

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE:</b>	Communities, Housing & Infrastructure
<b>DATE:</b>	19 May 2015
<b>DIRECTOR:</b>	Pete Leonard & Ewan Sutherland
<b>TITLE OF REPORT:</b>	2014/15 GENERAL FUND REVENUE & CAPITAL BUDGET MONITORING
<b>REPORT NUMBER:</b>	CHI/15/151

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### **1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year general fund revenue and capital 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 report the year end position to the appropriate committee; and
  - iii) Approve the write off of fleet stock for the value of £60,434.08 in 2014/15.

### **3. FINANCIAL IMPLICATIONS**

- 3.1. This is the final report in the format of the previous Directorates Housing and Environment and Enterprise, Planning & Infrastructure General Fund revenue and capital budgets. Work has been carried out to align the budgets to the new Directorates and the first report in the new format will be to the August Committee.

#### **3.2. General Fund Revenue**

The Housing & Environment budget amounts to £36.4M net expenditure, excluding the HRA budget. The forecast position indicates an under spend of £2.1M.

3.3. The Enterprise, Planning & Infrastructure budget amounts to £40.6M net expenditure. The forecast position indicates an under spend of £1.2M.

3.4. Further details of the financial implications are set out in section 5 and appendix A attached.

**3.5. General Fund Capital**

The monies required to fund these projects are achieved through external borrowing, capital receipts and grant income. These projects are all accommodated within the Non-Housing Capital Programme. Any underspend, carry forward or overspend will have implications for the programme. There are no issues at present that would result in such implications. As part of the Council's five year business plan, capital expenditure is now monitored within a five year timescale where appropriate. This has given budget holders the ability to profile across the full five years. In year monitoring will continue, alongside monitoring the complete Capital Programme.

**4. OTHER IMPLICATIONS**

**General Fund Revenue**

4.1 None

**Non Housing Capital**

4.2 There are no other implications at this time but as projects progress or indeed fail to progress then other implications may arise and will be reported at an appropriate Committee.

**5. BACKGROUND/MAIN ISSUES**

5.1 The Service revenue monitoring reports and associated notes are attached at Appendix A

**Financial Position and Risks Assessment**

**General Fund Revenue**

**Housing and Environment**

In overall terms the position forecasts an under spend of £2.1M on the total Housing and Environment Budget (excluding the HRA).

## 5.2 The areas contributing to this movement are as follows

	<b>£'000</b>
Housing Access	(70)
Construction Consultancy	(500)
Housing Support	(470)
Supporting People	(260)
Grounds Maintenance	(230)
Environmental	340
Community Safety	(20)
TS & Env Health	(400)
HMO, PLR & PSHG	(20)
Directorate Admin Support	(430)
Housing Repairs	(10)
Emergency Planning	(20)
ASSL	(80)
Housing SIP Programme	50
Recycling & Waste Disposal	40
Travelling People	20
	<hr/>
	(2,060)

- Housing Support is forecast to be £470K lower than budget due to a increased rental income in Private Sector Leasing flats, lower staff costs forecast due to ongoing recruitment process and an underspend on furniture spending of £150K.
- Construction Consultancy is forecasting an under-spend of £500K as a result of on-going staff vacancies.
- Grounds Maintenance is forecasting an under spend of £230K as a result of increased income for work undertaken, and staff savings in the Tree Squad.
- Environmental is forecasting an overspend of £340K, as a result of an increase in the provision of £650K, offset by a forecast underspend in Street Sweeping Staff costs of £286K, an underspend of £76K in Premises costs for Public Conveniences and a forecast increase in income of £125K for the Crematorium.
- Directorate Admin Support is now forecasting a saving of £430K as a result of earmarked budgets not being required in full for 2014/15.

## **Enterprise, Planning & Infrastructure**

In overall terms the position forecasts an under spend of £1.2M on the total Enterprise, Planning & Infrastructure.

