

REPORT TO:	FINANCE AND MANAGEMENT COMMITTEE	AGENDA ITEM: 9
DATE OF MEETING:	14 MARCH 2024	CATEGORY: DELEGATED
REPORT FROM:	STRATEGIC DIRECTOR (CORPORATE RESOURCES)	OPEN
MEMBERS' CONTACT POINT:	CHARLOTTE JACKSON Charlotte.jackson@southderbyshire.gov.uk	DOC: s/finance/committee/2023-24/Mar
SUBJECT:	QUARTERLY BUDGET MONITORING 2023-24	
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: FM08

1.0 Recommendations

- 1.1 That the Committee note the position and provide any comments it may have on the latest revenue and capital financial position for the General Fund and HRA for 2023/24.
- 1.2 That the Committee approve to waiver the fee of bulky collection for those residents that have been affected by the recent flooding.
- 1.3 That the Committee delegates authority to the Section 151 Officer to waive future charges connected to events of exceptional nature.
- 1.4 That the Committee accept the grant funding of £100,000 from Derbyshire County Council relating to Children and Young People Emotional Health and Wellbeing and authorises the Strategic Director (Corporate Resources) to sign the grant agreement.

2.0 Purpose of the Report

- 2.1 To provide an update on performance against the General Fund, Housing Revenue Account and Capital Programme budget for 2023/24, as at the end of the third quarter.

3.0 Detail

INTRODUCTION

- 3.1 In February 2023, the Council approved its revenue and capital budgets. This report presents the consolidated forecast financial position of the Council for the third quarter.
- 3.2 As detailed in the previous monitoring report, the Section 151 Officer has committed to undertake a review of Earmarked Reserves before the end of the financial year. Phase 1 of this review was completed in Q2. Phase 2 of this review is now complete, with the outcome of this review detailed in the report.

FINANCIAL OVERVIEW

- 3.3 The approved budgeted position on the General Fund, approved in February 2023, was a total deficit of £1,941,151 which was amended to a total budgeted deficit of £2,486,728, as reported in November 2023.
- 3.4 The amended budget deficit in Q2 has subsequently been amended to a total budgeted deficit of £2,504,641. Changes to the budget in Q3 relate to the confirmed members pay award of £17,913 which has been added to contingent sums.
- 3.5 As detailed in **Appendix 1** the updated budgeted deficit position is £2,504,641. The forecast outturn position at quarter 3 on the General Fund is a total improved deficit position of £300,743.
- 3.6 The approved budget position in February 2023 for the HRA was £2,129,238 which has been subsequently amended for an additional sum of £225,080 for the pay award and revenue compliance works in contingent sums. The forecast position at Q3 on the HRA is a total increased deficit of £2,401,867 compared to the budgeted position of £2,354,318 as shown in 3.37.
- 3.7 Spending on the Council's Capital Programmes have made good progress, with £5,567,278 spend in the first three quarters.
- 3.8 The finance team continue to monitor the impact of inflation on the Council's spend.
- 3.9 The pay award for members for 2023/24 has now been agreed internally at 3.88%. The decision has been based on the national pay agreement for 2023, which provides for a 3.88% increase on other allowances, and this was agreed by the Leader and Chief Executive. Therefore, the impact of this pay award must be taken from reserves.
- 3.10 Since the Q3 position detailed in this report, there have been several requests for additional resources or policy decisions presented to policy committees.
- 3.11 Specifically, the following decisions were presented to February policy committees which are funded via existing budgetary resources. The relevant financial forecasts for these will be reported in Quarter 4:
- a) Communications Review – funded via a virement from budgetary underspends, as agreed by the Section 151 Officer, with the remaining funded by earmarked reserves as agreed by the Section 151 Officer. Policy decision presented to Finance and Management Committee 15th February 2024.
 - b) New Management System Software for Operational Services – single capital cost funded via existing earmarked reserves as agreed by the Section 151 Officer. The annual licensing cost has been added to the budget from 2024/25. Policy decision presented to Environmental & Development Services Committee 25th January 2024.

GENERAL FUND

- 3.12 Apart from Council housing, day-to-day revenue income and expenditure for Council services is accounted for through the General Fund. The net expenditure is financed through the Council's Core Spending Power which includes:

- General Government Grant
- Council Tax
- Retained Business Rates
- New Homes Bonus

- 3.13 Uncertainty remains over future Government funding and further details are awaited ahead of the financial settlement for 2024/25. In the meantime, the approved MTFP (**Appendix 1**) continues to assume that the Council's core funding will reduce over the medium-term.
- 3.14 The Base Budget for 2023/24 approved in February 2023 estimated a budget deficit of £1,941,151. Following an update to the medium-term financial plan the revised budget deficit is £2,504,641. A revised MTFP is detailed in **Appendix 1**.
- 3.15 Overall, the favourable £2.2m movement in the forecast position is due to spend anticipated to be £744k lower than projected, revised forecast position on business rates expected to be £1.34m more favourable and additional funding streams of £99k Revenue Support Grant and £21k Levy account surplus distribution is expected.

General Fund Spend

- 3.16 Across the General Fund services, as at the first quarter is expecting to report a net underspend of £744k which represents a 4.33% reduction in costs. Broken down further the pressures affecting service areas across the Council are offset by the high returns achieved from the Councils investment portfolio (£1,927,127).
- 3.17 The table below shows this net spend forecast movement.

COMMITTEE SUMMARY

Summary by Policy Committee

REVENUE	ANNUAL		
	Full Year Budget £	Projected Actual £	Projected Variance £
Environmental and Development Services	7,326,575	7,885,028	558,453
Housing and Community Services	3,106,785	3,462,128	355,343
Finance and Management	6,734,592	5,077,064	-1,657,528
TOTAL	17,167,952	16,424,220	-743,732
Contingent Sums	-788,345	-788,345	0
TOTAL	16,379,607	15,635,875	-743,732

- 3.18 The forecast includes net transfers from Earmarked Reserves of £17k due to grant income, together with external contributions in Community Services for projects and capital schemes which stretch beyond the current financial year, are required. This funding is transferred to specific reserves and drawn down to finance expenditure when it is incurred. Details of which are shown in the table below.
- 3.19 The figures are also adjusted for income and expenditure associated with Section 106 contributions which are reported in **Appendix 3**.

Earmarked Reserves

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
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Tourism Policy, Marketing & Development	2	A	Visitor information kit out costs and external shop front works
Community Development	(1)	F	This relates to the Community Partnership arrangements and therefore any underspends are ringfenced for future projects.
Environmental Education	11	A	Increase in wages due to increased works on additional land following lease agreement. Adverse income due to reduced grant income, ability to obtain grants that cover core costs are increasingly difficult to obtain.
Dealing with Development Control Applications	401	A	Funding five planning posts plus additional costs relating to backlog works of which £200k was allocated
Street Cleansing (not chargeable to highways)	9	A	Street Cleansing Operative posts (pro-rate to when posts were filled)
Household Waste Collection	11	A	Refuse Loader/Driver posts (pro-rate to when posts were filled)
Recycling	243	A	Agency costs because of vacant loader/driver posts. Downturn in price of recycling material
Transport Services	28	A	Vehicle Mechanic post (pro-rate to when post was filled)
Community Safety (Crime Reduction)	(37)	F	BCU funding received, not budgeted for therefore will be used to top up reserves
Get Active in the Forest	(34)	F	NFC £11.8k funding not budgeted but confirmed for 23/24. Additional grant funding received to cover some budgeted costs. Post holder working reduced hours.
Sports Development & Community Recreation	(76)	F	Higher levels of income expected
Outdoor Sports & Recreation Facilities (SSP)	(43)	F	Higher levels of income expected
Play schemes	(19)	F	Additional grants obtained which cover staffing costs that are already budgeted for.
Parks and Open Spaces	33	A	High repair costs for parks and trees, tree works
Bed / Breakfast Accommodation	(3)	F	
Pre-tenancy Services	(360)	F	Grant funding not confirmed at budget setting (homelessness prevention), funding now received
Digital Services	46	A	Granicus system funded by ICT reserve for the first two years. Mainstreamed in the budget from next year
ICT Support	13	A	Professional fees in relation to data-back up strategy project
Personnel/HR	7	A	Leadership and Development Corporate training for managers
Communications	5	A	Communications support to cover staff sickness and annual leave
Customer Services	2	A	Customer Services Administrator/Receptionist Post (pro-rate to when posts were filled)
Admin Offices & Depot	64	A	Draw down for repairs as part of PPM

Planning Agreements	(289)	F	S106 agreements
Estate Management	(62)	F	Underspend in repairs used to top up repairs reserve
Council Tax Collection	27	A	Revenue/Debt Recovery apprentice posts (pro-rate to when posts were filled)
Revenues & Benefits Support & Management	30	A	IEG4 eForms
Housing Benefits Administration	9	A	Benefits Overpayment apprentice posts (pro-rate to when post was filled)
Total	17	A	

Funding

3.20 The Council's central funding, besides Business Rates, is fixed for the year and is shown in the table below.

3.21 The Business Rates outturn position for last year, 2022/23, was £5.4m compared to a budgeted position of £3.8m. A revised forecast position of £5.2m was presented for Business Rates during Quarter 2. Further analysis on Business Rates has been conducted during Quarter 3 and a revised forecast position of £5.34m will be presented in Q3.

