ABERDEEN CITY COUNCIL

COMMITTEE:	Communities, Housing & Infrastructure
DATE:	25 August 2016
DIRECTOR:	Pete Leonard & Richard Ellis
TITLE OF REPORT:	2016/17 GENERAL FUND REVENUE & CAPITAL BUDGET MONITORING
REPORT NUMBER:	CHI/16/150

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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) approves the virements outlined in Appendix A.

3. FINANCIAL IMPLICATIONS

General Fund Revenue

3.1. The total revenue budget amounts to £86.2m net expenditure, excluding the Housing Revenue Account (HRA) budget. The Directorate is forecast to be in line with budget. Cost pressures are emerging in parts of the service, work is being undertaken to identify how these pressures can be mitigated in order to maintain the current forecast.

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. These highlight a number of the cost pressures emerging above.

Financial Position and Risks Assessment

General Fund Revenue

5.2 The significant areas of variance are as follows:

	£'000
Housing Access/Support	496
Private Sector Housing/ Other Housing	(115)
Neighbourhood Planning	(210)
Facilities	(918)
Waste	1,243
Roads Operational	(853)
Environmental Health & Trading Standards	(500)
Economic Development	(157)
Directorate Support	508
Design Team	332
Development Management	276

- Housing Access/Support is forecast to be £496k higher than budget due to a increased number of flats causing additional rental spend and doubtful debts. This is offset in part by additional rental income.

- Other Housing administration costs are forecast to be under budget by £115k reflecting the recovery of the central support charges currently not budgeted within HMO.

- Neighbourhood Planning forecast under spend position of £210k is due to an anticipated lower spend in supplies and services.

- Facilities are anticipating an under spend as a result of under spends within School Catering mainly relating to free school meals, School Crossing Patrols and Facilities Admin.

- Waste overspend position of £1.2m relates to delays in signing the waste disposal contact which the budget is set against. The 6 month delay in the recycling facilities at Altens East being operational will result in additional landfill costs. This will impact income from recycled materials in conjunction with the reduced market price.

- Roads current variance is linked to an over recovery of income offset in part by additional supplies & services and staffing overspends.

- The under spends within Environmental Health & Trading Standards reflects lower than budget spend on staffing.

- Economic Development is anticipating an under spend of £157k within Project Development and European Funding based on 2015/16 spend.

- Directorate Admin Support is forecasting an overspend of £508k this is linked mainly to £613k budget saving in Other Property Costs transferred from Economic Development which is not achievable.

- The Design team overspend forecast of £338k is a result of additional consultants fees.

- Development Management is forecasting an over spend of £300k due to the under recovery of planning application income.

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

Overall
A large source of underspend across the Directorate in 2015/16 was in staffing. As part of the 2016/17 budget, a savings option was agreed to extract 75% of staffing underspends to be held corporately, this will appear as an additional cost to services.

It is assumed that all 2016/17 savings will be achieved including the £250k procurement saving coded within Directorate Support.

Communities & Housing
Assumed reduced service charges from 1 July 2016, 2015/16 level of agency staff will reduce as now only running one hostel, rental and council tax will be

at similar levels to 2015/16 and Bed and Breakfast/hotel income and charges will come in on budget. There is as risk that the Bed and Breakfast usage will not fall.

Public Infrastructure & Environment
For Waste assumed the rates of the new SITA contract for both income and expenditure. It is assumed at this stage Fleet will be on budget measures are being taken to achieve this including the purchase of the new vehicles which should result in reduced vehicle expenses. It is assumed that we will not experience severe winter conditions or a recurrence of flooding.

Land and Property Assets
Assumed 2015/16 level of income and expenditure for School Catering and a short term let of 6 months will offset the rates bill at Balgownie 1.

Economic Development
It has been assumed that there will be no gain or loss on the Euro account. There is an increased risk to this assumption following the result of the EU referendum.

Planning & Sustainable Development
Reduced income is forecast in Development Management from planning applications as a result of the continued downturn of the Oil and Gas industry.

