

Appendix 1					
2021/22					
Year-end Revenue Budget out-turn	Q4 £'000	Q3 £'000	Q2 £'000	Var. Q4 vs Q3 £'000	
Housing Benefit subsidy	488	495	475	-7	Increased cost of temporary accommodation and reduction in overpayments recovered
Leisure Service management fee	117	259	235	-142	Membership levels improving but still below pre-pandemic level
Bereavement Services income	151	107	105	44	6% below budget and the lowest full year income in the last 5 years
Trade Waste (income less disposal costs)	65	87	58	-22	Income achieved 87% of budget during the year
Guildhall – reduced income from letting fees	43	19	47	24	Achieved 55% of budget during the year. Guildhall closed for events during lockdown periods
Car parking income	40	66	66	-26	Achieved 85% of budget during the year. Net of £600k budgeted contingency.
Environmental Ops income (Jetting)	-96	-109	-93	13	Income not budgeted as contract with County had officially finished.
Property rental income & service charges	-50	0	0	-50	Rental income from new properties and EV charges plus benefit of rent reviews
Vehicle maintenance and repairs	99	69	17	30	Increased incidence and cost of repairs on older vehicles.
Fuel for vehicles	45	52	0	-7	Increased price of diesel
Xmas Fayre / Worcester Show costs	41	55	38	-14	Income shortfall and increased costs on Xmas Fayre.
Property search costs	38	40	0	-2	Abortive costs in FHSF
Advertising / Sponsorship income	35	35	35	0	Reduced activity due to pandemic
Security costs	33	47	38	-14	Budgeted savings of £25k no longer achievable. Extra car park security during Q3 and Q4.
IT software licences - increased costs	20	20	32	0	
Bereavement Services costs	23	62	61	-39	Includes purchase of memorials and webcasts for customers.
Business Rates (payable on Council properties)	-74	-74	-48	0	Transitional relief contingency, will be required in 2022/23.
Training costs	-48	0	0	-48	Underspend not forecast at end of Q3
Shared Services under-spend	-39	0	0	-39	Underspend not forecast at end of Q3
Grant payments	-25	0	0	-25	Underspend not forecast at end of Q3
Other	-65	14	-16	-79	Various small underspends across all services
Interest Payable and MRP	-197	-186	-178	-11	Higher interest rates on deposits during Q4
Salaries over/(under)-spend	107	90	11	17	Agency staff for Planning Service £115k, in part to cover sickness.
(Surplus)/Deficit on activities	752	1148	883	-396	
Additional in-year income					
Other NNDR and Grant income (not budgeted)	-171	0	0	-171	NNDR surplus 2020/21 £153k and grant income received in Q4
DLUHC Covid-19 Grant for extra costs	-437	-200	-100	-237	Additional grant income received in Q4 and balance of grants not fully spent, includes new burdens
DLUHC Covid-19 Grant for lost income	-347	-347	-347	0	75% compensation for lost income
Flexible Housing Services grant	-251	0	0	-251	Previously held in reserves if not spent, now has to be accounted for in year of receipt
Libraries support	-320	-160	0	-160	No longer payable to County Council for 2021/22 nor 2020/21
Total new income	-1526	-707	-447	-819	
(Surplus)/Deficit after new income	-774	441	436	-1215	
Transfer from Risk reserve	747	0	0	747	Budgeted transfer from reserves no longer required
Year-end Actual (Surplus)/Deficit	-27	441	436	-468	

Revenue Performance as at Quarter 4 2021/22

	Annual Budget 2021/22	Year End Actual	Year End Actual Variance	
DETAIL BY TYPE	£000	£000	£000	%
Employees	13,880	13,756	(123)	(1%)
Premises	3,343	3,351	8	0%
Transport	598	620	22	4%
Supplies and Services	3,023	3,181	158	5%
Third Party Payments	9,945	9,634	(312)	(3%)
Expenditure	30,789	30,542	(247)	(1%)
Recharges	13	(0)	(13)	0%
Grants and Contributions	(6,631)	(6,944)	(313)	(5%)
Fees and Charges	(7,902)	(7,557)	345	4%
Other Income	(3,388)	(3,465)	(77)	(2%)
Income	(17,908)	(17,966)	(58)	(0%)
Capital Charges / Interest / MRP	1,277	1,078	(199)	(16%)
Housing Benefit - net subsidy	(32)	456	488	(1526%)
General Fund transfer	(747)	0	747	(100%)
To Earmarked Reserves	6,281	6,281	0	0%
From Earmarked Reserves	(12,397)	(12,397)	0	(0%)
NET BUDGET	7,263	7,995	732	10%

