

WORCESTER CITY COUNCIL
GENERAL FUND - FINAL REVENUE ACCOUNT 2012/13

Category/Service	Net Budget 2012/13 £000	Net Actuals 2012/13 £000	Variance (surplus)/ deficit £000
Employees	10,586	10,241	(345)
Premises	2,070	2,155	85
Transport	816	792	(25)
Supplies & Services	2,336	2,177	(159)
Third Party Payments	7,871	7,792	(78)
Expenditure	23,678	23,156	(522)
Recharges	(22)	8	30
Grants & Contributions	(3,171)	(3,240)	(69)
Fees & Charges	(7,969)	(7,542)	428
Other Income	(1,426)	(1,379)	47
Income	(12,588)	(12,153)	435
Revs & Bens - Benefit Payments	34,847	37,016	2,170
Revs & Bens - Subsidy	(35,914)	(38,060)	(2,146)
Interest and Capital Charges	707	747	40
To/from Earmarked Reserves	(230)	(230)	0
Net Budget	10,500	10,477	(23)
Collection Fund Precepts	(5,368)	(5,368)	0
Formula Grant	(5,131)	(5,132)	(0)
Grand Total	0	(23)	(23)
By Service:			
Human Resources & OD	330	327	(3)
Corporate Health & Safety	64	63	(1)
Human Resources & OD Total	394	390	(4)
Internal Audit SS	60	40	(20)
Internal Audit SS Total	60	40	(20)
Legal and L&DSM	181	151	(29)
Democratic Services	564	574	10
Corporate Buildings and Admin	659	670	11
Legal and Democratic Total	1,404	1,396	(8)
PIE Service	579	483	(96)
ICT Out of Scope	130	115	(15)
PIE Service Total	710	598	(112)
Revs and Bens Shared Service	1,703	1,709	6
ICT Shared Service	527	519	(8)
Museums Shared Service	514	497	(16)
Property Shared Service	1,085	1,086	1
Worcestershire HUB	500	457	(43)
Regulatory Shared Service	594	587	(8)
Shared Services Total	4,923	4,855	(68)
C and G Management	177	206	29
Environmental Health Income	(325)	(281)	44
Parking and Enforcement	(2,587)	(2,340)	247
Operations Service Delivery	2,143	2,069	(74)
Perform and Comm Engagement	337	300	(38)
Cleaner and Greener City Total	(255)	(46)	209
Dev't Mgmt and Enforcement	137	90	(47)
Urban Design & Conservation	343	333	(11)
Land Charges	(61)	(61)	0
Building Control (SS and income)	(54)	(6)	48
Development Management Total	365	356	(9)

WORCESTER CITY COUNCIL
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Category/Service	Net Budget 2012/13 £000	Net Actuals 2012/13 £000	Variance (surplus)/ deficit £000
Strategic Housing	535	469	(66)
Emergency Planning	17	14	(3)
AOHN	(3)	(3)	0
Strategic Housing Total	549	480	(69)
SSC Service Management	252	252	0
Museums Buildings	218	244	26
Leisure	349	346	(3)
Community Safety Partnership	144	118	(25)
County Sports Partnership	0	0	0
Community Development	431	436	5
Sports Development	82	79	(3)
Safer & Stronger Total	1,476	1,475	(1)
Finance Service	974	940	(34)
CMT and Corporate Costs	23	12	(11)
Property Investments Assets	(432)	(382)	50
Finance & Corporate Services Total	565	571	6
Housing Benefit/Subsidy	(1,068)	(947)	120
Council Tax	(180)	(299)	(119)
NNDR Administration	(38)	(20)	18
Revenue & Benefits Total	(1,285)	(1,266)	19
Regeneration and BE	843	842	(2)
Tourism	275	271	(4)
Regeneration and BE Total	1,118	1,113	(6)
Interest Payable	361	361	(0)
Interest Receivable	(180)	(150)	30
MRP	526	536	10
Capital Charges Total	707	747	40
Sources of Finance	(10,500)	(10,499)	0
Sources of Finance Total	(10,500)	(10,499)	0
To Earmarked Reserves	1,075	1,075	(0)
From Earmarked Reserves	(1,314)	(1,314)	0
General Fund Transfer	8	8	0
To/from Earmarked Reserves Total	(230)	(230)	0
Grand Total	0	(23)	(23)

n.b. subtotalling for the service occurs below the detailed rows.