5.3 The areas contributing to this movement are as follows

	<b>£'000</b>
Facilities	(50)
Roads	(1,020)
Corporate Asset Team	(10)
Estates	(200)
Fleet	910
Building Standards	(820)
Development Management	(400)
Planning and Environmental Policy	(150)
Administration and Support	150
Transport	270
Economic & Business Development	190
Smarter Working	20
Directorate Support	(150)
	<hr/>
	(1,260)

- Fleet Services is forecast to be £910K over budget principally as a result of spend on supplies and services and hire charges.
- Favourable variances are £1M within Roads £220K from staffing, £170K electricity, £140K transport and £70K materials underspends.
- Development Management & Planning and Environmental Policy there is a favourable variance of £1M. Forecast income for planning and building application are £600K over budget based on previous year's trends and £348K from staffing underspends.

## **Non Housing Capital Programme**

The Service Determined Minimum Required is assessed every month by services with support from the SIP Programme Manager and officers from the Programme Management Office, Asset Management and Finance. New governance arrangements implemented in December have introduced a more robust milestone approach to project monitoring which is driving financial re-profiling exercises across the capital plan.

Appendix B shows a breakdown by project of spend to date and applicable supporting information.

## **Enterprise, Planning & Infrastructure**

Enterprise, Planning & Infrastructure has a total of 20 projects, totaling £80.523 million allocated to it from the 2014/15 Non-Housing Capital Programme. The projects and total budget committed to each project (including any external funding) included in the programme are:-

	<b>£'000</b>
Corporate Property Condition & Suitability Programme	8,186
Cycling Walking Safer Streets Grant	341
Access From the North	7,945
Western Peripheral Route	24,191
Corporate Office Accommodation	471
NESTRANS - Capital Grant	1,295
Fleet Replacement	3,591
Planned Renewal & Replacement of Road Infrastructure	4,193
Acquisition – Contingency	550
Hydrogen Buses	6,293
City Broadband	6,008
St Nicholas House Demolition	1,221
Central Aberdeen Infrastructure: South College Street	3,992
Central Aberdeen Infrastructure: Berryden Corridor	997
Central Aberdeen Infrastructure: Union St Pedestrianisation	0
A96 park & Choose / Dyce Drive Link Road	9,949
Investment in Advanced Factory Units	100
City Centre Regeneration	500
City Deal	250
Free P1-3 School Meals investment	450

Spend for all projects to the end of February is £50.1 million. Spend profiles provided by budget holders show it is anticipated that underspend this financial year will be picked up in the following financial year(s).

Appendix B shows a breakdown by project of spend to date and applicable supporting information.

## **Housing & Environment**

Housing & Environment has a total of 4 projects, totaling £13.435 million allocated to it from the 2014/15 Non-Housing Capital Programme. The projects and total budget committed to each project included in the programme are:-

	<b>£'000</b>
Private Sector Housing Grant	1,000
Victoria House	1,811
Waste: Implement Waste Strategy	10,610
SIP New Build Housing Programme	14

Spend for all projects to the end of February is £3 million. Spend profiles provided by budget holders show it is anticipated that underspend this financial year will be picked up in the following financial year(s).

Appendix C provides a breakdown of expenditure to date against budget.

### **Stock write off within fleet**

Following a review at year end of the stock held within Fleet a request was made to write off £60,434.08 of obsolete stock. As per the Financial Regulations all write offs in excess of £10,000 must be reported to the relevant service.

## **6. IMPACT**

It is important that a strong foundation of financial management supports the council's services and the Smarter City themes that support our citizens across service boundaries.

Corporate - The capital programme encompasses projects which link to the Community Plan, Single Outcome Agreement, Corporate and Individual Service Plans.

Public - This report will be of interest to the public as it outlines the Council's capital and revenue spending to date in Communities, Housing and Infrastructure.

## **7. MANAGEMENT OF RISK**

### **General Fund Revenue**

To ensure the anticipated forecast outturn is maintained the service has been

- Managing controllable costs for example staff vacancies and overtime
- Maximising the potential income streams of the service.

## **8. BACKGROUND PAPERS**

Financial ledger data extracted for the period.