	Annual Budget 2021/22	Year End Actual	Year End Forecast Variance	
NET DETAIL BY SERVICE	£000	£000	£000	%
Internal Audit SS	50	49	(2)	(4%)
Policy & Strategy	1,621	1,568	(53)	(3%)
Finance Service	919	883	(36)	(4%)
Revs & Bens exc HB	614	631	17	3%
Property and Assets	361	392	31	9%
Corporate - Costs & Income	2,053	1,120	(934)	(45%)
Net Total - Finance and Resources	5,618	4,642	(976)	(17%)
City Operations	8	731	723	9247%
Homes and Communities	1,920	1,788	(132)	(7%)
Net Total - Operations, Homes & Communities	1,927	2,519	591	31%
Governance Services	1,589	1,514	(75)	(5%)
Planning Services	490	612	122	25%
Net Total - Planning & Governance	2,079	2,126	47	2%
Museums	621	607	(14)	(2%)
Economic Development	2,048	2,092	44	2%
CLT & Corporate Services	588	590	3	0%
Net Total - Corporate & Managing Director	3,257	3,290	33	1%
Capital Charges/Interest/MRP	1,277	1,078	(199)	(16%)
Housing Benefit - net subsidy	(32)	456	488	(1526%)
General Fund transfer	(747)	0	747	(100%)
To Earmarked Reserves	6,281	6,281	0	0%
From Earmarked Reserves	(12,397)	(12,397)	0	(0%)
NET BUDGET	7,263	7,995	732	10%
New Homes Bonus	(447)	(446)	1	(0%)
Council Tax	(6,257)	(6,257)	0	(0%)
Business Rates	5,694	5,694	0	0%
Revenue Support Grant	0	0	0	0%
Section 31 Grants and other Govt. Grants	(6,254)	(7,014)	(760)	0%
SOURCES OF FINANCE	(7,264)	(8,023)	(759)	0%

Net Budget (Surplus)/Deficit

(27)

Q3 Services Gross Expenditure & Income	Exp. Budget £'000	Exp. Actual £'000	Exp. Variance £'000		Income Budget £'000	Income Actual £'000	Income Variance £'000		Net Variance £'000
Internal Audit Shared Service	398	372	(25)	Staff vacancies £(23)k	(347)	(324)	24	Reduced activity due to lockdown	(2)
Policy & Strategy	1,634	1,580	(54)	Staff vacancies £(52)k	(13)	(12)	1		(53)
Finance Service	932	915	(17)	Staff vacancies £(12)k	(14)	(32)	(19)	Grant received to cover higher audit fees	(36)
Revenues & Benefits Service	1,405	1,468	63	£55k for system changes re Covid	(791)	(837)	(46)	Govt grants to fund system costs	17
Property and Assets	1,699	1,750	51	Security savings not achieved £25k	(1,338)	(1,358)	(20)	Rental income from FHSF properties	31
Corporate Costs	1,676	1,441	(235)	Libraries support not paid £(320)k	377	(322)	(699)	Income contingency £600k	(934)
Net Total - Finance and Resources	7,744	7,527	(217)		(2,126)	(2,885)	(759)		(976)
Environmental Operational Service	7,345	7,459	114	Higher vehicle maintenance costs £99k, higher fuel costs £45k	(7,337)	(6,728)	609	Car Parking £660k	723
Homes and Communities	6,901	6,729	(172)	Staff vacancies £(163)k	(4,982)	(4,941)	40	Reduced Leisure income £117k	(132)
Net Total - Operations, Homes & Communities	14,246	14,188	(58)		(12,319)	(11,669)	649		591
Governance Services	1,898	1,796	(102)	Staff vacancies £(66)k	(310)	(282)	27	Lower Guildhall lettings income £43k	(75)
Planning	1,181	1,276	95	Increase in agency staff to cover absence from sickness £115k	(691)	(664)	27		122
Net Total - Planning & Governance	3,079	3,072	(7)		(1,000)	(946)	54		47
Museum Service	1,651	1,665	14	Staff vacancies £(22)k	(1,030)	(1,057)	(27)	Increased grant income	(14)
Economic Development	3,435	3,454	19	Property search costs £38k	(1,387)	(1,361)	25	Reduced income from markets contract	44
CLT & Corporate Services	634	636	3		(46)	(46)	0		3
Net Total - Corporate & Managing Director	5,720	5,755	35		(2,463)	(2,465)	(2)		33
Services - Gross Expenditure & Income	30,789	30,542	(247)		(17,908)	(17,966)	(58)		(305)
Capital Charges/Interest/MRP	1,609	1357	(251)	Borrowing at lower rate of interest and lower MRP	(452)	(383)	53	Lower interest rates on deposits	(199)
Housing Benefit/Subsidy	29,472	21,950	(7,521)	Payments reduced as claimants transfer to Universal Credit	(29,504)	(21,494)	8,010	Fewer claimants and reduced recovery of over-payments	488
General Fund transfer	(747)	-	747	Transfer no longer required	0	0	0		747
To Earmarked Reserves	6,281	6,281	0		0	0	0		0
From Earmarked Reserves	0	0	0		(12,397)	(12,397)	0		0
New Homes Bonus	0	0	0		(447)	(446)	1		1
Section 31 Grants / Grants / Other Govt. Grants	0	0	0		(6,254)	(7,014)	(760)	Covid-19 related grants from MHCLG	(760)
NET BUDGET	67,404	60,131	(7,273)		(66,961)	(59,700)	7,245		(27)