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

A number of risks are identified in section 5.2 Financial Position and Risks Assessment within this report. Risks continue to be managed by the continued monitoring of the forecasts and mitigating action will be taken if any additional cost pressures materialise.

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 2016/17

DIRECTORATE : Communities, Housing & Infrastructure

		YEAR TO DATE			FORECAST TO YEAR END			
As at May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
HEAD OF COMMUNITIES AND HOUSING	13,076	2,090	1,926	(164)	13,182	106	0	0
HEAD OF ECONOMIC DEVELOPMENT	2,712	458	567	108	2,555	(157)	-6%	(0)
HEAD OF LAND & PROPERTY ASSETS	20,361	3,041	2,192	(848)	19,775	(586)	(3)%	(0)
HEAD OF PUBLIC INFRASTRUCTURE AND ENVIRONMENT	38,446	6,291	6,568	277	38,891	445	1%	0
HEAD OF PLANNING & SUSTAINABLE DEVELOPMENT	10,525	1,744	1,607	(137)	10,263	(262)	(2)%	0
OPERATIONAL SUPPORT MANAGER	1,073	179	265	86	1,581	508	0	0
TOTAL BUDGET	**86,192**	**13,802**	**13,124**	**(678)**	**86,248**	**55**	**0**	**0**

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/17: HEAD OF COMMUNITIES & HOUSING

DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE
DIRECTOR : PETE LEONARD

		YEAR TO DATE			FORECAST TO YEAR END			
As at May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	7,502	1,250	1,234	(16)	7,497	(5)	0%	0
PROPERTY COSTS	3,414	560	524	(36)	4,063	649	19%	0
ADMINISTRATION COSTS	1,198	120	184	64	1,455	257	21%	0
TRANSPORT COSTS	77	13	11	(2)	67	(10)	-13%	0
SUPPLIES & SERVICES	2,930	360	186	(175)	2,049	(881)	-30%	0
TRANSFER PAYMENTS	8,885	1,481	1,463	(18)	9,094	210	2%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
GROSS EXPENDITURE	**24,006**	**3,784**	**3,602**	**(182)**	**24,227**	**221**	**1%**	**0**
LESS:								
INCOME	(10,930)	(1,694)	(1,676)	18	(11,044)	(114)	1%	(0)
TOTAL INCOME	**(10,930)**	**(1,694)**	**(1,676)**	**18**	**(11,044)**	**(114)**	**1%**	**(0)**
NET EXPENDITURE	**13,076**	**2,090**	**1,926**	**(164)**	**13,182**	**106**	**1%**	**(0)**

VIREMENT PROPOSALS

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Overall Note		
Employee Costs	(5)	0
The staffing underspend contribution is forecast as £236k.		
Property Costs	649	0
The over spend mainly relates to temporary homeless flats rent £628k.		
Administration Costs	257	0
Position relates to over spend in Temporary Homeless £198k and Bed & Breakfast £55k.		
Transport Costs	(10)	0
This budget is for travelling expenses and outturns have been reviewed based on spend to date.		
Supplies and Services	(881)	0
The under spend relates to Mastrick Young People's Project £262k and Communities Development Fund £217k which are offset by under recover in income. Additionally, underspends are in Disability Equality Strategists £132k and Cummings Park Community Flat £80k.		
Transfer Payments	210	0
This position relates to an overspend of £405k in Learning Disability and £166k in Private Sector Leasing offset by an underspend in Mental Health £255k.		
Capital Financing Costs	0	0
Capital Financing Costs have now been removed from the budgets and will be treated corporately.		
Income	(114)	(0)
Income is expected to be over recovered by £476k from homeless flats, £402K for Private Sector Leasing and under recovered mainly in Mastrick Young Peoples Project £262k and Communities Development Fund £141k.		
	106	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/17: HEAD OF ECONOMIC DEVELOPMENT

DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE
DIRECTOR : PETE LEONARD

		YEAR TO DATE			FORECAST TO YEAR END			
As at May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	1,148	191	166	(25)	1,148	0	0%	0
PROPERTY COSTS	0	0	36	36	0	0	0%	0
ADMINISTRATION COSTS	78	13	14	1	78	0	0%	0
TRANSPORT COSTS	212	35	71	35	212	0	0%	0
SUPPLIES & SERVICES	882	147	78	(69)	725	(157)	-18%	(0)
TRANSFER PAYMENTS	1,069	178	250	71	1,069	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
GROSS EXPENDITURE	**3,389**	**565**	**615**	**50**	**3,232**	**(157)**	**-5%**	**(0)**
LESS:								
INCOME	(677)	(106)	(48)	58	(677)	0	0%	0
TOTAL INCOME	**(677)**	**(106)**	**(48)**	**58**	**(677)**	**0**	**0%**	**0**
NET EXPENDITURE	**2,712**	**458**	**567**	**108**	**2,555**	**(157)**	**-6%**	**(0)**

VIREMENT PROPOSALS
None

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs	0	0
Staffing is not forecast to vary significantly from budget.		
Property Costs	0	0
Property costs are forecast to be on budget.		
Administration Costs	0	0
Administration Costs are expected to be on budget.		
Transport Costs	0	0
Transport costs are expected to be on budget.		
Supplies and Services	(157)	(0)
Underspends are against New Project Development £105k and European Funding £52k.		
Transfer Payments	0	0
Transfer payments are expected to be on budget		
Capital Financing Costs	0	0
Capital Financing Costs are forecast to be on budget		
Income	0	0
Income is expected to be recovered on budget.		
	(157)	(0)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/17: HEAD OF LAND & PROPERTY ASSETS

DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE
DIRECTOR : PETE LEONARD

		YEAR TO DATE			FORECAST TO YEAR END			
As at May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	18,514	3,086	3,082	(3)	18,460	(55)	0%	(0)
PROPERTY COSTS	7,927	960	217	(743)	8,240	313	4%	(0)
ADMINISTRATION COSTS	561	93	112	19	735	175	31%	0
TRANSPORT COSTS	190	32	17	(15)	156	(34)	-18%	(0)
SUPPLIES & SERVICES	6,384	1,064	926	(138)	5,269	(1,115)	-17%	0
TRANSFER PAYMENTS	0	0	0	0	0	0	0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
GROSS EXPENDITURE	**33,576**	**5,235**	**4,354**	**(880)**	**32,860**	**(716)**	**-2%**	**(0)**
LESS:								
INCOME	(13,215)	(2,194)	(2,162)	32	(13,085)	130	-1%	(0)
TOTAL INCOME	**(13,215)**	**(2,194)**	**(2,162)**	**32**	**(13,085)**	**130**	**-1%**	**(0)**
NET EXPENDITURE	**20,361**	**3,041**	**2,192**	**(848)**	**19,775**	**(586)**	**-3%**	**(0)**

VIREMENT PROPOSALS
School Cateing Budgets - Reduce income by £600k this would be funded by reducing the supplies & services by the same amount.

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs	(55)	(0)
Underspends are mainly within Janitors £111k and School Crossing Patrollers £45k. Staffing underspend contribution is forecast at £711k.		
Property Costs	313	(0)
The overspend relates to Balgownie 1 £185k and Cleaning £125k. The large under spend on year to date is attributable to the phasing of the rates charges.		
Administration Costs	175	0
Overspend is largely based on Distribution Services £136k which relates to postage and is based on 15/16 actual.		
Transport Costs	(34)	(0)
The main underspend is within School Catering and Janitors.		
Supplies and Services	(1,115)	0
The underspend is within School Catering £1.5m relating to the provision of free school meals with an overspend of £415k in the Design Team, mainly relating to additional consultants fees, which is recovered in part by additional income.		
Income	130	(0)
The forecast relates to under recovery of income on School Catering £591k relating to free school meals and over recovery of £125k in the Design Team and Marischal College Accommodation £103k.		
	(586)	(0)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/17: HEAD OF PUBLIC INFRASTRUCTURE & ENVIRONMENT

DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE
DIRECTOR : PETE LEONARD

		YEAR TO DATE			FORECAST TO YEAR END			
As at May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	24,882	4,092	4,336	244	25,201	319	1%	(0)
PROPERTY COSTS	3,484	518	546	28	3,567	82	2%	(0)
ADMINISTRATION COSTS	369	61	33	(28)	521	152	41%	(0)
TRANSPORT COSTS	3,149	525	528	3	3,408	259	8%	0
SUPPLIES & SERVICES	19,795	3,299	3,335	35	19,493	(302)	-2%	0
TRANSFER PAYMENTS	3,958	660	1,190	531	6,241	2,282	58%	(0)
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0%	0
GROSS EXPENDITURE	**55,637**	**9,156**	**9,969**	**813**	**58,430**	**2,793**	**5%**	**0**
LESS:								
INCOME	(17,191)	(2,865)	(3,401)	(536)	(19,539)	(2,348)	14%	0
TOTAL INCOME	**(17,191)**	**(2,865)**	**(3,401)**	**(536)**	**(19,539)**	**(2,348)**	**14%**	**0**
NET EXPENDITURE	**38,446**	**6,291**	**6,568**	**277**	**38,891**	**445**	**1%**	**0**

VIREMENT PROPOSALS
None

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs	319	(0)
Overspends in Household waste £200k are partially offset by underspends against Street Sweeping £118k. The staff underspend contribution is forecast as £1.5m.		
Property Costs	82	(0)
Crematorium premises costs are expected to reflect that of 2015-16, therefore forecasting £78k overspend position.		
Administration Costs	152	(0)
Overspend relates mainly to Roads courses £103k.		
Transport Costs	259	0
Fleet costs are expected to reflect those of 2015-16. Fleet transport costs are expected to overspend by £436k, mainly in relation to hire of vehicles, which is recovered through income. This is offset by underspends mainly in Waste £272k.		
Supplies and Services	(302)	0
Overspend primarily in Roads £699k, Fleet £675k and Environmental £370k. These are offset by Waste underspend £1.9m which reflects disposal contract changes and is balanced by overspends in Waste transfer payments.		
Transfer Payments	2,282	(0)
The overspend principally relates to Waste disposal contract changes of £2.9m for which budget from supplies and services will be realigned. This will still result in a net overspend for waste of £1.2m in 16/17 due to delays in the Altens East facilities becoming operational.		
Capital Financing Costs	0	0
Capital Financing Costs have now been removed from the budgets and will be treated corporately.		
Income	(2,348)	0
The forecast relates to over recovery of income from Street Lighting £836k, Traffic Works £691k, Grounds £500k and Fleet £450k. This balances areas of overspend addressed in supplies and services and transport costs.		
	445	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/17: HEAD OF PLANNING & SUSTAINABLE DEVELOPMENT

DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE
DIRECTOR : PETE LEONARD

		YEAR TO DATE			OUTTURN			
AS AT May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	11,870	1,981	1,913	(68)	11,676	(194)	(1.6)%	(0)
PROPERTY COSTS	13,477	2,227	29	(2,198)	13,450	(27)	(0.2)%	0
ADMINISTRATION COSTS	316	35	33	(2)	262	(54)	(17.2)%	0
TRANSPORT COSTS	3,295	549	465	(84)	3,306	10	0.3%	(0)
SUPPLIES & SERVICES	15,649	2,608	1,103	(1,505)	15,483	(166)	(1.1)%	0
TRANSFER PAYMENTS	278	46	(1)	(47)	269	(8)	(3.0)%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
GROSS EXPENDITURE	**44,885**	**7,446**	**3,542**	**(3,904)**	**44,446**	**(439)**	**(1.0)%**	**0**
LESS:								
INCOME	(34,361)	(5,703)	(1,935)	3,767	(34,183)	177	(0.5)%	(0)
TOTAL INCOME	**(34,361)**	**(5,703)**	**(1,935)**	**3,767**	**(34,183)**	**177**	**(0.5)%**	**(0)**
NET EXPENDITURE	**10,525**	**1,744**	**1,607**	**(137)**	**10,263**	**(262)**	**(2.5)%**	**0**