3.22 An additional £99k Revenue Support Grant is also anticipated as advised by our external funding experts. An additional £21k Levy account surplus distribution for 2023-24 was also announced as part of the Local Government Finance Settlement.

Core Funding

Core Grants and Funding 2023/24	Budget	Forecast Q3
	£	£
Council Tax	6,577,466	6,577,466
Retained Business Rates	4,000,000	5,340,000
Service Grant Allocation	100,000	100,000
New Homes Bonus	1,500,000	1,500,000
Funding Guarantee	1,800,000	1,800,000
Revenue Support Grant	0	99,000
Levy Account Surplus Distribution	0	21,166
Collection Fund Surplus – Council Tax	55,000	55,000
Total Funding	14,032,466	15,492,632

Risk Areas

3.23 Indoor Sports and Recreational facilities are facing financial expenditure pressure due to the energy benchmarking contractual arrangements with Active Nation. The predicted outturn position for the end of the year is additional expenditure of £531k. The bid for the Sport England Swimming Pool was unsuccessful and therefore this cost will need to be met from General Fund Reserves.

3.24 The Council may bring a complex prosecution that could result in substantial legal fees. The decision as to whether to prosecute is currently pending.

- 3.25 As can be seen in table 3.35 there are a significant number of vacant posts within the General Fund. Whilst a number of these are in the process of being recruited, there are still areas where significant costs are incurred to support services. Throughout the Council there are roles where recruiting appropriately skilled staff has proven difficult.
- 3.26 It has been identified that one of the electricity meters at Rosliston Forestry Centre's café may have been wired incorrectly. This may have resulted in the tenant being charged for electricity for the wider site. Investigations are currently underway, and the significance of the potential claim has not yet been quantified.

Virements

- 3.27 Two virements in Q3 have been approved by the Section 151 Officer in line with the council's Financial Regulations:

3.27.1 ID Badge Process: £1k from Customer Services to ICT for tools and equipment budget relating to ID Badges. This process was transferred between departments in year.

3.27.2 Training costs: £5k from Estates Management to Civic Offices and Depot to support the cost of MSc qualification for one staff member.

- 3.28 There are no virements for Committee approval.

Earmarked Reserves (EMRs) Review

- 3.29 The council holds EMRs for a particular purpose and are set aside to meet known or predicted future expenditure in relation to that purpose. The reserves are monitored alongside the budget as part of monthly monitoring.
- 3.30 As part of the year end close-down processes, EMRS are requested by budget holders to either carry forward existing reserves that remain unspent or to create new reserves from under spends within the current budget year if that under spend is from a budget area that aligns with the purpose of the reserve to be carried forward. These reserves are checked by the Finance team for accuracy before being presented to the S151 Officer for approval under delegated powers. Additional requests for the creation of reserves that are not from a specific budget area may be presented to Committee for approval.
- 3.31 Assuming that reserves are utilised in line with the timescales agreed as part of their approval, reserves represent an effective means of utilising surpluses and underspends and ensuring delivery of projects.
- 3.32 The balance of reserves at April 2023 is £12,504,150. The reserves and their current status are detailed in **Appendix 4**.
- 3.33 Members will recall that the Section 151 Officer committed to undertake a review of EMRs before the end of the financial year. This work has progressed, and a second stage is complete, the results of which are detailed below. A further review will be undertaken as part of the close-down process for 2023/24 and reported as part of the provisional outturn report in July 2024.

Reserves reallocated.

EMR Description	Purpose	Balance	Reallocation details

Building control transition	Reserve to support the transition to a shared service arrangement that has now concluded	13,709	Reallocated to new Land Registry reserve which will be used towards the cost of data transfer
EU Exit Funding	Reserve to cover additional administrative, procurement or other costs following the UK's exit from the European Union.	52,452	Reallocated to "Planning Review" as per FMC 23/11/2023
Covid - Income Fee Charges	This grant was received to compensate for the loss of service income during Covid 19. Effectively, this has been covered by the Support Grant (above) with no commitments against it.	92,803	Reallocated to General Reserves
District Conservation Works	This provision is no longer required and is therefore available for reallocation.	10,000	Reallocated to General Reserves
Software upgrades to GIS/LLPG	This provision is no longer required and is therefore available for reallocation.	9,000	Reallocated to General Reserves
Cultural Services Restructure Provision	This provision is no longer required and is therefore available for reallocation.	3,183	Reallocated to General Reserves
Section 31 Compensation	To compensate for loss of Council Tax and Business Rates income due to Covid 19. This is the amount remaining, following a review it has been determined that the performance on the Collection Fund has been sustained and the repayment of S31 grant is not needed.	1,672,065	<p>£1,000,000 reinstate growth reserve used to fund posts in Operational Services in 2023/24 & 2024/25</p> <p>£250,000 reallocated to Leisure Centre/Civic Offices Project as per report to FMC 23/11/2023.</p> <p>£400,000 reallocated to fund one-off budgetary pressures identified through budget setting for 2024/25, as per report to FMC 15/02/2024.</p> <p>£22,065 (balancing figure) reallocated to general reserves.</p>
Recycling Service Provision	A reserve set-up to fund any future downturn in the price of recycling material in connection with the risk sharing arrangement under the Kerbside Recycling Contract.	675,000	Reallocated to new Fleet Replacement reserve, as per report to FMC 15/02/2024
District Growth	This Reserve has been built up from additional Council Tax collected from the increase in residential properties. It is drawn down and mainly transferred into Waste Collection, Street Cleansing and Grounds Maintenance when existing resources can no longer meet additional demand.	1,016,628	Reallocated to new Fleet Replacement reserve, as per report to FMC 15/02/2024
Fixed Asset Replacement Fund	This is spent in accordance with a vehicle replacement programme.	744,807	Reallocated to new Fleet Replacement reserve, as per report to FMC 15/02/2024
New Burdens - Covid-19 Support	Funding received to support the additional costs as a result of Covid'19. These additional costs were absorbed as part of normal budgets and therefore this provision is no longer needed.	523,960	£363,960 reallocated to fund one-off budgetary pressures identified through budget setting for

			2024/25, as per report to FMC 15/02/2024 £160,000 reallocated to new Depot Back Office System reserve, as per report to FMC 15/02/2024
Shop Fronts Contribution	This reserve was used to supplement the budget in 2022/23 for improvements to shop frontages. It was set aside as a contingency should contributions from tenants not be secured. All tenants have now contributed.	15,507	Reallocated to new Town Centre shop fronts reserve
New Town Centre Grant - Non-Heritage	To fund improvements to shop frontages on the Delph in Swadlincote	39,662	Reallocated to new Town Centre shop fronts reserve
Parks Improvement Fund	To commission the Play and Park Facility Strategy	16,071	Reallocated to new Green Space Strategy reserve
NNDR Relief Overpayment Provision	This is being drawn down to finance the loss of income on the Collection Fund due to Business Rate Reliefs provided by the Government during Covid 19.	382,038	£263,893 maintained for exceptions balance drawdown in 2023/24 £20,932 reallocated to fund one-off budgetary pressures identified through budget setting for 2024/25, as per report to FMC 15/02/2024 £97,213 (balancing figure) reallocated to general reserves.
DHP Rent Arrears Top Up	This reserve was used for a trial on the home release scheme. However, this has not been executed due to all of the funding received via the Household Support Fund	30,000	£21,556 used towards pension strain for flexible retirement £8,434 (balancing figure) reallocated to general reserves.
Total reserve reallocated to other reserve			£3,983,836
Total reserves reallocated to General reserves			£242,698
Total reserves reallocated to fund 24/25 budgetary pressures			£784,892
Total reserves maintained			£285,449

Projected Variances

3.34 The main reasons for the projected variances are summarised in the following tables, each detailed by Committee and Service Area. Commentary on the reason for the variance and mitigation actions have been included as appropriate.

