

ABERDEEN CITY COUNCIL

COMMITTEE: Enterprise, Planning and Infrastructure

DATE: 12 January 2010

REPORT BY: Director and City Chamberlain

TITLE OF REPORT: 2009/10 Revenue Budget Monitoring

REPORT NUMBER: EPI / 10 / 021

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year revenue budget performance to date for the services which relate to this Committee; and
 - ii) advise on any areas of risk and management action.

2. RECOMMENDATION(S)

- 2.1 It is recommended that the Committee:
- i) consider and note this report and the information on management action and risks that is contained herein; and
 - ii) instruct that officers continue to review budget performance and report on service strategies as required to ensure a balanced budget.

3. FINANCIAL IMPLICATIONS

- 3.1. The total Enterprise, Planning and Infrastructure budget currently amounts to £26.843 million net expenditure.
- 3.2. This total has been revised from the previous report to reflect budget transfers of insurance costs and transitional payments under Equal pay and Modernisation. The combined effect of these transfers is an increase in the overall budget for Enterprise, Planning and Infrastructure of £322,000.
- 3.3. Based upon present forecasts it is anticipated that the financial performance of the service will result in an adverse movement on the Council finances overall. This position will be reflected in the overall financial monitoring for the Council when it is reported to Finance and Resources Committee at the end of this Committee cycle. The latest position reflects a significant improvement over that previously reported and is the result of further work carried out within the service to reduce

costs. Work on this is ongoing and the service expected to be able to reduce further this adverse movement to the point where net expenditure is returned to budget levels. Progress towards this will be reported in the next cycle.

- 3.4. Further details of the financial implications are set out in section 6 and the appendices attached to this report.

4. SERVICE & COMMUNITY IMPACT

- 4.1. As a recognised top priority the Council must take the necessary measures to balance its budget. Therefore Committees and services are required to work within a financial constraint. Every effort is being focused on delivering services more efficiently and effectively.

5. OTHER IMPLICATIONS

- 5.1. Every organisation has to manage the risks inherent in the operation of large and complex budgets. These risks are minimised by the regular review of financial information by services and corporately by Members. This report is part of that framework and has been produced to provide an overview of the current operating position.

6. REPORT

- 6.1 This report informs members of the current year revenue budget performance to date, for the service's budget and provides high level summary for the consideration of Members, to period 7 (to the end of October 2009). It also outlines whether or not there are any cost pressures that are immediately identifiable from the expenditure incurred to date and actions being undertaken to manage these.

- 6.2 The service report and associated notes is attached at Appendix A

Financial Position and Risks Assessment

In overall terms at this stage, analysing Appendix A, the position reflects a projected overspend of £478,000, representing an improvement of £529,000 since the last update. This balance is the subject of further targeted savings being identified by the EP&I SMT and will be reported to the next meeting.

- 6.3** At this time, the following areas of risk are highlighted together with management action being taken.

Areas of Risk

Building Applications Income not expected to meet budget for the year in light of the current downturn in building work within the city. Similarly, planning application income is showing a significant downturn to date. The current forecast income for the year for these two elements combined is £1.5 million, compared with a budget of £3.1 million.

Management Action

To offset the impact of this, the management of vacant posts is being actively pursued as a source of savings and the service is continuing to work with other Heads of Planning and COSLA to lobby the Government for increased in planning fees.

7. REPORT AUTHOR DETAILS

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8. BACKGROUND PAPERS

Financial ledger data extracted for the period.

