

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE:</b>	Communities, Housing & Infrastructure
<b>DATE:</b>	20 January 2016
<b>DIRECTOR:</b>	Pete Leonard & Richard Ellis
<b>TITLE OF REPORT:</b>	2015/16 GENERAL FUND REVENUE & CAPITAL BUDGET MONITORING
<b>REPORT NUMBER:</b>	CHI/15/312

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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;
  - ii) instruct that officers report the year end position to the appropriate committee; and
  - iii) Approves the virements outlined in Appendix A.

### 3. FINANCIAL IMPLICATIONS

#### **General Fund Revenue**

- 3.1. The total revenue budget amounts to £81.4M net expenditure, excluding the HRA budget. The forecast position indicates an overspend of £810k due principally to the pay award of 1.5% this is being offset by corresponding amounts in the corporate budgets. The Service would have a balanced budget if the pay award had been allocated out.
- 3.2. Further details of the financial implications are set out in section 5 and appendix A attached.
- 3.3. 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 and Appendix C identifies the earmarked reserves for the service.

##### **Financial Position and Risks Assessment**

##### **General Fund Revenue**

5.2 The areas contributing to this movement are as follows

	<b>£'000</b>
Housing Access/Support	(1,175)
Neighbourhood Planning	(262)
Construction Consultancy	(422)
Facilities	(581)
Fleet	1,760
Environmental	(227)
Waste	3,287
Roads Operational	(1,094)
Environmental Health & Trading Standards	(565)
Building Standards/Development Management	(757)
Economic Development	540
PS&D Support	218
Directorate Support	(443)
Pay Award	810

- Housing Access/Support is forecast to be £1.2m lower than budget due to a increased rental income in Private Sector Leasing flats, lower staff costs, admin and management costs and commissioned services and an underspend on furniture spending.
- During 2014-15 Fleet over spent by £900K, the service are not anticipating this will decrease as the savings from the new investment are unlikely to start until nearer the financial year end and the costs continue from maintaining the older vehicles.
- Construction Consultancy is forecasting an under-spend of £422K as a result of on-going staff vacancies.
- Facilities are anticipating an under spend as a result of under spends within School Catering, School Crossing Patrols and Facilities Admin.
- Cost pressures for Waste were identified during the budget process, these were the SITA contract review and additional costs for co mingled collections. A decision was taken to manage the risk of the over spend across the whole of the service.
- The under spends within Neighbourhood Planning, Roads operational, Environmental Health & Trading Standards, Building Standards & Development Management reflects lower than budget spend on staffing.
- Within Economic Development savings of £200k for Renewable energy network and income generation of £413k are unlikely to be made. The over spend is partly being off set by under spends within staffing.
- Directorate Admin Support is now forecasting a saving of £443K as a result of earmarked budgets not being required in full for 2014/15, reduced spend in staffing and transport.

There are a number of risks and assumptions contained within these figures in the following areas;

### **Land and Property Assets**

It is assumed within Construction Consultancy that the high level of vacancies will continue within the section and income will be achieved. At this stage it is not assumed income will over achieve targets as the service.

### **Public Infrastructure & Environment**

Cost pressures for Waste were identified during the budget process, these were the SITA contract review of £2.5m and the additional costs for the co mingled recycling collections of £2.5m. The SITA contract was signed in October 2015. It is unlikely that the cost pressures will materialise in 2015/16 for the infrastructure as it will not be in place until 2016/17,

however there may be a drop in the recycling income. Work is ongoing to review trends on co mingled waste and the use of vehicles to establish if the level of cost pressure is as high as £2.5m. The over spend is currently reported as £3.3m. This will be reviewed on an ongoing basis, however it is anticipated this may reduce based on current spend.

Fleet Services are currently forecasting an over spend of £1.8m. There is a significant risk that if agency/consultancy staff spend continues at current rates the over spend will increase to £2m.

Within Roads operational it is assumed that there will be considerable underspends within staffing as business cases have yet to be implemented. Work to assess the level of income is currently being undertaken.

