

# Public Document Pack

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Dear Councillor

## **EXECUTIVE - MONDAY, 26TH JANUARY, 2015**

Please find attached updated the appendices related to the Financial Performance Monitoring Item Monday, 26th January, 2015 meeting of the Executive, forwarded to Members under separate cover.

<b>Agenda No</b>	<b>Item</b>
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4	<b><u>FINANCIAL PERFORMANCE MONITORING AS AT MONTH 8 2014/2015 (Pages 1 - 48)</u></b>
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Yours sincerely

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**BLACKPOOL COUNCIL**  
**REPORT**  
**of the**  
**DIRECTOR OF RESOURCES**  
**to the**  
**EXECUTIVE**  
**26<sup>TH</sup> JANUARY 2015**

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**FINANCIAL PERFORMANCE MONITORING AS AT MONTH 8 2014/15**

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**1. Introduction**

- 1.1 This report is the standard monthly financial performance monitoring report, which sets out the summary revenue budget position for the Council and its individual directorates for the first 8 months of 2014/15, i.e. the period to 30<sup>th</sup> November 2014, together with an outlook for the remainder of the year. The report is complemented with an assessment of progress to date against the Council's latest Capital Programme.

**2. Report Format**

- 2.1 Separate reports have been prepared for each of the Council's core areas of responsibility:

- Appendix 3a - Chief Executive
- Appendix 3b - Deputy Chief Executive
- Appendix 3c - Governance and Regulatory Services
- Appendix 3c/d - Area Forum and Ward Budgets
- Appendix 3e - Resources
- Appendix 3f - Places
- Appendix 3g - Strategic Leisure Assets
- Appendix 3h - Community and Environmental Services
- Appendix 3i - Adult Services
- Appendix 3j - Children's Services
- Appendix 3k - Public Health
- Appendix 3l - Budgets Outside the Cash Limit

These incorporate summary financial statements which continue to be prepared on a full accruals basis and focus on the forecast revenue and capital outturns for 2014/15. There is an accompanying narrative to explain any areas of significant variance from budget and to highlight any areas of potential pressure along with action plans agreed with service managers to address them. Also included is a graph which shows the monthly progress of cumulative net revenue expenditure against the approved budget.

- 2.2 The combined effect of the directorates' financial performances is aggregated in a summary financial statement at Appendix 1 which mirrors the Council's Revenue Budget Book as restructured. This summary allows proactive month-on-month monitoring of the Council's forecast working balances to be undertaken to ensure appropriate and prudent levels are maintained. Appendix 2 highlights on a 12-month rolling basis those services which trip the designated overspending reporting threshold.

