

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/15**

DIRECTORATE : Housing and Environment

As at	30 June 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 3		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
HEAD OF HOUSING AND COMMUNITY SAFETY		6,844	1,711	1,534	(177)	6,745	(99)	(1)%	0
HEAD OF REGENERATION AND HOUSING INVESTMENT		(1,850)	(463)	(533)	(71)	(1,850)	0	0	0
HEAD OF ENVIRONMENT SERVICES		30,222	7,556	6,829	(727)	30,195	(27)	(0)%	0
OPERATIONAL SUPPORT MANAGER		1,254	314	258	(56)	1,252	(2)	0%	0
TOTAL BUDGET		36,470	9,118	8,088	(1,030)	36,342	(128)	(0)	0
HOUSING REVENUE ACCOUNT		(23,362)	(9,404)	(9,663)	(259)	(23,353)	9	0%	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014 / 2015: HEAD OF HOUSING & COMMUNITY SAFETY

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	30 June 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 3		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		4,754	1,189	1,045	(144)	4,698	(56)	-1%	0
PROPERTY COSTS		2,543	636	684	48	2,740	197	8%	0
ADMINISTRATION COSTS		1,161	290	422	132	1,059	(102)	-9%	0
TRANSPORT COSTS		69	17	11	(6)	68	(1)	-1%	0
SUPPLIES & SERVICES		1,264	316	222	(94)	1,237	(27)	-2%	0
TRANSFER PAYMENTS		6,880	1,720	1,456	(264)	6,770	(110)	-2%	0
CAPITAL FINANCING		0	0	0	0	0	0	0%	0
GROSS EXPENDITURE		16,671	4,168	3,840	(328)	16,572	(99)	-1%	0
LESS:									
INCOME		(9,827)	(2,457)	(2,306)	151	(9,827)	0	0%	0
TOTAL INCOME		(9,827)	(2,457)	(2,306)	151	(9,827)	0	0%	0
NET EXPENDITURE		6,844	1,711	1,534	(177)	6,745	(99)	-1%	0

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Overall Note

Employee Costs

(56) 0

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

Property Costs

197 0

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

Administration Costs

(102) 0

The under spend principally relates to a forecast under spend within Other Housing.

Transport Costs

(1) 0

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

Supplies and Services

(27) 0

The underspend relates mainly to an anticipated lower spend in Supporting People.

Transfer Payments

(110) 0

Principally the anticipated underspend is from Supporting People.

Capital Financing Costs

0 0

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

Income

0 0

Within this Income line there is a forecast reduction of £200K for Private Registered Landlords & an increase of £200K for factoring as detailed in the Property costs.

(99) 0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014 / 2015 :HEAD OF REGENERATION & HOUSING INVESTMENT

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	30 June 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 3		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		3,136	784	675	(109)	3,178	42	1%	0
ADMINISTRATION COSTS		56	14	7	(7)	56	0	0%	0
TRANSPORT COSTS		92	23	10	(13)	92	0	0%	0
SUPPLIES & SERVICES		489	122	150	28	489	0	0%	0
TRANSFER PAYMENTS		0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS		0	0	0	0	0	0	0%	0
GROSS EXPENDITURE		3,773	943	842	(101)	3,815	42	1%	0
LESS									
INCOME		(5,623)	(1,406)	(1,375)	31	(5,665)	(42)	1%	0
TOTAL INCOME		(5,623)	(1,406)	(1,375)	31	(5,665)	(42)	1%	0
NET EXPENDITURE		(1,850)	(463)	(533)	(71)	(1,850)	0	0%	0

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The anticipated outturn is based on the current level of staffing and the overspend is £42K from Housing Repairs.

FORECAST VARIANCE	CHANGE
£'000	£'000

42	0
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Administration Costs

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

0	0
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Transport Costs

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

0	0
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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

Housing Repairs is recharged in full to Housing Revenue Account therefore there will be a corresponding increase in income to reflect the over spend within staffing.

(42)	0
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0	0
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014 / 2015 : HEAD OF ENVIRONMENT SERVICES

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	30 June 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 3		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		19,131	4,783	4,175	(608)	18,931	(200)	-1%	0
PROPERTY COSTS		950	238	213	(25)	1,008	58	6%	0
ADMINISTRATION COSTS		483	121	63	(58)	474	(9)	-2%	0
TRANSPORT COSTS		2,498	625	592	(33)	2,484	(14)	-1%	0
SUPPLIES & SERVICES		7,790	1,948	2,593	646	8,153	363	5%	0
TRANSFER PAYMENTS		8,974	2,244	2,048	(196)	8,685	(289)	-3%	0
CAPITAL FINANCING		0	0	0	0	0	0	0%	0
GROSS EXPENDITURE		39,826	9,957	9,684	(273)	39,735	(91)	0%	0
LESS: INCOME									
INCOME		(9,604)	(2,401)	(2,855)	(454)	(9,540)	64	-1%	0
TOTAL INCOME		(9,604)	(2,401)	(2,855)	(454)	(9,540)	64	-1%	0
NET EXPENDITURE		30,222	7,556	6,829	(727)	30,195	(27)	0%	0

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Staff costs are to date below budget, an underspend of £200K is being anticipated this is split over a very wide variety of services including Grounds Maintenance, Waste & Street Sweeping.

