

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%
HEAD OF ASSET MANAGEMENT AND OPERATIONS		18,825	17,256	10,301	(6,955)	18,951	126	0.7%
HEAD OF PLANNING AND SUSTAINABLE		760	697	321	(376)	1,436	676	89.0%
OPERATIONAL SUPPORT MANAGER		1,021	936	1,226	290	872	(149)	-14.6%
ECONOMIC DEVELOPMENT PROJECT DIRECTOR		6,561	6,014	5,788	(226)	6,314	(247)	-3.8%
TOTAL BUDGET		27,167	24,903	17,636	(7,267)	27,573	406	1.5%

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE

AS AT 28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	%	
ACCOUNTING PERIOD 11	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	14,970	13,722	12,957	(765)	13,794	(1,176)	-7.9%	57
PROPERTY COSTS	6,423	5,887	5,288	(599)	6,168	(255)	-4.0%	(54)
ADMINISTRATION COSTS	1,388	1,272	3,375	2,103	4,127	2,739	197.3%	1,055
TRANSPORT COSTS	4,022	3,687	2,729	(959)	3,945	(77)	-1.9%	(51)
SUPPLIES & SERVICES	11,580	10,615	12,515	1,900	12,038	458	4.0%	694
TRANSFER PAYMENTS	3,751	3,438	3,340	(98)	3,512	(239)	-6.4%	(189)
CAPITAL FINANCING COSTS	10,286	9,429	0	(9,429)	10,279	(7)	-0.1%	(7)
GROSS EXPENDITURE	52,420	48,051	40,204	(7,848)	53,863	1,443	2.8%	1,505
LESS: INCOME								
GOVERNMENT GRANTS	0	0	0	0	0	0	0.0%	0
OTHER GRANTS	(196)	(180)	(1,152)	(972)	(454)	(258)	131.6%	(258)
FEES & CHARGES	(17)	(16)	(13)	3	(14)	3	-17.8%	3
RECHARGES	(10,119)	(9,276)	(7,908)	1,368	(10,782)	(663)	6.6%	(445)
OTHER INCOME	(14,921)	(13,678)	(13,495)	183	(15,040)	(119)	0.8%	(974)
TOTAL INCOME	(25,253)	(23,149)	(22,568)	581	(26,290)	(1,037)	4.1%	(1,675)
NET EXPENDITURE	27,167	24,903	17,636	(7,267)	27,573	406	1.5%	(170)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Savings will be realised across a number of services from not filling current vacancies.

PROJECTED VARIANCE £'000	CHANGE £'000
(1,176)	57

Property Costs

Savings in electricity costs for street lighting are expected to be realised during the remainder of the year.

(255)	(54)
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Administration Costs

Roads staff allocate their time to specific projects and it is recharged to the admin expense of each project. The recharges income contains a level of income that offsets this expense. The movement since the last forecast reflects updated information on the amount of work being done on each project.

2,739	1,055
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Transport Costs

The level of expenditure on travelling expenses is expected to be below budget for a number of services.

(77)	(51)
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Supplies & Services

Savings are being targeted in a number of areas, the two main ones being expenditure on events and in the use of external consultants within Technical Services. The additional cost of roads winter maintenance has resulted in a reduction in the savings expected. The movement since the last forecast reflects revised estimates for road salt and internal consultancy work done for Roads services.

458	694
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Transfer payments

A reduction in commitments within Economic and Environmental Sustainability is expected to yield savings.

(239)	(189)
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Capital Financing

A small movement is expected in the charge for the year

(7)	(7)
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Other Grants

A grant of £117k was received in March from the Scottish Government to assist with the cost of pothole repairs.

This category of expenditure includes roundabout sponsorship

(258)	(258)
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Fees & Charges

A small movement is expected in the amount received for the year

3	3
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Recharges

A small reduction in income from advertising and public notices is expected to be offset by increased income from fees for Housing work.

(663)	(445)
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Other Income

Income from Roads consultancy fees amounting to £1.2 million has been added to the outturn in line with the expenditure included within administration costs. Both building fee income and planning application income are expected to be lower than budgeted for due to the prevailing economic conditions, with a combined shortfall of £1.509 million currently being predicted. Internal consultancy income from non-housing work is expected to be below budget by £100k because of restrictions on non-housing expenditure.