### **Economic Development**

It has been assumed that the savings of £200k for renewable energy network and income generation of £413k are unlikely to be made.

Work is ongoing to review the recoverable costs of the Hydrogen buses to ensure there is no budget shortfall within the project which will be reported on in future months.

There is a risk that there will be a charge to the Directorate at the year end for restating the euro account into £ sterling. In order to mitigate this risk the balance should be kept to a minimum therefore payments where possible for EU projects should be made from this account.

### **Planning & Sustainable Development**

Bus Lane Enforcement fines are not included in the outturn figures as any surplus is required by statute to be earmarked.

Building Standards applications have increased as new energy standards, effective from 1st October, introduce stricter regulations. It is anticipated that this will lead to over recovery of income of £600k for 2015/16.

This is partially offset by reduced income in Development Management from planning applications to date which is forecast to result in under recovery of income of £200k.

### **Overall**

Throughout the Directorate it is likely there will be under spends within staffing in addition to areas already identified above within Housing Support/Access, Roads, Grounds, Facilities, Environmental, Planning & Environmental Health & Trading Standards.

The impact of the 1.5% pay award has been factored into the figures..

## **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.

## **6. IMPACT**

### **Improving Customer Experience –**

Accurate budget monitoring and forecasting assists the Council to plan and design our services around current and future customer needs as much as possible.

### **Improving Staff Experience –**

Good financial information improves good financial management and helps to track how successful management initiatives, such as service redesign, have been.

### **Improving our use of Resources –**

As a public sector organisation, the Council has a legal duty to be open, transparent and accountable for spending public funds.

### **Corporate -**

Aberdeen the Smarter City:

#### *Smarter Governance (Participation)*

Accurate budget monitoring and forecasting contributes to the process of Smarter Governance.

#### *Smarter Environment (Natural Resources)*

Communities, Housing & Infrastructure contributes to managing waste effectively and in line with UK and European legislative requirements by maximizing recycling and reducing waste to landfill, thereby reducing our costs and carbon footprint.

Also to the provision of a clean, safe and attractive streetscape and promoting bio-diversity and nature conservation and encourages wider access to green space in our streets, parks and countryside.

## **Public –**

The Council has a duty to ensure that best value is considered in all of its operations and this report helps to inform that process.

### **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.

### **9. REPORT AUTHOR DETAILS**

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## Appendix A

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015/16**

**DIRECTORATE : Communities, Housing & Infrastructure**

As at	31 October 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 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000	
HEAD OF COMMUNITIES AND HOUSING	13,138	7,664	6,856	(808)	11,691	(1,447)	(11)%	(206)	
HEAD OF ECONOMIC DEVELOPMENT	1,999	1,166	984	(182)	2,554	555	28%	153	
HEAD OF LAND & PROPERTY ASSETS	18,774	10,952	9,142	(1,810)	17,842	(932)	(5)%	71	
HEAD OF PUBLIC INFRASTRUCTURE AND ENVIRONMENT	35,787	20,876	23,423	2,547	39,670	3,883	11%	1,193	
HEAD OF PLANNING & SUSTAINABLE DEVELOPMENT	9,622	5,613	3,686	(1,927)	8,790	(832)	(9)%	(12)	
OPERATIONAL SUPPORT MANAGER	2,081	1,214	1,134	(80)	1,663	(418)	(20)%	(189)	
<b>TOTAL BUDGET</b>	<b>81,401</b>	<b>47,484</b>	<b>45,225</b>	<b>(2,259)</b>	<b>82,210</b>	<b>809</b>	<b>1</b>	<b>1,010</b>	