QUARTER 4 2012/13 - SUMMARY

Service	Q2 Forecast	Q3 Forecast	Q4 Outturn	Q4 – Key Variances
Human Resources	Surplus £10k	Surplus £5k	Surplus £4k	HR shortfall £8k, Training & Development surplus £10k, Health & Safety surplus £2k
Internal Audit Shared Service	Surplus £5k	Surplus £7k	Surplus £20k	£10k surplus on reworked methodology for charging 2011/12, other £10k relates to 2012/13 underspend. 90%+ of audit plans delivered.
Legal & Democratic	Breakeven	Surplus £10k	Surplus £8k	Shortfalls on electoral registrations £10k, furniture £8k, fees & charges £6k. Surpluses on legal service £6k, print/post £5k, SM restructure £21k.
P.I.E.	Surplus £50k	Surplus £93k	Surplus £112k	Surpluses on vacancies/funded secondment £50k, telephony £15k, partnership payments £11k, survey fees £16k general supplies/miscellaneous £20k.
P.I.E. Shared Services	Surplus £40k	Surplus £63k	Surplus £68k	Surpluses on Regulatory £7k, Museums £16k, ICT £8k, HUB £43k and shortfall on Revs & Bens £6k.
Strategic Housing	Surplus £60k	Surplus £65k	Surplus £69k	Surpluses on Homelessness £72k (including income recovery on temporary accommodation £26k, which could be offset by reduced housing benefit subsidy income), Emergency Planning £3k, Licensing and Letting Agency income £23k. Delays in returning Park Street to use due to installation of boiler £29k shortfall.
Safer & Stronger	Shortfall £49k	Breakeven	Surplus £1k	Shortfall on sport centres net income £42k offset by release of reserve. Museums utilities one-off shortfall £16k, museum storage previous agreed saving shortfall £10k. Comm Safety £25k surplus, of which £18k is CCTV joint procurement saving. Community Development £5k shortfall, Sports Development £3k surplus.
Development Management & Building Control	Breakeven	Breakeven	Surplus £9k	DM, surpluses on fees & charges £49k, street naming £10k, contaminated land £15k, compensation payments/professional advisor fees £9k. Delay in achieving existing staff savings targets £26k shortfall = DM net surplus £57k. Building Control income shortfall £113k less remaining earmarked reserve £33k, less expenditure surplus £32k = BC net shortfall £48k.

QUARTER 4 2012/13 - SUMMARY

Service	Q2 Forecast	Q3 Forecast	Q4 Outturn	Q4 – Key Variances
Cleaner & Greener	Shortfall £308k	Shortfall £200k	Shortfall £209k	Bereavement £32k shortfall - income £23k surplus, expenditure £26k shortfall plus legal costs £27k. Management £30k shortfall – interim Ops Manager costs. Works unit/Project Management £14k shortfall, Trade Waste £77k shortfall (income £96k shortfall), Garden Waste £43k surplus (income £29k surplus). Community engagement £16k surplus. Regulatory fees & charges £44k shortfall, including £33k shortfall on taxi licensing. Parks/Hort/Arb - £31k surplus, including £10k sports pitches Domestic refuse £53k shortfall – route optimisation saving Toilet cleansing £22k shortfall on staffing, building cleaning £18k surplus on staffing. Neighbourhoods team - £170k surplus, £100k on staff, £50k on vehicle hire/maintenance. Car Park income £250k shortfall. Performance team £27k surplus, £23k on staffing vacancy.
Finance and Corporate Services	Surplus £30k	Breakeven	Shortfall £6k	Finance £33k surplus on Audit Fees, Property net £55k shortfall on rental income, including the Racecourse. Corporate costs net surplus £11k.
Regeneration	Surplus £10k	Surplus £10k	Surplus £6k	Various budget variances net £2k surplus, Tourism £4k surplus.
Sub Total	Shortfall £152k	Surplus £53k	Surplus £82k	
Interest Receivable and MRP	Breakeven	Shortfall £25k	Shortfall £40k	Shortfalls on interest receivable £30k and on MRP £10k.
Revenues & Benefits	Breakeven	Shortfall £100k	Shortfall £19k	Final outturn - HB £120k shortfall, CT £119k surplus, NNDR £18k shortfall.
Total	Shortfall £152k	Shortfall £72k	Surplus £23k	

