

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : Housing and Environment

AS AT	30 NOV 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8									
ALLAN WHYTE		(214)	1,683	1,483	(200)	(222)	(8)	3.7%	(61)
CRAIG STIRRAT		14,935	9,749	5,073	(4,676)	14,995	60	0.4%	96
NORRIE STEED		34,862	21,420	17,108	(4,312)	34,950	88	0.3%	(1)
TOTAL BUDGET		49,583	32,851	23,664	(9,187)	49,723	140	0.3%	34
HOUSING REVENUE ACCOUNT		0	(6,927)	(18,572)	(11,645)	0	0	0.0%	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010: ALLAN WHYTE

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	30 NOV 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 8									
STAFF COSTS		2,304	1,536	1,405	(131)	2,256	(48)	-2.1%	(50)
PROPERTY COSTS		6	4	1	(3)	7	1	16.7%	0
ADMINISTRATION COSTS		71	47	19	(28)	75	4	5.6%	(11)
TRANSPORT COSTS		105	70	53	(17)	85	(20)	-19.0%	0
SUPPLIES & SERVICES		38	25	6	(19)	33	(5)	-13.2%	0
CAPITAL FINANCING		17	0	0	0	17	0	0.0%	0
GROSS EXPENDITURE		2,541	1,683	1,484	(199)	2,473	(68)	-2.7%	(61)
LESS: INCOME									
RECHARGES		(2,755)	0	(1)	(1)	(2,695)	60	-2.2%	0
TOTAL INCOME		(2,755)	0	(1)	(1)	(2,695)	60	-2.2%	0
NET EXPENDITURE		(214)	1,683	1,483	(200)	(222)	(8)	3.7%	(61)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Lower than anticipated staff costs as a result of unfilled vacancies in the Point, lower than anticipated agency costs and removal of Anti-Vandalism Unit expenditure and income.

Property Costs

Other Property Costs are below the phased level and a small overspend is anticipated.

Administration Costs

A review has been undertaken of these costs since the previous report to this Committee and they are not as high as previously anticipated.

Transport Costs

Based on actual to date and staff in post transport costs have been reduced.

Supplies and Services

These budgets are principally for the purchase of equipment and hardware these are difficult to predict & requirement to spend these discretionary items is being reviewed.

Capital Financing Costs

Capital Financing Costs are posted at the end of the financial year, but are currently forecast to be fully spent by year end.

Income

The movement relates to the removal of Anti - Vandalism recharge as detailed in employee costs.

	YEAR END PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs	(48)	(50)
Property Costs	1	0
Administration Costs	4	(11)
Transport Costs	(20)	0
Supplies and Services	(5)	0
Capital Financing Costs	0	0
Income	60	0
	(8)	(61)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010 : CRAIG STIRRAT

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	30 NOV 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 6									
STAFF COSTS		794	529	592	63	794	0	0.0%	0
PROPERTY COSTS		129	86	82	(4)	129	0	0.0%	0
ADMINISTRATION COSTS		1,983	1,322	494	(828)	2,438	455	22.9%	0
TRANSPORT COSTS		13	9	11	2	13	0	0.0%	0
SUPPLIES & SERVICES		4,464	2,976	387	(2,589)	4,700	236	5.3%	0
TRANSFER PAYMENTS		9,035	6,023	4,556	(1,467)	9,035	0	0.0%	0
CAPITAL FINANCING		312	0	0	0	312	0	0.0%	0
GROSS EXPENDITURE		16,730	10,945	6,122	(4,823)	17,421	691	4.1%	0
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	(236)	(236)	(236)	(236)	0.0%	0
OTHER INCOME		(1,795)	(1,197)	(813)	384	(2,190)	(395)	22.0%	96
TOTAL INCOME		(1,795)	(1,197)	(1,049)	148	(2,426)	(631)	35.2%	96
NET EXPENDITURE		14,935	9,749	5,073	(4,676)	14,995	60	0.4%	96

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Virement approved at the Housing & Environment 6 October 2009 for Homeless Strategy.

Property Costs

Virement approved at the Housing & Environment 6 October 2009 for Homeless Strategy.

Administration Costs

Amended out-turn for Homeless to take into account updated Homeless Flat numbers and costs, this is also reflected in the income.

Supplies and Services

The charges for the Care Co-ordinators will not be allocated until the end of the financial year. The variance in out turn reflects the additional purchase of furniture to be funded from the carry forward of income of £236,000 in Homeless Strategy and virement of £144,000

Transfer Payments

Supporting People payments are currently below the planned level, but are currently forecast to be fully spent by year end.

Capital Financing Costs

Capital Financing Costs are posted at the end of the financial year, but are currently forecast to be fully spent by year end.

Income

Income of £236,000 has been carried forward for Homeless Strategy for the purchase of furniture. In addition income has been adjusted to reflect the Homeless flat numbers £491,000. Income of £96,000 budgeted for in the Community Safety Manager South budgeted in error will not be achieved.