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	31 October 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 7		£'000	£'000	£'000	£'000	£'000	%	£'000	
HUGH MURDOCH		20,651	12,046	4,338	(7,709)	20,251	(400)	-1.9%	(400)
MARGARET BOCHEL		855	498	310	(189)	2,362	1,507	176.3%	25
LOUISE SCOTT		1,743	1,017	940	(77)	1,594	(149)	-8.6%	(149)
BELINDA MILLER		4,677	2,728	3,088	360	4,355	(322)	-6.9%	(0)
OSM: GEORGE CRUICKSHANK		1,020	595	762	167	830	(190)	-18.6%	0
GERRY BROUGH		0	0	29	29	75	75	0.0%	0
COLIN HUNTER		(2,102)	(1,226)	1,397	2,624	(2,145)	(43)	2.0%	0
TOTAL BUDGET		26,843	15,658	10,863	(4,795)	27,321	478	1.8%	(524)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT 31 October 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	%	
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	14,906	8,695	8,258	(437)	14,035	(871)	-5.8%	(407)
PROPERTY COSTS	6,414	3,741	2,210	(1,532)	6,214	(200)	-3.1%	(200)
ADMINISTRATION COSTS	1,381	806	2,028	1,222	2,545	1,164	84.3%	1,183
TRANSPORT COSTS	3,991	2,328	999	(1,329)	3,965	(26)	-0.7%	(3)
SUPPLIES & SERVICES	11,341	6,616	5,981	(635)	10,802	(539)	-4.8%	(169)
TRANSFER PAYMENTS	3,752	2,188	2,548	360	3,702	(50)	-1.3%	199
CAPITAL FINANCING COSTS	10,051	5,863	0	(5,863)	10,051	0	0.0%	0
GROSS EXPENDITURE	51,836	30,237	22,024	(8,214)	51,314	(522)	-1.0%	603
LESS: INCOME								
GOVERNMENT GRANTS	0	0	0	0	0	0	1000.0%	0
OTHER GRANTS	(73)	(43)	307	349	(73)	0	0.0%	0
FEES & CHARGES	(17)	(10)	(7)	3	(17)	0	-0.1%	0
RECHARGES	(10,119)	(5,903)	(4,682)	1,221	(10,337)	(218)	2.2%	27
OTHER INCOME	(14,784)	(8,624)	(6,779)	1,846	(13,566)	1,218	-8.2%	(1,155)
TOTAL INCOME	(24,993)	(14,579)	(11,160)	3,419	(23,993)	1,000	-4.0%	(1,127)
NET EXPENDITURE	26,843	15,658	10,863	(4,795)	27,321	478	1.8%	(524)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs		
Savings will be realised across a number of services from not filling current vacancies.	(871)	(407)
Property Costs		
Savings in electricity costs for street lighting are expected to be realised during the remainder of the year.	(200)	(200)
Administration Costs		
Charges for Roads salaries are included here and recovered through income. Stationery and postage costs within the support function are expected to be below budget.	1,164	1,183
Transport Costs		
Travelling expenses within a number of services are expected to be below budget for the year.	(26)	(3)
Supplies & Services		
Savings are being targeted in a number of areas, the two main ones being expenditure on events and in the use of external consultants within Technical Services.	(539)	(169)
Transfer payments		
A reduction in commitments within Economic and Environmental Sustainability is expected to yield savings.	(50)	200
Recharges		
A small reduction in income from advertising and public notices will be offset by increased income from fees for Housing work.	(218)	27
Other Income		
Income from Roads consultancy fees amounting to £1.2 million has been added to the outturn in line with the expenditure included within administration costs. Both building fee income and planning application income are expected to be lower than budgeted for due to the prevailing economic conditions, with a combined shortfall of £1.509 million currently being predicted. Internal consultancy income from non-housing work is expected to be below budget because of restrictions on non-housing expenditure.	1,218	(1,155)
	478	(524)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF SERVICE : HUGH MURDOCH