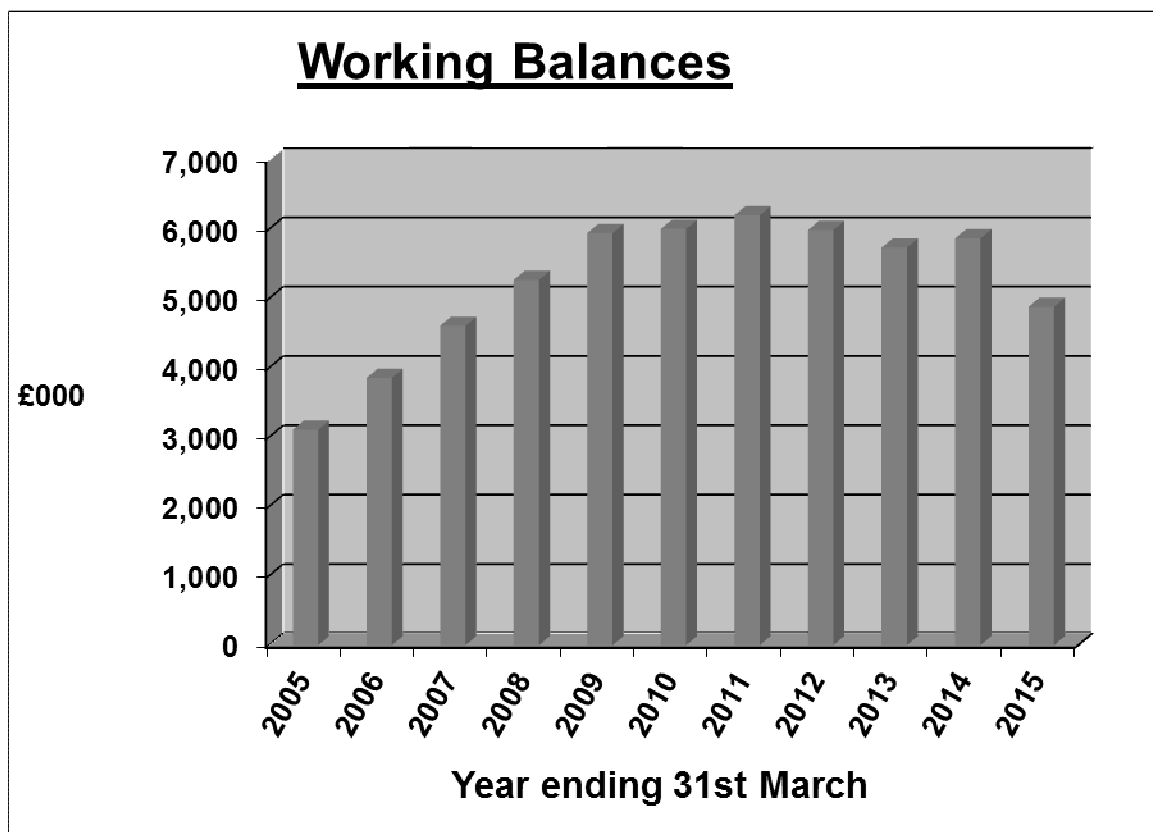
### 3. Directorates' Budget Performance

3.1 The impacts of directorates' revenue budget performance and progress in achieving planned savings fall upon the Council's working balances. The main areas accounting for the month 8 forecast overspend of £988k for 2014/15 are summarised below:-