WORCESTER CITY COUNCIL**Income - Final Actuals as at Quarter 4, 2012-13**

Service	Budget 2012/13 £000	Actual 2012/13 £000	Variance (surplus)/ deficit £000	Variance %
Human Resources & OD	6	(3)	(9)	n/a
Recharges	6	5	(2)	
Grants & Contributions	0	(7)	(7)	
Other Income	0	(0)	(0)	
Internal Audit SS	(344)	(317)	27	7.9%
Recharges	5	5	0	
Grants & Contributions	(311)	(284)	27	
Fees & Charges	(38)	(38)	0	
Legal and Democratic	(174)	(166)	8	4.8%
Grants & Contributions	(102)	(101)	0	
Fees & Charges	(44)	(46)	(3)	
Other Income	(28)	(18)	11	
PIE Service	(11)	(16)	(5)	(44.1%)
Recharges	0	3	3	
Grants & Contributions	(1)	(10)	(9)	
Other Income	(10)	(9)	1	
PIE Shared Services	0	(50)	(49)	n/a
Grants & Contributions	0	(32)	(32)	
Other Income	0	(17)	(17)	
Cleaner and Greener City	(6,817)	(6,356)	460	6.8%
Recharges	(15)	(17)	(2)	
Grants & Contributions	(389)	(354)	35	
Fees & Charges	(6,124)	(5,695)	429	
Other Income	(288)	(290)	(2)	
Development Management	(726)	(691)	35	4.9%
Recharges	1	3	2	
Grants & Contributions	0	(18)	(18)	
Fees & Charges	(724)	(676)	48	
Other Income	(3)	0	3	
Strategic Housing	(690)	(716)	(26)	(3.8%)
Recharges	0	2	2	
Grants & Contributions	(371)	(397)	(25)	
Fees & Charges	(9)	(30)	(21)	
Other Income	(309)	(291)	18	
Safer and Stronger Communities	(1,964)	(1,952)	12	0.6%
Recharges	35	39	4	
Grants & Contributions	(1,048)	(1,056)	(8)	
Fees & Charges	(831)	(832)	(1)	
Other Income	(121)	(104)	17	
Finance & Corporate services	(1,418)	(1,404)	14	1.0%
Recharges	(53)	(34)	20	
Grants & Contributions	(852)	(870)	(18)	
Fees & Charges	0	(1)	(1)	
Other Income	(513)	(500)	13	
Revenue and Benefits	(352)	(364)	(12)	(3.5%)
Fees & Charges	(200)	(224)	(24)	
Other Income	(152)	(140)	12	
Regeneration and BE	(97)	(119)	(21)	(21.6%)
Recharges	0	3	3	
Grants & Contributions	(97)	(111)	(14)	
Other Income	0	(10)	(10)	
TOTAL INCOME	(12,588)	(12,153)	435	3.5%

n.b. subtotalling for the service occurs above the detailed rows.

Worcester City Council**SUMMARY OF ACTUAL CAR PARK INCOME - 2012/13**

	Annual Budget	Q1 Income	Q2 Income	Q3 Income	January Income	February Income	March Income	Q4 Income	Total Income	Year End Variance	
Off-Street Income											
Cattlemarket Car Park	(348,280)	(76,057)	(92,958)	(103,017)	(25,426)	(26,568)	(27,339)	(79,333)	(351,364)	(3,084)	Surplus
Clare Street Car Park	(80,830)	(17,004)	(16,731)	(20,677)	(6,673)	(5,091)	(4,180)	(15,944)	(70,356)	10,474	Shortfall
Copenhagen Street Car Park	(318,160)	(76,845)	(74,488)	(89,428)	(21,525)	(21,361)	(23,115)	(66,001)	(306,762)	11,398	Shortfall
Cornmarket Car Park	(373,520)	(86,240)	(85,907)	(86,438)	(24,208)	(24,791)	(26,486)	(75,485)	(334,069)	39,451	Shortfall
Croft Road Car Park	(216,630)	(50,066)	(53,462)	(57,620)	(15,166)	(16,218)	(16,874)	(48,258)	(209,406)	7,224	Shortfall
Newport Street Car Park	(215,150)	(49,056)	(51,212)	(53,105)	(13,911)	(13,280)	(14,001)	(41,192)	(194,565)	20,585	Shortfall
King Street Car Park	(260,920)	(62,100)	(60,796)	(73,080)	(21,243)	(19,024)	(16,579)	(56,846)	(252,822)	8,098	Shortfall
Providence Street Car Park	(120,980)	(24,183)	(24,733)	(30,478)	(7,657)	(7,304)	(7,738)	(22,699)	(102,094)	18,886	Shortfall
Tybridge Street Car Park	(35,170)	(9,982)	(10,724)	(10,074)	(3,741)	(2,846)	(2,645)	(9,232)	(40,012)	(4,842)	Surplus
Tallow Hill Car Park	(84,850)	(15,597)	(15,417)	(19,467)	(4,380)	(4,668)	(4,738)	(13,787)	(64,268)	20,582	Shortfall
The Moors / Pitchcroft Car Park	(212,590)	(57,730)	(56,329)	(62,528)	(15,365)	(18,063)	(19,723)	(53,152)	(229,739)	(17,149)	Surplus
St Martins Gate Car Park	(563,150)	(104,483)	(97,450)	(130,060)	(32,980)	(31,667)	(33,374)	(98,021)	(430,013)	133,137	Shortfall
Commandery Road Car Park	(68,600)	(16,345)	(16,352)	(17,958)	(4,928)	(4,345)	(4,610)	(13,883)	(64,538)	4,062	Shortfall
Orchard House Car Park	(13,170)	(3,113)	(2,415)	(3,159)	(909)	(1,275)	(981)	(3,165)	(11,852)	1,318	Shortfall
	(2,912,000)	(648,801)	(658,974)	(757,089)	(198,112)	(196,501)	(202,384)	(596,997)	(2,661,861)	250,139	Shortfall
Staff Parking Income											
Staff Parking	(23,000)	(6,111)	(6,665)	(6,624)	(2,247)	(1,580)	(2,834)	(6,661)	(26,061)	(3,061)	Surplus
	(23,000)	(6,111)	(6,665)	(6,624)	(2,247)	(1,580)	(2,834)	(6,661)	(26,061)	(3,061)	
Total Income	(2,935,000)	(654,912)	(665,639)	(763,713)	(200,359)	(198,081)	(205,218)	(603,658)	(2,687,922)	247,078	Shortfall
Budget per quarter:		(700,262)	(743,651)	(808,881)				(682,206)	(2,935,000)		
Budget shortfall:		45,350	78,012	45,168				78,548	247,078		
% Shortfall on budget		-6%	-10%	-6%				-12%	-8%		