Non-Housing Capital Programme 2012/13 – Capital Monitoring Report approved at Finance & Resources Committee on 19 June 2012

## **9. REPORT AUTHOR DETAILS**

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**APPENDIX A**

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

**DIRECTORATE : Communities, Housing & Infrastructure**

As at 28 February 2015	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
HOUSING & ENVIRONMENT	36,454	33,416	31,974	(1,442)	34,381	(2,073)	(6)%	(723)
ENTERPRISE, PLANNING AND INFRASTRUCTURE	40,557	37,177	36,186	(991)	39,296	(1,261)	-3%	(46)
<b>TOTAL BUDGET</b>	<b>77,011</b>	<b>70,594</b>	<b>68,160</b>	<b>(2,434)</b>	<b>73,677</b>	<b>(3,334)</b>	<b>(4)</b>	<b>(769)</b>

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

**DIRECTORATE : Housing and Environment**

As at	28 February 2015	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		6,833	6,264	5,245	(1,019)	5,993	(840)	(12)%	(20)
HEAD OF REGENERATION AND HOUSING INVESTMENT		(1,850)	(1,696)	(2,116)	(420)	(2,318)	(468)	25%	(72)
HEAD OF ENVIRONMENT SERVICES		30,093	27,585	27,991	406	29,754	(339)	(1)%	(331)
OPERATIONAL SUPPORT MANAGER		1,378	1,263	854	(409)	952	(426)	-31%	(300)
<b>TOTAL BUDGET</b>		<b>36,454</b>	<b>33,416</b>	<b>31,974</b>	<b>(1,442)</b>	<b>34,381</b>	<b>(2,073)</b>	<b>(6)</b>	<b>(723)</b>



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

DIRECTORATE : HOUSING AND ENVIRONMENT  
DIRECTOR : PETE LEONARD

As at	28 February 2015	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		4,754	4,358	3,878	(480)	4,369	(385)	-8%	(10)
PROPERTY COSTS		2,543	2,331	2,604	273	2,917	374	15%	214
ADMINISTRATION COSTS		1,161	1,064	1,150	86	1,079	(82)	-7%	76
TRANSPORT COSTS		69	63	51	(12)	74	5	7%	3
SUPPLIES & SERVICES		1,253	1,149	1,067	(82)	1,288	35	3%	(42)
TRANSFER PAYMENTS		6,880	6,307	5,860	(447)	6,480	(400)	-6%	(105)
CAPITAL FINANCING		0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>		<b>16,660</b>	<b>15,272</b>	<b>14,610</b>	<b>(662)</b>	<b>16,207</b>	<b>(453)</b>	<b>-3%</b>	<b>136</b>
LESS:									
INCOME		(9,827)	(9,008)	(9,365)	(357)	(10,214)	(387)	4%	(156)
<b>TOTAL INCOME</b>		<b>(9,827)</b>	<b>(9,008)</b>	<b>(9,365)</b>	<b>(357)</b>	<b>(10,214)</b>	<b>(387)</b>	<b>4%</b>	<b>(156)</b>
<b>NET EXPENDITURE</b>		<b>6,833</b>	<b>6,264</b>	<b>5,245</b>	<b>(1,019)</b>	<b>5,993</b>	<b>(840)</b>	<b>-12%</b>	<b>(20)</b>

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

Overall Note

Employee Costs

Vacancies are being managed across the service, resulting in favourable variances in a number of areas, principally in the Homeless teams.

(385) (10)

Property Costs

The over spend mainly relates to factoring, an outturn of £176K has been included however this will be balanced by income received and £150K increase from previous out-turn for the temporary Homeless Flats.

374 214

Administration Costs

The under spend principally relates to a forecast under spend within Homeless £57K & Emergency Planning £13K.

(82) 76

Transport Costs

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

5 3

Supplies and Services

The overspend relates to an additional £200K in Bed & Breakfast & 15K in Community Safety however there is an anticipated lower spend in the Homeless Furniture Services £150K and Supporting People £33K.

35 (42)

Transfer Payments

Principally the anticipated underspend is from Improvement Grants of £536K & Supporting People commissioning £160K with a £297K overspend in Homeless commissioning.