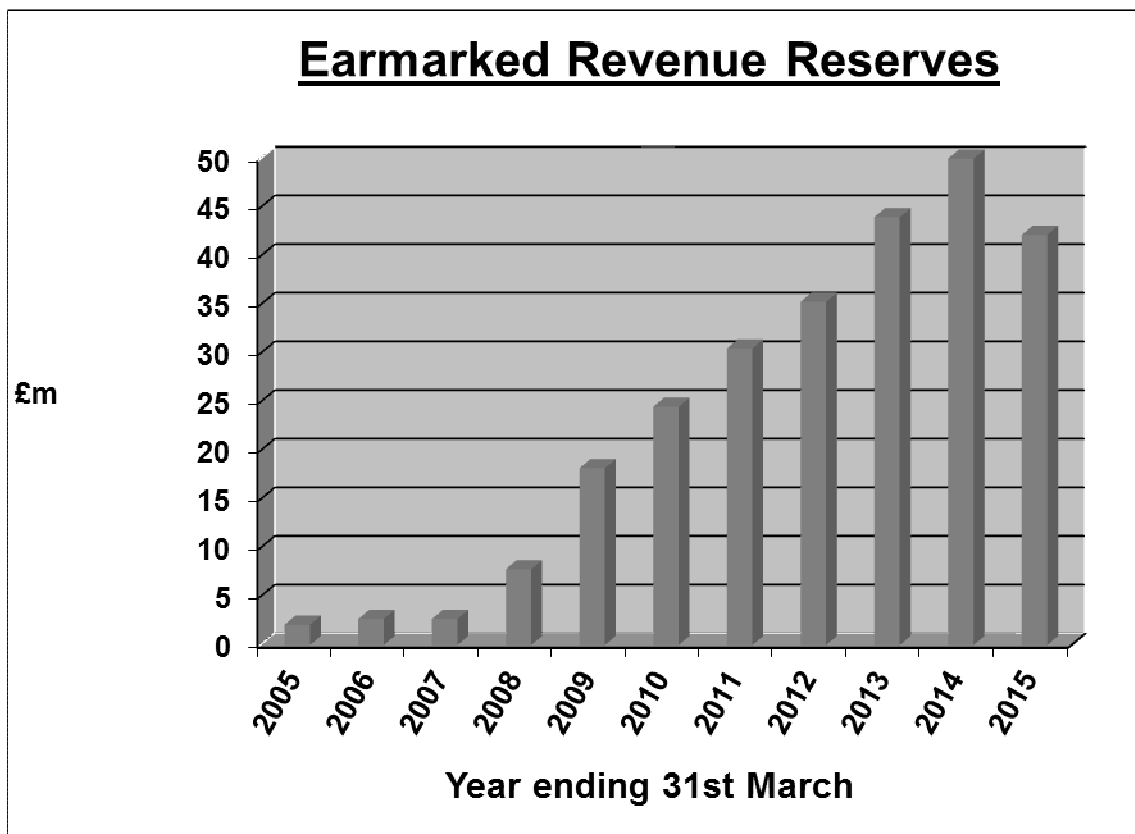
Directorate	Service	Forecast Variance £000
Children's Services	Within the £1,577k overspend, Children's Social Care is forecast to overspend by £1,249k, particularly because the reduction in the number of Looked After Children (LAC) is not meeting plan. LAC numbers peaked at around 500 in the early part of 2013, and the target is a reduction to 420 by the end of 2014/15. However referrals to social care are at the highest levels ever recorded and at the end of November 2014 LAC numbers are at 457. There is a further imbalance between the reduced Education Services Grant and the commitments against it showing a £726k pressure. Overspends in both Children's Safeguarding of £118k and Local Services Support Grant of £82k are offset by other savings within the directorate.	1,577
Community and Environmental Services	Project 30 pressures are being partly funded from the Local Transport Plan. Expected insurance savings have not materialised creating a pressure of £437k. The Travel and Road Safety pressure of £270k is awaiting management action and the Building Services pressure of £220k is being reviewed.	927
Adult Services	Adult Commissioning Placements are forecasting an overspend of £999k. Safeguarding is forecasting a £150k overspend following recent Deprivation of Liberty (DoL) cases, partially mitigated by £72k staff savings. More work is needed to identify recurrent savings in this directorate.	655
Governance and Regulatory Services	The Directorate's pressure of £125k has arisen in Cemeteries and Crematorium, which temporarily has reduced capacity.	125
Places	The Directorate's pressure of £20k mainly comprises £40k which is the remaining balance of the brought forward overspend by Visit Blackpool, for which a recovery plan is in place. Additional income from Security has produced £20k underspend.	20
Resources	Property and Asset Management is forecasting a £195k pressure, particularly from legal costs, utilities and facilities income. Customer First is forecasting an overspend of £75k, Legal Services £24k and Accountancy £28k. These have been mitigated by other savings within the directorate.	(59)

Area Forum and Ward Budgets	The forecast underspend of £425k is based on current commitments.	(425)
2013/14 Service underspends	As per the Executive decision of 8 <sup>th</sup> September 2014 that underspending services (with the exception of Area Forum and Ward Budgets) totalling £462k be redirected to bolster working balances.	(462)
Budgets Outside Cash Limit	Parking Services is £712k down on its income target. The Investment Portfolio will overspend by £63k as a consequence of the delay in demolishing the Syndicate building. Concessionary fares is forecasting a pressure of £274k due to an increase in bus patronage by 6%. Treasury Management has a £1,678k favourable position due to the continuing temporary windfall on low interest rates payable.	(624)
Strategic Leisure Assets, Contingencies / Reserves	An underspend of £746k is forecast. This is due to the following: an adjustment to reserves to cover the net 2013/14 overspend; Strategic Leisure Assets forecasting an overspend of £191k due to vacant concession units & the funding of initiatives and the release of uncommitted Public Health/Contingencies funding which has offset the pressures.	(746)
<b>Total</b>		<b>988</b>

3.2 The graph below shows the impact on the level of Council working balances in-year together with the last 10 years' year-end balances for comparison:



3.3 Whilst the Council maintains working balances to address any in-year volatilities, it also maintains a number of Earmarked Revenue Reserves for such longer-term commitments as future Private Finance Initiative payments and uncertainties within the new Localised Business Rate system. In order to present a complete picture of the Council's strong financial standing an equivalent graph to the above is shown overleaf:



#### 4. Directorate Budget Savings Performance

4.1 As at 30th November 2014 88% of the 2014/15 savings target has already been delivered. The full-year forecast predicts that 85% (86% last month) will be achieved by the year-end, which takes into account new in-year pressures and savings.

