

# Integrated Performance Management

## Finance Scorecard Quarter 1

### 2023/24: Quarter 1 – Revenue Budget

Ref	Budget Heading	Original Budget	Revised Budget	YTD Budget	Actual	Annual Forecast	Forecast Variance*	E' Reserve Impact	Gen Fund Impact	RAG	Page Ref
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
1	Business Enterprise & Community Infrastructure	1,438	1,438	359	102	1,326	112	(11)	123		7
2	Community Services	5,232	5,232	1,378	515	5,235	(3)	(65)	62		4
3	Corporate Services	4,180	4,180	1,174	1,180	4,247	(67)	(39)	(28)		5
4	Digital Technology & Service Transformation	1,715	1,715	414	431	1,855	(140)	(28)	(112)		3
5	Regulatory Services	845	845	211	136	845	0	0	0		8
6	Welfare Services	1,294	1,294	324	390	1,323	(29)	(29)	0		9
7	<b>Total Service Expenditure</b>	<b>14,704</b>	<b>14,704</b>	<b>3,861</b>	<b>2,753</b>	<b>14,831</b>	<b>(127)</b>	<b>(172)</b>	<b>45</b>		
8	Enterprise Zone	5,028	5,028	1,257	1,049	5,028	0	0	0		
9	Capital Financing and Treasury	(671)	(671)	(168)	(180)	(909)	238	238	0		
10	<b>Total Expenditure</b>	<b>19,061</b>	<b>19,061</b>	<b>4,950</b>	<b>3,622</b>	<b>18,950</b>	<b>111</b>	<b>66</b>	<b>0</b>		
12	Enterprise Zone	(5,028)	(5,028)	(1,257)	(1,049)	(5,028)	0	0	0		
13	Retained Business Rates & RSG	(5,150)	(5,150)	(1,288)	(389)	(6,000)	850	850	0		
14	Council Tax Requirement	(5,361)	(5,361)	(1,340)	(1,347)	(5,386)	25	25	0		
15	Services Grant	(96)	(96)	(24)	(24)	(96)	0	0	0		
16	New Homes Bonus	(655)	(655)	(164)	(165)	(659)	4	4	0		
17	<b>Total External Funding</b>	<b>(16,290)</b>	<b>(16,290)</b>	<b>(4,073)</b>	<b>(2,973)</b>	<b>(17,169)</b>	<b>879</b>	<b>879</b>	<b>0</b>		
18	Appropriations to / (from) Earmarked Reserves	(1,000)	(1,000)	0	0	(55)	945	945	0		
19	Appropriations to/ (from) General Fund Balance	(1,771)	(1,771)	(877)	(649)	(1,726)	45	0	45		
20	<b>Total Appropriation to Earmarked / General Reserves</b>	<b>(2,771)</b>	<b>(2,771)</b>	<b>(877)</b>	<b>(649)</b>	<b>(1,781)</b>	<b>990</b>	<b>945</b>	<b>45</b>		

<b>RED</b>	Not on target and / or the level of risk (of not meeting target) is high and needs urgent remedial action
<b>AMBER</b>	Not fully on target but not significantly off target and / or the level of risk (of not meeting target) is manageable but requires close monitoring
<b>GREEN</b>	On target and / or the risk (of not meeting target) is low and under control



