs are to date below budget, an underspend of £1.2M is being anticipated this is split over a very wide variety of services including Grounds Maintenance & Waste.

FORECAST
VARIANCE
£'000
(1,262)

CHANGE
£'000
157

Property Costs

The main reason for the forecast over spend is £128K in the Winter Gardens due to increased fuel costs, this has reduced from the last report due to a reduced requirement.

128

37

Administration Costs

The main underspend is £20K for marketing within Education & Awareness with the difference from a wide variety of services..

(30)

(21)

Transport Costs

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

95

222

Supplies and Services

The predicted over spend relates to an increase in Waste of £715K, Tree Squad of £50K and £36K in Commercial and reduced by an under spend within Contaminated land of £150K.

602

(309)

Capital Financing Costs

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

0

0

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 £132K in Commercial Waste which is netted off with potential increases in income from Tree Squad £55K, Grounds Maintenance £107K, Other Collection £508K, Crematorium £117K & ASSL £29K.

(586)

401

(1,083)

457

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013 / 2014 : OPERATIONAL SUPPORT MANAGER

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at 28 February 2014	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	%	£'000
ACCOUNTING PERIOD 11								
STAFF COSTS	1,085	995	989	(6)	1,054	(31)	-3%	(21)
PROPERTY COSTS	301	276	291	15	299	(2)	-1%	0
ADMINISTRATION COSTS	72	66	79	13	72	0	0%	0
TRANSPORT COSTS	16	15	6	(9)	16	0	0%	0
SUPPLIES & SERVICES	348	319	30	(289)	264	(84)	-24%	(84)
TRANSFER PAYMENTS	0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
GROSS EXPENDITURE	1,822	1,670	1,395	(275)	1,705	(117)	-6%	(105)
LESS: INCOME								
INCOME	(741)	(679)	(531)	148	(657)	84	-11%	84
TOTAL INCOME	(741)	(679)	(531)	148	(657)	84	-11%	84
NET EXPENDITURE	1,081	991	864	(127)	1,048	(33)	-3%	(21)

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Overall Note

FORECAST
VARIANCE
£'000

CHANGE
£'000

The changes between Supplies & Services & Income reflect the review of the recharges to other heads.

(33)

(21)

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

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	28 February 2014	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 11		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
PROPERTY COSTS		30,212	27,694	26,754	(940)	30,298	86	0%	62
ADMINISTRATION COSTS		10,985	10,070	8,989	(1,081)	10,684	(301)	-3%	(204)
SUPPLIES & SERVICES		542	497	360	(137)	509	(33)	-6%	0
TRANSFER PAYMENTS TOTAL		2,034	1,865	2,383	519	2,649	615	30%	35
CAPITAL FINANCING COSTS		13,593	131	117	(14)	13,355	(238)	-2%	0
GROSS EXPENDITURE		57,366	40,256	38,603	(1,653)	57,495	129	0%	(107)
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		(234)	(215)	0	215	0	234	-100%	234
INTEREST		(148)	(136)	0	136	(138)	10	-7%	0
OTHER INCOME		(80,018)	(73,350)	(73,007)	343	(80,436)	(418)	1%	(122)
TOTAL INCOME		(80,400)	(73,700)	(73,007)	693	(80,574)	(174)	0%	112
NET EXPENDITURE		(23,034)	(33,444)	(34,404)	(960)	(23,079)	(45)	0%	5

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES

Property Costs

The forecast over spend is principally made up of a number of services including Council Tax £80K, Rental for Community lets £70K & Cleaning Sheltered Housing £50K which is offset by under spends in Security £70K & cleaning of the Multi Storey Blocks £50K.

FORECAST VARIANCE £'000 CHANGE £'000
86 62

Administration Costs

The projected variance is principally due to a decrease in management & admin of £790K which is based on a detailed analysis of current vacancies, potential central support charges and the removal of the Hostel grant. In addition there is also a increase of £420K in former tenants arrears based on the outturn for 2012-13.

(301) (204)

Supplies and Services

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.

(33) 0

Transfer Payments

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.

615 35

Capital Financing Costs

Capital Financing Costs are posted at the end of the financial year. It is forecast that capital financing costs are £230K under budget these are the latest forecasts from Corporate Accounting based on capital expenditure for 2012/13 and Outturn for 2013/14.

(238) 0

Income

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. The Government Grant for the Hostel is now no longer accounted for within HRA as per Administration costs.

(174) 112

(45) 5