#### 5. Collection Rates

##### 5.1 Council Tax

At the end of month 8 the collection rate for Council Tax was 71.5%. This compares to 71.9% at the same point in 2013/14.

In the light of the reductions in discount and the introduction of the Local Council Tax Reduction Scheme, the target collection rate is 98% over a 5-year collection period.

##### 5.2 Council Tax Reduction Scheme (CTRS)

The Council Tax Reduction Scheme was introduced on 1st April 2013. The scheme ensures that support to pensioners continues at existing levels. Working-age claimants are means tested to establish entitlement and a percentage reduction (currently 27.11%) is applied at the end of the assessment to establish the level of support provided.

At the end of month 8 the collection rate for those who have to pay Council Tax Reduction Scheme, either for the first time or in addition to a proportion of their Council Tax, is 49.5%. This compares to 50.3% at the same point in 2013/14.

There is a possibility that for 2014/15 the underlying rate of collection of Council Tax Reduction Scheme will be lower than 2013/14 due to accumulated arrears.

### 5.3 Business Rates

Prior to 1st April 2013 Business Rate income was collected by billing authorities on behalf of central government and then redistributed among all local authorities and police authorities as part of Formula Grant. From 1<sup>st</sup> April 2013 the income relating to Blackpool is shared between central government (50%), the Council (49%) and the Fire Authority (1%). Consequential adjustments were made to the Formula Grant equivalent.

At the end of month 8 the collection rate for Business Rates was 69.9%. This compares to 72.8% at the same point in 2013/14.

From April 2014 Business Rate payers have been entitled to elect to pay by 12 monthly instalments instead of over 10 months. This has allowed businesses more time to pay which has had an impact on the percentage collection rate when compared to 2013/14.

The actual Business Rate deficit for 2013/14 was £2.82m. The Council's share of this is £1.38m (49%) and provision for this was included in the 2013/14 revenue accounts.

## 6. Capital Monitoring Performance

6.1 All active capital schemes have been included within Appendix 4. The purpose is to present the overall position of capital spend. The schemes are shown individually where total scheme budget is greater than £500k and grouped as "other schemes" otherwise. As in previous financial years the emphasis regarding capital monitoring will be on scheme variance rather than in-year progress since many schemes cross financial years such as the major housing developments. Therefore, some degree of flexibility for the management of slippage is necessary in order to balance the overall capital programme each year to the funding allocations available.

6.2 As at month 8 an overall nil variance on capital schemes is anticipated.

## 7. Summary Cash Flow Statement

7.1 As part of the reporting format for this financial year a summary cash flow statement is included at Appendix 5. This provides a comparison of the actual cash receipts and payments compared to forecast for 2014/15.

7.2 During the first 8 months of the year the Council's net cashflow has resulted in an increase in the level of temporary borrowing to finance prudentially funded capital expenditure. While temporary investment rates and temporary borrowing rates are low the treasury team will delay taking any new long-term borrowing to fund planned capital expenditure. The interest charged by Lancashire County Council on the Local Government Reorganisation Debt is lower than anticipated. As a result, the delay in taking new long-term borrowing and the lower interest charge from Lancashire County Council mean that a favourable credit variance is once again forecast for 2014/15.

## 8. Summary Balance Sheet

8.1 In order to provide a complete picture of the Council's financial performance, Appendix 6 provides a snapshot of the General Fund balance sheet as at the end of month 8. The key areas of focus are any significant movements in debtors, cash and cash equivalents, bank overdraft and creditors, as these impact upon the Council's performance in the critical areas of debt recovery, treasury management and Public Sector Payment Policy.