## 2023/24 Quarter 1 - Executive Summary

- Total (net) projected annual Service Expenditure at Quarter 1 is £14.830m against an approved budget of £14.704m resulting in an adverse variation of £0.126m before application of Earmarked Reserves. Further to these, there is a net saving allowing a projected contribution to General Fund Reserves of £0.046m. Current spend does not account for pending pay award budgeted at 5%. Overall, this generates a projected increase of £0.045m in General Reserves.
- Earmarked Reserves are currently forecast to improve against budget by £0.945m at the end of the financial year. This arises through a combination of in-year Business Rate receipts, current investment income is exceeding budget by £0.238m due to higher than budgeted interest rates and minor improvements in Council Tax collection estimates.
- In relation to Business Rates, at outturn the Collection Fund moved from a deficit of £0.766m in 2021/22 to a surplus of £1.561m in 2022/23. This volatility is not unusual and is primarily related to timing differences around correct accounting for Business Rate receipts (and was exacerbated by Covid related reliefs). There is a benefit however and this will enable Business Rate related Earmarked Reserves to be bolstered in 2023/24 as the Collection Fund surplus is distributed, currently forecast to be £0.850m. Where there has been genuine growth and benefits from pooling arrangements, there may be leeway to provide further betterment to the Council Finances in the medium term.
- Current investment income is exceeding budget by £0.238m due to higher than anticipated interest rates at the time the budget was set. This has created the opportunity to set aside a specific Earmarked Reserve to initially pump-prime any requirements to fund restoration work at Closed Churchyards.
- Variations within the £0.045m include:
  - £31k pressures in Leisure Operations, amidst temporary reductions in capacity due to refurbishments & repairs to pool.
  - £109k pressures Estates and Assets partly due to reduced income at Element Court (which is now tenanted) and one off revenue costs associated with Wombourne & 4E redevelopment.
  - £68k surplus in Planning relating to additional PPA agreements and part year staffing of new posts agreed via RPP.
  - £50k surplus in Localities relating to unspent Consultancy budget.

- The budget for 2023/24 assumed a deficit (adjusted by contributions from Earmarked Reserves) to be funded from General Fund reserves of £1.770m. The current projected adjusted contribution from General Reserves of £1.726m is a £0.045m improvement against budget.
- New Homes Bonus & Services Grant are forecast to be close to budget.



## 2023/24: Quarter 1 – Digital Technology & Service Transformation

	Annual Budget	Revised Budget	Year to Date Budget	Actual	Forecast Outturn	Forecast Variance	Impact on ER	Impact on GF	RAG
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Community Hub	555	555	125	107	549	5	8	(3)	
Customer Interaction	364	364	91	63	364	0	0	0	
Digital Services	1,949	1,949	487	447	2,062	(113)	(113)	0	
Estates & Assets	(1,152)	(1,152)	(288)	(186)	(1,120)	(32)	77	(109)	
<b>Total Digital Technology and Service</b>	<b>1,715</b>	<b>1,715</b>	<b>414</b>	<b>431</b>	<b>1,855</b>	<b>(140)</b>	<b>(28)</b>	<b>(112)</b>	

Revenue Budget	RAG	Comments
Community Hub		No significant variations to report.
Customer Interaction		No significant variations to report
Digital Services		No significant variations to report
Estates & Assets		Delays to construction projects at 4E and Wombourne have incurred some revenue costs, (£23k). Reduced revenue income due to sale of Heathmill (£29k) is offset corporately by the benefit of a capital receipt of £425k. Element Court Office now let with 6 month rent free period (£20k). Estate occupancy levels (6 empty), Hub occupancy (4 vacant), but economic challenges may have impact and this area will need to be closely monitored.



## 2023/24: Quarter 1– Community Services

	Annual Budget	Revised Budget	Year to Date Budget	Actual	Forecast Outturn	Forecast Variance	Impact on ER	Impact on GF	RAG
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Baggeridge Country Park	115	115	30	18	115	0	0	0	
Leisure Services	814	814	221	235	899	(86)	(55)	(31)	
Landscape & Bereavement	(247)	(247)	(53)	(48)	(215)	(32)	0	(32)	
Street Scene	1,272	1,272	341	329	1,281	(10)	(10)	0	
Recycling	(106)	(106)	2	(47)	(134)	28	0	28	
Refuse Collection	3,336	3,336	824	19	3,239	97	0	97	
Climate Change	49	49	12	9	49	0	0	0	
<b>Total Community Services</b>	<b>5,232</b>	<b>5,232</b>	<b>1,378</b>	<b>515</b>	<b>5,235</b>	<b>(3)</b>	<b>(65)</b>	<b>62</b>	