**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2015 / 2016: HEAD OF COMMUNITIES & HOUSING**

**DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE**  
**DIRECTOR : PETE LEONARD**

As at	31 October 2015	YEAR TO DATE			FORECAST TO YEAR END			Change from last report
		Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 7								
STAFF COSTS	6,752	3,939	3,738	(201)	6,294	(458)	-7%	156
PROPERTY COSTS	3,593	2,096	2,097	1	3,826	233	6%	248
ADMINISTRATION COSTS	1,244	726	682	(44)	962	(282)	-23%	(59)
TRANSPORT COSTS	82	48	43	(5)	81	(1)	-1%	2
SUPPLIES & SERVICES	2,873	1,676	1,092	(584)	1,917	(956)	-33%	(7)
TRANSFER PAYMENTS	9,125	5,323	5,795	472	9,278	153	2%	86
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
<b>GROSS EXPENDITURE</b>	<b>23,669</b>	<b>13,807</b>	<b>13,447</b>	<b>(360)</b>	<b>22,358</b>	<b>(1,311)</b>	<b>-6%</b>	<b>426</b>
LESS:								
INCOME	(10,531)	(6,143)	(6,591)	(448)	(10,667)	(136)	1%	(632)
<b>TOTAL INCOME</b>	<b>(10,531)</b>	<b>(6,143)</b>	<b>(6,591)</b>	<b>(448)</b>	<b>(10,667)</b>	<b>(136)</b>	<b>1%</b>	<b>(632)</b>
<b>NET EXPENDITURE</b>	<b>13,138</b>	<b>7,664</b>	<b>6,856</b>	<b>(808)</b>	<b>11,691</b>	<b>(1,447)</b>	<b>-11%</b>	<b>(206)</b>

VIREMENT PROPOSALS

Contractual movements required to reflect the details in report CHI/15/265 Housing Support Services Commissioning Plan.

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 Welfare Rights and Support teams

(458) 156

**Property Costs**

The over spend mainly relates to the factoring services based on 2014-15 actuals.

233 248

**Administration Costs**

The under spend principally relates to a forecast under spend within Homeless Persons of £56k & Housing Access £190k.

(282) (59)

**Transport Costs**

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

(1) 2

**Supplies and Services**

The under spend relates to Neighbourhood Planning £826k & Furniture Service £136k.

(956) (7)

**Transfer Payments**

This overspend relates to an overspend of £125k in Private Sector Leasing & £120k in Welfare Rights with an underspend of £69k in Homeless persons.

153 86

**Capital Financing Costs**

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

0 0

**Income**

There is an under recovery of income of £746k in Neighbourhood Planning and an increase in income of £383k for Private Sector Leasing based on the actual for 2014-15, £324k Factoring, £111k Welfare Rights & Furniture Service £62k.

(136) (632)

(1,447) (206)



**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2015 / 2016: HEAD OF ECONOMIC DEVELOPMENT**

**DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE**  
**DIRECTOR : PETE LEONARD**

As at	31 October 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 7	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	1,163	678	592	(86)	1,046	(117)	-10%	(105)	
PROPERTY COSTS	(609)	(355)	119	474	210	819	-134%	404	
ADMINISTRATION COSTS	83	48	103	55	165	82	99%	26	
TRANSPORT COSTS	219	128	187	59	241	22	10%	20	
SUPPLIES & SERVICES	818	477	191	(286)	414	(404)	-49%	(336)	
TRANSFER PAYMENTS	1,190	694	528	(166)	1,178	(12)	0%	0	
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0	
<b>GROSS EXPENDITURE</b>	<b>2,864</b>	<b>1,671</b>	<b>1,720</b>	<b>49</b>	<b>3,254</b>	<b>390</b>	<b>14%</b>	<b>9</b>	
LESS									
INCOME	(865)	(505)	(736)	(231)	(700)	165	-19%	144	
<b>TOTAL INCOME</b>	<b>(865)</b>	<b>(505)</b>	<b>(736)</b>	<b>(231)</b>	<b>(700)</b>	<b>165</b>	<b>-19%</b>	<b>144</b>	
<b>NET EXPENDITURE</b>	<b>1,999</b>	<b>1,166</b>	<b>984</b>	<b>(182)</b>	<b>2,554</b>	<b>555</b>	<b>28%</b>	<b>153</b>	