8.2 Over the 8-month period there has been an increase in Property, Plant and Equipment of £23.2m and an increase in short-term borrowing of £8.0m, which in the main reflects the timing of the receipt of capital grants and the phasing of the capital programme.

## 9. Conclusion and Recommendations

- 9.1 Although an improvement upon month 7 position by £308k the Council is still predicting a significant deterioration in its financial standing in comparison with Budget. Working balances are estimated to fall by £988k against the budgeted position over the year. This fall is in the context of working balances at the start of the year of £5,869k, an erosion of 16.8%.
- 9.2 In response to the financial position the Director of Resources is holding regular meetings with individual Directors to discuss the robustness and integrity of current year budget forecasts; the plans in place to deliver an in-year breakeven position; specific directorate reserves and provisions and the 2015/16 budget-setting process that integrates with the consultation programme that the Deputy Chief Executive is scheduling.
- 9.3 The Executive is asked:
- i) To note the report; and
  - ii) To require the respective Directors and Director of Resources to continue to closely monitor and manage financial and operational performances, particularly in Children's Services, Community and Environmental Services, Parking Services and Adult Services; and
  - iii) To recommend the Finance and Audit Committee to continue to independently review the financial and operational performances of the services listed in ii).

Steve Thompson  
Director of Resources  
13th January 2015



## Blackpool Council

Revenue summary - budget, actual and forecast:

BLACKPOOL COUNCIL							
FORECAST GENERAL FUND POSITION AS AT 31 MARCH 2015							
SUMMARY							
APP.	GENERAL FUND NET REQUIREMENTS	BUDGET	EXPENDITURE		VARIANCE		2013/14 (UNDER)/OVER SPEND B/FWD £000
			2014/15				
		ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
3(a)	CHIEF EXECUTIVE	509	301	208	509	-	-
3(b)	DEPUTY CHIEF EXECUTIVE'S DIRECTORATE	169	1,634	(1,465)	169	-	-
3(c)	GOVERNANCE & REGULATORY SERVICES	1,130	704	551	1,255	125	-
3(c/d)	AREA FORUM & WARD BUDGETS	1,067	280	362	642	(425)	(639)
3(e)	RESOURCES	4,624	291	4,274	4,565	(59)	-
3(f)	PLACES	10,248	5,761	4,507	10,268	20	279
3(g)	STRATEGIC LEISURE ASSETS	(1,481)	(2,143)	853	(1,290)	191	-
3(h)	COMMUNITY & ENVIRONMENTAL SERVICES	46,203	21,454	25,676	47,130	927	-
3(i)	ADULT SERVICES	46,028	28,241	18,442	46,683	655	81
3(j)	CHILDREN'S SERVICES	36,420	17,129	20,868	37,997	1,577	-
3(k)	PUBLIC HEALTH	-	(1,882)	1,882	-	-	-
3(l)	BUDGETS OUTSIDE THE CASH LIMIT	18,797	12,386	5,787	18,173	(624)	-
	CAPITAL CHARGES	(26,340)	(17,560)	(8,780)	(26,340)	-	-
	<b>NET COST OF SERVICES:</b>	<b>137,374</b>	<b>66,596</b>	<b>73,165</b>	<b>139,761</b>	<b>2,387</b>	<b>(279)</b>
	CONTRIBUTIONS:						
	- TO / (FROM) RESERVES	2,488	2,765	(214)	2,551	63	
	- 2013/14 SERVICE UNDERSPENDS	-	-	(462)	(462)	(462)	
	- RENEWALS AND REPAIRS RESERVE	-	-	-	-	-	
	- REVENUE CONSEQUENCES OF CAPITAL	150	-	150	150	-	
	CONTINGENCIES	981	(1,358)	1,339	(19)	(1,000)	
	NW REGIONAL FLOOD DEFENCE LEVY	65	-	65	65	-	
	<b>CONTRIBUTIONS, etc.</b>	<b>3,684</b>	<b>1,407</b>	<b>878</b>	<b>2,285</b>	<b>(1,399)</b>	
	<b>TOTAL NET EXPENDITURE TO BE MET FROM PUBLIC FUNDS</b>	<b>141,058</b>	<b>68,003</b>	<b>74,043</b>	<b>142,046</b>	<b>988</b>	
	ADDED TO/(TAKEN FROM) BALANCES	-	-	(988)	(988)	(988)	
	<b>NET REQUIREMENT AFTER WORKING BALANCES</b>	<b>141,058</b>	<b>68,003</b>	<b>73,055</b>	<b>141,058</b>	<b>-</b>	
GENERAL BALANCES AS AT 1st APRIL 2014 PER AUDITED STATEMENT OF ACCOUNTS 2013/14							5,869
In-year (reduction in) / addition to General Fund Working Balances							(988)
<b>ESTIMATED UNEARMARKED WORKING BALANCES AS AT 31st MARCH 2015</b>							<b>4,881</b>

