

Revenue Performance as at Quarter 1 2020/21

	Actual 2019/20	Annual Budget 2020/21	Forecast Year End Q1	Year End	Variance
DETAIL BY TYPE	£000	£000	£000	£000	%
Employees	12,695	12,762	12,437	(325)	(3%)
Premises	2,945	2,980	3,430	450	15%
Transport	622	582	575	(7)	(1%)
Supplies & Services	2,681	2,325	2,418	94	4%
Third Party Payments	6,967	4,792	5,077	285	6%
Expenditure	25,909	23,440	23,937	497	2%
Grants & Contributions	(4,175)	(2,017)	(2,232)	(215)	(11%)
Fees & Charges	(7,784)	(8,615)	(5,878)	2,737	32%
Other Income	(3,579)	(3,187)	(2,438)	750	24%
Income	(15,537)	(13,819)	(10,547)	3,272	24%
Capital Charges / Interest / MRP	6	914	859	(55)	(6%)
Housing Benefit - net subsidy	325	(32)	268	300	(938%)
General Fund transfer	27	(150)	(150)	0	0%
To Earmarked Reserves	4,977	572	572	0	0%
From Earmarked Reserves	(1,505)	(241)	(241)	0	0%
NET BUDGET	14,258	10,684	14,698	4,014	38%

	Actual 2019/20	Annual Budget 2019/20	Forecast Year End Q1	Year End	Variance
NET DETAIL BY SERVICE	£000	£000	£000	£000	%
Governance Services	1,127	1,208	1,262	54	5%
People Services	461	487	505	17	4%
Internal Audit Shared Service	49	51	46	(5)	(9%)
Policy & Strategy	1,843	1,594	1,573	(21)	(1%)
Finance Service	851	882	862	(20)	(2%)
Revenues & Benefits Service	503	545	637	92	17%
Property and Assets	567	523	625	102	20%
Corporate Costs	1,829	1,434	1,385	(48)	(3%)
Net Total - Finance and Resources	7,228	6,723	6,895	172	3%
Community Services	(2,625)	(2,923)	(180)	2,744	94%
Strategic Housing Service	831	674	1,153	479	71%
Net Total - Homes & Communities	(1,794)	(2,249)	973	3,223	(143%)
Environmental Operational Service	2,967	3,207	3,421	214	7%
Museum Services	576	572	598	26	5%
Dev. Mgt, Economic Devt and Planning Service	820	751	885	133	18%
Net Total - Place	4,362	4,531	4,904	373	29%
CLT & Corporate Services	576	617	617	1	0%
Communications and Stakeholder Management	0	0	0	0	0%
Net Total - Corporate & Managing Director	576	617	617	1	0%
Capital Charges/Interest/MRP	63	914	859	(55)	(6%)
Housing Benefit - net subsidy	325	(32)	268	300	(938%)
General Fund transfer	27	(150)	(150)	0	0%
To Earmarked Reserves	4,977	572	572	0	0%
From Earmarked Reserves	(1,505)	(241)	(241)	0	0%
NET BUDGET	14,258	10,684	14,698	4,014	38%
New Homes Bonus	(1,528)	(901)	(901)	0	0%
Council Tax	(6,021)	(6,210)	(6,210)	0	0%
Business rates	(6,491)	(3,574)	(3,574)	0	0%
Revenue Support Grant	0	0	0	0	0%
Section 31 Grants / Grants / Other Govt. Grants	(219)	0	(3,098)	(3,098)	0%
SOURCES OF FINANCE	(14,258)	(10,684)	(13,782)	(3,098)	0%
NET BUDGET (SURPLUS) / DEFICIT	0	0	915	915	