(119)	(974)
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406	(170)
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**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

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

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		7,887	7,230	6,675	(555)	7,126	(761)	-9.6%
PROPERTY COSTS		6,402	5,869	5,146	(723)	6,102	(300)	-4.7%
ADMINISTRATION COSTS		705	646	2,419	1,773	3,000	2,295	325.5%
TRANSPORT COSTS		3,908	3,582	2,640	(942)	3,844	(64)	-1.6%
SUPPLIES & SERVICES		8,848	8,111	6,798	(1,313)	9,518	670	7.6%
TRANSFER PAYMENTS TOTAL		501	459	319	(140)	394	(107)	-21.4%
CAPITAL FINANCING COSTS		9,793	8,977	0	(8,977)	9,786	(7)	-0.1%
GROSS EXPENDITURE		38,044	34,874	23,997	(10,877)	39,770	1,726	4.5%
LESS: INCOME								
OTHER GRANTS & CONTRIBUTIONS		0	0	(364)	(364)	(117)	(117)	0.0%
INTEREST		0	0	0	0	0	0	0.0%
RECHARGES		(9,189)	(8,423)	(4,417)	4,006	(10,247)	(1,058)	11.5%
OTHER INCOME		(10,030)	(9,194)	(8,915)	279	(10,455)	(425)	4.2%
TOTAL INCOME		(19,219)	(17,617)	(13,696)	3,921	(20,819)	(1,600)	8.3%
NET EXPENDITURE		18,825	17,256	10,301	(6,955)	18,951	126	0.7%

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Savings are expected to arise in Roads staffing from a number of outstanding vacancies that will not be filled.

(761)

Property Costs

Savings in electricity costs are expected to arise in street lighting as the result of the negotiation of the new electricity contract.

(300)

Administration Costs

Charges for Roads salaries are included here and recovered through income. No other significant variance is

2,295

Transport Costs

Travelling expenses and car parking charges are below budget for the roads, construction consultancy and asset management teams.

(64)

Supplies and Services

This variance represents the expected overspend in the winter maintenance budget as the result of the recent adverse weather.

670

Agencies and Other Bodies

Payments through the Public Transport Unit are below budget in line with savings initiatives implemented to date.

(107)

Capital Financing Costs

A budget was included for capital financing charges for Bridge Works but no charge is expected to be received for the current year.

(7)

Income

£117k has been received from the Scottish Government towards pothole repairs. Income from internal consultancy work for Roads and Buildings Management is expected to be below budget by £880k as a result of a reduced workload.

Similarly, recoveries of architectural fees for capital works has been significantly reduced and income is expected to be £800k below budget.

(1,600)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
HEAD OF PLANNING AND SUSTAINABLE DEVELOPMENT

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END	
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		3,158	2,895	2,968	73	2,978	(180) -5.7%
PROPERTY COSTS		0	0	88	88	8	8 0.0%
ADMINISTRATION COSTS		113	104	550	446	630	517 457.5%
TRANSPORT COSTS		65	60	52	(8)	53	(12) -18.5%
SUPPLIES & SERVICES		725	665	4,505	3,840	896	171 23.6%
TRANSFER PAYMENTS TOTAL		152	139	283	144	142	(10) -6.6%
CAPITAL FINANCING COSTS		481	441	0	(441)	481	0 0.0%
GROSS EXPENDITURE		4,694	4,303	8,446	4,143	5,188	494 10.5%
LESS: INCOME							
OTHER GRANTS & CONTRIBUTIONS		0	0	(568)	(568)	0	0 0.0%
INTEREST		0	0	0	0	0	0 0.0%
RECHARGES		0	0	(3,491)	(3,491)	0	0 0.0%
OTHER INCOME		(3,934)	(3,606)	(4,066)	(460)	(3,752)	182 -4.6%
TOTAL INCOME		(3,934)	(3,606)	(8,125)	(4,519)	(3,752)	182 -4.6%
NET EXPENDITURE		760	697	321	(376)	1,436	676 89.0%

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

A number of posts remain vacant across several areas and the outturn has been updated to reflect these.

(180)

Property Costs

Costs to date include charges associated with the AWPR. These costs are not included in the budget as a recharge is made to the capital project at the year-end to cover these costs. The Council's share of the capital financing cost of the project is the only revenue burden.

8

Administration Costs

The cost of Roads' staff time charged to Transportation projects was not originally budgeted for under this service. The corresponding income is included under the Head of Asset Management and Operations.

517

Transport Costs

Travelling expenses associated with Building standards applications is below budget as a result of the reduced level of economic activity within the city.

(12)

Supplies and Services

The overspend against budget to date is mainly associated with the AWPR project and these costs will be recharged to the capital project at the year end. The remaining overspend is associated mainly with The Green THI Streetscape project £100K) and development plans (£60K).

171

Agencies and Other Bodies

This saving is the result of the contribution to NESTRANS being lower than budget.