(400) (105)

Capital Financing Costs

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

0 0

Income

Within this Income line there is a forecast reduction of £200K for Private Registered Landlords & £332K for Improvement Grants. There is an increase in income of £393K for Private Sector Leasing, £103K for Bed & Breakfast and £200K for Factoring.

(387) (156)

(840) (20)

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

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

As at 28 February 2015	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	3,136	2,875	2,416	(459)	2,645	(491)	-16%	58
ADMINISTRATION COSTS	56	51	32	(19)	32	(24)	-43%	(14)
TRANSPORT COSTS	92	84	46	(38)	50	(42)	-46%	(5)
SUPPLIES & SERVICES	489	448	545	97	588	99	20%	98
TRANSFER PAYMENTS	0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>	<b>3,773</b>	<b>3,459</b>	<b>3,039</b>	<b>(420)</b>	<b>3,315</b>	<b>(458)</b>	<b>-12%</b>	<b>137</b>
LESS								
INCOME	(5,623)	(5,154)	(5,155)	(1)	(5,633)	(10)	0%	(209)
<b>TOTAL INCOME</b>	<b>(5,623)</b>	<b>(5,154)</b>	<b>(5,155)</b>	<b>(1)</b>	<b>(5,633)</b>	<b>(10)</b>	<b>0%</b>	<b>(209)</b>
<b>NET EXPENDITURE</b>	<b>(1,850)</b>	<b>(1,696)</b>	<b>(2,116)</b>	<b>(420)</b>	<b>(2,318)</b>	<b>(468)</b>	<b>25%</b>	<b>(72)</b>

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

<b>Employee Costs</b>	(491)	58
The anticipated outturn is based on the current level of staffing and the underspend is £117K from Housing Repairs and £427K from Construction Consultancy.		
<b>Administration Costs</b>	(24)	(14)
The outturn is based on actual to date and previous years spend.		
<b>Transport Costs</b>	(42)	(5)
This budget is for travelling expenses and outturns have been reviewed based on spend to date.		
<b>Capital Financing Costs</b>	0	0
Capital Financing Costs have now been removed from the budgets and will be treated corporately.		
<b>Income</b>	(10)	(209)
Housing Repairs is recharged in full to Housing Revenue Account therefore there will be a corresponding increase in income to reflect the under spend within staffing.		

(468)	(72)
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2014 / 2015 : HEAD OF ENVIRONMENT SERVICES**

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

As at 28 February 2015	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	19,143	17,548	16,097	(1,451)	17,581	(1,562)	-8%	(373)
PROPERTY COSTS	961	881	832	(49)	886	(75)	-8%	(4)
ADMINISTRATION COSTS	483	443	274	(169)	1,076	593	123%	(25)
TRANSPORT COSTS	2,358	2,162	2,106	(56)	2,492	134	6%	31
SUPPLIES & SERVICES	7,778	7,130	10,074	2,944	9,209	1,431	18%	28
TRANSFER PAYMENTS	8,974	8,226	7,959	(267)	8,696	(278)	-3%	23
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>	<b>39,697</b>	<b>36,389</b>	<b>37,342</b>	<b>953</b>	<b>39,940</b>	<b>243</b>	<b>1%</b>	<b>(320)</b>
LESS: INCOME								
INCOME	(9,604)	(8,804)	(9,351)	(547)	(10,186)	(582)	6%	(11)
<b>TOTAL INCOME</b>	<b>(9,604)</b>	<b>(8,804)</b>	<b>(9,351)</b>	<b>(547)</b>	<b>(10,186)</b>	<b>(582)</b>	<b>6%</b>	<b>(11)</b>
<b>NET EXPENDITURE</b>	<b>30,093</b>	<b>27,585</b>	<b>27,991</b>	<b>406</b>	<b>29,754</b>	<b>(339)</b>	<b>-1%</b>	<b>(331)</b>

VIREMENT PROPOSALS  
None

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Staff costs are to date below budget, an underspend of £1.5M is being anticipated this is split over a very wide variety of services including Waste, Street Sweeping & Environmental Services.

FORECAST VARIANCE £'000	CHANGE £'000
(1,562)	(373)

**Property Costs**

(75) (4)

The main reason for the forecast under spend is £50K for Public Conveniences relating to reduced APC running costs.