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# Blackpool Council

## Schedule of Service forecast annual overspendings over the last 12 months

Service	Audit Committee Report	Dec 2013 £000	Jan 2014 £000	Feb 2014 £000	Mar 2014 £000	Apr 2014 £000	May 2014 £000	Jun 2014 £000	July 2014 £000	Aug 2014 £000	Sept 2014 £000	Oct 2014 £000	Nov 2014 £000
Children's Social Care	18/04/13	2,127	2,035	1,962	1,962		896	932	1,055	1,220	1,199	1,172	1,249
Adult Commissioning Placements		974	996	940	940		1,620	1,218	1,076	1,085	1,072	1,071	999
Education Services Grant		260	240	237	237		763	688	713	726	726	726	726
Highways			303				588						437
Travel & Road Safety (Transportation)							389	352	352	317	270	270	270
Building Services		150	98				183	192	192	242	270	240	220
Property & Asset Management				155	155		240	162	148	148	215	195	195
Strategic Leisure Assets		3,295	3,299	2,765	2,765		2,765	2,765	2,765	2,765	398	398	191
Cemeteries & Crematorium							91	125	125	125	125	125	125
Children's Safeguarding							92		75	91		78	118
Local Services Support Grant - Children's							82	82	82	82	82	82	82
Adult Safeguarding							450	346	341	94	96	93	78
Customer First							78	83	87	83	80	78	75
Legal Services							95	103		81	89	81	
Visitor Economy (Visit Blackpool / Marketing company)		288	300	309	309		100	114	104	115	96		
Building Cleaning (Property & Facilities Management)				143	143		125	131	131				
Community Early Help for Children and Families							253	191					
Local Welfare Assistance Scheme				147	147								
Beach Patrol				89	89								
Dedicated Schools Grant			499										
Learning, Access and Inclusion		113											
<b>Sub Total</b>		<b>7,207</b>	<b>7,770</b>	<b>6,747</b>	<b>6,747</b>	<b>-</b>	<b>8,810</b>	<b>7,484</b>	<b>7,246</b>	<b>7,174</b>	<b>4,718</b>	<b>4,609</b>	<b>4,765</b>
Other General Fund (under) / overspends		(6,300)	(6,815)	(7,718)	(7,718)	-	(4,485)	(4,375)	(4,408)	(5,127)	(2,823)	(3,313)	(3,777)
<b>Total</b>		<b>907</b>	<b>955</b>	<b>(971)</b>	<b>(971)</b>	<b>-</b>	<b>4,325</b>	<b>3,109</b>	<b>2,838</b>	<b>2,047</b>	<b>1,895</b>	<b>1,296</b>	<b>988</b>

### Notes:

- The Executive of 11th February 2004 approved a process whereby services which trip a ceiling for overspending against budget of £75,000 or 1.5% of net budget where the controllable budget exceeds £5m are required to be highlighted within this monthly budgetary control report. They are required to develop and submit a recovery plan over a period not exceeding 3 years which is to be approved by the respective Portfolio Holder. The services tripping this threshold are listed above together with their respective financial performance over a 12-month rolling basis for comparison of progress being made.
- The Strategic Leisure Assets overspend at month 6 reflects the in-year position.