WORCESTER CITY COUNCIL**Employee Costs - Final Actuals as at Quarter 4, 2012-13**

Service	Budget 2012/13 £000	Actual 2012/13 £000	Variance (surplus)/ deficit £000	Variance %
Human Resources & OD	365	368	3	0.9%
Staff Salary Costs - Payroll	278	274	(3)	
Agency Staff Costs	14	14	(0)	
Staff Related Expenses	73	79	6	
Internal Audit SS	392	348	(45)	(11.4%)
Staff Salary Costs - Payroll	361	284	(77)	
Agency Staff Costs	20	60	40	
Staff Related Expenses	11	4	(7)	
Legal and Democratic	619	612	(7)	(1.2%)
Staff Salary Costs - Payroll	619	611	(8)	
Staff Related Expenses	0	1	1	
PIE Service	487	448	(39)	(7.9%)
Staff Salary Costs - Payroll	482	438	(45)	
Agency Staff Costs	0	(0)	(0)	
Staff Related Expenses	5	11	6	
Cleaner and Greener City	4,310	4,040	(270)	(6.3%)
Staff Salary Costs - Payroll	4,208	3,679	(529)	
Agency Staff Costs	72	334	262	
Staff Related Expenses	29	27	(2)	
Development Management	741	768	27	3.7%
Staff Salary Costs - Payroll	737	764	27	
Agency Staff Costs	0	(0)	(0)	
Staff Related Expenses	4	4	(0)	
Strategic Housing	653	644	(8)	(1.3%)
Staff Salary Costs - Payroll	640	639	(1)	
Staff Related Expenses	12	5	(7)	
Safer and Stronger Communities	1,253	1,264	11	0.9%
Staff Salary Costs - Payroll	1,203	1,190	(13)	
Agency Staff Costs	46	69	23	
Staff Related Expenses	4	5	1	
Finance & Corporate Costs	1,343	1,320	(23)	(1.7%)
Staff Salary Costs - Payroll	843	843	0	
Staff Salary Costs - Other	407	405	(2)	
Agency Staff Costs	49	36	(13)	
Staff Related Expenses	44	35	(9)	
Regeneration and BE	423	429	6	1.4%
Staff Salary Costs - Payroll	410	419	9	
Agency Staff Costs	12	9	(2)	
Staff Related Expenses	1	1	(0)	
TOTAL EMPLOYEES	10,586	10,241	(345)	(3.3%)

n.b. subtotalling for the service occurs above the detailed rows.