**Administration Costs**

593 (25)

The main overspend is a provision of £660K.

**Transport Costs**

134 31

This overspend relates largely to an increase in fleets costs for Grounds Maintenance of £199K, with underspends over various services.

**Supplies and Services**

1,431 28

The predicted over spend principally relates to an increase in Waste of £995K relating to increased gate fee charges and payments to the outside contractors & kitchen/garden waste costs, £157K for Design & Development and Aberdeen Crematorium £143K.

**Transfer Payments**

(278) 23

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

**Capital Financing Costs**

0 0

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

**Income**

(582) (11)

The forecast relates to income £140K incorrectly budgeted within Street Sweeping this will be corrected for 2015/16 and an under recovery in Commercial Waste of £178K, there is a potential increases in income from Grounds Maintenance £377K.

(339)	(331)
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2014 / 2015 : OPERATIONAL SUPPORT MANAGER**

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

As at 28 February 2015	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	1,170	1,073	978	(95)	1,110	(60)	-5%	0
PROPERTY COSTS	310	284	293	9	308	(2)	-1%	0
ADMINISTRATION COSTS	56	51	63	12	72	16	29%	0
TRANSPORT COSTS	156	143	7	(136)	16	(140)	-90%	0
SUPPLIES & SERVICES	403	369	116	(253)	103	(300)	-74%	(300)
TRANSFER PAYMENTS TOTAL	0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>	<b>2,095</b>	<b>1,920</b>	<b>1,457</b>	<b>(463)</b>	<b>1,609</b>	<b>(486)</b>	<b>-23%</b>	<b>(300)</b>
LESS: INCOME								
INCOME	(717)	(657)	(603)	54	(657)	60	-8%	0
<b>TOTAL INCOME</b>	<b>(717)</b>	<b>(657)</b>	<b>(603)</b>	<b>54</b>	<b>(657)</b>	<b>60</b>	<b>-8%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>1,378</b>	<b>1,263</b>	<b>854</b>	<b>(409)</b>	<b>952</b>	<b>(426)</b>	<b>-31%</b>	<b>(300)</b>

VIREMENT PROPOSALS  
None

REVENUE MONITORING VARIANCE NOTES  
**Overall Note**

FORECAST  
VARIANCE  
£'000

CHANGE  
£'000

The main under spends relate to the earmarked budgets not being required.

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2014 / 2015**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE**

AS AT	28 February 2015	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
<b>ACCOUNTING PERIOD 11</b>		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ASSET MANAGEMENT AND OPERATIONS		29,467	27,011	26,110	(901)	28,936	(531)	(1.8%)	42
ECONOMIC AND BUSINESS DEVELOPMENT		3,996	3,663	5,233	1,570	4,184	188	4.7%	29
PLANNING AND SUSTAINABLE DEVELOPMENT		6,229	5,710	4,154	(1,556)	5,461	(768)	(12.3%)	14
DIRECTORATE SUPPORT		865	793	689	(104)	715	(150)	(17.4%)	(131)
<b>TOTAL</b>		<b>40,557</b>	<b>37,177</b>	<b>36,186</b>	<b>(991)</b>	<b>39,296</b>	<b>(1,261)</b>	<b>(3.1)%</b>	<b>(46)</b>

**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2014 / 2015**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE**  
**ASSET MANAGEMENT AND OPERATIONS**