Environmental & Development Committee - Head of Environmental Services

Total favourable variance £28k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
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Food Safety	41	A	Certification Income - Reduction in certificate income due to Nestle Hatton plant being downsized due to decrease in Dulce Gusto pods usage. No export certificates from Brunnel due to certification now required from vets (containing geletine).	Brunnel could potentially be sending products to China shortly, and therefore will be seeking certificates from SDDC
Pollution Reduction	(79)	F	Vacancies - Salary savings £39k - post filled mid-November. Consultancy Income - £40k work carried out from commercialisation plan	
Community Safety	10	A	Kennelling - Costs have started to stabilise, however there is a concern that there may be an increase of stray XL bullies.	There is relatively little scope to further reduce the costs of the current cohort of dogs in the Councils possession. Currently most animals are now placed with foster carers. Foster care costs £50 per month per dog compared to kennels at £350. An 'Animals in Distress' Policy has been produced in draft in order to give officers explicit guidance about how to discharge their legal duties whilst balancing this with the need for the Council to prudently manage its finances.
Total	(28)	F		

Environmental & Development Committee - Head of Legal and Democratic Services
Total adverse variance £23k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Land Charges	11	A	Fees and charges - DCC increase in their fees and charges.	Fees and charges have been increased in the budget round to cover the significant increase in costs from DCC
Licensing	12	A	Income - Fee income below average for the year. Still impacted from Covid and because of businesses closing.	
Total	23	A		

Environmental & Development Committee - Head of ICT & Business Change
Total adverse variance £35k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
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Street Name and Numbering	35	A	Fees and charges - Reliant on developments, demand is low at the moment
Total	35	A	

Environmental & Development Committee - Head of Operational Services

Total Adverse variance £525k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Grounds Maintenance	(77)	F	Vacancies - Staff Vacancies, not requiring the use of Agency.	Grounds maintenance operative vacancies filled from January
Street Cleansing	(77)	F	Vacancies - Staff vacancies £135k, covered by agency £20k. £44k sweeper hire costs	Sweeper now in use
Household Waste	250	A	Variations - Vacancy saving £160K, agency overspend £242k extra staff required to conduct rounds at 10 loaders and 5 drivers per week covering sickness. Vehicle Hire - £188k overspend, 2 vehicles still on hire due to spare RCV's no longer being in use.	Mitigation action to bring into place a new vehicle replacement plan in line with the needs of the service. All loader vacancies to start in February and drivers start in March
Trade Waste Collection	(18)	F	Commercial Income - Favourable on income from trade waste customers	
Direct Services Central Admin	(131)	F	Vacancies - Vacancy saving £210k, Agency costs £79K	Recruit to permanent post from restructure
Transport Services	518	A	Spare Parts & Agency - Vacancy savings £14k, Agency costs £139k overspend, spare parts overspend £348K - Senior Mechanic and Vehicle Mechanic vacancies filled sooner than expected. Parts overspend predicted based on age of the fleet with £200k expected on the 8 18 plate vehicles alone. Overspend on tyres due to cost increase of tyres	Parts mitigation action is to incorporate a maintenance budget with the vehicle replacement plan where the budget is profiled in line with the vehicle's age. Agency staff being reduced as posts are being filled to reduce number of vehicle accidents
Recycling	68	A	Vacancies - Staff vacancies £70k, covered by agency £470k. Agency forecasted on 10 loaders and 5 drivers hired a week to cover sickness and absence along with vacancies across both household and recycling. Lower tonnages rates compared to 2022/23. Partially covered by EMR's	All loader vacancies to start in February and drivers start in March
Public Transport	(8)	F	Contract Cleaning - pressure washer now purchased. Funded by external funding and earmarked reserves and therefore budget not utilised towards purchase price.	
Total	525	A		

Environmental & Development Committee - Head of Property Services

Total Adverse variance £4k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Off-Street Parking	4	A	Utilities - overflowing of urinals	Urinals repaired and consumption back to normal
Total	4	A		

Housing & Community Services Committee - Head of Cultural & Community Services
Total adverse variance £436k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Community Centres	(6)	F	Fees and Charges - £6k favourable due to block bookings and private hire	
Indoor Sports & Recreation Facilities	477	A	Utilities - £531k overspend due to the increase in utility costs additional income from JPS recharge. Professional Fees - £15.7k overspend for Procurement support in relation to new contract. JPS - £61k favourable due to utilities cost	Sport England swimming pool support fund bid unsuccessful. However, tendered for new contract will see cost reductions in future years
Rosliston Forestry Centre	(5)	F	Salaries - Savings on Pension contributions from staff opting out and lower SCP's than budget	
Cemetries	(28)	F	Income - Increased income £24.5k due to increased need	
General Grants, Bequests and Donations	19	A	Grants - Uplifted grant to Sharpes Pottery and Heritage (approved at F&M)	
Defences Against Flooding	(6)	F	Grounds - most call outs have been to County for flooding which has meant costs are reduced	
Events Management	6	A	Events - Increased costs across events for talent, entertainment. Income - stall holders not willing to pay higher fees and therefore this has had a negative impact on income	
Midway/Stenson Community Centre	(21)	F	Utilities - Actual utilities less than budget. Income - room hire exceeding budget due to regular block bookings and private hire	
Total	436	A		

Housing & Community Services Committee - Head of Housing
Total favourable variance £81k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
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Housing Standards	(6)	F	Fees and Charges - Increase in HMO licenses granted along with default works charged	
Other Housing Support Costs	(20)	F	Computer System - New system procured savings compared to budgeted system	
Housing Strategy	(53)	F	Vacancy - Housing Development & Research Officer - Unsuccessful recruitment attempts	Roles are currently going through the JEQ/Recruitment process
Administration of Renovation & Improvement Grants	(2)	F	Architectural Recharge - lower than anticipated budget	
Total	(81)	F		

Finance & Management Committee - Head of ICT & Business Change

Total favourable variance £35k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Business Change	(28)	F	Vacancy - Senior Business Change Officer vacancy until August 23	
Digital Services	(14)	F	Vacancy - Digital Systems Specialist vacancy until July 23	
ICT Support	7	A	Vacancy - 1st line support post vacant for 3 months. Computing - increase in licenses due to corporate infrastructure and security upgrades	
Total	(35)	F		

Finance & Management Committee - Head of Property Services

Total favourable variance £13k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Caretaking	(13)	F	Service charge £13k relating to DCC.	
Total	(13)	F		

Finance & Management Committee - Head of Legal & Democratic Services

Total favourable variance £70k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Legal Services	4	A	Vacancy - £35k Senior Legal Officer vacancy saving covered by agency costs £22k. Professional fees - £23k for expert advice on specific legal matters	
Conducting Elections/Registration of Electors	(54)	F	Grant Funding - New burdens funding received for additional ID verification - costs have been absorbed within existing budgets. Canvas - lower costs than	

			anticipated, mostly relating to wages for personal canvas	
Democratic (inc Elected Members)	(20)	F	Variances - Members allowances due to vacancies in year and vacant Democratic Services Officer	
Total	(70)	F		

Finance & Management Committee - Head of Finance

Total favourable variance £1435k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Corporate Finance Management	75	A	Audit Fees - PSAA have confirmed 23/24 scale fee which has a 151% uplift to reflect procurement outcome	
Financial services	(19)	F	Vacancies - £30k accountant post covered by agency costs £13k	
Interest Receivable	(1491)	F	Income - Investment income on current investment portfolio	
Total	(1435)	F		

Finance & Management Committee - Head of Customer Services

Total favourable variance £98k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Housing Benefits Administration	(27)	F	Grant Funding - Benefit Subsidy Income higher than budgeted	
Council Tax Collection	(17)	F	Grant Funding - New burdens for Council Tax rebates, costs absorbed as part of existing budgets	
Revenues & Benefits Support & Management	(34)	F	Vacancy - vacant apprentice post	
Concessionary Fares	(12)	F	Contributions - Derbyshire County Council for Gold Card Scheme	
Customer Services	(8)	F	Vacancies - £43k CSA vacancies covered by agency costs £10k. Computing/Professional Fees £23k due to implementation of upgraded cash receipting system	
Total	(98)	F		

Finance & Management Committee - Strategic Director (Corporate Resources)

Total favourable variance £15k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Senior Management	(15)	F	Vacancy - Strategic Director vacancy - 2 months	

Total	(15)	F
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Finance & Management Committee - Head of Operational Services

Total adverse variance £8k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Mitigation
Protective Clothing	8	A	Protective clothing - increase in agency/new staff	
Total	8	A		

3.35 Salary savings in year relate to vacancies (£1,360k) these savings are being offset by agency and consultancy to support services (£1,270k). The result is a cost of £90k to the General Fund. The following table shows the expected costs and savings on staffing in year.