FORECAST
VARIANCE
£'000

CHANGE
£'000

(200)

0

Property Costs

The main reason for the forecast over spend is £88K for Other Collection relating to the potential additional costs for renting alternative premises for the storage of bins this is in part reduced by an under spend within Grounds Maintenance for refuse collection.

58

0

Administration Costs

The main underspend is £9K for ASSL.

(9)

0

Transport Costs

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

(14)

0

Supplies and Services

The predicted over spend principally relates to an increase in Waste of £329K relating to increased gate fee charges and payments to the outside contractors.

363

0

Transfer Payments

The CFCR payment for waste has been reduced to reflect the potential increased costs noted in supplies and services.

(289)

0

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 £140K incorrectly budgeted within Street Sweeping this will be corrected for 2015/16 which is netted off with potential increases in income from Grounds Maintenance £210K.

64

0

(27)

0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014 / 2015 : OPERATIONAL SUPPORT MANAGER

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at 30 June 2014	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 3	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	1,170	293	262	(31)	1,110	(60)	-5%	0
PROPERTY COSTS	310	78	129	52	308	(2)	-1%	0
ADMINISTRATION COSTS	72	18	11	(7)	72	0	0%	0
TRANSPORT COSTS	16	4	1	(3)	16	0	0%	0
SUPPLIES & SERVICES	403	101	34	(67)	403	0	0%	0
TRANSFER PAYMENTS	0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
GROSS EXPENDITURE	1,971	493	437	(56)	1,909	(62)	-3%	0
LESS: INCOME								
INCOME	(717)	(179)	(179)	0	(657)	60	-8%	0
TOTAL INCOME	(717)	(179)	(179)	0	(657)	60	-8%	0
NET EXPENDITURE	1,254	314	258	(56)	1,252	(2)	0%	0

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Overall Note

The movements relate to a reduction in staff costs which are then reallocated to Housing Revenue Account.

FORECAST
VARIANCE
£'000

CHANGE
£'000

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014 / 2015 - HOUSING REVENUE ACCOUNT

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

As at	30 June 2014	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 3	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
PROPERTY COSTS	31,148	7,787	7,599	(188)	31,411	263	1%	0
ADMINISTRATION COSTS	11,759	2,940	2,622	(318)	10,435	(1,324)	-11%	0
SUPPLIES & SERVICES	494	124	77	(47)	476	(18)	-4%	0
TRANSFER PAYMENTS TOTAL	2,276	569	806	237	3,233	957	42%	0
CAPITAL FINANCING COSTS	14,254	0	51	51	14,305	51	0%	0
GROSS EXPENDITURE	59,931	11,419	11,155	(264)	59,860	(71)	0%	0
LESS: INCOME								
OTHER GRANTS & CONTRIBUTIONS	0	0	0	0	0	0	0%	0
INTEREST	(130)	(33)	0	33	(130)	0	0%	0
OTHER INCOME	(83,163)	(20,791)	(20,818)	(27)	(83,083)	80	0%	0
TOTAL INCOME	(83,293)	(20,823)	(20,818)	5	(83,213)	80	0%	0
NET EXPENDITURE	(23,362)	(9,404)	(9,663)	(259)	(23,353)	9	0%	0

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Property Costs		
The forecast over spend is principally made up of a number of services including rent £74K & maintenance of grounds £185K.	263	0
Administration Costs		
The projected variance is principally due to a decrease in management & admin of £598K and former tenants arrears of £700K based on the out-turn for 2013-14.	(1,324)	0
Supplies and Services		
The Provision of meals outturn has been reduced by £18K to reflect the actual costs for 2013/14.	(18)	0
Transfer Payments		
The main reason for the over spend is the loss of rent for Council Houses this is resulting from a higher than anticipated volume of voids.	957	0
Capital Financing Costs		
Capital Financing Costs are posted at the end of the financial year. The over spend of £51K refers to the final payment for the gas central heating lease which was not included in 2014-15 budget.	51	0
Income		
The forecasts for Dwelling House Rent Income and various other rents are based on current forecast level of income.	80	0
	9	0