AS AT	31 October 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 7									
STAFF COSTS		3,693	2,154	2,009	(145)	3,493	(200)	-5.4%	(200)
PROPERTY COSTS		5,664	3,304	2,114	(1,190)	5,464	(200)	-3.5%	(200)
ADMINISTRATION COSTS		628	366	1,291	925	1,828	1,200	191.2%	1,200
TRANSPORT COSTS		3,792	2,212	908	(1,304)	3,792	0	0.0%	0
SUPPLIES & SERVICES		6,914	4,033	1,973	(2,060)	6,914	0	0.0%	0
TRANSFER PAYMENTS TOTAL		501	292	157	(135)	501	0	0.0%	0
CAPITAL FINANCING COSTS		9,526	5,557	0	(5,557)	9,526	0	0.0%	0
GROSS EXPENDITURE		30,718	17,919	8,452	(9,467)	31,518	800	2.6%	800
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	(262)	(262)	0	0	0.0%	0
INTEREST		0	0	0	(0)	0	0	0.0%	0
RECHARGES		(1,002)	(585)	(104)	481	(1,002)	0	0.0%	0
OTHER INCOME		(9,064)	(5,288)	(3,749)	1,539	(10,264)	(1,200)	13.2%	(1,200)
TOTAL INCOME		(10,067)	(5,872)	(4,114)	1,758	(11,267)	(1,200)	11.9%	(1,200)
NET EXPENDITURE		20,651	12,046	4,338	(7,709)	20,251	(400)	-1.9%	(400)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs		
Savings are expected to arise in Roads staffing from a number of outstanding vacancies that will not be filled.	(200)	(200)
Property Costs		
Savings in electricity costs are expected to arise in street lighting as the result of the negotiation of the new electricity contract.	(200)	(200)
Administration Costs		
Charges for Roads salaries are included here and recovered through income. No other significant variance is	1,200	0
Transport Costs		
The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Supplies and Services		
The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Agencies and Other Bodies		
The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Capital Financing Costs		
The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Income		
Income from Roads consultancy fees has been added to the outturn. No other variance is anticipated. Both building	(1,200)	0
	(400)	(400)

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF SERVICE : MARGARET BOCHEL**

AS AT	31 October 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		3,382	1,973	1,940	(33)	3,355	(27)	-0.8%	0
PROPERTY COSTS		0	0	45	45	0	0	0.0%	0
ADMINISTRATION COSTS		115	67	303	236	115	0	0.0%	0
TRANSPORT COSTS		69	40	35	(5)	69	0	0.0%	0
SUPPLIES & SERVICES		747	436	2,619	2,184	747	0	0.0%	0
TRANSFER PAYMENTS TOTAL		152	88	200	112	152	0	0.0%	0
CAPITAL FINANCING COSTS		482	281	0	(281)	482	0	0.0%	0
GROSS EXPENDITURE		4,946	2,885	5,142	2,257	4,919	(27)	-0.5%	0
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	712	712	0	0	0.0%	0
INTEREST		0	0	0	(0)	0	0	0.0%	0
RECHARGES		0	0	(3,396)	(3,396)	0	0	0.0%	0
OTHER INCOME		(4,091)	(2,387)	(2,149)	238	(2,557)	1,534	-37.5%	25
TOTAL INCOME		(4,091)	(2,387)	(4,833)	(2,446)	(2,557)	1,534	-37.5%	25
NET EXPENDITURE		855	498	310	(189)	2,362	1,507	176.3%	25

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs A number of posts remain vacancy across several areas and the outturn has been updated to reflect these.	(27)	0
Property Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Administration Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Transport Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Supplies and Services The variance to date is due to timing differences, primarily relating to the AWPR. Outturn is expected to be as budget	0	0
Agencies and Other Bodies The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Capital Financing Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Income Building application fee income is expected to be around £1 million for the full year, against a budget of £1.8 million and planning application income is expected to be £500k against a budget of £1.2 million	1,534	25
	1,507	25

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF SERVICE : LOUISE SCOTT**

AS AT	31 October 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	%	
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		1,069	624	579	(45)	1,014	(55)	-5.1%	(55)
PROPERTY COSTS		2	1	7	6	2	0	0.0%	0
ADMINISTRATION COSTS		386	225	97	(129)	381	(5)	-1.3%	(5)
TRANSPORT COSTS		17	10	4	(6)	15	(2)	-11.5%	(2)
SUPPLIES & SERVICES		1,345	785	571	(214)	1,211	(134)	-10.0%	(134)
TRANSFER PAYMENTS TOTAL		51	30	0	(30)	51	0	0.0%	0
CAPITAL FINANCING COSTS		0	0	0	(0)	0	0	0.0%	0
GROSS EXPENDITURE		2,871	1,675	1,257	(418)	2,675	(196)	-6.8%	(196)
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		(41)	(24)	(15)	9	(41)	0	0.0%	0
INTEREST		0	0	0	(0)	0	0	0.0%	0
RECHARGES		(434)	(253)	0	253	(407)	27	-6.2%	27
OTHER INCOME		(653)	(381)	(302)	79	(633)	20	-3.1%	20
TOTAL INCOME		(1,128)	(658)	(317)	341	(1,081)	47	-4.2%	47
NET EXPENDITURE		1,743	1,017	940	(77)	1,594	(149)	-8.6%	(149)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs Savings in salary costs are expected to be realised as a result of not filling vacant posts	(55)	(55)
Property Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Administration Costs A reduction in advertising within Waste Marketing will result in savings	(5)	(5)
Transport Costs savings in travelling expenses are expected for the year.	(2)	(2)
Supplies and Services A reduction in spending on a number of events is expected to result in savings for the year.	(134)	(134)
Agencies and Other Bodies The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Capital Financing Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Income income from internal recoveries is expected to be lower than budget, as is income from advertising and public notices.	47	47
	(149)	(149)