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

	FORECAST VARIANCE £'000	CHANGE £'000
<b>Employee Costs</b>	(117)	(105)
The anticipated outturn is based on the current level of staffing and the underspend is from New project Development £83k, Hydrogen Bus Project £64k & Enterprise Development £50k with an overspend of £44k in Hydrogen Strategy.		
<b>Property Costs</b>	819	404
Savings of £200k for Renewable energy network and income generation of £413k are unlikely to be made plus an overspend of £204k in the Hydrogen Bus Project.		
<b>Administration Costs</b>	82	26
The outturn is based on actual to date and previous years spend, £48k overspend within Renewables and £39k European Funding Projects.		
<b>Transport Costs</b>	22	20
This budget is for travelling expenses and outturns have been reviewed based on spend to date.		
<b>Supplies and Services</b>	(404)	(336)
The under spend is within the Hydrogen Bus Project £319k and the Renewables team £49k based on current and future spend.		
<b>Transfer Payments</b>	(12)	0
The under spend is within the Employment Skills & Community Enterprise team based on current and future spend.		
<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>	165	144
The main under recovery relates to the Hydrogen Bus Project £154k.		

555	153
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**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015 / 2016: HEAD OF LAND & PROPERTY ASSETS**

**DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE  
DIRECTOR : PETE LEONARD**

As at	31 October 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 7	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	16,660	9,718	9,316	(402)	16,117	(543)	-3%	582	
PROPERTY COSTS	8,043	4,692	3,873	(819)	7,904	(139)	-2%	68	
ADMINISTRATION COSTS	574	335	372	37	678	104	18%	104	
TRANSPORT COSTS	204	119	65	(54)	127	(77)	-38%	(31)	
SUPPLIES & SERVICES	6,314	3,683	3,862	179	5,444	(870)	-14%	(1,231)	
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>31,795</b>	<b>18,547</b>	<b>17,488</b>	<b>(1,059)</b>	<b>30,270</b>	<b>(1,525)</b>	<b>-5%</b>	<b>(508)</b>	
LESS: INCOME									
INCOME	(13,021)	(7,596)	(8,346)	(750)	(12,428)	593	-5%	579	
<b>TOTAL INCOME</b>	<b>(13,021)</b>	<b>(7,596)</b>	<b>(8,346)</b>	<b>(750)</b>	<b>(12,428)</b>	<b>593</b>	<b>-5%</b>	<b>579</b>	
<b>NET EXPENDITURE</b>	<b>18,774</b>	<b>10,952</b>	<b>9,142</b>	<b>(1,810)</b>	<b>17,842</b>	<b>(932)</b>	<b>-5%</b>	<b>71</b>	

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

The anticipated outturn is based on the current level of staffing and the underspend is Construction Consultancy £446k, Housing Repairs £159k, Design Team £61k and Facilities £59k.

FORECAST VARIANCE	CHANGE
£'000	£'000
(543)	582

**Property Costs**

The overspend relates to AECC £225k balanced partially with underpends of £181k Estates, £130k Kittybrewster and £73k Marischal College.

(139) 68

**Administration Costs**

Overspend is largely based on Distribution Services £144k which relates to postage and is based on 14/15 actual.

104 104

**Transport Costs**

The main underspend is within Housing Repairs £45k & School Catering Support £26k based on actual and future spend.

(77) (31)

**Supplies and Services**

The underspend is within School Catering £1.345m with an overpend of £434k in the Design Team based on actual and future spend.

(870) (1,231)

**Income**

The forecast relates to income of £862k on School Catering, the corresponding fall in expenditure is within supplies & services and £218K within Housing Repairs, the corresponding fall in expenditure is within staffing and transport costs and an over recovery of £413k in the Design Team.