Revenue Budget	RAG	Comments
Baggeridge Country Park		No significant variations to report
Leisure Services		Reduced swimming income forecast due to closure for ventilation works and increased pool costs at Penkridge. Income from memberships currently on budget but to be closely monitored.
Landscape & Bereavement		Crematoria Income (Essington) will be received later than previously budgeted. Pre-purchase burial plots performing well and are currently forecast to offset part of this pressure.
Street Scene		No significant variations to report
Recycling		Increased income from sale of recycled materials (plastics, papers, etc)
Refuse Collection		Inflation added to contract less than budget leading to in-year betterment. (12% budgeted, actual 9%)
Climate Change		No significant variations to report

# Integrated Performance Management



## 2023/24: Quarter 1 – Corporate Services

	Annual Budget	Revised Budget	Year to Date Budget	Actual	Forecast Outturn	Forecast Variance	Impact on ER	Impact on GF	RAG
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Accountancy & Financial Services	632	632	158	142	632	0	0	0	
Pay & pensions	592	592	148	172	644	(52)	0	(52)	
Corporate Finance	577	577	144	140	577	0	0	0	
Corporate Leadership Team	663	663	165	172	647	14	0	14	
Communications	163	163	41	30	163	0	0	0	
Community Safety	76	76	19	20	76	0	0	0	
Elections	360	360	219	246	380	(19)	(19)	0	
Human Resources	438	438	109	94	448	(10)	(20)	10	
Policy	113	113	28	37	113	0	0	0	
Member Support	567	567	142	126	567	0	0	0	
<b>Total Corporate</b>	<b>4,180</b>	<b>4,180</b>	<b>1,174</b>	<b>1,180</b>	<b>4,247</b>	<b>(67)</b>	<b>(39)</b>	<b>(28)</b>	

Revenue Budget	RAG	Commentary
Accountancy & Financial Services		No significant variations to report
Pay & Pensions		No significant variations to report – current variation relates to vacancy management adjustment
Corporate Finance		No significant variations to report
Corporate Leadership Team		Saving relates to recruitment gap between S151 officers.
Communications		No significant variations to report
Community Safety		No significant variations to report
Elections		Earmarked Reserve being used to fund additional staffing resources.
Human Resources		RPP saving against training budget, ER being used to fund apprentice post
Policy		No significant variations to report
Member Support		No significant variations to report



## 2023/24: Quarter 1 – Business Enterprise & Community Infrastructure

	Annual Budget	Revised Budget	Year to Date Budget	Actual	Forecast Outturn	Forecast Variance	Impact on ER	Impact on GF	RAG
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Building Control & Land Charge	27	27	7	0	27	0	0	0	
Development Control	255	255	64	(179)	187	68	0	68	
Planning Enforcement	209	209	52	49	214	(6)	(11)	5	
Local Plan	494	494	124	96	494	0	0	0	
Economic Development	277	277	69	52	277	0	0	0	
Localities	177	177	44	28	127	50	0	50	
UKSPF	0	0	0	55	0	0	0	0	
<b>Total Planning</b>	<b>1,438</b>	<b>1,438</b>	<b>359</b>	<b>102</b>	<b>1,326</b>	<b>112</b>	<b>(11)</b>	<b>123</b>	

Revenue Budget		Commentary
Building Control & Land Charge		No significant variations to report
Development Control		Current income levels are performing well against budget, however close monitoring of Planning Application income is required as economic climate could impact volume of future applications.
Planning Enforcement		No significant variations to report
Local Plan		No significant variations to report
Economic Development		No significant variations to report
Localities		Uncommitted budget for consultancy currently shown as a saving.



UKSPF		No significant variations to report – all spend is fully grant funded
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## 2023/24: Quarter 1 – Regulatory Services

	Annual Budget	Revised Budget	Year to Date Budget	Actual	Forecast Outturn	Forecast Variance	Impact on ER	Impact on GF	RAG
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Emergency Planning	48	48	12	9	48	0	0	0	
Environmental Health	540	540	135	109	540	0	0	0	
Internal Audit	96	96	24	22	96	0	0	0	
Legal Shared Service	161	161	40	(4)	161	0	0	0	
<b>Total Regulatory Services</b>	<b>845</b>	<b>845</b>	<b>211</b>	<b>136</b>	<b>845</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Budget	RAG	Commentary
Emergency Planning		No significant variations to report
Environmental Health		No significant variations to report
Internal Audit		No significant variations to report
Legal Shared Service		No significant variations to report