AS AT	28 February 2015	ANNUAL BUDGET	YEAR TO DATE			OUTTURN		CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
<b>ACCOUNTING PERIOD 11</b>		£'000	£'000	£'000	£'000	£'000	£'000 %	£'000
STAFF COSTS		20,688	18,964	18,106	(858)	19,981	(707) (3.4)%	(98)
PROPERTY COSTS		10,199	9,349	8,940	(409)	10,062	(137) (1.3)%	(358)
ADMINISTRATION COSTS		680	623	808	185	938	258 37.9%	110
TRANSPORT COSTS		1,391	1,275	1,317	42	1,560	169 12.1%	(146)
SUPPLIES & SERVICES		11,214	10,280	10,814	535	12,858	1,644 14.7%	155
TRANSFER PAYMENTS		875	802	863	61	853	(22) (2.5)%	0
<b>GROSS EXPENDITURE</b>		<b>45,047</b>	<b>41,293</b>	<b>40,848</b>	<b>(445)</b>	<b>46,252</b>	<b>1,205 2.7%</b>	<b>(337)</b>
LESS: INCOME								
INCOME		(15,580)	(14,282)	(14,738)	(456)	(17,316)	(1,736) 11.1%	379
<b>TOTAL INCOME</b>		<b>(15,580)</b>	<b>(14,282)</b>	<b>(14,738)</b>	<b>(456)</b>	<b>(17,316)</b>	<b>(1,736) 11.1%</b>	<b>379</b>
<b>NET EXPENDITURE</b>		<b>29,467</b>	<b>27,011</b>	<b>26,110</b>	<b>(901)</b>	<b>28,936</b>	<b>(531) (1.8)%</b>	<b>42</b>

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  
£'000

CHANGE  
£'000

(707)

(98)

**Property Costs**

The principal adverse variance is within AECC accommodation of £284K as the Council is to remain longer than anticipated.

(137)

(358)

**Administration Costs**

The principal over spend is within postages which is forecast to be overspent by £114K.

258

110

**Transport Costs**

The main over spend is within fleet of £358K with an underspend in Roads Maintenance of £188K.

169

(146)

**Supplies and Services**

Fleet costs for vehicle repairs are forecast to be overspent by £773K and £1M for Universal Home Insulation which is matched by an increase in the income out-turn this is partly offset by an underspend in the Energy Unit of £140K.

1,644

155

**Transfer Payments**

No significant variance from budget is forecast for this item.

(22)

0

**Income**

As per supplies and services an out-turn for £1M has been included for Universal Home Insulation and fleet of £436K. Additional income of £125K for Kittybrewster.

(1,736)

379

(531)

42

**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2014 / 2015**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE**  
**PLANNING AND SUSTAINABLE DEVELOPMENT**

AS AT	28 February 2015	ANNUAL BUDGET	YEAR TO DATE			OUTTURN		CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000 %	£'000
STAFF COSTS		7,707	7,065	6,529	(536)	7,360	(347) (4.5)%	286
PROPERTY COSTS		15,957	14,627	203	(14,424)	15,883	(74) (0.5)%	0
ADMINISTRATION COSTS		114	105	195	91	226	112 98.2%	0
TRANSPORT COSTS		3,153	2,890	2,762	(128)	3,039	(114) (3.6)%	(5)
SUPPLIES & SERVICES		14,682	13,459	28,257	14,799	15,044	362 2.5%	(216)
TRANSFER PAYMENTS		190	174	190	16	(15)	(205) (107.9)%	0
<b>GROSS EXPENDITURE</b>		<b>41,803</b>	<b>38,319</b>	<b>38,136</b>	<b>(183)</b>	<b>41,537</b>	<b>(266) (0.6)%</b>	<b>65</b>
LESS: INCOME								
INCOME		(35,574)	(32,610)	(33,982)	(1,373)	(36,076)	(502) 1.4%	(51)
<b>TOTAL INCOME</b>		<b>(35,574)</b>	<b>(32,610)</b>	<b>(33,982)</b>	<b>(1,373)</b>	<b>(36,076)</b>	<b>(502) 1.4%</b>	<b>(51)</b>
<b>NET EXPENDITURE</b>		<b>6,229</b>	<b>5,710</b>	<b>4,154</b>	<b>(1,556)</b>	<b>5,461</b>	<b>(768) (12.3)%</b>	<b>14</b>

VIREMENT PROPOSALS  
None this cycle.

REVENUE MONITORING VARIANCE NOTES  
**Employee Costs**

Vacancies are being managed across the service and include under spends from a wide variety of services including Development & Public Transport Unit Drivers

FORECAST VARIANCE £'000 CHANGE £'000  
(347) 286

**Property Costs**

It is anticipated there will be an under spend of £73K within the Park & Ride budget.

