

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : Housing and Environment

AS AT	31 DEC 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 9									
HEAD OF REGENERATION AND HOUSING INVESTMENT		(214)	1,893	1,704	(189)	(311)	(97)	45.3%	(89)
HEAD OF HOUSING AND COMMUNITY SAFETY		14,955	10,967	5,828	(5,139)	14,955	0	0.0%	(40)
HEAD OF ENVIRONMENT		34,862	24,098	20,850	(3,248)	34,554	(308)	-0.9%	(396)
TOTAL BUDGET		49,603	36,958	28,382	(8,576)	49,198	(405)	-0.8%	(525)
HOUSING REVENUE ACCOUNT		0	(7,809)	(23,385)	(15,576)	0	0	0.0%	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010: HEAD OF REGENERATION AND HOUSING INVESTMENT

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	31 DEC 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 9		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		2,304	1,728	1,609	(119)	2,182	(122)	-5.3%	(74)
PROPERTY COSTS		6	5	2	(3)	4	(2)	-33.3%	(3)
ADMINISTRATION COSTS		71	53	29	(24)	72	1	1.4%	(3)
TRANSPORT COSTS		105	79	60	(19)	77	(28)	-26.7%	(8)
SUPPLIES & SERVICES		38	29	6	(23)	32	(6)	-15.8%	(1)
CAPITAL FINANCING		17	0	0	0	17	0	0.0%	0
GROSS EXPENDITURE		2,541	1,893	1,706	(187)	2,384	(157)	-6.2%	(89)
LESS: INCOME									
RECHARGES		(2,755)	0	(2)	(2)	(2,695)	60	-2.2%	0
TOTAL INCOME		(2,755)	0	(2)	(2)	(2,695)	60	-2.2%	0
NET EXPENDITURE		(214)	1,893	1,704	(189)	(311)	(97)	45.3%	(89)

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.

YEAR END PROJECTED VARIANCE	CHANGE
£'000	£'000
(122)	(74)

Property Costs

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

(2) (3)

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.

1 (3)

Transport Costs

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

(28) (8)

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.

(6) (1)

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.

0 0

Income

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

60 0

(97) (89)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010 :HEAD OF HOUSING AND COMMUNITY SAFETY

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	31 DEC 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 9									
STAFF COSTS		794	596	663	68	794	0	0.0%	0
PROPERTY COSTS		129	97	83	(14)	129	0	0.0%	0
ADMINISTRATION COSTS		1,983	1,487	738	(749)	2,387	404	20.4%	(51)
TRANSPORT COSTS		13	10	11	1	13	0	0.0%	0
SUPPLIES & SERVICES		4,464	3,348	561	(2,787)	4,468	4	0.1%	(232)
TRANSFER PAYMENTS		9,035	6,776	4,955	(1,821)	9,258	223	2.5%	223
CAPITAL FINANCING		332	0	0	0	332	0	0.0%	20
GROSS EXPENDITURE		16,750	12,314	7,011	(5,303)	17,381	631	3.8%	(40)
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS		0	0	0	0	(236)	(236)	0.0%	0
OTHER INCOME		(1,795)	(1,346)	(1,183)	163	(2,190)	(395)	22.0%	0
TOTAL INCOME		(1,795)	(1,346)	(1,183)	163	(2,426)	(631)	35.2%	0
NET EXPENDITURE		14,955	10,967	5,828	(5,139)	14,955	0	0.0%	(40)

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs	0	0
Virement approved at the Housing & Environment 6 October 2009 for Homeless Strategy.		
Property Costs	0	0
Virement approved at the Housing & Environment 6 October 2009 for Homeless Strategy.		
Administration Costs	404	(51)
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	4	(232)
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. It is anticipated there will be an underspend on the Homeless Strategy budget as a result of the delay in purchasing services.		
Transfer Payments	223	223
Supporting People payments are currently below the planned level and it is anticipated that there will be an over spend. A review is currently being undertaken to establish the likely final out turn. This over spend will be funded by the potential under spend on Homeless Strategy.		
Capital Financing Costs	0	20
Capital Financing Costs are posted at the end of the financial year, but are currently forecast to be fully spent by year end.		
Income	(631)	0
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.		
	0	(40)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010 : HEAD OF ENVIRONMENT SERVICES

