

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2009 / 2010

Figures in Brackets represent income or a favourable variance

DIRECTORATE : ALL

AS AT	31-Jan-10	ANNUAL BUDGET	EXPENDITURE / INCOME TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT	NOTE
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE			
		£'000	£'000	£'000	£'000	£'000	%	£'000		
<b>ACCOUNTING PERIOD 10</b>										
Corporate Governance		26,213	21,407	22,227	820	24,901	(1,312)	(5.0%)	(398)	1
Education Culture and Sport		174,394	125,592	118,813	(6,779)	175,671	1,277	0.7%	(252)	2
Enterprise, Planning and Infrastructure		26,843	20,132	14,369	(5,763)	27,919	1,076	4.0%	(402)	3
Housing and Environment		49,603	36,958	28,382	(8,576)	49,379	(224)	(0.5%)	(364)	4
Social Care and Wellbeing		111,755	88,262	90,163	1,901	112,963	1,208	1.1%	(861)	5
Office of the Chief Executive		946	789	771	(18)	865	(81)	(8.6%)	(26)	6
<b>TOTAL OPERATIONAL BUDGETS</b>		<b>389,754</b>	<b>293,140</b>	<b>274,725</b>	<b>(18,415)</b>	<b>391,698</b>	<b>1,944</b>	<b>0.5%</b>	<b>(2,303)</b>	
Miscellaneous Services		8,788	525	602	77	3,097	(5,691)	(64.8%)	510	7
Council Expenses		2,388	1,990	1,393	(597)	2,337	(51)	(2.1%)	(22)	
Revenue Costs Charged to Capital		1,571	1,309	0	(1,309)	1,571	0	0.0%	0	
Joint Boards		40,595	33,829	34,964	1,135	40,540	(55)	(0.1%)	0	
Contingency Provision		2,909	2,423	0	(2,423)	2,909	0	0.0%	0	
Ward Budgets		43	35	21	(14)	43	0	0.0%	0	
Trading Operations		(6,485)	(5,404)	(6,362)	(958)	(7,933)	(1,448)	22.3%	(1,094)	8
<b>TOTAL CORPORATE BUDGETS</b>		<b>49,809</b>	<b>34,707</b>	<b>30,618</b>	<b>(4,089)</b>	<b>42,564</b>	<b>(7,245)</b>	<b>(14.5%)</b>	<b>(606)</b>	
<b>TOTAL NET BUDGET / EXPENDITURE</b>		<b>439,563</b>	<b>327,847</b>	<b>305,343</b>	<b>(22,504)</b>	<b>434,262</b>	<b>(5,301)</b>	<b>(1.2%)</b>	<b>(2,909)</b>	
<b>FUNDED BY :</b>										
<u>GOVERNMENT SUPPORT</u>										
General Revenue Grant and Non-Domestic Rate Income		(333,426)	(277,855)	(271,618)	6,237	(333,660)	(234)	0.1%	(181)	9
<u>LOCAL TAXATION</u>										
Council Tax & Community Charge/ Council Tax Arrears		(105,960)	(105,960)	(106,783)	(823)	(105,960)	0	0.0%	0	
<u>USE OF RESERVES &amp; BALANCES</u>										
Use of Reserves & Balances		(177)	(148)	(148)	0	(177)	0	0.0%	0	
<b>TOTAL FUNDING</b>		<b>(439,563)</b>	<b>(383,963)</b>	<b>(378,549)</b>	<b>5,414</b>	<b>(439,797)</b>	<b>(234)</b>	<b>0.1%</b>	<b>(181)</b>	
<b>OVERALL IMPACT ON GENERAL FUND BEFORE EXCEPTIONAL ITEMS</b>										
		<b>0</b>	<b>(56,116)</b>	<b>(73,206)</b>	<b>(17,090)</b>	<b>(5,535)</b>	<b>(5,535)</b>	<b>0.0%</b>	<b>(3,090)</b>	
<b>Exceptional item - VAT</b>										
		0	0	(5,997)	(5,997)	(5,997)	(5,997)	0.0%	0	10
<b>OVERALL IMPACT ON GENERAL FUND AFTER EXCEPTIONAL ITEMS</b>										
		<b>0</b>	<b>(56,116)</b>	<b>(79,203)</b>	<b>(23,087)</b>	<b>(11,532)</b>	<b>(11,532)</b>	<b>0.0%</b>	<b>(3,090)</b>	