	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs	0	0
Property Costs	0	0
Administration Costs	455	0
Supplies and Services	236	0
Transfer Payments	0	0
Capital Financing Costs	0	0
Income	(631)	96

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010 : NORRIE STEED

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	30 NOV 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		8,141	5,427	5,761	334	8,197	56	0.7%	16
PROPERTY COSTS		1,336	891	771	(120)	1,305	(31)	-2.3%	(37)
ADMINISTRATION COSTS		1,013	675	223	(452)	1,017	4	0.4%	3
TRANSPORT COSTS		367	245	104	(141)	318	(49)	-13.4%	(5)
SUPPLIES & SERVICES		27,919	18,613	11,943	(6,670)	28,168	249	0.9%	153
TRANSFER PAYMENTS		4,251	2,834	3,183	349	7,039	2,788	65.6%	0
CAPITAL FINANCING		2,732	0	0	0	2,732	0	0.0%	0
GROSS EXPENDITURE		45,759	28,685	21,985	(6,700)	48,776	3,017	6.6%	130
LESS: INCOME									
OTHER GRANTS &		(184)	(123)	(819)	(696)	(3,006)	(2,822)	1533.7%	0
RECHARGES		(5,829)	(3,886)	(346)	3,540	(5,862)	(33)	0.6%	(41)
OTHER INCOME		(4,884)	(3,256)	(3,712)	(456)	(4,958)	(74)	1.5%	(90)
TOTAL INCOME		(10,897)	(7,265)	(4,877)	2,388	(13,826)	(2,929)	26.9%	(131)
NET EXPENDITURE		34,862	21,420	17,108	(4,312)	34,950	88	0.3%	(1)

Add waste

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The change from the previous report relates to the inclusion of the waste budgets within Housing and Environment.

PROJECTED VARIANCE	CHANGE
£'000	£'000
56	16

Property Costs

Rates costs are below the phased level but bills are expected.

(31) (37)

Administration Costs

Expenditure on Admin costs for the Public Analyst and Corporate Director are this stage below the planned level but are currently anticipated to be fully spent but analysis is being carried out.

4 3

Transport Costs

Lower than budgeted Public Transport /travel expenses in the Commercial and Trading Standards section has resulted in a variance.

(49) (5)

Supplies and Services

The main reason for the variance is £114,000 for Compostable Food Waste Bags purchased for the new food collection service, no budget was included in 2009/10 for this purchase.

249 153

Transfer Payments

The variance relates to the inclusion of the Private Sector Housing payments in the out-turn figure.

2,788 0

Capital Financing Costs

Capital Financing Costs are posted at the end of the financial year and have been replaced with more accurate budgets.

0 0

Income

The projected variance of £2,798,000 relates to the inclusion of the grant income for Private Sector Housing with the change relating to anticipated higher income from Registered landlord fees.

(2,929) (131)

88 (1)

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010 - HOUSING REVENUE ACCOUNT**

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

AS AT	30 NOV 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		1,315	877	698	(179)	1,315	0	0.0%	0
PROPERTY COSTS		30,573	20,382	13,510	(6,872)	30,313	(260)	-0.9%	0
ADMINISTRATION COSTS		10,732	7,155	3,495	(3,660)	10,779	47	0.4%	0
SUPPLIES & SERVICES		420	280	92	(188)	420	0	0.0%	0
TRANSFER PAYMENTS		14,981	9,987	8,334	(1,653)	17,849	2,868	19.1%	(31)
CAPITAL FINANCING		10,656	127	147	20	8,873	(1,783)	-16.7%	20
GROSS EXPENDITURE		68,677	38,808	26,276	(12,532)	69,549	872	1.3%	(11)
LESS: INCOME									
OTHER GRANTS &		(481)	(321)	(277)	44	(481)	0	0.0%	0
INTEREST		(75)	0	0	0	(75)	0	0.0%	0
OTHER INCOME		(68,121)	(45,414)	(44,571)	843	(68,993)	(872)	1.3%	11
TOTAL INCOME		(68,677)	(45,735)	(44,848)	887	(69,549)	(872)	1.3%	11
NET EXPENDITURE		0	(6,927)	(18,572)	(11,645)	0	0	0.0%	0

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs		
There is an underspend to date however is expected that spend will be in line with budget by year end.	0	0
Property Costs		
The projected variance is principally due to the anticipated reduction in Gas and electricity costs.	(260)	0
Administration Costs		
There are phasing differences in Management and Administration, with a number of charges being applied at year end, but expected to be in line with budget by year end. The projected variance reflects higher than anticipated legal expenses.	47	0
Supplies and Services		
Provision of meals is still below the phased level but expected to be fully spent by year end.	0	0
Transfer Payments		
Capital from Current Revenue has been increased by £2,834,000 from the original budgeted figure principally as a result of the reduced capital financing costs. However this will be constantly updated.	2,868	(31)
Capital Financing Costs		
Capital Financing Costs have decreased to reflect the decrease in interest rate. There is a movement of £20,000 to reflect the invoice received for the buying out of the Heating Lease for those properties sold.	(1,783)	20
Income		
The forecasts for Dwelling House Rent Income and various other rents are based on current projected level of income.	(883)	20
	(11)	9