VIREMENT PROPOSALS
None this cycle

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs	(194)	(0)
The staff underspend contribution is forecast to be £691k. In addition to this, Commercial and Building Standards are forecasting underspends of £78k and £31k respectively.		
Property Costs	(27)	0
Under spend of £17k against the Mortuary and £10k against Trading Standards.		
Administration Costs	(54)	0
Position mainly due to underspends in Commercial £25k and trading Standards £17k.		
Transport Costs	10	(0)
Forecast position reflects overspends in Building Standards and the Mortuary offset against underspends in Commercial and Trading Standards.		
Supplies and Services	(166)	0
Underspends found in Building Standards £73k, Contaminated Land Regime £31k and Trading Standards £28k.		
Transfer Payments	(8)	0
No significant variance from budget is forecast for this item.		
Income	177	(0)
The under recovery relates to low income forecast in Development Management from planning applications due to the current economic climate £297k. Over recover of income is expected in the Scientific Lab Service £135k relating to AWPR work.		
	(262)	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/17: DIRECTORATE SUPPORT

DIRECTORATE : COMMUNITIES, HOUSING & INFRASTRUCTURE
DIRECTOR : PETE LEONARD

		YEAR TO DATE			OUTTURN			
AS AT May 2016	Full year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	Change from last report
ACCOUNTING PERIOD 2	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	2,083	347	344	(3)	2,039	(44)	(2.1)%	0
PROPERTY COSTS	(613)	(102)	3	105	2	615	(100.3)%	(0)
ADMINISTRATION COSTS	133	22	6	(16)	86	(47)	(35.4)%	(0)
TRANSPORT COSTS	19	3	0	(3)	2	(16)	(86.8)%	0
SUPPLIES & SERVICES	18	3	(6)	(9)	(56)	(74)	(402.5)%	0
TRANSFER PAYMENTS	0	0	0	0	0	0	0.0%	0
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
GROSS EXPENDITURE	**1,640**	**273**	**347**	**74**	**2,074**	**434**	**26.5%**	**0**
LESS:								
INCOME	(567)	(95)	(82)	12	(493)	74	(13.1)%	0
TOTAL INCOME	**(567)**	**(95)**	**(82)**	**12**	**(493)**	**74**	**(13.1)%**	**0**
NET EXPENDITURE	**1,073**	**179**	**265**	**86**	**1,581**	**508**	**47.4%**	**0**

VIREMENT PROPOSALS
None this cycle.

REVENUE MONITORING VARIANCE NOTES	FORECAST VARIANCE £'000	CHANGE £'000
Employee Costs	(44)	0
The staff underspend contribution is forecast at £151k.		
Property Costs	615	(0)
Current variance is linked to the budget saving from Economic Development that will not be achieved £613k.		
Administration Costs	(47)	(0)
Underspend relates mostly to stationery.		
Transport Costs	(16)	0
underspend relates to non contract internal fleet charges.		
Supplies and Services	(74)	0
Underspend relates to other expenditure which is balanced by a reduction in income recovered.		
Transfer Payments	0	0
No significant variance from budget is forecast for this item.		
Income	74	0
Reduced income is forecast to be £74k in line with an underspend in supplies and services.		
	508	0

As at Period 2 2016/17 Communities Housing & Infrastructure Projects	Figures for Total Project				
	Approved Budget	Expenditure to Date	Forecast Expenditure		
	£'000	£'000	£'000	Pr	Cu
City Centre Masterplan	27,450	898	27,450	G	G
CATI: South College Street	5,533	63	5,533	A	A
City Centre Masterplan - Phase 1	2,000	0	2,000	G	G
Access From the North / 3rd Don Crossing	23,433	20,281	23,433	G	G
Western Peripheral Route	75,000	39,169	75,000	G	G
Strategic Land Acquisition	6,650	0	6,650	G	G
Hydrogen Buses	10,368	10,272	10,368	G	G
City Broadband (Accelerate Aberdeen)	6,880	4,086	4,726	G	G
Victoria House	2,609	2,622	2,629	G	G
CATI - Berryden Corridor (Combined Stages 1, 2 & 3)	20,175	692	20,175	G	G
A96 Park & Choose / Dyce Drive Link Road	15,200	8,424	15,200	A	A
Waste: Ness Landfill Leachate & Gas Control Measures	132	34	33	G	G
Waste: Energy from Waste (EfW) Procurement & Land Acquisition	3,379	424	3,379	G	G
Waste: Investment in Waste Collection	3,980	511	3,980	G	G
Waste: Refused Derived Fuel Plant	1,497	16	1,497	A	A
Waste: Co-Mingled MRF & Depot	25,444	7,402	25,444	A	A