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF SERVICE : BELINDA MILLER**

AS AT	31 October 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 7									
STAFF COSTS		1,179	688	650	(38)	1,027	(152) -12.9%	(152)	
PROPERTY COSTS		18	11	44	33	18	0 0.0%	0	
ADMINISTRATION COSTS		90	53	89	36	78	(12) -13.3%	(12)	
TRANSPORT COSTS		24	14	23	9	24	0 0.0%	0	
SUPPLIES & SERVICES		365	213	225	12	257	(108) -29.6%	(36)	
TRANSFER PAYMENTS TOTAL		3,048	1,778	2,190	412	2,998	(50) -1.6%	200	
CAPITAL FINANCING COSTS		12	7	0	(7)	12	0 2.0%	0	
GROSS EXPENDITURE		4,736	2,762	3,221	458	4,414	(322) -6.8%	(0)	
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		(32)	(19)	(127)	(108)	(32)	0 0.0%	0	
INTEREST		(17)	(10)	(7)	3	(17)	0 0.0%	0	
RECHARGES		0	0	0	(0)	0	0 0.0%	0	
OTHER INCOME		(10)	(6)	1	7	(10)	0 0.0%	0	
TOTAL INCOME		(59)	(34)	(133)	(99)	(59)	0 0.0%	0	
NET EXPENDITURE		4,677	2,728	3,088	360	4,355	(322) -6.9%	(0)	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs Savings in salary costs are expected to be realised as a result of not filling vacant posts	(152)	(152)
Property Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Administration Costs Savings are expected in hospitality, printing and course costs.	(12)	(12)
Transport Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Supplies and Services A reduction in spending on events is expected to result in savings for the year.	(108)	(36)
Agencies and Other Bodies Expected savings from reduction in commitments for the remainder of the year.	(50)	200
Capital Financing Costs The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
Income The variance to date is due to timing differences. Outturn is expected to be as budget	0	0
	(322)	0

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
OPERATIONAL SUPPORT MANAGER: GEORGE CRUICKSHANK**

AS AT	31 October 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 7									
STAFF COSTS		1,394	813	741	(72)	1,241	(153) -11.0%	0	
PROPERTY COSTS		1	0	0	(0)	1	0 0.0%	0	
ADMINISTRATION COSTS		86	50	17	(33)	67	(19) -22.2%	0	
TRANSPORT COSTS		5	3	1	(2)	2	(3) -56.3%	0	
SUPPLIES & SERVICES		30	18	3	(15)	15	(15) -49.9%	0	
TRANSFER PAYMENTS TOTAL		0	0	0	(0)	0	0 0.0%	0	
CAPITAL FINANCING COSTS		0	0	0	(0)	0	0 0.0%	0	
GROSS EXPENDITURE		1,516	884	762	(122)	1,326	(190) -12.5%	0	
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	0	(0)	0	0 0.0%	0	
INTEREST		0	0	0	(0)	0	0 0.0%	0	
RECHARGES		(496)	(289)	0	289	(496)	0 0.0%	0	
OTHER INCOME		0	0	0	(0)	0	0 0.0%	0	
TOTAL INCOME		(496)	(289)	0	289	(496)	0 0.0%	0	
NET EXPENDITURE		1,020	595	762	167	830	(190) -18.6%	0	