NOTES		Variance from Budget £'000	Change from Last Report £'000
<b>Corporate Governance</b>			
1	Net position principally reflects significant vacancies in staffing which is offset by anticipated reduced income from conveyancing work in respect of property sales for the Housing and General Services capital programmes.	(1,312)	(398)
	The movement since the last report reflects the identification of additional staff savings and the reduction in training and course expenditure at a corporate level.		
<b>Education, Culture and Sport</b>			
2	Principally reflects estimated commitments on out of city placements and there are budget pressures arising from increasing pupil numbers needing additional support. Furthermore, sports income has been less than expected along with a delay in achieving the savings in relation to sports activities being transferred to Sport Aberdeen.	1,277	(252)
	The favourable movement relates to further staffing savings and the corporate support to one-off pension costs. In addition there is a small improvement in the cost of out of city placements based upon the latest projections (end of January 2010)		
<b>Enterprise, Planning and Infrastructure</b>			
3	Reflects the prevailing market conditions and the adverse impact upon planning and building fee income.	76	(402)
	Savings have been identified in other areas resulting in this favourable movement from the last report. Staff savings within the Technical Services budgets have been increased in line with current calculations and anticipated savings are now projected for consultants fees.		
	Also significant additional costs associated with Winter Maintenance due to snow and ice from mid December and throughout January.	500	0
	Provision for an additional £500k of expenditure on winter maintenance and road repair/maintenance which may yet be incurred with long range forecasts continuing to suggest that further winter weather will arrive over Aberdeen. Based upon latest reporting approximately £300k has been used.	500	0
		<hr/>	<hr/>
		1,076	(402)
<b>Housing and Environment</b>			
4	There are a range of variances included in the net figure which includes compostable food waste bags purchased for the new food collection service, which will be funded from an increase to the Council's General Revenue Grant in relation to Zero Waste Funding.	(224)	(364)
	The movement from the last report relates to increased income from specific grants and for refuse collection/waste disposal services, and in addition savings being achieved from staff vacancies at The Point.		
<b>Social Care and Wellbeing</b>			
5	Principally reflects costs arising from commissioning of services for demand led community care and childrens' out of city placements. This is offset partially from budget savings in administration cost and transport costs.	1,208	(861)
	The change from the last report is resultant mainly from anticipated savings from management action being taken to impact upon the day to day expenditure levels in Social Care.		
<b>Office of the Chief Executive</b>			
6	Reflects vacant posts during the year.	(81)	(26)
	The movement since the last report is due to revisions to the staff cost estimates and following a review of election expenditure, with costs no longer going to be incurred in 2009/10.		
<b>Miscellaneous Services</b>			
7	Mainly reflects exceptional item in relation to capital financing charges.	(5,691)	510
	There are payments that relate to annual pension enhancements for former staff that are exceeding the budgets set as well as some costs being incurred for a Cosla led online project. A review of other budgets and an adjustment to take account of the outturn's from services being primarily from P9 reporting to Committee has also been incorporated to ensure there is linkage between Service Committee reporting and this Corporate report.		

NOTES		Variance from Budget £'000	Change from Last Report £'000
<b>Trading Operations</b>			
8	Forecast out-turns for Property Letting, Building Services, Environmental Services and Roads Services are all expected to show an improvement on budget, while Catering and Building Cleaning are expected to show an adverse position. This is the subject of a confidential report on the same agenda.	(1,448)	(1,094)
	The favourable movement reflects improvements in the forecast out-turns for Roads, Building Services and Fleet Services		
<b>Funding : Government Support</b>			
9	Included within the out-turn are the redeterminations that have been notified by the Scottish Government for 2009/10 and include funding for Adult Support and Protection and most recently an estimate of funding from the Zero Waste Fund, which is valued in full at £295,000 but only £181,000 is included in the estimate as this relates directly to expenditure incurred. Consideration of the difference, and its treatment will be undertaken at the year end.	(234)	(181)
<b>Exceptional Item</b>			
10	Exceptional item in relation to VAT.	(5,997)	0
<b>Sub Total</b>		<u>(11,426)</u>	<u>(3,068)</u>
<b>Minor Variations (Council Expenses, Joint Board Requisitions &amp; Gov't Support)</b>		(106)	(22)
<b>Total (Favourable) Variance / Change</b>		<u>(11,532)</u>	<u>(3,090)</u>