Worcester City Council

Gross Income & Expenditure Forecast Year-end as at Quarter 1 2020/21

Appendix 2

Q1 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
Governance Services	1,336	1,326	(10)		(128)	(64)	64	Lower Guildhall lettings income £53k	54
People Services	487	505	17		0	(0)	(0)		17
Internal Audit Shared Service	393	354	(39)	Staff vacancy	(342)	(307)	35		-5
Policy & Strategy	1,597	1,574	(23)	Staff vacancy	(3)	(1)	2		(21)
Finance Service	895	874	(21)	Staff vacancy	(14)	(12)	2		(20)
Revenues & Benefits Service	1,284	1,305	22		(739)	(669)	70	Lower Court Fees income £92k	92
Property and Assets	1,767	1,805	38	Sansome Walk void costs £78k	(1,244)	(1,180)	64	Reduced rental income £64k	102
Corporate Costs	1,525	1,477	(49)		(92)	(91)	0		(48)
Net Total - Finance and Resources	9,285	9,220	(65)		(2,561)	(2,325)	237		172
Community Services	3,594	3,771	178	Leisure support cost £165k	(6,517)	(3,951)	2,566	Bereavement £303k, Parking £1,791k, Leisure £450k	2,744
Strategic Housing Service	1,700	2,332	632	Cost of additional temp accommodation (TA) £648k	(1,026)	(1,179)	(153)	Increased Housing Benefit re TA costs £153k	479
Net Total - Homes & Communities	5,293	6,103	810		(7,543)	(5,129)	2,413		3,223
Environmental Operational Service	5,202	5,100	(102)	Lower waste disposal cost due to reduced volumes	(1,995)	(1,679)	316	Trade Waste income £192k, Other Ops income £122k	214
Museum Service	1,367	1,348	(19)		(794)	(750)	45	Reduced income due to lockdown closure	26
Devt. Mgt, Economic Devt & Planning Service	1,677	1,549	(128)	Staff vacancies £(105)k	(926)	(664)	261	Land Charges £30k, Planning Applications £137k, Markets £27k	133
Net Total - Place	8,246	7,997	(249)		(3,715)	(3,093)	622		373
CLT & Corporate Services	617	618	1		0	(0)	(0)		1
Net Total - Corporate & Managing Director	617	618	1		0	(0)	(0)		1
Services - Gross Expenditure & Income	23,440	23,937	497		(13,819)	(10,547)	3,272		3,769
Capital Charges/Interest/MRP	1,248	1,123	(124)	Borrowing at lower rate of interest	(454)	(370)	69	Lower interest rates on deposits	(55)
Housing Benefit/Subsidy	29,516	24,146	(5,370)		(29,548)	(23,878)	5,670		300
General Fund transfer	(150)	(150)	0		0	0	0		-
To Earmarked Reserves	572	572	0		0	0	0		-
From Earmarked Reserves	0	0	0		(241)	(241)	-		-
Section 31 Grants / Grants / Other Govt. Grants	0	0	0		-	(3,098)	(3,098)	Covid-19 related grants	(3,098)
NET BUDGET	54,625	49,629	(4,997)		(44,061)	(38,134)	5,912		915

Worcester City Council

Revenue Performance as at Quarter 1 2020/21

Service	2019/20 Year-end Actual	2020/21 Q1 Year-end forecast	Comments
Governance Services	Surplus £3k	Deficit £54k	Reduced income from Guildhall room hire due to the lockdown
People Services	Deficit £25k	Deficit £17k	Mainly due to Payroll running costs exceeding budget and increase in recruitment advertising costs.
Internal Audit Shared Service	Deficit £0k	Surplus £5k	No significant variances.
Revenues & Benefits Service	Surplus £32k	Deficit £92k	Court fee income lower by £92k due to the lockdown restrictions
Finance Services	Surplus £155k	Surplus £20k	Part-time vacancy not filled.
Community	Deficit £624k	Deficit £2744k	Mainly due to a deficit in income of £2.9m (from Bereavement Services £303k, Car Parking £2.2m & PCN income £335k due to the lockdown, and Licensing £56k). Leisure £615k of support grants due to lesiure centres being closed.
Property and Assets	Surplus £140k	Deficit £102k	Cost of void management at site of former swimming pool £78k and shortfall in rental income due to delayed rental reviews and vacant properties £64k
Corporate	Surplus £196k	Surplus £48k	Mainly due to a £(100)k NNDR contingency not required until 2021/22 and Vacancy Factor deficit £27k
Policy & Strategy	Deficit £58k	Surplus £21k	Vacancy not filled
Environmental Operations	Deficit £46k	Deficit £214k	Pressure on income streams mainly, (1) Trade Waste £192k estimated shortfall due to COVID 19 service disruptions and (2) reduced requirement from main customer for Jetting Services £115k shortfall. As result of reduced Trade Waste service, the deficit position is partly mitigated by the anticipated reduction in Waste Disposal costs of £(106)k.
Economic Dev & PP	Deficit £162k	Deficit £133k	Deficit on income £260k : £157k Dev. Mgmt., £30k Land Charges, £25k Building Control and £22k Tourist Information, all due to effects of the lockdown restrictions. Offset by underspend on salaries of (£100K) and underpend on supplies & services of £23k.
Museum Services	Deficit £9k	Deficit £26k	Reduced income as Museums closed due to the lockdown
Strategic Housing	Surplus £39k	Deficit £479k	Mainly due to Covid 19 costs of housing rough sleepers, £494k
Corporate Directors and MD	Surplus £11k	Deficit £1k	No significant variances.
Sub Total	Deficit £350k	Deficit £3769k	
Net Interest / MRP / Capital charges	Surplus £283k	Surplus £55k	£(91)k due to lower cost of interest payable - the recent new borrowing of £6m having been taken out at a lower than budgeted rate of interest. £21k deficit on interest receivable due to rate reductions.
Housing Benefit Subsidy	Deficit £389k	Deficit £300k	Increased temporary accommodation costs off set by a reduction in HB over-payments. The latter facilitated by claimants now being able to advise changes in circumsatnces on-line.
General Fund transfer	Break-even	Break-even	
Section 31 Grants / Grants / Other Govt. Grants	0	Surplus £3098k	
Total	Deficit £76k	Deficit £0k	