Worcester City Council

Revenue Performance as at Quarter 4 2021/22

Appendix 4

Service	2021/22 Q1 Year-end Forecast	2021/22 Q2 Year-end Forecast	2021/22 Q3 Year-end Forecast	2021/22 Q4 Year-end Actual	Comments
Governance Services	Deficit £19k	Deficit £42k	Deficit £23k	Surplus £75k	Reduced income from Guildhall room hire due to the lockdown
Internal Audit Shared Service	Surplus £3k	Surplus £3k	Surplus £1k	Surplus £2k	
Revenues & Benefits Service	Deficit £10k	Deficit £41k	Deficit £7k	Deficit £17k	Reduced income from Court fees £23k
Finance Services	Deficit £12k	Deficit £32k	Deficit £34k	Surplus £36k	Salaries under-spend £12k and grant received for higher audit fees £19k
Property and Assets	Deficit £28k	Deficit £7k	Deficit £16k	Deficit £31k	Security savings of £23k no longer achievable
Corporate	Surplus £544k	Surplus £663k	Surplus £813k	Surplus £934k	Corporate Income Contingency Budget £600k and Libraires contribution not being paid over £320k.
Policy & Strategy	Deficit £34k	Deficit £2k	Surplus £21k	Surplus £53k	Salaries under-spend £52k
Environmental Operations	Deficit £61k	Deficit £793k	Deficit £884k	Deficit £723k	Pressure on income streams, mainly Car Parking £666k and Trade Waste £101k shortfall, due to COVID 19 service disruptions net of lower disposal costs
Planning	Deficit £120k	Deficit £12k	Deficit £116k	Deficit £122k	Increased salaries cost of £115k to cover sickness absence
Economic Development *			Deficit £79k	Deficit £44k	Abortive property search costs of £38k.
Museum Services	Deficit £1k	Deficit £2k	Surplus £10k	Surplus £14k	
Homes & Communities	Surplus £28k	Deficit £289k	Deficit £365k	Surplus £132k	Mainly due to reduced income from Leisure services provider £117k
Corporate Directors and MD	Surplus £126k	Deficit £1k	Deficit £0k	Deficit £3k	
Sub Total	Deficit £596k	Deficit £585k	Deficit £679k	Surplus £305k	
Net Interest / MRP / Capital charges	Surplus £167k	Surplus £178k	Surplus £186k	Surplus £199k	Saving on interest payable - borrowing having been taken out at a lower interest rate than budgeted.
Housing Benefit Subsidy	Deficit £475k	Deficit £475k	Deficit £495k	Deficit £488k	Higher temporary accommodation costs and reduction in recovery of HB over-payments.
General Fund transfer	Surplus £0k	Surplus £0k	Surplus £0k	Deficit £747k	Transfer from Risk Reserve no longer required
Section 31 Grants / Grants / Other Govt. Grants	Surplus £464k	Surplus £447k	Surplus £547k	Surplus £760k	Government grants to compensate for costs incurred and income lost due to the pandemic
Total	Deficit £440k	Deficit £436k	Deficit £441k	Surplus £27k	

* Previously Planning and Economic Development were shown as a single line.