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	31 DEC 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 9		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		8,141	6,106	6,430	324	8,240	99	1.2%	43
PROPERTY COSTS		1,336	1,002	841	(161)	1,315	(21)	-1.6%	10
ADMINISTRATION COSTS		1,013	760	274	(486)	1,008	(5)	-0.5%	(9)
TRANSPORT COSTS		367	275	162	(113)	280	(87)	-23.7%	(38)
SUPPLIES & SERVICES		27,919	20,939	15,726	(5,213)	28,199	280	1.0%	31
TRANSFER PAYMENTS		4,251	3,188	3,323	135	7,032	2,781	65.4%	(7)
CAPITAL FINANCING		2,732	0	0	0	2,732	0	0.0%	0
GROSS EXPENDITURE		45,759	32,270	26,756	(5,514)	48,806	3,047	6.7%	30
LESS: INCOME									
OTHER GRANTS &		(184)	(138)	(1,539)	(1,401)	(3,274)	(3,090)	1679.3%	(268)
RECHARGES		(5,829)	(4,372)	(1,257)	3,115	(5,862)	(33)	0.6%	0
OTHER INCOME		(4,884)	(3,663)	(3,110)	553	(5,116)	(232)	4.8%	(158)
TOTAL INCOME		(10,897)	(8,173)	(5,906)	2,267	(14,252)	(3,355)	30.8%	(426)
NET EXPENDITURE		34,862	24,098	20,850	(3,248)	34,554	(308)	-0.9%	(396)

Add waste
VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES

Employee Costs

PROJECTED VARIANCE	CHANGE
£'000	£'000
99	43

The change from the last report relates to many minor movements on staffing budgets.

Property Costs (21) 10
Contributions yet to be posted for Repairs Fund contributions resulting in an under spend to date.

Administration Costs (5) (9)

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.

Transport Costs (87) (38)

Various underspends on sections following a review of actual spend.

Supplies and Services 280 31

The main reason for the variance is £181,000 for Compostable Food Waste Bags purchased for the new food collection service, this is to be funded from the zero waste fund grant.

Transfer Payments 2,781 (7)

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

Capital Financing Costs 0 0

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

Income (3,355) (426)

Private Sector Housing with the change relating to the use of the Zero Waste Fund to purchase the Compostable Food Waste Bags (£181,000), additional potential income being identified in Refuse collection (£141,000) and Miscellaneous Scottish Government Grants (£87,000) which the corresponding expenditure is in supplies and services.

(308)	(396)
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010 - HOUSING REVENUE ACCOUNT

DIRECTORATE : HOUSING AND ENVIRONMENT
DIRECTOR : PETE LEONARD

AS AT	31 DEC 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 9		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		1,315	986	777	(209)	1,315	0	0.0%	0
PROPERTY COSTS		30,573	22,930	13,060	(9,870)	30,346	(227)	-0.7%	33
ADMINISTRATION COSTS		10,732	8,049	3,974	(4,075)	10,779	47	0.4%	0
SUPPLIES & SERVICES		420	315	95	(220)	420	0	0.0%	0
TRANSFER PAYMENTS		14,981	11,236	10,532	(704)	17,762	2,781	18.6%	(87)
CAPITAL FINANCING		10,656	127	147	20	8,873	(1,783)	-16.7%	0
GROSS EXPENDITURE		68,677	43,643	28,585	(15,058)	69,495	818	1.2%	(54)
LESS: INCOME									
OTHER GRANTS &		(481)	(361)	(278)	83	(481)	0	0.0%	0
INTEREST		(75)	0	0	0	(75)	0	0.0%	0
OTHER INCOME		(68,121)	(51,091)	(51,692)	(601)	(68,939)	(818)	1.2%	54
TOTAL INCOME		(68,677)	(51,452)	(51,970)	(519)	(69,495)	(818)	1.2%	54
NET EXPENDITURE		0	(7,809)	(23,385)	(15,576)	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. However this should be treated with a level of caution following the extreme weather conditions experienced in Aberdeen over the recent months, this will also apply to Repairs and Maintenance.	(227)	33
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.	2,781	(87)
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)	0
Income		
The forecasts for Dwelling House Rent Income and various other rents are based on current projected level of income.	(818)	54
	0	0