(74) 0

**Administration Costs**

School Transport is forecast to incur additional costs of £35K & Development Management £55K which have not been provided for in the budget.

112 0

**Transport Costs**

An under spend of £82K in the running costs of school transport and Public Transport Unit Drivers of £72K.

(114) (5)

**Supplies and Services**

Roads Projects are forecasting a requirement of £100K for consultants that was not provided for in the budget, £162K for Transportation Strategy and £210K for Environmental Strategy.

362 (216)

**Transfer Payments**

Savings are forecast in Environmental Strategy of £210K this links to supplies & services comment.

(205) 0

**Income**

Planning application and building application income continues to exceed budget.

(502) (51)

(768) 14

**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2014 / 2015**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE**  
**ECONOMIC AND BUSINESS DEVELOPMENT**

ECONOMIC AND BUSINESS DEVELOPMENT

AS AT		28 February 2015	ANNUAL BUDGET	YEAR TO DATE			OUTTURN			CHANGE FROM LAST REPORT
				PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE		
ACCOUNTING PERIOD 11			£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS			2,163	1,983	1,917	(66)	2,025	(138)	(6.4)%	(43)
PROPERTY COSTS			140	128	44	(84)	74	(66)	(47.1)%	8
ADMINISTRATION COSTS			293	269	327	58	369	76	25.9%	51
TRANSPORT COSTS			297	272	207	(65)	320	23	7.7%	(3)
SUPPLIES & SERVICES			1,732	1,588	2,692	1,104	2,101	369	21.3%	10
TRANSFER PAYMENTS			1,759	1,612	1,150	(462)	1,760	1	0.1%	130
GROSS EXPENDITURE			6,384	5,852	6,337	485	6,649	265	4.2%	153
LESS: INCOME										
INCOME			(2,388)	(2,189)	(1,104)	1,085	(2,465)	(77)	3.2%	(124)
TOTAL INCOME			(2,388)	(2,189)	(1,104)	1,085	(2,465)	(77)	3.2%	(124)
NET EXPENDITURE			3,996	3,663	5,233	1,570	4,184	188	4.7%	29

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 new project development and Accelerate Aberdeen are forecast to be held for the remainder of the year.

(138) (43)

**Property Costs**

An underspend is forecast principally due to the failure to achieve savings from a planned Wind Farm of £200K however impact reduced due to £274K underspend in Hydrogen Bus Project.

(66) 8

**Administration Costs**

Additional expenditure is forecast in European Funding, Aberdeen Renewables Group and the Hydrogen Bus Project.

76 51

**Transport Costs**

Additional expenditure is forecast in a number of areas, principally in European Funding £15K, Events £5K and Projects £5K.

23 (3)

**Supplies and Services**

Additional expenditure is forecast in a number of areas, principally in Hydrogen Bus Project £230K and Events £122K.

369 10

**Transfer Payments**

No significant variance.

1 130

**Income**

Relates to a number of increases & decreases of income for various projects.

(77) (124)

188

29



**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2014/2015**

**DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE  
DIRECTORATE SUPPORT**

DIRECTORATE SUPPORT

		YEAR TO DATE			OUTTURN			
AS AT	28 February 2015	ANNUAL BUDGET	PLANNED	ACTUAL	VARIANCE	FORECAST TOTALS	FORECAST VARIANCE	CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000 %	£'000
STAFF COSTS		789	723	699	(24)	763	(26) (3.3)%	(7)
PROPERTY COSTS		0	0	0	0	0	0 0.0%	0
ADMINISTRATION COSTS		54	50	19	(31)	32	(22) (41.0)%	(17)
TRANSPORT COSTS		5	5	7	2	6	1 20.0%	(3)
SUPPLIES & SERVICES		69	63	(36)	(99)	(34)	(103) (149.3)%	(104)
TRANSFER PAYMENTS		0	0	0	0	0	0 0.0%	0
GROSS EXPENDITURE		917	841	689	(152)	767	(150) (16.4)%	(131)
LESS: INCOME								
INCOME		(52)	(48)	0	48	(52)	0 0.0%	0
TOTAL INCOME		(52)	(48)	0	48	(52)	0 0.0%	0
NET EXPENDITURE		865	793	689	(104)	715	(150) (17.4)%	(131)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

No significant variance from budget is forecast for this item.