Waste: Investment in WTS and existing HWRCs	94	0	94	G	G
Waste: Bridge of Don HWRC	1,400	0	1,400	G	G
Energy from Waste (EfW) Construction	75,000	0	75,000	G	G
Tillydrone Community Hub	3,500	1	3,500	G	A
TNRP - Investment in Advance Factory Units	2,900	21	2,900	G	G
New Aberdeen Exhibition & Conference Centre	81,580	0	81,580	G	G
City Deal	423	292	423	G	G
Aberdeen City Hydrogen Energy Storage (ACHES)	2,937	2,867	2,937	A	A
SIP New Build Housing Programme	3,000	753	3,000	G	G
Middlefield Project Relocation / Henry Rae Community Centre Extension	1,945	366	1,945	G	G
Street Lighting LED Lanterns (PACE 5 Year programme)	7,500	0	7,500	G	G
Flood Prevention Measures: Flood Guards Grant Scheme	500	0	500	G	G
Flood Prevention Measures: Riverside Drive at Bridge of Dee Court	500	0	500	G	G
Flood Prevention Measures: Millside & Paddock Peterculter	3,000	0	3,000	G	G
Flood Prevention Measures: Inchgarth Road	1,000	0	1,000	G	G
Station House Media Unit Extension	1,042	0	1,042		G
	416,052	**99,194**	**413,819**		

As at Period 2 2016/17
Communities Housing & Infrastructure Rolling Programmes

	Approved Budget	Expenditure to Date	Forecast Expenditure	Pr	Cu
	£'000	£'000	£'000		
Corp Property Condition & Suitability Programme	9,186	890	9,186	G	G
Cycling Walking Safer Streets Grant	251	8	251	G	G
Nestrans - Capital Grant	1,495	(737)	1,000	G	G
Private Sector Housing Grant	700	110	700	G	G
Fleet Replacement Programme (including Zero Waste Strategy Fleet)	3,967	823	3,976	A	A
Planned Renewal & Replacement of Road Infrastructure	6,037	343	5,569	G	G
Planned Renewal & Replacement of Road Infrastructure (Street Lighting)	500	0	500	G	G
	22,136	**1,437**	**21,182**		