593 579

(932)	71
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2015 / 2016: HEAD OF PUBLIC INFRASTRUCTURE & ENVIRONMENT**

**DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE**  
**DIRECTOR : PETE LEONARD**

As at	31 October 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 7	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	23,336	13,613	13,593	(20)	22,860	(476)	-2%	1,138	
PROPERTY COSTS	3,896	2,273	2,251	(22)	3,806	(90)	-2%	32	
ADMINISTRATION COSTS	390	228	180	(48)	458	68	17%	74	
TRANSPORT COSTS	3,162	1,845	2,194	350	3,600	438	14%	(254)	
SUPPLIES & SERVICES	12,005	7,003	10,984	3,981	19,509	7,504	63%	871	
TRANSFER PAYMENTS	9,801	5,717	5,349	(368)	6,965	(2,836)	0%	(87)	
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0	
<b>GROSS EXPENDITURE</b>	<b>52,590</b>	<b>30,678</b>	<b>34,551</b>	<b>3,874</b>	<b>57,198</b>	<b>4,608</b>	<b>9%</b>	<b>1,774</b>	
LESS: INCOME									
INCOME	(16,803)	(9,802)	(11,128)	(1,326)	(17,528)	(725)	4%	(581)	
<b>TOTAL INCOME</b>	<b>(16,803)</b>	<b>(9,802)</b>	<b>(11,128)</b>	<b>(1,326)</b>	<b>(17,528)</b>	<b>(725)</b>	<b>4%</b>	<b>(581)</b>	
<b>NET EXPENDITURE</b>	<b>35,787</b>	<b>20,876</b>	<b>23,423</b>	<b>2,547</b>	<b>39,670</b>	<b>3,883</b>	<b>11%</b>	<b>1,193</b>	

VIREMENT PROPOSALS

None

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Staff costs are to date below budget, an underspend of £773k is being anticipated, this is split over a very wide variety of services including Waste, Roads, Street Sweeping & Environmental Services.

FORECAST VARIANCE	CHANGE
£'000	£'000
(476)	1,138

**Property Costs**

The main reason for the forecast under spend is £78K are Public Conveniences relating to reduced APC running costs and £47K Grounds Maintenance with an overspend of £55k in Other Waste Collection.

(90)	32
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**Administration Costs**

Overspend relates mainly to Waste £34k and Roads £41k.

68	74
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**Transport Costs**

This overspend relates largely to Fleet Services.

438	(254)
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**Supplies and Services**

The predicted over spend principally relates to Waste Disposal a decision was taken to manage the risk of the over spend across the whole of the service at the budget process.

7,504	871
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**Transfer Payments**

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

(2,836)	(87)
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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**

The forecast relates to potential increases in income from Fleet £473k, Crematorium £263k, Grounds Maintenance £224K & Roads £211k and an under recovery £372K within Waste.

(725)	(581)
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3,883	1,193
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2015 / 2016: HEAD OF PLANNING & SUSTAINABLE DEVELOPMENT**

**DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE**  
**DIRECTOR : PETE LEONARD**

AS AT	31 October 2015	YEAR TO DATE			OUTTURN			Change from last report
		Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	11,916	6,951	6,600	(351)	11,383	(533)	(4.5)%	251
PROPERTY COSTS	15,976	9,319	242	(9,077)	15,974	(2)	(0.0)%	(1)
ADMINISTRATION COSTS	344	201	198	(3)	317	(27)	(7.8)%	32
TRANSPORT COSTS	3,290	1,919	1,461	(458)	3,229	(61)	(1.9)%	(28)
SUPPLIES & SERVICES	15,662	9,136	10,576	1,440	15,927	265	1.7%	279
TRANSFER PAYMENTS	195	114	105	(9)	190	(5)	(2.6)%	(5)
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>47,383</b>	<b>27,640</b>	<b>19,182</b>	<b>(8,458)</b>	<b>47,020</b>	<b>(363)</b>	<b>(0.8)%</b>	<b>528</b>
LESS: INCOME								
INCOME	(37,761)	(22,027)	(15,496)	6,531	(38,230)	(469)	1.2%	(540)
<b>TOTAL INCOME</b>	<b>(37,761)</b>	<b>(22,027)</b>	<b>(15,496)</b>	<b>6,531</b>	<b>(38,230)</b>	<b>(469)</b>	<b>1.2%</b>	<b>(540)</b>
<b>NET EXPENDITURE</b>	<b>9,622</b>	<b>5,613</b>	<b>3,686</b>	<b>(1,927)</b>	<b>8,790</b>	<b>(832)</b>	<b>(8.6)%</b>	<b>(12)</b>