(26) (7)

**Property Costs**

No significant variance from budget is forecast for this item.

0 0

**Administration Costs**

No significant variance from budget is forecast for this item.

(22) (17)

**Transport Costs**

No significant variance from budget is forecast for this item.

1 (3)

**Supplies and Services**

No significant variance from budget is forecast for this item.

(103) (104)

**Income**

No significant variance from budget is forecast for this item.

0 0

(150) (131)

## Appendix B

### Capital Monitoring

Period 11	Year to Date			Forecast to Year End		
Enterprise Planning & Infrastructure	Revised Budget	Actual Expenditure	Variance Amount	Full Year Revised Budget	Forecast Actual	Variance Amount
	£'000	£'000	£'000	£'000	£'000	£'000
Corp Property Condition & Suitability Programme	7,585	6,183	(1,402)	8,186	6,591	(1,595)
Cycling Walking Safer Streets Grant	238	249	11	341	341	0
Access From the North / 3rd Don Crossing	4,445	3,410	(1,035)	7,945	4,533	(3,412)
Western Peripheral Route	22,191	16,363	(5,828)	24,191	18,048	(6,143)
Corporate Office Accommodation	471	220	(251)	471	540	69
Nestrans - Capital Grant	1,295	648	(648)	1,295	1,295	0
Fleet Replacement	2,891	1,483	(1,408)	3,591	1,986	(1,605)
Planned Renewal & Replacement of Road Infrastructure	3,662	1,942	(1,720)	4,193	3,384	(809)
Land Acquisition - Contingency	550	676	126	550	676	126
Hydrogen Buses	6,163	6,083	(80)	6,293	6,276	(17)
City Broadband (Accelerate Aberdeen)	2,000	1,806	(194)	6,008	3,001	(3,007)
St Nicholas House Demolition	1,221	1,007	(214)	1,221	1,007	(214)
CATI: South College Street	30	45	15	3,992	58	(3,934)
CATI: Berryden Corridor	401	225	(176)	997	433	(564)
CATI: Pedestrianise Union St	0	50	50	0	51	51
A96 Park & Choose / Dyce Drive Link Road	2,424	373	(2,051)	9,949	409	(9,540)
TNRP - Investment in Advance Factory Units	0	3	3	100	30	(70)
City Centre Regeneration	125	135	10	500	434	(66)
City Deal	250	0	(250)	250	80	(170)
Aberdeen City Hydrogen Energy Storage (ACHES)	0	0	0	0	474	474
Free P1-3 School Meals Investment	0	0	0	450	450	0
	55,942	40,902	(15,040)	80,523	50,097	(30,426)
Period 11	Year to Date			Forecast to Year End		
Housing & Environment	Revised Budget	Actual Expenditure	Variance Amount	Full Year Revised Budget	Forecast Actual	Variance Amount
	£'000	£'000	£'000	£'000	£'000	£'000
Duthie Park - HLF	0	(35)	(35)	0	0	0
Private Sector Housing Grant	690	608	(82)	1,000	680	(320)
Victoria House	1,800	1,379	(421)	1,811	1,429	(382)
Waste: Ness Landfill Leachate & Gas Control Measures	40	31	(9)	498	32	(466)
Waste: Energy from Waste (EfW) Procurement & Land Acquisition	2,050	18	(2,032)	2,963	22	(2,941)
Waste: Grove Nursery HWRC	0	0	0	0	0	0
Waste: Investment in Waste Collection	150	0	(150)	1,050	0	(1,050)
Waste: Refused Derived Fuel Plant	300	0	(300)	2,000	0	(2,000)
Waste: Co-Mingled MRF	640	630	(10)	2,079	629	(1,450)
Waste: Investment in WTS and existing HWRCs	50	0	(50)	1,120	0	(1,120)
Waste: Bridge of Don HWRC	900	0	(900)	900	0	(900)
SIP New Build Housing Programme	14	37	23	14	300	286
	6,634	2,667	(3,967)	13,435	3,092	(10,343)