	Employee Savings £'000	Agency Costs £'000	Variance £'000	Comments
Economic Development	-60	50	-10	Vacant Post
Environmental Services	-53	2	-52	Less hours worked than budget
Licensing & Land Charges	-89	61	-28	Land charges carried out by Lichfield
Planning	-87	93	6	Vacant Posts & Agency to cover back log
Street Scene	-210	22	-188	Vacant Posts - recruitment in progress
Waste and Transport	-454	930	476	Vacant Posts, sickness cover – recruitment completed
Community Development & Support	-9	0	-9	Agreed additional hours - however externally funded
Recreational Activities	-8	0	-8	Less hours worked than budget
Leisure Centres & Community Facilities	-17	0	-17	Vacant post
Parks & Open Spaces	-49	5	-44	Vacant post
Private Sector Housing	-107	60	-47	Vacant post
Central Services Support	-169	44	-125	Vacant posts
Corporate & Democratic	-5	0	-5	Vacant post
Elections & Registration	-11	4	-7	Vacant post
Estates Management	-7	0	-7	Less hours worked than budget
Revenues & Benefits	-27	0	-27	Vacant post
	-1,360	1,270	-90	

Waste from Flooded Properties

3.36 As a result of the recent flooding, assistance in removing wet carpets and damaged furniture has been provided to residents affected. Normally, this would require residents to book a bulky collection slot and pay. However, given the circumstances it has been suggested by Leadership Team that these charges are waived. It has therefore been agreed that these charges are put on hold until formal ratification by Committee.

Public Health Wellbeing Grant Funding

3.37 The Council has been awarded £100k grant funding from Derbyshire County Council relating to Children and Young People Emotional Health and Wellbeing. The funding is subject to a grant agreement and there are no onerous obligations within the

agreement. The Council will be responsible for distributing grant monies to successful projects following a robust application process by the end of September 2024. There will be several internal projects that will be recipients to this funding and will be of financial benefit to the Council.

HOUSING REVENUE ACCOUNT (HRA)

3.38 The Council is required to account separately for income and expenditure in providing Council housing.

3.39 The Base Budget, after taking into account the revised contingent sums for the HRA is, an estimated deficit of £2.35m, and the revised forecast position is a deficit of £2.40m after taking into account £303k funded from earmarked reserves, an increased deficit of £48k. The greatest variance is the increase in investment income and an increase in repairs and maintenance following on from the Housing Compliance report, of which the policy decision was presented at Housing and Community Services Committee on 16th November 2023. Changes to the HRA deficit reported in November is shown in **Appendix 5**.

Position as at 31st December 2023

HRA SUMMARY BY AREA - BUDGET MONITORING DECEMBER 2023

	ANNUAL		
	Full Year Budget £	Projected Actual £	Projected Variance £
Rent and Rechargeable Repairs	-12,982,571	-13,082,070	-99,499
Repairs and Maintenance	3,650,350	4,777,280	1,126,930
Managing Tenancies	2,267,602	2,306,608	39,007
Supported Housing	770,149	736,309	-33,840
Interest Payable	1,508,044	1,508,052	8
Interest Receivable	-196,604	-1,181,661	-985,057
Capital and Debt Repayment	4,807,023	4,807,023	0
Bad Debt Provision	131,000	131,000	0
Contingent Sums	2,399,326	2,399,326	
	2,354,318	2,401,867	47,549

Earmarked Reserves

Service	Variance £'000	Adverse/ Favourable	Reason for Variance
Housing Department Support Staff and Costs (HRA)	4	A	Programme manager post for HRA mobile working project
Responsive (DLO Trading HRA)	299	A	£133k relating to void works. £166k relating to implementation of new HRA mobile working system
Total	303	A	

Risk Areas

3.40 As with the General Fund, there are several vacant posts within the HRA especially in the repair and maintenance area, that pose a risk to the financial position due to the added cost of agency and support.

3.41 Risks to the shortage of available candidates and market salaries are present, mitigation actions have been to develop workforce skills to be multi skilled job roles to attract candidates and upskill existing staff. The Head of Housing will keep the situation under review.

3.42 Derbyshire County Council has now informed the Council that there will no longer be any funding available for the service managed by the Council after March 2024.

Projected Variances

3.43 The main reasons for the projected variances are summarised in the following table, each detailed Service Area. Commentary on the reason for the variance and mitigation action have been included as appropriate.

Housing & Community Services Committee (Housing Revenue Account) - Head of Housing

Total adverse variance £60k detailed below

Service	Variance £'000	Adverse/ Favourable	Reason for Variance	Updated Mitigation
Housing Department Support Staff and Costs (HRA)	(13)	F	Variances - Salary savings of (£12.2k) due to a vacant post, agency costs to cover £5k. Computing system - over-budgeted for Orchard software. Increased cost for the Housing Ombudsman and Orchard implementation costs	
Development & Regeneration (HRA)	(54)	F	Vacancy - Housing Development & Research Officer - Unsuccessful recruitment attempts	
Rechargeable Repairs	10	A	New process not yet in place due to staffing issues	
Responsive (DLO Trading HRA)	1062	A	Variances - Several long-term vacancies (£376k), vacancies covered by agency £555k. R&M £801k as a result of the Housing Compliance report. Increase costs for materials/equipment hire £57k. Utilities £28k	Trade vacancies have now been advertised. R&M under review to ensure no additional spending from the last committee report.
Planned (HRA Revenue)	65	A	Variances - Agency costs to cover sickness £171k, salary saving of (£51k). R&M Saving £58k	Recruited to project officer post
Managing Tenancies	105	A	Variances - Agency costs to cover sickness and compliance work £114k, salary saving of (£17k), Council tax - £59k due to void rates. Compensation payments - £40k underspent, nothing expected in year	Void levels are decreasing, as well as length of time void - will reduce Council Tax charges

Rent Collection & Accounting	(110)	F	Income - Rental Income collection higher than budget (£123k) due to reduction in voids and reduction to Garage Income by £10K	Establishing a plan to improve garages to make them lettable.
Supported Housing	(33)	F	Income - Additional income from DCC for monitoring service	
Interest Receivable	(985)	F	Income - Investment income on current investment portfolio	
Total	47	A		

Capital Programme

3.44 The Council's capital programme consists of many different projects covering both the General Fund and HRA.

3.45 The capital budget for 2023/24 was approved in February 2023 and has been updated following the outturn for 2022/23 to reflect the carry forward of income and expenditure for incomplete projects.

3.46 To the end of Quarter 3, there has been £2,793,755 of spend on General Fund and £2,773,523 on HRA programmes.

3.47 Key points of the programme to date include:

3.47.1 Park Road Council Housing - The Council acquired two new bungalows in Newhall 13/12/2023. The approved value for this project was approved as being £251,500. However, there were some additional unexpected legal fees incurred as part of the acquisition which resulted in an overspend of approximately £1.5k. This overspend has been met from additional S106 contributions which has been approved by the Section 151 officer, given its low value.

3.47.2 Demolition of Bank House and Creation of Car Park – This project has been partially funded by the Shared Prosperity Fund. However, part of this money will not be awarded until 2024/25. Spending in advance will not pose an issue. Given the timing of this funding, the 2023/24 spend will be funded from Capital Receipts Reserve with a view to top this reserve back up in 2024/25 once funding has been received.

3.47.3 Paradise Garden - This capital project was approved as part of the 2020 capital bids to create a small pocket park on West Street in partnership with Swad in Bloom and Town Centre regeneration. This budget has more recently been repurposed towards the new pocket park at the old Bank House site.

3.47.4 Carbon Reduction – This capital project was approved as part of the 2020 capital bids to install electrical vehicle recharge infrastructure at the Depot. Unfortunately, this has proved impractical and therefore the £50k budget allocation will be used to cover the installation of 8 EV charging points at the new car park on the old bank house site. This will allow enhancement to the EV infrastructure in the town centre.

3.47.5 Food Waste Collections – The Council is set to receive indicative transitional capital funding of £811k for the delivery of weekly food waste collections which will come into effect for households from 1st April 2026. This capital funding is intended for the purchase of food buns and food waste collection vehicles. Capital transitional costs will be funded in the 2023/24 financial year.

3.48 Progress during the year on all capital projects and the total budget of all projects with details of the financial performance is summarised for each project in **Appendix 2**.

4.0 Financial Implications

4.1 Detailed in the report.

5.0 Corporate Implications

Employment Implications

5.1 None.

Legal Implications

5.2 None.

Corporate Plan Implications

5.3 There are no specific targets within the Corporate Plan but ensuring sustainability of the Council's financial position enables services to deliver targets included in the Plan.