VIREMENT PROPOSALS

None this cycle

<u>REVENUE MONITORING VARIANCE NOTES</u>	FORECAST VARIANCE £'000	CHANGE £'000
<b>Employee Costs</b> Under spends in staffing within Environmental Health & Trading Standards, Building Standards and Development	(533)	251
<b>Property Costs</b> Minor variance.	(2)	(1)
<b>Administration Costs</b> The principal underspend is within Commercial for courses.	(27)	32
<b>Transport Costs</b> The main underspend is within Public Transport Unit Drivers £43k.	(61)	(28)
<b>Supplies and Services</b> The main overspend is £229k Roads Recoverable Works of which £178k relates to audit fee.	265	279
<b>Transfer Payments</b> No significant variance from budget is forecast for this item.	(5)	(5)
<b>Income</b> The over recovery relates to Building Standards £626k with an under recovery of £200k in Development Management.	(469)	(540)
	<b>(832)</b>	<b>(12)</b>

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015 / 2016: DIRECTORATE SUPPORT**

**DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE  
DIRECTOR : PETE LEONARD**

AS AT	31 October 2015	Full year Revised Budget	YEAR TO DATE			OUTTURN			Change from last report
			Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
		£'000	£'000	£'000	£'000	£'000	%	£'000	
<b>ACCOUNTING PERIOD 7</b>									
STAFF COSTS		2,000	1,167	1,098	(69)	1,834	(166)	(8.3)%	(12)
PROPERTY COSTS		314	183	192	9	305	(9)	(2.9)%	(7)
ADMINISTRATION COSTS		110	64	33	(31)	97	(13)	(11.8)%	(13)
TRANSPORT COSTS		161	94	3	(91)	10	(151)	(93.8)%	(151)
SUPPLIES & SERVICES		244	142	96	(46)	165	(79)	(32.4)%	(6)
TRANSFER PAYMENTS		0	0	0	0	0	0	0.0%	0
CAPITAL FINANCING COSTS		0	0	0	0	0	0	0.0%	0
<b>GROSS EXPENDITURE</b>		<b>2,829</b>	<b>1,650</b>	<b>1,422</b>	<b>(228)</b>	<b>2,411</b>	<b>(418)</b>	<b>(14.8)%</b>	<b>(189)</b>
LESS: INCOME									
INCOME		(748)	(436)	(288)	148	(748)	0	0.0%	0
<b>TOTAL INCOME</b>		<b>(748)</b>	<b>(436)</b>	<b>(288)</b>	<b>148</b>	<b>(748)</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>NET EXPENDITURE</b>		<b>2,081</b>	<b>1,214</b>	<b>1,134</b>	<b>(80)</b>	<b>1,663</b>	<b>(418)</b>	<b>(20.1)%</b>	<b>(189)</b>

VIREMENT PROPOSALS

None this cycle.

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
<b>Employee Costs</b>		
Reflects under spends based on current vacancies.	(166)	(12)
<b>Property Costs</b>		
Largely relates to refuse collection.	(9)	(7)
<b>Administration Costs</b>		
Relates mostly to stationery.	(13)	(13)
<b>Transport Costs</b>		
Relates to internal fleet charges non contract.	(151)	(151)
<b>Supplies and Services</b>		
Relates to other expenditure.	(79)	(6)
<b>Transfer Payments</b>		
	0	0
<b>Income</b>		
	0	0
	<b>(418)</b>	<b>(189)</b>