WORCESTER CITY COUNCIL
EARMARKED RESERVES AS AT 31st March 2013

	Opening Balance 2012/13 £000's	Transfer in £000's	Transfer out £000's	Closing Balance 2012/13 £000's	Estimated Utilisation Period	Purpose of reserve
Revenue Reserves						
Regeneration Grants	80	56	(14)	122	Over 2 years	for town centre improvement scheme
Cleaner & Greener Operations	12		(12)	-	2012/13	for vehicle improvements, reserve fully utilised
Land Charges	74		(2)	72	Ongoing	for a ring-fenced programme
Building Control	33		(33)	-	2012/13	for a ring-fenced programme, reserve fully utilised
Recreational Improvements	114		(66)	49	Over 5 years	for improvements, including sports equipment replacement
Three Choir/Elgar Choral Festivals	-	8		8	Ongoing	for agreed contribution on 3 year cycle
Elections Reserve	18	0		18	Ongoing	for equalising the cost of elections over a four year period
Art & Museum Specimens	15		(2)	13	Over 5 years	for acquisition of exhibits and initiatives
Housing & Planning Delivery Grant	566		(160)	406	Over 5 years	for support to various SWDP, staffing and ICT developments
Climate Change Initiatives	17			17	Over 2 years	for initiatives to improve climate change performance
Pension Backfunding	480	150		630	Over 2 years	for lump sum payment to offset pension liabilities
Change Programme	360	27	(287)	100	Ongoing	for transformation and commissioning costs
Environment Warranty Insurance	985			985	> 5 years	for insurance premiums and claims on former housing land
Corporate Plan priority projects	779		(128)	651	Over 2 years	for various committed initiatives (e.g. Fort Royal, Riverside)
Subtotal Revenue Reserves	3,533	241	(705)	3,070		
Capital/Other Reserves						
Capital Replacement	390	50	(263)	177	Ongoing	for urgent capital replacement and maintenance
Asset Reserve - Swimming Pool devt	250		(171)	79	Ongoing	for swimming pool business case and implementation
Asset Reserve - Crematorium	-			-	Ongoing	for required investment in crematorium facilities
Asset Reserve - Parking Infrastructure	50	58		108	Ongoing	for required investment in parking infrastructure
Nunnery Lane Deposits	19			19	> 5 years	for developer deposits towards making up road for adoption
Guildhall Floodlights & Tourism	30			30	Over 2 years	for Guildhall improvements
New Homes Bonus	406	676	(250)	832	Ongoing	for investments from the New Homes Bonus grant funding
Regional Housing Pot Allocation	454	50	(81)	423	Over 5 years	for ringfenced grant payments for home improvements
Subtotal Capital/Other Reserves	1,599	834	(766)	1,667		
Total Earmarked Reserves	5,132	1,075	(1,470)	4,737		

WORCESTER CITY COUNCIL**CAPITAL PROGRAMME EXPENDITURE AND FINANCING 2012-13**

Scheme	Expenditure						Financing (Income)					
	Project Budget	Prior Year(s) Spend	2012/13 Annual Budget	2012/13 Spend Capital	2012/13 Spend Revenue	2012/13 Total Spend	Comments	Grants	Reserves/Revenue	S106	Capital Receipts	Internal Borrowing
	£000	£000	£000	£000	£000	£000		£000	£000	£000	£000	£000
<u>Projects:</u>												
Riverside improvements (south side)	1,011	874	40	23		23	Completed	23				
University CCTV (S106)	83	67	16	0		0	C/fwd to 2013/14					
Regulatory Shared Service system	154	0	116		26	26	Complete in 2013/14		26			
Angel Place regeneration	100	0	100	0	10	10	C/fwd to 2013/14		10			
Fort Royal park improvements	250	11	239	12		12	C/fwd to 2013/14		12			
Riverside improvements (north side)	210	0	210	25		25	Complete in 2013/14		25			
St Peters' village hall			45	45		45	Complete in 2013/14				45	
Subtotal	1,808	952	766	105	36	141		23	73	0	45	0
<u>Capital/Revenue infrastructure replacement:</u>												
Croft Road landscaping	50	0	50		34	34	Completed		34			
Bridge lighting	120	93	25	25		25	Completed		25			
Museum/Art Gallery boiler	70	60	0			0	Completed		0			
Guildhall redecorations	150	30	120		105	105	Completed (except lift)		105			
Commandery roof	95	5	90		96	96	Completed		96			
Subtotal	485	188	285	25	235	260		0	260	0	0	0
<u>Rolling Programme:</u>												
Housing grants (Regional Housing Pot)			252	62		62	Rolling programme	62				
House renovation (Disabled Facilities Grant)			265	338		338	Rolling programme	338				
Wheeled bins replacement			50	50		50	Rolling programme				50	
<u>Funding £250k for below (pending reviews):</u>												
C&G - vehicles, plant/equipment replacement			50	49		49	Under review				49	
Play area refurbishment			0	0		0	Under review					
ICT infrastructure replacement			165	163		163	Under review		32		131	
Subtotal	0	0	817	663	0	663		401	32	0	230	0
TOTAL	2,293	1,140	1,868	793	271	1,064		424	365	0	275	0

1,064

1,064