Risk Impact

5.4 Financial risks and service pressures are detailed in the report.

6.0 Community Impact

Consultation

6.1 None.

Equality and Diversity Impact

6.2 None.

Social Value Impact

6.3 None.

Environmental Sustainability

6.4 None.

7.0 Background Papers

7.1 None.

GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION DECEMBER 2023

	Approved Budget £ 2023.24	Amended Budget £ 2023.24	Forecast Outturn £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
BASE BUDGET							
Environmental & Development	6,789,905	7,326,575	7,885,028	7,588,761	7,822,478	8,060,601	8,319,390
Housing & Community	2,955,287	3,106,785	3,462,128	3,157,611	3,216,137	3,279,077	3,347,060
Finance & Management	6,429,329	6,734,592	5,077,064	6,961,793	7,087,442	7,287,187	7,509,814
Net Service Expenditure	16,174,521	17,167,952	16,424,220	17,708,166	18,126,057	18,626,865	19,176,264
Accounting Adjustments							
Reverse out Depreciation	-1,364,523	-1,364,523	-1,364,523	-1,364,523	-1,364,523	-1,364,523	-1,364,523
Minimum Revenue Provision (MRP)	167,668	167,668	167,668	160,962	154,523	148,342	142,408
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	20,556	20,556	20,556	1,639	0	0	0
	14,998,222	15,991,653	15,247,921	16,506,244	16,916,057	17,410,684	17,954,150
Add: Known Variations							
Vehicle Maintenance Plan (Tyres and Spare Parts)	25,000	25,000	25,000	30,000	40,000	55,000	75,000
Operational Services - Allocated Growth Excluded From Base Budget	382,329	302,993	302,993	160,367	164,376	168,486	172,698
Growth Provision Drawdown	-172,294	-172,294	-172,294	0	0	0	0
Land Charges Service Review Provision	0	116,000	116,000	0	0	0	0
Public Sector Audit Appointments - Additional External Audit Fees	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Parish Concurrent Functions and Grants to Voluntary Bodies	10,885	0	0	11,103	11,325	11,551	11,782
Driver and Mechanic Incentive Payment	34,722	44,917	44,917	0	0	0	0
Local Plan Review	15,000	15,000	15,000	0	0	0	0
Potential pay award	457,181	0	0	468,610	480,326	492,334	504,642
Incremental Salary Increases	18,425	18,425	18,425	6,671	2,253	0	0
Potential Loss of Industrial Unit Income	0	0	0	0	0	0	225,000
District Election May 2023	0	0	0	0	0	0	125,000
Members pay award 2023/24	0	17,913	17,913				
Investment Income	-150,000	0	0				
Increase in Electricity Tariff September 2023 to September 2024	74,000	0	0				
Pension Revaluation	109,430	0	0				
Pension Earmarked Reserve Drawdown	-6,783	0	0				
TOTAL ESTIMATED SPENDING	15,816,117	16,379,607	15,635,875	17,202,994	17,634,336	18,158,055	19,088,272

Provisions							
Contingent Sum - Growth	105,000	105,000	105,000	143,254	143,144	113,144	113,144
New Parishes - Concurrent Functions	2,500	2,500	2,500	5,000	10,000	15,000	15,001
Waste and Recycling	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL PROJECTED SPENDING	15,973,617	16,537,107	15,793,375	17,401,248	17,837,480	18,336,199	19,266,417

FINANCING

Business Rates Retention	-4,000,000	-4,000,000	-5,340,000	-4,000,000	-3,750,000	-3,750,000	-3,750,000
Services Grant Allocation	-100,000	-100,000	-100,000	0	0	0	0
Lower Tier Services Grant Allocation	0	0	0	-2,700,000	-2,700,000	-2,700,000	-2,700,000
New Homes Bonus	-1,500,000	-1,500,000	-1,500,000	0	0	0	0
Funding Guarantee	-1,800,000	-1,800,000	-1,800,000	0	0	0	0
Council Tax Income	-6,577,466	-6,577,466	-6,577,466	-6,875,455	-7,207,426	-7,549,729	-7,902,641
Levy Account Surplus Distribution	0	0	-21,166				
Revenue Support Grant	0	0	-99,000				
Core Spending Power	-13,977,466	-13,977,466	-15,437,632	-13,575,455	-13,657,426	-13,999,729	-14,352,641
Add Estimated Collection Fund Surplus - Council Tax	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000	-55,000
TOTAL FINANCING	-14,032,466	-14,032,466	-15,492,632	-13,630,455	-13,712,426	-14,054,729	-14,407,641
Revenue Surplus (-) / Deficit	1,941,151	2,504,641	300,743	3,770,793	4,125,054	4,281,470	4,858,776

Capital Contributions

IT and Digital Strategy	160,000	160,000	160,000	160,000	166,500	173,000	166,500
Purchase of Town Centre Land	0	44,335	44,335	0	0	0	0
Community Partnership Scheme	0	123,195	123,195	0	0	0	0
Rosliston Forestry Centre - Play Project	0	50,000	50,000	0	0	0	0
Asset Replacement and Renewal Fund	356,000	356,000	356,000	355,000	355,000	355,000	355,000
TOTAL CAPITAL CONTRIBUTION	516,000	733,530	733,530	515,000	521,500	528,000	521,500
TOTAL GENERAL FUND DEFICIT	2,457,151	3,238,171	1,034,273	4,285,793	4,646,554	4,809,470	5,380,276

GENERAL FUND RESERVE BALANCE

Balance b/fwd	-15,222,148	-15,222,148	-15,222,148	-11,983,977	-	-	1,757,840
Revenue Surplus (-) / Deficit	1,941,151	2,504,641	300,743	3,770,793	4,125,054	4,281,470	4,858,776
Capital Contributions	516,000	733,530	733,530	515,000	521,500	528,000	521,500
Balance c/fwd	-12,764,997	-11,983,977	-14,187,875	-7,698,184	-3,051,629	1,757,840	7,138,116

COMMITTEE SUMMARY - CAPITAL MONITORING DECEMBER 2023

Service Area	Accountable Budget Holder	Project	Q3 SPEND	FULL YEAR FORECAST			COMMENTARY
				EXPENDITURE	BUDGET	VARIANCE	
Housing	Head of Housing	Major Improvements under Self-financing	1,283,582	2,303,841	2,083,000	220,841	Includes SHDF wave 1 which wasn't completed last year. Housing currently working on ways to mitigate spend. Deficit covered by Major Repairs Reserve
Housing	Head of Housing	Social Housing Decarbonisation	690,538	0	0	0	Spend covered by external grants. SDDC contribution covered in Major Improvements (above)
Housing	Head of Housing	Major Disabled Facilities Grant (Council Houses MRA)	269,854	300,000	300,000	0	Full spend expected
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Orchard Street, Newhall	276,068	276,068	0	276,068	Expected to complete on Orchard Street within 22-23. However unexpected delays and therefore not budget profiled for 23/24, but the funding is still available within reserves.
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Park Road	249,481	252,878	0	252,878	Purchased two new bungalows in Newhall. Covered by New Build Reserve
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Moore Lane	3,000	3,000	0	3,000	Final retention payments - covered by new build reserve
Planning & Strategic Housing	Head of Planning & Strategic Housing	New Build - Milton Road	1,000	1,000	0	1,000	Final retention payments - covered by new build reserve
HOUSING REVENUE ACCOUNT			2,773,523	3,136,787	2,383,000	753,787	
Housing	Head of Housing	Disabled Facility Grants and other Works	463,069	750,000	750,000	0	Full spend expected
Housing	Head of Housing	Discretionary Top-up Grants	0	25,000	25,000	0	£10k spend confirmed. Anticipation more to be issued due to number of extensions

Housing	Head of Housing	Healthy Homes Project	10,104	50,000	50,000	0	Full spend expected
Housing	Head of Housing	Dedicated Mental Health Worker	37,500	50,000	50,000	0	Full spend expected
Housing	Head of Housing	Additional Technical Officer	32,136	40,020	40,000	20	Based on current level of pay (including mileage claims)
Housing	Head of Housing	Relocation Grant	2,395	2,395	50,000	-47,605	No additional expenditure expected
Planning & Strategic Housing	Head of Housing/Strategic Housing	Domestic Violence Crisis Prevention	50,363	70,000	71,000	-1,000	Majority of spend expected
Environmental Services	Head of Environmental Services	Hospital Discharge Grant	29,536	55,000	55,000	0	Full spend expected
Environmental Services	Head of Environmental Services	Healthy Homes Assistance Fund	109,750	175,000	175,000	0	Full spend expected
Planning & Strategic Housing	Head of Housing/Strategic Housing	Handy Person Plus Project	70,201	70,201	84,000	-13,799	Scheme running to December '23. Credit note received for prior year (due to project late start)
Housing	Head of Housing	Temporary Health & Housing Co-ordinator	10,115	20,342	45,000	-24,658	Started in October '23 - based on 6 months' salary
Environmental Services	Head of Environmental Services	Temporary Public Health Officer	35,156	50,000	50,000	0	Full spend expected
Environmental Services	Head of Environmental Services	Fuel Poverty	0	0	50,000	-50,000	No agreed spend yet. Report going to next BFC meeting with three spend options for approval
Housing	Head of Housing	Graduate Post	-0	0	55,000	-55,000	Unable to recruit currently
Housing	Head of Housing	Careline Digital Equipment	32,257	90,000	90,000	0	Full spend expected, however experiencing supplier delays
Housing	Head of Housing	Foundations Consultancy Project	0	22,000	40,000	-18,000	
Environmental Services	Head of Environmental Services	Countrywide Health Impact Assessment Scheme	0	0	50,000	-50,000	No agreed spend yet - in conjunction with Fuel Poverty Project.