Appendix B  
Capital Monitoring

As at Period 7 2015/16 Communities Housing & Infrastructure Projects	Figures for Total Project			Pr	Cu	Figures for Current Year Only		
	Approved Budget	Expenditure to Date	Forecast Expenditure			Approved Budget	Expenditure to Date	Forecast Expenditure
	£'000	£'000	£'000			£'000	£'000	£'000
Duthie Park - HLF	455	58	455	G	G	455	58	455
Access From the North / 3rd Don Crossing	20,477	13,968	20,477	G	G	10,866	6,671	10,866
Western Peripheral Route	75,000	31,671	75,000	G	G	16,839	5,459	14,839
Corporate Office Accommodation	1,205	1,130	1,205	G	G	216	140	216
Strategic Land Acquisition	1,400	0	1,400	G	G	500	0	500
Hydrogen Buses	10,200	10,211	10,200	G	G	122	66	122
City Broadband (Accelerate Aberdeen)	7,580	3,424	7,580	G	G	853	578	853
Victoria House	2,609	2,522	2,609	G	G	255	160	255
CATI: South College Street	5,533	63	5,533	A	A	131	0	30
CATI: Berryden Corridor	16,835	435	16,835	G	G	957	57	487
CATI: Pedestrianise Union St	9,317	186	9,317	G	A	297	2	50
A96 Park & Choose / Dyce Drive Link Road	15,200	4,359	15,200	A	A	9,728	3,437	8,528
Waste: Ness Landfill Leachate & Gas Control Measures	132	34	132	G	G	101	2	101
Waste: Energy from Waste (EFW) Procurement & Land Acquisition	2,955	62	2,955	G	G	2,479	4	2,479
Waste: Investment in Waste Collection	2,300	0	2,300	G	G	1,200	0	500
Waste: Refused Derived Fuel Plant	1,497	18	1,497	A	A	800	12	772
Waste: Co-Mingled MRF & Depot	25,444	803	25,444	A	A	12,015	135	10,149
Waste: Investment in WTS and existing HWRCs	94	0	94	G	G	94	0	0
Waste: Bridge of Don HWRC	1,400	0	1,400	G	G	100	0	100
Tillydrone Community Hub	3,000	0	3,000	A	A	500	0	100
TNRP - Investment in Advance Factory Units	2,900	7	2,900	G	G	997	4	800
City Centre Regeneration	20,133	569	20,133	G	G	447	133	250
City Deal	297	120	297	G	G	192	15	192
Aberdeen City Hydrogen Energy Storage (ACHES)	1,894	1,154	1,894	A	A	947	207	947
SIP New Build Housing Programme	3,000	237	3,000	G	G	2,851	88	2,851
Middlefield Project Relocation / Henry Rae Community Centre Extension	1,630	46	1,630	G	G	1,626	42	626
	<b>232,487</b>	<b>71,077</b>	<b>232,487</b>			<b>65,568</b>	<b>17,270</b>	<b>57,068</b>

**As at Period 7 2015/16  
Communities Housing &  
Infrastructure Rolling  
Programmes**

	<b>Approved Budget</b>	<b>Expenditure to Date</b>	<b>Forecast Expenditure</b>	<b>Pr</b>	<b>Cu</b>
	£'000	£'000	£'000		
Corp Property Condition & Suitability Programme	7,624	4,551	7,624	<b>G</b>	<b>G</b>
Cycling Walking Safer Streets Grant	338	36	338	<b>G</b>	<b>G</b>
Nestrans - Capital Grant	1,505	0	1,505	<b>G</b>	<b>G</b>
Private Sector Housing Grant	700	442	700	<b>G</b>	<b>G</b>
Fleet Replacement	4,996	1,615	3,496	<b>A</b>	<b>A</b>
Planned Renewal & Replacement of Road Infrastructure	4,501	1,829	4,180	<b>G</b>	<b>G</b>
Planned Renewal & Replacement of Road Infrastructure (Street Lighting)	1,317	496	1,317	<b>G</b>	<b>G</b>
	<b>20,981</b>	<b>8,968</b>	<b>19,160</b>		