Appendix C

As at Period 2 2016/17	Balance b/f 1 April 2016	Forecast for Year	New Amounts / (Unrequired) Amounts	Projected c/f 31 March 2017	Details (reason for holding, plans for using, assumptions on new amounts and reasons for unrequired amounts)
	£'000	£'000	£'000	£'000	
Income Derived Projects:	-	-	-	-	
Energy Efficiency Fund	1,224	-	-	1,224	Revolving fund for Council energy projects(Ceef)
Bus Lane Enforcement	1,290	1,290	-	-	As required by the relevant legislation, net income from Bus Lane Enforcement to facilitate the objective's of the Local Transport Strategy
Second/Long Term Empty Homes	6,898	1,999	-	4,899	Additional income generated by reducing the discounts which is to be used towards funding affordable housing.
Other Projects:					
Roads Repairs/Projects	319	319	-	-	Road repair and maintenance sum approved by Finance, Policy & Resources Committee May 2014. Includes £193k approved at FP&R in June 2016 for improvements to the road at Torry Battery.
Property Transfer	155	155	-	-	Funding in relation to the transfer of Thomas Blake Glover House to the Council as agreed at FP&R May 2014.
Park Improvements	242	242	-	-	Approved at FP&R in June 2015- Seaton park £100k, Auchmill £2k and Cairncry £4k. Approved at FP&R June 2016- Westburn Park Cycle Track £29k, Johnston Gardens £12.5k and Duthie Park Education Room £39k.
City Deal	300	300	-	-	Funding to support the City Deal Scheme.
Men's Shed Dyce	7	7	-	-	As approved by FP&R June 15, contribution to Men's shed social club charity, Dyce.
Hazlehead Pets Corner Renovation and Expansion	100	100	-	-	As approved by FP&R June 2015 renovation and expansion of Hazlehead Pets Corner. Works delayed in 2015/16 as quote for work was higher than funding available. Expect majority of spend in 2016/17.
DEM Education Communication Centres	1,105	1,105	-	-	Reserve for annual DEM carry forward for education centres.
Community Planning	24	24	-	-	Community Planning Participatory Budgeting in conjunction with Fairer Aberdeen. Approved at FP&R June 2016.
Big Belly Bins	105	105	-	-	To finance the next phase of city centre bin investment in partnership with Aberdeen Inspired. Approved at FP&R June 2016
New Carpets for Cummings Park Flat	4	4	-	-	Approved at FP&R June 2016
Printfield Community Project Creche Development	5	5	-	-	Approved at FP&R June 2016
Cornhill Community Centre Adult learning	5	5	-	-	Approved at FP&R June 2016
Community Centre Facility Improvements	47	47	-	-	As approved by FP&R June 15, internal improvement scheme for Balnagask Community Centre £5k. Approved at FP&R June2016- £2k CCTV for Balnagask, £16k Danestone, £4k Cairncry, £20k Ferryhill.
Tillydrone Community Development Trust	12	12	-	-	Approved at FP&R June 2016

As at Period 2 2016/17	Balance b/f 1 April 2016	Forecast for Year	New Amounts / (Unrequired) Amounts	Projected c/f 31 March 2017	Details (reason for holding, plans for using, assumptions on new amounts and reasons for unrequired amounts)
Tillydrone Vision	10	10	-	-	Approved at FP&R June 2016
New shed at St Clements Court	1	1	-	-	Approved at FP&R June 2016
Youth bus for Torry Community Centre	20	20	-	-	Approved at FP&R June 2016
Play Parks	170	170	-	-	Approved at FP&R June 2016. Includes Seaview Place £30k, Findon Ness £25k, Kincorth £3k, Crown Terrace Park £15k , Allan Park £60k, Bonnyview Rd £30k and Skene St £7k.
Off road motorcycle project	10	10	-	-	Approved at FP&R June 2016
Northfield Academy Fire Work display	1	1	-	-	Approved at FP&R June 2016
Replace defunct Security Camera System at Kincorth Shopping Centre	5	5	-	-	Approved at FP&R June 2016
To cover the legal costs for gifted landed from Culter House Estate in Culter to the Community Council	5	5	-	-	Approved at FP&R June 2016
Support for Milltimber Play Group outdoor forest	1	1	-	-	Approved at FP&R June 2016
Revenue Grants:					
Commercial- Dev Grant	30	-	-	30	Scheme - Confidence to Care, no applications during 14/15.
Duthie Park Bequest	66	-	-	66	As a bequest it requires to be spent on Duthie Park.
Private Sector Housing Grant	1,065	-	-	1,065	Fund is used to pay for repairs which are not funded by owners.
Welfare Rights / SLAB 2	7	7	-	-	To be spent on staff costs, admin & travel.
Welfare Rights/NHS Grant	15	15	-	-	To be spent on staff costs, admin & travel.
Community Justice Redesign Post	24	12	-	12	Approved FP&R June 2016. Ring-fenced funding for this post. Year 2 and year 3 costs will exceed grant so this reserve will needed to cover the additional costs.
DWP Flexible Support Funding	60	60	-	-	Approved at FP&R June 2016
Total	**13,330**	**6,034**	**-**	**7,296**	