**Private Sector
Housing**

882,581

1,469,958

1,730,000

-260,042

Environmental Services	Head of Environmental Services	Fly Tipping and Environmental Surveillance	523
Environmental Services	Head of Environmental Services	Empty Property Grants	0
Environmental Services	Head of Environmental Services	Carbon Reduction	0
Environmental Services	Head of Environmental Services	Green Homes Grant - Local Authority Delivery	134,834

2,511	11,011	-8,500
7,000	38,000	-31,000
50,000	50,000	0
500,000	840,000	-340,000

Budget profile anticipated less spend in 22/23 as at Feb '23. Available budget for 23/24 only £2,511 which is expected to be spent
Expected £7k spend in 23/24. Remaining budget will be carried forward.
Full spend expected for EV points
LAD3 has now closed with 26 properties completed. The total spend of the project was £131,178.13 leaving an underspend of £229,311.72 on the project. HUG2 is currently in progress with 6 park home completed. This scheme is open for two years and we are forecasted to complete 110 properties by 31/03/2025. There is £871,200 allocated for the first year and £1,306,800 allocated for the second year

**Environmental
Services**

135,357

559,511

939,011

-379,500

Cultural and Community Services	Head of Cultural & Community Services	Community Partnership Scheme	0
Cultural and Community Services	Head of Cultural & Community Services	Oversetts Road Football Facility	9,458
Cultural and Community Services	Head of Cultural & Community Services	SuDS Improvements	0
Cultural and Community Services	Head of Cultural & Community Services	Paradise Garden, Swadlincote Town Centre	0
Cultural and Community Services	Head of Cultural & Community Services	Revitalising Rosliston Forestry Centre	14,321

39,981	147,776	-107,795
119,525	1,187,159	-1,067,634
0	54,774	-54,774
30,000	30,000	0
78,000	315,219	-237,219

Committee approved Capital funding for Sharpes Pottery
Turner & Townsend project costs expected in 23/24 - Project costs have come back above budget, currently being challenged.
No planned spend until land adopted
Will be repurposed towards bank house project
Currently commissioning signage company at an estimated cost of £52k, planning to install wifi across the site at a cost of £25k. Project re-spec in process following public consultation

Cultural and Community Services	Head of Cultural & Community Services	Improvements to Play Areas	10,000	10,000	193,050	-183,050	Project currently on hold until decision is made around new Capital project proposal
Cultural and Community Services	Head of Cultural & Community Services	Extension to Marston on Dove Cemetery	2,990	4,485	38,449	-33,964	Quarterly testing of ground; no further costs expected - looking at other options
Cultural and Community Services	Head of Cultural & Community Services	Miners Memorial Project, Eureka Park	21,344	30,000	0	30,000	Project being re-worked as original spec came in over budget
Cultural and Community Services	Head of Cultural & Community Services	Urban Park at William Nadin Way	104,161	104,161	0	104,161	Project complete, currently in maintenance period. Remaining costs covered by S106 prepayment
Cultural and Community Services	Head of Cultural & Community Services	Improvements to Swadlincote Woodlands	21,636	25,000	0	25,000	Graffiti artist commissioned to cover container
Cultural and Community Services	Head of Cultural & Community Services	Newhall Park Improvements	6,753	6,753	0	6,753	Plans currently being costed up, initial works covered by S106
Community Services			190,662	447,905	1,966,427	-1,518,522	

Operational Services	Head of Operational Services	Vehicle Replacements	270,694	270,694	229,606	41,088	Sweeper purchase £168k. Other costs funded from external sources
Property Services	Head of Property Services	Public Building - Repairs & Renewals	141,808	273,674	86,000	187,674	Willington/Bus Station WC full refurb £83k, Civic Office Boilers £92.5k, replacement of Dance Studio Windows £23.5k, GB Heat Exchanger £31k, Council Chamber Upgrades £44k. Deficit will be covered by repairs reserve
Property Services	Head of Property Services	Repairs to Village Halls & Community Facilities	29,894	29,894	6,700	23,194	Netherseal Village Hall. Deficit will be covered by repairs reserve
Economic Development & Growth	Head of Economic Development & Growth	Civic Hub - Town Centre Regeneration	0	65,345	80,000	-14,655	Utilised part funding in 22/23 towards surveying costs. Plans to utilise remaining £65,345 funding towards new plan for Leisure Centres etc.
Business Change, Digital & ICT	Head of Business Change, Digital & ICT	IT Strategy	160,567	180,000	160,000	20,000	Backup server for data security and end user equipment - covered by earmark reserve for deficit. Will be looking at equipment refreshes in 24/25 which will utilise 60% of IT reserve

Economic Development & Growth	Head of Economic Development & Growth	Public Realm Improvements - The Delph	91,246	99,131	0	99,131	Project will complete imminently - expecting full project to cost £260k. Covered by external Shared Prosperity money and earmarked reserve. Anticipated to finish project in 22/23, but contractor delays
Property Services	Head of Property Services	Main Street Albert Village	0	100,000	0	100,000	Committee approved to use capital receipt to repurchase land
Property Services	Head of Property Services	Market Hall	1,350	1,350	0	1,350	Preparation of cost plan incurred - however project now on hold until approval through capital bids
Economic Development & Growth	Head of Economic Development & Growth	Shared Prosperity Fund	0	0	0	0	Funded from External Contributions
Economic Development & Growth	Head of Economic Development & Growth	Shared Prosperity Fund - Grants	2,871	2,871	0	2,871	Funded from External Contributions
Property Services	Head of Property Services	Demolition of Bank House and Car Park Creation	886,725	1,053,603	0	1,053,603	Project will complete in year. Full project costs expected of £1.233m. Covered by external Share Prosperity money and earmarked reserve. Anticipated to finish project in 22/23, but contractor delays
Assets			1,585,155	2,076,562	562,306	1,514,256	
GENERAL FUND			2,793,755	4,553,936	5,197,744	-643,808	
TOTAL CAPITAL EXPENDITURE			5,567,278	7,690,723	7,580,744	109,979	

APPENDIX 3

Use of Receipt

		Cultural Services	Affordable Housing	Property	SDDC Unspecified	Spend Deadline	Description	
		£	£	£	£			
2006/1453	Swadlincote	365	0	0	0	N/A	Balance for Eureka, provision play area and public open space	Eureka Park Project Planned 24 as part of the levelling fund. Public consultation to be launched shortly
2007/0873	Swadlincote	852	0	0	0	N/A	If need further spend for Cadley Park - provision of open space	Eureka Park Project Planned 24 as part of the levelling fund. Public consultation to be launched shortly
2010/0320	Aston	932	0	0	0	No spend deadline		IH co-ordinating meeting with Aston PC & Weston PC
2011/0292	Willington and Findern	41,007	0	0	0	No spend deadline	Towards Twyford Pavilion	JC Working with Willington PC - towards Twyford Road Pavilion
2011/0952	Newhall and Stanton	15,708	0	0	0	No spend deadline	Included within the "Improvements to play areas" project at Newhall Park - SDDC currently retrieving quotes	Spent at Newhall Park play improvements
2012/0555	Stenson Road, Derby	168,412	0	0	0	15 year Maintenance period		Commuted sum - ready to be transferred to Culture and Operational Services for maintenance
2012/0568	Aston	74,286	0	0	0	28/02/2024		Shardlow Village hall - ongoing meetings - Roof /Energy efficiencies. Architect engaged.
2012/0568	Aston	272,119	0	0	0	02/02/2026		Boulton Moor - The triage - sport pitches allotments & changing rooms - awaiting planning permission
2012/0586	Woodville	11,918	0	0	0	N/A	Towards the provision of Open Space	Woodville PC - recent meeting re play equipment - quotes being sourced - about to submit form to us to claim money