Fees & Charges - 2021/22

Service	Annual Budget	Year End Actual	Year End Variance
	£000	£000	£000
Facilities - Room Letting Fees	(96)	(53)	43
Museums	(83)	(80)	4
Revs & Bens - Court Fees/Summonses	(252)	(229)	23
- Environmental Health and Licencing	(366)	(346)	20
- Housing - Licence Income	(144)	(178)	(34)
- Leisure Services	0	0	0
- Open Spaces	0	0	0
Homes & Community Services	(510)	(524)	(14)
- Garden Waste Collection **	(491)	(536)	(45)
- Trade Waste Collection	(836)	(736)	101
- Open Spaces	(58)	(68)	(10)
- Other Fees and Charges	(25)	(46)	(21)
- Bereavement Services *	(1,590)	(1,440)	151
- Parking Income	(3,850)	(3,190)	660
Environmental Operational Services	(6,850)	(6,015)	835
- Planning Application Fees	(425)	(389)	36
- Local Land Charges	(113)	(110)	3
- Pre-Application Fees	(35)	(18)	17
- Permitted Development Fees	(4)	(4)	(0)
- Street Naming and Numbering	(10)	(14)	0
- Other Fees and Charges	(14)	(7)	7
Development Management	(600)	(542)	62
Building Control - Fees	(110)	(114)	(4)
Fees & Charges - Existing Services	(8,502)	(7,557)	949
Corporate - F & C Contingency	0	0	0
Fees & Charges - All Services	(8,502)	(7,557)	949

Annual Trend						
2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual
£000	£000	£000	£000	£000	£000	£000
(59)	(50)	(59)	(62)	(65)	(72)	(8)
0	0	0	0	0	(64)	(12)
(264)	(289)	(250)	(244)	(271)	(267)	(170)
(285)	(292)	(339)	(348)	(372)	(325)	(315)
(50)	(66)	(84)	(120)	(162)	(159)	(148)
(703)	(407)	0	0	0	0	0
(31)	(31)	(30)	(31)	(32)	0	0
(1,069)	(796)	(453)	(499)	(566)	(484)	(463)
(249)	(279)	(315)	(366)	(225)	(404)	(470)
(555)	(576)	(611)	(596)	(624)	(659)	(546)
(5)	(18)	(11)	(19)	(54)	(69)	(39)
(42)	(42)	(39)	(26)	(27)	(28)	(47)
(1,609)	(1,656)	(1,726)	(1,932)	(2,022)	(1,542)	(1,684)
(3,401)	(3,650)	(3,681)	(3,771)	(3,811)	(3,642)	(1,610)
(5,861)	(6,221)	(6,383)	(6,710)	(6,763)	(6,342)	(4,396)
(435)	(460)	(344)	(465)	(453)	(315)	(419)
(219)	(166)	(158)	(145)	(146)	(91)	(94)
(26)	(24)	(22)	(33)	(26)	(20)	(17)
(9)	(5)	(3)	(4)	(2)	(2)	(7)
0	0	0	0	0	(16)	0
(42)	(28)	(13)	(10)	(16)	(13)	(15)
(731)	(683)	(540)	(657)	(644)	(457)	(552)
(100)	(93)	(86)	(87)	(90)	(97)	(91)
(8,084)	(8,131)	(7,771)	(8,259)	(8,399)	(7,784)	(5,692)
0	0	0	0	0	0	0
(8,787)	(8,538)	(7,771)	(8,259)	(8,399)	(7,784)	(5,692)

* - Breavement income for 2018/19 increased by £140k for the accrual of March funerals billed in April 2019.

** - Garden Waste collection income for 2018/19 reduced by £155k following the deferral of income received to 2019/20 when the service was delivered.

Salary Performance - 2021/22

Service	Actual 2020/21	Annual Budget 2021/22	Year-end Actual	Year-end Actual Variance		Comments
	£000	£000	£000	£000	%	
Governance	1,036	1,091	1,039	(52)	(5%)	
Internal Audit SS	326	380	365	(15)	(4%)	
Museums	688	763	741	(22)	(3%)	
Finance Services	365	389	379	(10)	(3%)	
Property & Assets	438	484	456	(28)	(6%)	
Policy & Strategy	674	670	658	(11)	(2%)	
Homes & Communities	2,583	1,995	1,832	(163)	(8%)	
Environmental Operational Services	3,494	4,572	4,565	(7)	(0%)	
Economic Development	537	705	710	5	1%	
Planning Services	773	816	931	115	14%	Agency staff to cover sickness absence of key staff
Corporate & Managing Director	672	625	633	8	1%	
TOTAL SALARIES	11,587	12,491	12,311	(181)	(1%)	
Corporate Savings - Vacancy Factor	0	(107)	0	107	(100%)	Budgeted in Corporate but achieved in respective services
Other incl. Pensions back-funding	1,283	1,197	1,195	(2)	(0%)	
TOTAL	12,870	13,581	13,505	(75)	(1%)	