Worcester City Council

Appendix 4

Fees & Charges - 2020/21

Service	Annual Budget	Forecast Year End Q1	Forecast Year End Variance	Annual Trend					
	£000	£000	£000	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Actual
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Facilities - Room Letting Fees	(90)	(37)	53	(59)	(50)	(59)	(62)	(65)	(72)
Museums	(81)	(54)	27	0	0	0	0	0	(64)
Revs & Bens - Court Fees/Summonses	(252)	(160)	92	(264)	(289)	(250)	(244)	(271)	(267)
- Environmental Health and Licencing	(359)	(300)	59	(285)	(292)	(339)	(348)	(372)	(325)
- Bereavement Services *	(1,720)	(1,416)	304	(1,609)	(1,656)	(1,726)	(1,932)	(2,022)	(1,542)
- Parking Income	(3,900)	(2,109)	1,791	(3,401)	(3,650)	(3,681)	(3,771)	(3,811)	(3,642)
- Open Spaces	0	0	0	(31)	(31)	(30)	(31)	(32)	0
Community Services	(5,978)	(3,825)	2,153	(5,326)	(5,629)	(5,776)	(6,083)	(6,237)	(5,508)
- Garden Waste Collection **	(469)	(461)	8	(249)	(279)	(315)	(366)	(225)	(404)
- Trade Waste Collection	(808)	(616)	192	(555)	(576)	(611)	(596)	(624)	(659)
- Open Spaces	(57)	(57)	0	(5)	(18)	(11)	(19)	(54)	(69)
- Other Fees and Charges	(25)	(25)	0	(42)	(42)	(39)	(26)	(27)	(28)
Environmental Operational Services	(1,360)	(1,159)	200	(851)	(915)	(976)	(1,006)	(931)	(1,159)
- Planning Application Fees	(425)	(288)	137	(435)	(460)	(344)	(465)	(453)	(315)
- Local Land Charges	(113)	(83)	30	(219)	(166)	(158)	(145)	(146)	(91)
- Pre-Application Fees	(35)	(14)	21	(26)	(24)	(22)	(33)	(26)	(20)
- Permitted Development Fees	(4)	(3)	1	(9)	(5)	(3)	(4)	(2)	(2)
- Street Naming and Numbering	(10)	(5)	5	0	0	0	0	0	(16)
- Other Fees and Charges	(14)	(20)	(7)	(42)	(28)	(13)	(10)	(16)	(13)
Development Management	(600)	(413)	187	(731)	(683)	(540)	(657)	(644)	(457)
Building Control - Fees	(110)	(87)	24	(100)	(93)	(86)	(87)	(90)	(97)
Housing - Licencing Income	(144)	(144)	(0)	(50)	(66)	(84)	(120)	(162)	(159)
Fees & Charges - Existing Services	(8,615)	(5,878)	2,737	(7,381)	(7,724)	(7,771)	(8,259)	(8,399)	(7,784)
Leisure Services - Fees	0	0	0	(703)	(407)	0	0	0	0
Fees & Charges - All Services	(8,615)	(5,878)	2,737	(8,084)	(8,131)	(7,771)	(8,259)	(8,399)	(7,784)

* - 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 will be delivered.