2012/0743	Church Gresley	39,934	0	0	0	30/08/2024		To be used to help the refurbishments at Maurice Lea Memorial Park
2012/0743	Church Gresley	0	152,773	0	0	N/A	Towards Cadley Hill affordable housing	Waiting for SS to approve/ then transfer to be done
2012/0861	Woodville	22,134	0	0	0	No spend deadline	Towards the provision of open space - Including within the "Improvements to play areas" project	Woodville PC - recent meeting re play equipment - quotes being sourced - combine with 2012/0586
2013/0643	Repton	0	497,906	0	0	22/12/2026	Towards Provision, improvement, maintenance or management of affordable housing within the Repton Ward	affordable housing in Repton - EJ lead.
2013/1044	Hilton	37,725	0	0	0	30/06/2026		IH met with Hilton PC - balance to Village Hall pending community grant application
2014/0232	Aston	7,419	0	0	0	06/04/2024	Towards the provision of local outdoor recreational facilities - Weston & Aston PC have project for RIA	Going to be meeting with Aston & Weston - They have ideas for spend but not acceptable to SDDC
2014/0300	Swadlincote	25,858	0	0	0	20/01/2024	Towards renovation of multi-use games area at Maurice Lea Memorial Park	To be used to help the refurbishments at Maurice Lea Memorial Park
2014/0431	Seales	5,315	0	0	0	30/06/2022	Towards Salts Meadow and Swadlincote Woodlands Glade Creation	Spent on the works to create and maintain Salts meadows - check spend by CW
2014/0562	Etwall	18,109	0	0	0	21/10/2031	Towards increasing the capacity of Etwall Leisure Centre	Can only go to Etwall Leisure Centre - £18,108.85
2014/0562	Etwall	45,853	0	0	0	21/10/2031		£45,680.77 towards improvements in outdoor sports - Etwall LC only
2014/0740	Woodville	566,268	0	0	0	31/01/2027		Possible Leisure centre hub - 202,851k build facilities - Woodville Rec ground - balance towards urban sport £363,415 of which £120K for new skatepark at Woodhouse recreation ground.

2014/0886	Cadley Park		0	0	0	13/07/2023	Community Facilities Contribution	£26K Greenbank - use towards swimming pool
2014/0886	Cadley Park	-0				13/07/2030	Open Space Built Facil&Outdoor Sports Contribution	£47k used for the creation of the new Urban park
2014/0888	Newhall and Stanton	570,000	0	0		11/07/2026	Towards Oversetts Road Football Facility	Plans for the refurbishment of the recreation ground to go for planning permission shortly
					0.00			
2014/0888	Newhall and Stanton	0	0	0	140,210	17/08/2028	Towards Oversetts Road Football Facility	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2014/0948	Linton	187,415	0	0	0	04/12/2025	Towards outdoor Recreational facilities & improvement of off-site open space at Rosliston Forestry Centre	Towards the capital improvements at Rosliston Forestry Centre. (see revitalising Rosliston report for detailed spend)
2014/1141	Melbourne	7,644	0	0	0	01/11/2028	Towards Kings Newton Bowls Club	improvements to Bowls club house - IH met with PC and link with Bowls club
2014/1141	Melbourne	7,682	0	0	0	08/02/2029		
2015/0029	Seales	9,173	0	0	0	25/03/2026	Towards the changeroom at Overseal Rec	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2015/0029	Seales	4,500	0	0	0	01/10/2026	Sports pitches and play equipment	
2015/0218	Melbourne	6,336	0	0	0	N/A		Cockshut lane improvements
2015/0218	Melbourne	3,225				N/A		Kings newton bowls club
2015/0396	Newhall and Stanton	6,608	0	0	7,207	04/09/2024	Towards Oversetts Road Football Facility	Plans for the refurbishment of the recreation ground to go for planning permission shortly
2015/0561	Woodville	20,401	0	0	0	12/12/2024	£16.9k towards Main Street Rec, £3.5k towards Goseley Community Centre	Clause in 106 specific to community centre - IH and Sally still working with PC.

2015/0563	Woodville	5,857	0	0	0	07/02/2024	Towards provision of outdoor sports facilities, open space and build facilities - currently in talks with Hartshorne PC	Build Facility and play area - & £7k play area - rest build
2015/0723	Linton	24,366	0	0	37,339	14/08/2024	Towards enhancements to RFC visitor centre, RFC play equipment and sports pitches at Strawberry Lane	Towards the capital improvements at Rosliston Forestry Centre. (see revitalising Rosliston report for detailed spend)
2015/0768	Etwall	61,537	0	0	0	01/11/2027		toward group exercise and swimming at Etwall LC
2015/0768	Etwall	0	0	0	46,250	14/02/2025	Towards Newhouse Farm Community Centre	New Community Centre - will be paying developer once they have planning permission - delays with issues with Spec
2015/0768	Etwall	0	0	0	47,686	28/09/2025	Towards Newhouse Farm Community Centre	New Community Centre - will be paying developer once they have planning permission - delays with issues with Spec
2015/0768	Etwall				94,511	27/07/2026	Towards Newhouse Farm Community Centre	New Community Centre - will be paying developer once they have planning permission - delays with issues with Spec
2015/0768	Etwall	0	1,071,180	0	0	09/08/2024	Towards housing within the Derby fringe	Earmarked for Fisher Close
2015/0768	Etwall	0	1,071,180	0	0	20/10/2025	Towards housing within the Derby fringe	Earmarked for Fisher Close
2015/0768	Etwall	0	1,103,640	0	0	27/07/2026	Towards housing within the Derby fringe	Earmarked for Fisher Close
2015/0976	Woodville	3,783	0	0	0	29/11/2023	Woodville Parish looking to spend at Woodville Recreation Ground	Parish - considering Cricket club instead of Rec ground
2015/1108	Hatton	61,071	0	0	262,770	22/10/2026	Towards the enhancement of Scropton Road Recreation Ground	Possible 6 projects - checking out planning on a couple of them.
2015/1108	Hatton	149,443	0	0	0	31/03/2028	the enhancement and maintenance of Jubilee Fields	Possible 6 projects - checking out planning on a couple of them.
2015/1108	Hatton	240,184				23/08/2028	For the enhancement of Scropton Road Recreation Ground	Possible 6 projects - checking out planning on a couple of them.

2016/0094	Midway	3,900	0	0	0	19/10/2025	Towards Eureka Park, Miner's memorial, and Swadlincote Town Hall improvements	dependant on current capital projects
2016/0094	Midway	19,521	0	0	0	19/10/2025	Eureka Park	dependant on current capital projects
2016/0162	Hilton	14,535	0	0	0	28/02/2028	Hilton Village Hall	IH met with Hilton Village Hall w/c 26/06 with SH - balance to Village Hall pending community grant application and further details of project
2016/0162	Hilton	44,439	0	0	0	28/02/2028	Play at Hilton Village Hall Recreation Ground	To be used towards play facilities at Hilton Village Hall recreation ground.
2016/0162	Hilton	26,211	0	0	0	28/02/2028	improving the pitch and outdoor facilities at Mease Playing Fields or contribution towards the bike pump track at Hilton Village Hall Site	Mease Playing Fields
2016/0288	Swadlincote	26,000	0	0	0	28/02/2028	Towards improving play or sports facilities at Swadlincote Woodlands	To support the capital improvements at Swadlincote Woodlands
2016/0329	Woodville	28,960	0	0	0	02/07/2025	£5.5k towards improvements of the pavilion at Woodville Rec, £14k towards grass pitches at Woodville Rec, £9.3k towards Footpath connections at Woodville Woodlands - Including within the "Improvements to play areas" project	Woodville Pc - Pavilion £5.5k and £4.6 footpaths, £18.7 pitches at rec ground - met a few weeks ago
2016/0583	Aston	15,733	0	0	0	20/02/2024	Towards local areas of play - Derby City taking lead on spend	In talks with Derby City - No council or parish owned play areas
2016/0870	Aston	4,775	0	0	0	26/06/2024		Met with PC and RIA to look at project at the recreation site
2016/0870	Aston	4,885	0	0	0	21/11/2024		Met with PC and RIA to look at project at the recreation site
2016/0898	Aston	0	0	0	0	N/A		Duplicate payment - to be off set with 2012/0568