Worcester City Council

Capital programme 2021/22

Appendix 7

Scheme	2021-22	2021-22	Memo:	Carry
	Revised	Actuals	reprofiled	Forward /
	Budget	Q4	to/(from)	(Accelerate
	£000	£000	Future Years	Budget)
			(22-23 MTFF)	Request
			£000	2021-22
				Outturn
				£000
Accelerated Towns Fund - 4 Copenhagen St	330	251		0
Accelerated Towns Fund - Community centre	440	249		192
Accelerated Towns Fund - Electric charging points	371	369		0
Towns Fund - Overall Project	74	74	-	0
Arches Project	1,368	911	-	457
Arterial and Strategic Routes	31	0		31
Astwood Graves	68	49		19
BEIS Insulation 1b	290	265	632	25
BEIS Insulation 2	311	11	235	300
BEIS-External wall insulation	85.23	85		0
City Centre compactor bins	-	0	13	0
Commandery Project	48	43	24	5
Cromwell Crescent Park Improvements	119	102	10	17
Customer Service Hub	5	2		4
Disabled Facilities Grants	1,085	703		382
54-56 Foregate Street (Arches Project)	418	421		0
Future High Streets Fund - Overall Project	2,441	2,683	14,972	-243
Guildhall Improvement Access	27.03	27		-0
Hostile Vehicle Mitigation	11	6	217	6
Housing - Temporary Accommodation for vulnerable adults	140	0	360	125
Perdiswell Flooring	22	15	160	7
ICT Projects	24	7		16
Infrastructure Replace	277	130		147
Landscaping at Perdiswell	2	7	59	-5
Loans to Third Parties	2,100	0	-	2,100
Memorial Garden	22	17		nil
Ops Vehicle Replacement	563	545	105	18
Play Area Projects	60	60	-	0
Pocket Park - Sanctuary Close/Hopton Street	3	1	27	2
Property 5-Year Plan	316	142	-	174
Riverside Project	70	13		57
Public Realm	-	0	50	0
Sansome Walk Site Demolition	750	741	718	8
7 Sheffield Close - 50% share	90	90		0
Litter Bins Project	80	72		8
Wheelie Bin Replacements	122	93		29
	12,163	8,184	17,582	3,880

Budgeted Financing 2021-22					
External	Reserves	S106	Capital	Borrowing	Total
Grants	&		Receipts	(MRP)	Financing
	Revenue				
	£000	£000	£000	£000	£000
-	11		236	83	330
-	-		325	116	440
-	-		371		371
74	-				74
1,172	196				1,368
-	31				31
-	45		23		68
290	-				290
311	-				311
85	-				85
-	-			-	0
-	48				48
-	-	119			119
-	-		5		5
1,053	32				1,085
2,441	-			418	418
-	27				27
-	-		11		11
-	140				140
-	-			22	22
-	24				24
-	-		277		277
-	2				2
-	-			2,100	2,100
-	-		22		22
-	-		98	465	563
-	60				60
-	-	3			3
-	7		308		316
-	70				70
-	-				0
420	-		216	114	750
-	-			90	90
-	-		80		80
-	-		122		122
5,846	693	122	2,093	3,408	12,163

Worcester City Council

Earmarked Reserves - As At 31st March 2022

Appendix 8

Reserve	Balance at 31 March 2021 £000's	Transfer to Reserves £000's	Transfer from Reserves £000's	Reclassifications between Reserves £000's	Forecast Balance at 31 March 2022 £000's	Uncommitted Reserves £000's
TRANSFORMATION FUND	297	0	(181)	0	116	38
INCOME GENERATION FUND	226	0	(10)	0	216	47
SERVICE SPECIFIC EARMARKED RESERVES	5,013	1,771	(2,582)	122	4,324	0
SMALL PROJECTS DEVELOPMENT FUND	66	0	(4)	0	62	0
CITY PLAN FUND	2,729	0	(494)	310	2,545	1
RISKS FUND	14,206	4,806	(9,076)	(432)	9,504	4,147
CITY DELIVERY FUND	0	565	(198)	0	367	0
MUSEUM RESERVE	257	71	(30)	0	298	0
TOTAL RESERVES	22,796	7,213	(12,576)	0	17,433	4,232

s106 Agreements	Balance at 31 March 2021 £000's	Transfer to Reserves £000's	Transfer from Reserves £000's	Balance at 31 March 2022 £000's
S106 SCHEMES	898	791	(124)	1,565