Salary Performance - 2020/21

Service	Actual 2019/20	Annual Budget 2020/21	Forecast Year-end Actual	Year-end Variance		Comments
	£000	£000	£000	£000	%	
Governance	887	819	794	(25)	(3%)	
People Services	302	296	305	9	3%	Temporary post - not budgeted
Internal Audit SS	342	370	343	(27)	(7%)	Vacancies across service
Museums	708	705	693	(12)	(2%)	Vacancies during restructure
Finance Services	347	394	359	(34)	(9%)	2 posts working reduced hours and admin post not replaced
Property & Assets	386	448	426	(22)	(5%)	Delayed recruitment of new in-house team
Policy & Strategy	674	803	732	(71)	(9%)	
Community Services	1,130	1,358	1,299	(58)	(4%)	Vacancies in Bereavement and Parking Services
Environmental Operational Services	3,196	3,579	3,572	(7)	(0%)	
Economic Devt and Planning Services	1,175	1,211	1,106	(105)	(9%)	
Strategic Housing Service	1,081	914	898	(16)	(2%)	YPPW post one off funding from County not expected
Corporate & Managing Director	577	608	609	0	0%	
TOTAL SALARIES	10,805	11,504	11,136	(368)	(3%)	
Corporate Savings - Vacancy Factor	0	(107)	(80)	27	(25%)	Budgeted in Corporate but achieved in respective services
Other incl. Pensions back-funding	1,652	1,113	1,137	24	2%	
TOTAL	12,457	12,510	12,193	(317)	(3%)	

WORCESTER CITY COUNCIL

CAPITAL PROGRAMME/PROJECTS EXPENDITURE AND FINANCING 2019-20

Appendix 6

Scheme	2020-21	2020-21	Memo:
	Revised	Forecast	reprofiled
	Budget		to/(from)
	£000	£000	Future Years
			(21/22 MTF)
			£000
2 Kings Court	5,778	5,766	
Arches Project	907	907	
Arterial and Strategic Routes	30	30	
Battenhall Park and Duck Brook	14	14	
Car Park Machines & Resurfacing	167	19	
CCTV Upgrade	152	174	
City Centre compactor bins	145	145	
Commandery Project	33	19	
Copenhagen Street	33	-	
Customer Service Hub	7	7	
Diglis Project	135	135	
Disabled Facilities Grants	773	773	
Guildhall Improvement Access	50	61	
Hostile Vehicle Mitigation	250	250	
Housing Co Location Project	9	9	
ICT Projects	-	-	
ICT - Infrastructure Replacement	219	219	
Landscaping at Perdiswell	70	70	
Sports development	2,850	2,850	
Lyppard Grange Pond Viewing Platform	-	1	
Env. Ops Vehicle Replacement	956	956	
Play Area Projects	28	28	
Property 5-Year Plan	317	316	
Public Realm	50	50	
Sansome Walk Site Demolition	2,114	1,500	
Wheelie Bin Replacements	50	140	
TOTAL	15,607	14,921	-

Budgeted Financing 2020-21					
External Grants	Reserves & Revenue	S106	Capital Receipts	Borrowing (MRP)	Total Financing
£000	£000	£000	£000	£000	£000
				5,778	5,778
625	282				907
	30				30
14			67	100	167
				152	152
				145	145
	35				35
				33	33
			7		7
		135			135
751	22				773
	50				50
				250	250
			9		9
					0
			219		219
	70				70
				2,850	2,850
				-	0
			421	534	956
	28				28
			317		317
	50				50
750			532	832	2,114
			50		50
2,248	744	152	1,622	10,844	15,610

WORCESTER CITY COUNCIL

RESERVES - AS AT 31st MARCH 2021

Appendix 7

Reserve	Balance at 31 March 2020 £000's	Transfer to Reserves £000's	Transfer from Reserves £000's	Reclassificati ons between Reserves £000's	Forecast Balance at 31 March 2021 £000's	Uncommitted Reserves £000's
TRANSFORMATION FUND	785	0	(42)	0	743	557
INCOME GENERATION FUND	324	0	(11)	0	313	140
SERVICE SPECIFIC EARMARKED RESERVES	3,765	440	0	0	4,206	0
SMALL PROJECTS DEVELOPMENT FUND	80	0	0	0	80	0
CITY PLAN FUND	3,118	88	(11)	0	3,195	(306)
RISKS FUND	4,574	0	(915)	0	3,659	3,659
MUSEUM RESERVE	188	0	0	0	188	0
TOTAL RESERVES	12,835	528	(978)	0	12,385	4,051

s106 Agreements	Balance at 31 March 2020 £000's	Transfer to Reserves £000's	Transfer from Reserves £000's	Forecast Balance at 31 March 2021 £000's
S106 SCHEMES	895	0	(176)	719