2016/1118	Repton	4,822	0	0	0	02/03/2026	£22.3k towards improvements to Broomfields Playing Fields	no plans as yet
2016/1118	Repton	17,490	0	0	0	13/07/2026		
2017/0194	Repton	36,773	0	0	0	15/06/2026	£36.7k towards improvements & recreational facilities at Broomfields Playing Fields	No plans yet
2017/0349	Etwall	75,648	0	0	0	28/09/2025	£75k Potentially towards a sporting hub - discussions ongoing	Pending Sporting hub
2017/0349	Etwall	0	1,549,378	0	0	23/12/2026	Affordable housing within the administrative area of the Council (North West fringe)	Earmarked for Fisher Close
2017/0416	Church Gresley	13,979	0	0	0	N/A	£13k towards play equipment at Maurice Lea Memorial Park	Public consultation on play area improvements to be launched shortly to add to capital bid
2017/0416	Church Gresley	7,000	0	0	0	N/A	£7k towards Woodhouse Recreation Ground	To be used for Skatepark improvements
2017/0416	Church Gresley	4,000	0	0	0	N/A	£4k towards Greenbank Leisure Centre	no plans yet
2017/0667	Newhall and Stanton	0		0	42,246	02/02/2026	£42k towards works to swimming pool at Green Bank	Pending Sporting hub
2017/0667	Newhall and Stanton	0	1	0	0	16/11/2025	Towards the provision of affordable housing on the Swadlincote South fringe	Two Bungalows at Site A Park Road - Committee Report - August 23
2017/0667	Newhall and Stanton	0		0	0	02/02/2026	Towards the provision of affordable housing on the Swadlincote South fringe	Two Bungalows at Site A Park Road - Committee Report - August 23
2017/0667	Newhall and Stanton	0		0	0	31/08/2026	Towards the provision of affordable housing on the Swadlincote South fringe	Two Bungalows at Site A Park Road - Committee Report - August 23
2017/0819	Seales	885	0	0	0	N/A		Towards Overseal Rec ground (also see 2014/0431)
2017/0915	Linton	4,364	0	0	0	N/A	Open Space Contribution	Towards 4 benches at Arthur Street, Castle Gresley
2017/0922	Deep Dale Lane	0	1,064,953	0	0	02/02/2028	Community Facilities, Outdoor Sports, Affordable Housing Contributions	Earmarked for Fisher Close

2017/0922	Deep Dale Lane	77,034	0	0	0	02/02/2033		Planning application in for IGV
2017/0922	Deep Dale Lane	0	0	0	41,575	02/02/2033		Community facilities on garden village - waiting for planning app
2017/1293	Hilton	0	203,817	0	0	04/10/2024		no plan yet
2017/1293	Hilton	23,359	0	0	0	04/10/2024		£23.3 Hilton Village Hall lan, £41.8 to football club - Lee English - met a few days ago
2017/1293	Hilton	1,132	0	0	0	04/10/2024	Towards the provision of native hedgerow planting as mitigation for the loss of hedgerow to be caused as a result of the Development	£1.2k biodiversity Gareth price - Hedgerow
2017/1293	Hilton	41,848	0	0	0	04/10/2024	to be used towards carrying out improvements to the playing pitches and associated facilities at The Mease (Hilton Harriers Football Club) including, without limitation, the costs of any land acquisition required	Lee English - met a few days ago
2018/0709	Hartshorne	13,875	0	0	0	20/07/2028	Outdoor sports/Built Facilities	£11.8k Outdoor sports, £6.5k Goseley Sports - IH in talks
2018/0114	Swadlincote	15,835	0	0	-2,700	31/03/2028	Build, Open Space, Outdoor Sports Contribution	£13.1k towards improvements to Swadlincote Woodlands play area , consultation to launch shortly
2018/0114	Swadlincote	0	0	0	2,700	31/03/2028		Refurb swimming pool GBLC £2.7k
2018/0265	Linton	4,882	0	0	0	04/02/2027	Built facilities	Improve Rosliston Village Hall - IH to speak with Ros PC
2018/0377	Woodville	3,400	0	0	0	16/03/2026	Towards Goseley Community Centre	no plans yet
2018/0377	Woodville	10,699	0	0	0	16/03/2026	Towards Improvements to Swadlincote Woodlands.	Towards improvements to Swadlincote Woodlands play area , consultation to launch shortly

2019/1183	Swadlincote	14,208	0	0	0	N/A	Towards the CCG and improvements at Swadlincote Surgery	no plans yet - but in talks
2019/1205	Hilton	7,776	0	0	0	N/A	Towards enhancing and managing biodiversity	no plans yet - but working with PC
2020/1460	Drakelow	430,211	0	0	0	13/07/2033	Built facilities	Provision Built facilities with SDDC
2021/1686	Tetron Point, William Nadin Way	25,187	0	0	0	11/10/2027	Towards Drainage Contribution	no plans yet
2021/1686	Tetron Point, William Nadin Way	0	0	45,336	0	11/10/2027	Cycle route	To be paid to DCC
2021/1686	Tetron Point, William Nadin Way	0	0	0	30,224	11/10/2027	Transport works	To be paid to DCC

TOTAL AVAILABLE

3,746,806

6,714,828

45,336

750,019

11,256,989

Earmarked Reserve Balances as at 1 April 2023

APPENDIX 4

Description	Value
Recycling Service Provision	-675,000
New Burdens - COVID-19 Support	-523,960
Flooding - Community Recovery Fund	-84,301
Building Control Transition	-13,709
Urban County Park	-468,855
Biodiversity Enhancements - Swadlincote - Woodville regeneration route	-142,770
Operational Services Public Open Spaces	-224,024
HRA Voids backlog	-133,000
Rosliston Capital Reserve	-217,444
Public Buildings Maintenance	-156,414
HRA Asset Replacement	-199,722
Schools Sport Partnership Project	-448,395
Planning 20% fee increase	-148,798
Homelessness Prevention	-582,073
EU Exit Funding	-52,452
Local Authority Support COVID-19	-61,971
Planning staffing and support costs	-264,560
Asset Replacement and Renewal Fund	-459,316
HRA ICT Mobile Working	-233,941
620 GENERAL FUND IT RESERVE	-738,756
Covid - Income Fee Charges	-92,803
Business Change and Transformation	-52,000
Welfare Reform, Fraud & Compliance	-407,388
Shop Fronts Contribution	-15,507
S106 Planning Policy Fee	-19,600
NNDR Relief Overpayment Provision	-382,038
Cultural Services Public Open Spaces	-304,660
Corporate Training	-76,185
Parks Improvement Fund	-16,071
Discretionary Housing Payments	-15,240
Council Tax Support Scheme - Hardship Fund	-29,118
TIC Transfer Provision	-1,536
633 FIXED ASSET REPLACEMENT FUND	-744,807
District Conservation Works	-10,000
Software upgrades to GIS/LLPG	-9,000
Cultural Services Restructure Provision	-3,183
Pensions reserve	-357,242
District Growth	-1,016,628
Rosliston Forestry Centre Café	-70,576
Pressure Washer for Shelter Maintenance	-10,000
Finance staffing and resource costs	-90,000
Economic Regeneration Fund	-826,187
Section 31 Compensation	-1,672,065
Risk Management Fund	-12,000
Land Charges Software Support	-115,000
New Town Centre Grant - Non-Heritage	-39,662
627 REVENUE COMMITTED EXPENDITURE RESERVE	-256,193
DHP Rent Arrears Top up	-30,000
	-12,504,149

	Housing Compliance Report	Q3	Changes	Reason for Change
Rent and Rechargeable Repairs	-13,118,868.21	-13,082,070.00	36,798.21	£26k Rents, No. of voids has been increasing over last few months, £10k rechargeable repairs, it was envisaged that a new process would be implemented, and invoices raised, but due to staffing it may not be likely.
Interest Receivable	-1,126,278.00	-1,181,661.00	-55,383.00	Favourable interest received
Total Income	-14,245,146.21	-14,263,731.00	-18,584.79	

Repairs and Maintenance	4,823,168.00	5,076,007.00	252,839.00	Responsive - vacant posts still not filled, plus an additional Repairs manager post which is now vacant. Additional 3 agency staff and therefore an increase to agency fees. There is a new MRI system for repairs, £166k which will be funded from EMR's Planned - Repairs manager stepped up as interim Head of Service and therefore additional vacancy savings. However, this post is covered by agency staff plus an additional Damp and Mould Project officer on agency
Managing Tenancies	2,321,062.39	2,311,198.00	-9,864.39	Continuation of vacant posts, expected to be filled but not successfully recruited
Supported Housing	707,968.54	736,309.00	28,340.46	Increase in overtime costs
Interest Payable	1,508,051.50	1,508,052.00	0.50	
Capital and Debt Repayment	4,807,022.69	4,807,023.00	0.31	
Bad Debt Provision	131,000.00	131,000.00	0.00	
Total Expenditure	14,298,273.12	14,569,589.00	271,315.88	

Net Operating Position

53,126.91	305,858.00	252,731.09
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Contingent Sums	2,439,326.00	2,399,326.00	-40,000.00	Removal of pay award - now within base
Earmark Reserve Drawdown	-133,000.00	-303,317.00	-170,317.00	Programme manager funded by EMRS and MRI repairs system

HRA (surplus)/Deficit

2,359,452.91	2,401,867.00	42,414.09
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