VIREMENT PROPOSALS

None this cycle

	PROJECTED VARIANCE £'000	CHANGE £'000
REVENUE MONITORING VARIANCE NOTES		
Employee Costs		
Savings are anticipated in salaries, advertising and training.	(153)	0
Property Costs		
No significant variance from budget is anticipated	0	0
Administration Costs		
Savings are anticipated in stationery, postages and disclosure checks	(19)	0
Transport Costs		
Savings are anticipated in travelling expenses	(3)	0
Supplies and Services		
Savings are anticipated in the purchase of equipment, catering provisions and computer costs	(15)	0
Agencies and Other Bodies		
No significant variance from budget is anticipated	0	0
Capital Financing Costs		
No significant variance from budget is anticipated	0	0
Income		
No significant variance from budget is anticipated	0	0
	(190)	0

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC DEVELOPMENT PROJECT DIRECTOR: GERRY BROUGH**

AS AT	31 October 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 7									
STAFF COSTS		0	0	29	29	74	74	0.0%	0
PROPERTY COSTS		0	0	0	0	0	0	0.0%	0
ADMINISTRATION COSTS		0	0	0	0	0	0	0.0%	0
TRANSPORT COSTS		0	0	0	0	1	1	0.0%	0
SUPPLIES & SERVICES		0	0	0	0	0	0	0.0%	0
TRANSFER PAYMENTS TOTAL		0	0	0	0	0	0	0.0%	0
CAPITAL FINANCING COSTS		0	0	0	0	0	0	0.0%	0
GROSS EXPENDITURE		0	0	29	29	75	75	0.0%	0
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	0	0	0	0	0.0%	0
INTEREST		0	0	0	0	0	0	0.0%	0
RECHARGES		0	0	0	0	0	0	0.0%	0
OTHER INCOME		0	0	0	0	0	0	0.0%	0
TOTAL INCOME		0	0	0	0	0	0	0.0%	0
NET EXPENDITURE		0	0	29	29	75	75	0.0%	0

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs The budget for this post is still to be transferred to the appropriate ledger	74	0
Property Costs No costs are expected to apply	0	0
Administration Costs No costs are expected to apply	0	0
Transport Costs The budget for this post is still to be transferred to the appropriate ledger	1	0
Supplies and Services No costs are expected to apply	0	0
Agencies and Other Bodies No costs are expected to apply	0	0
Capital Financing Costs No costs are expected to apply	0	0
Income No costs are expected to apply	0	0
	75	0

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF SERVICE : COLIN HUNTER**

AS AT	31 October 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 7									
STAFF COSTS		4,189	2,444	2,311	(133)	3,831	(358)	-8.5%	0
PROPERTY COSTS		729	425	1	(425)	729	0	0.0%	0
ADMINISTRATION COSTS		77	45	231	186	77	0	0.0%	0
TRANSPORT COSTS		84	49	28	(21)	62	(22)	-26.3%	0
SUPPLIES & SERVICES		1,941	1,132	590	(542)	1,659	(282)	-14.5%	0
TRANSFER PAYMENTS TOTAL		0	0	0	(0)	0	0	0.0%	0
CAPITAL FINANCING COSTS		31	18	0	(18)	31	0	0.0%	0
GROSS EXPENDITURE		7,050	4,113	3,160	(952)	6,388	(662)	-9.4%	0
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	(1)	(1)	0	0	0.0%	0
INTEREST		0	0	0	(0)	0	0	0.0%	0
RECHARGES		(8,187)	(4,776)	(1,182)	3,593	(8,432)	(245)	3.0%	0
OTHER INCOME		(966)	(563)	(580)	(17)	(102)	864	-89.5%	0
TOTAL INCOME		(9,152)	(5,339)	(1,763)	3,576	(8,533)	619	-6.8%	0
NET EXPENDITURE		(2,102)	(1,226)	1,397	2,624	(2,145)	(43)	2.0%	0

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs		
Technical Services has significant numbers of vacant posts	(358)	0
Property Costs		
No significant variance from budget is anticipated	0	0
Administration Costs		
No significant variance from budget is anticipated	0	0
Transport Costs		
Savings in travel expenses and car parking are expected.	(22)	0
Supplies and Services		
Technical Services should be able to cope with current workloads without using the full Consultants Fees budget	(282)	0
Agencies and Other Bodies		
No significant variance from budget is anticipated	0	0
Capital Financing Costs		
No significant variance from budget is anticipated	0	0
Income		
Fees for Housing works are on budget, but restrictions in the Non-Housing budgets have reduced the Fees available	619	0
	(43)	0