Appendix C  
Earmarked Reserves

Period 7	Balance b/f 1 April 2015	Forecast for Year	New Amounts /(Unrequired) Amounts	Projected c/f 31 March 2016	Details (reason for holding, plans for using, assumptions on new amounts and reasons for unrequired amounts)
	£'000	£'000	£'000	£'000	
<i>Income Derived Projects:</i>					
Energy Efficiency Fund	1,184	1,184	0	0	Revolving fund for Council energy projects(Ceef)
Bus Lane Enforcement	1,265	1,140	0	125	Added £952,488 from 2014-15, project list identified.
Second/Long Term Empty Homes	5,370	969	0	4,401	Forecast represents committed spend on Maidencraig Development
<i>Other Projects:</i>					
Roads Repairs/Projects	162	162	0	0	Outstanding list of jobs still to be complete.
'The Green' Townscape Project	50	50	0	0	To be used for the following - soft landscaping, Merchant Quarter and the balance for retention payments.
South of the City Regeneration	1,337	1,337	0	0	To be used for the ACHES project.
Windfarm Start-Up	93	93	0	0	Money required to achieve outstanding PBB option.
Business Plan Service Options	763	763	0	0	To be used for Fleet Service improvements.
Strategic Infrastructure Plan (City Dev)	161	161	0	0	Continued investment towards the delivery of the plan.
Property Transfer	155	155	0	0	Funding in relation to the transfer of Thomas Blake Glover House to the Council as agreed at FP&R May 2014.
Zero Waste Funding	350	350	0	0	Contribution towards the capital project.
Mobile Working	97	97	0	0	Delays have been experienced with IT - project ongoing.
Strategic Infrastructure Plan (Housing)	120	120	0	0	Continued investment towards the delivery of the plan.
Park Improvement Schemes	173	173	0	0	As approved by FP&R June 15 improvements at Seaton £100k, Auchmill Terrace £25k, Caincry Community Centre £45k and Halfield Road £3k.
Shopmobility	91	91	0	0	Further development of the scheme.
Fairer Aberdeen	36	36	0	0	Neil Hendry Northfield Academy to spend all by year end.
City Deal	300	300	0	0	Funding to support the City Deal Scheme.
Men's Shed Dyce	10	10	0	0	As approved by FP&R June 15, contribution to Men's shed social club charity, Dyce.
Old Torry Community Centre	7	7	0	0	As approved by FP&R June 15, internal improvement scheme.
Hazlehead Pets Corner Renovation and Expansion	100	0	0	100	As approved by FP&R June 2015 renovation and expansion of Hazlehead Pets Corner. Not expecting spend within this financial year as the quote received for the work is higher than funding available. The service is in discussions to progress this.
Duthie Park, Winter Gardens Education Room	40	40	0	0	As approved by FP&R June 15, work on David Welch Winter Gardens Education Room and Duthie Park.



As at Period 7 2015/16	Balance b/f 1 April 2015	Forecast for Year	New Amounts / (Unrequired) Amounts	Projected c/f 31 March 2016	Details (reason for holding, plans for using, assumptions on new amounts and reasons for unrequired amounts)
	£'000	£'000	£'000	£'000	
<i>Revenue Grants:</i>					
DWP Flexi grant	18	18	0	0	To be spent on staff costs, admin & travel.
Commercial- Dev Grant	30	30	0	0	Scheme - Confidence to Care, no applications during 14/15.
Flood Risk Management	30	30	0	0	Required for payment to Scottish Water.
Masterplanning And Design	65	65	0	0	Required to fund the production of a city centre digital model.
Duthie Park Bequest	128	128	0	0	As a bequest it requires to be spent on Duthie Park.
Private Sector Housing Grant	1,065	0	0	1,065	Fund is used to pay for repairs which are not funded by owners.
Victoria House Hostel	530	530	0	0	In 2015-16 this will be required for staffing & furniture.
Welfare Rights / SLAB 1	11	11	0	0	To be spent on staff costs, admin & travel.
Welfare Rights / SLAB 2	7	7	0	0	To be spent on staff costs, admin & travel.
Welfare Rights/NHS Grant	15	15	0	0	To be spent on staff costs, admin & travel.
Welfare Resilience Fund	38	38	0	0	To be spent on staff costs, admin & travel.
<b>Total</b>	<b>13,801</b>	<b>8,110</b>	<b>0</b>	<b>5,691</b>	