(10)

Income

Building application fee income is expected to be £690K below budget and planning application income is expected to be £650K below budget, both as a result of reduced economic activity over the past year. Contributions towards the development plan and The Green THI project are expected to exceed budget by £1.2 million.

182

676

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

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

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END	
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		1,395	1,279	1,166	(113)	1,291	(104) -7.4%
PROPERTY COSTS		1	1	0	(1)	0	(1) -100.0%
ADMINISTRATION COSTS		86	79	51	(28)	67	(19) -22.1%
TRANSPORT COSTS		5	5	2	(3)	3	(2) -43.7%
SUPPLIES & SERVICES		30	28	7	(21)	13	(17) -56.7%
TRANSFER PAYMENTS TOTAL		0	0	0	0	0	0 0.0%
CAPITAL FINANCING COSTS		0	0	0	0	0	0 0.0%
GROSS EXPENDITURE		1,517	1,390	1,226	(165)	1,374	(143) -9.4%
LESS: INCOME							
OTHER GRANTS & CONTRIBUTIONS		0	0	0	0	0	0 0.0%
INTEREST		0	0	0	0	0	0 0.0%
RECHARGES		(496)	(455)	0	455	(502)	(6) 1.2%
OTHER INCOME		0	0	0	0	0	0 0.0%
TOTAL INCOME		(496)	(455)	0	455	(502)	(6) 1.2%
NET EXPENDITURE		1,021	936	1,226	290	872	(149) -14.6%

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Savings are anticipated in salaries due to vacant posts not being filled. Budgets for staff advertising and training are also expected to be underspent as a result.

(104)

Property Costs

No significant variance from budget is anticipated

(1)

Administration Costs

Savings are anticipated in stationery, postages and disclosure checks. The budget provision for these items was greater than current requirements.

(19)

Transport Costs

Savings are anticipated in travelling expenses as a result of the budget provision exceeding the requirement.

(2)

Supplies and Services

Savings are anticipated in the purchase of equipment, catering provisions and computer costs as the result of a review of current expenditure and requirements.

(17)

Income

The level of recharge is expected to exceed budget in line with the anticipated level of expenditure.

(6)

(149)

(149)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : ENTERPRISE, PLANNING AND INFRASTRUCTURE
ECONOMIC DEVELOPMENT PROJECT DIRECTOR

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		2,530	2,319	2,148	(171)	2,399	(131)	-5.2%
PROPERTY COSTS		20	18	54	36	58	38	190.0%
ADMINISTRATION COSTS		484	444	355	(89)	430	(54)	-11.2%
TRANSPORT COSTS		44	40	35	(5)	45	1	2.3%
SUPPLIES & SERVICES		1,977	1,812	1,205	(607)	1,611	(366)	-18.5%
TRANSFER PAYMENTS TOTAL		3,098	2,840	2,738	(102)	2,976	(122)	-3.9%
CAPITAL FINANCING COSTS		12	11	0	(11)	12	0	0.0%
GROSS EXPENDITURE		8,165	7,485	6,535	(950)	7,531	(634)	-7.8%
LESS: INCOME								
OTHER GRANTS & CONTRIBUTIONS		(196)	(180)	(220)	(40)	(337)	(141)	71.9%
INTEREST		(17)	(16)	(13)	3	(14)	3	-17.6%
RECHARGES		(434)	(398)	0	398	(33)	401	-92.4%
OTHER INCOME		(957)	(877)	(514)	363	(833)	124	-13.0%
TOTAL INCOME		(1,604)	(1,470)	(747)	723	(1,217)	387	-24.1%
NET EXPENDITURE		6,561	6,014	5,788	(226)	6,314	(247)	-3.8%

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Savings are expected from a number of vacant posts not being filled during the year.

(131)

Property Costs

The service has been charged with £24K of rates for accommodation at Spring Garden that was not budgeted for under this budget head. It is also expected to be charged with £12K of costs for hire of accommodation in relation to ACSEF that was also not budgeted for.

38

Administration Costs

Printing and advertising costs are expected to be below budget as services have cut back on their expenditure in these areas.

(54)

Transport Costs

No significant variance is expected in any single item of expenditure within this budget.

1

Supplies and Services

Expenditure has been reduced on a number of items to try to meet the budget savings targets. Significant savings made include £162K on Festive Aberdeen, £137K on Hogmanay celebrations and £88K on costs associated with the Energy Futures centre.

(366)

Agencies and Other Bodies

Contributions to a number of external bodies have been reduced in order to meet budget savings requirements.

(122)

Income

Recoveries from other services and from the Common Good Fund are expected to be below budget in line with the reduced expenditure on supplies and services.

387

(247)