## 2023/24: Quarter 1 Monitoring– Welfare Services

	Annual Budget	Revised Budget	Year to Date Budget	Actual	Forecast Outturn	Forecast Variance	Impact on ER	Impact on GF	RAG
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Revenue Services	368	368	92	129	369	(1)	(1)	0	
Benefit Services	740	740	185	364	755	(15)	(15)	0	
Homelessness	0	0	0	(171)	(80)	80	80	0	
Housing Operations	187	187	47	68	280	(93)	(93)	0	
<b>Total Welfare Services</b>	<b>1,294</b>	<b>1,294</b>	<b>324</b>	<b>390</b>	<b>1,323</b>	<b>(29)</b>	<b>(29)</b>	<b>0</b>	

Revenue Budget	RAG	Commentary
Revenue Services		No major variations to report.
Benefit Services		No major variations to report.
Homelessness		Actual to date represents grant income (net of spend to date). All grant is either committed in year or carried forward as an Earmarked Reserve where we have contracts running more than 12 months. No variations impacting on General Fund Reserves.
Housing Operations		No major variations to report.



## 2023/24: Quarter 1 – Capital Budget

Capital Scheme	2023/24 Budget £'000	Spend to date £'000	Commentary	RAG
<b><u>Corporate Services</u></b> Commercial Asset Strategy	11,043	337	Budget includes:- <ul style="list-style-type: none"> <li>• Wombourne Enterprise Park development</li> <li>• Restoration of Unit 4E Four Ashes following fire damage (funded via insurance claim)</li> <li>• Contingency for existing projects £250k</li> <li>• Future development/purchase opportunities</li> </ul> Both sites are under construction and should be completed Spring 2024.	
Itrent Upgrade	20	0	Budget has been assigned and earmarked for Swipelt replacement time and attendance system	
<b><u>Digital Technology and Service Transformation</u></b> Digital Technology and Service Transformation	370	13	Budget includes; workstation replacement for Agile working, purchase of Civica licenses and other Digital Services requirements including vSan switches and hosts	
<b><u>Welfare Services</u></b> Disabled Facilities Grant	1,935	(232)	Better Care Fund allocations to fund necessary adaptations	
<b><u>Community Services</u></b> Street Scene Fleet	166	0	Budget includes; street cleansing vehicle and slippage due to delay on procurement of grounds maintenance vehicle	
Waste Bags	10	0	Budget for purchase of recycling bags as required	

Leisure Centre Equipment Renewal Programme	179	157	Budget for replacement of cardiovascular, resistance and indoor cycling equipment. Purchase of equipment at Wombourne Leisure Centre has been made. Purchase of indoor cycles at Penkridge Leisure Centre currently outstanding.	
Leisure Centre Investment Scheme	1,030	-48	Budget includes; leisure centre investment across all centres. Currently works at Codsall Leisure Centre are outstanding. The spend to date figure allows for retention monies that will become due following a period of review of the works for suitability and quality.	
Leisure Centre Air Conditioning	28	0	Budget is for air conditioning replacement across centres. Within 2022/23, an air conditioning unit was purchased at Wombourne Leisure Centre. Timing of expenditure can be linked to the leisure investment fund works.	
<b><u>Business Enterprise and Community Infrastructure</u></b> Regional Housing Board	127	0	South Staffordshire Council contribution to South Staffordshire Warmer Homes project	
Regional Housing Board	<b>14,908</b>	<b>227</b>		

#### Other Notes

##### **Moved financial year as part of MTFS**

##### **2024/25 Budget**

**£'000**

Refuse Vehicles new contract

3,046

At MTFS review, the new contract was due to start 1<sup>st</sup> April 2025. Hence budget was moved to 2024/25 to allow for any vehicles to be supplied in advance of the contract. Accounting standards dictate that embedded leases (vehicles supplied as part of overall contract) must be capitalised.