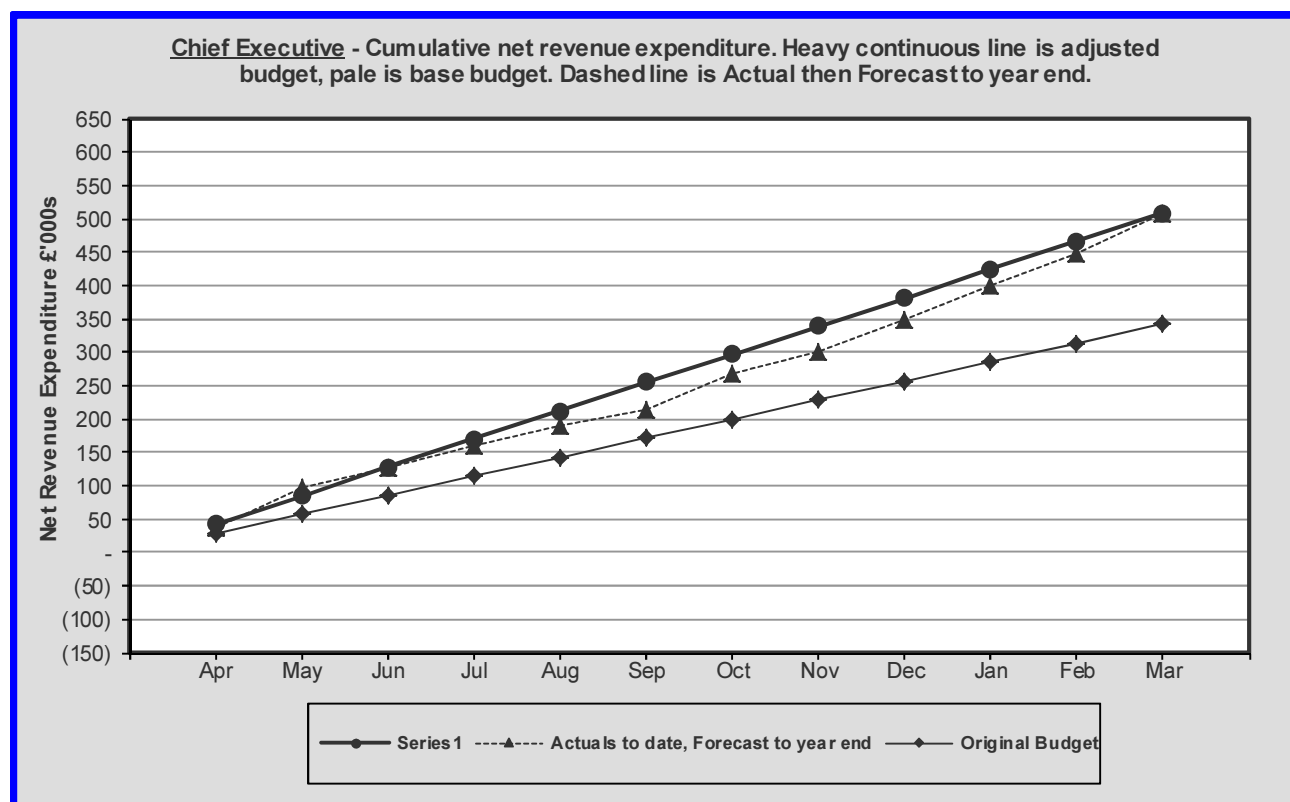
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## Blackpool Council - Chief Executive

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	ADJUSTED CASH LIMITED BUDGET £000	2014/15			F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
		EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000		
NET EXPENDITURE						
CHIEF EXECUTIVE	509	301	208	509	-	-
<b>TOTALS</b>	<b>509</b>	<b>301</b>	<b>208</b>	<b>509</b>	<b>-</b>	<b>-</b>

### Directorate revenue summary graph - budget, actual and forecast:



### Commentary on the key issues:

The Revenue summary (above) lists the outturn projection for the service against its respective, currently approved, revenue budget. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year.

The department is forecasting a break even position for 2014/15.

Budget Holder – Mr N Jack, Chief Executive

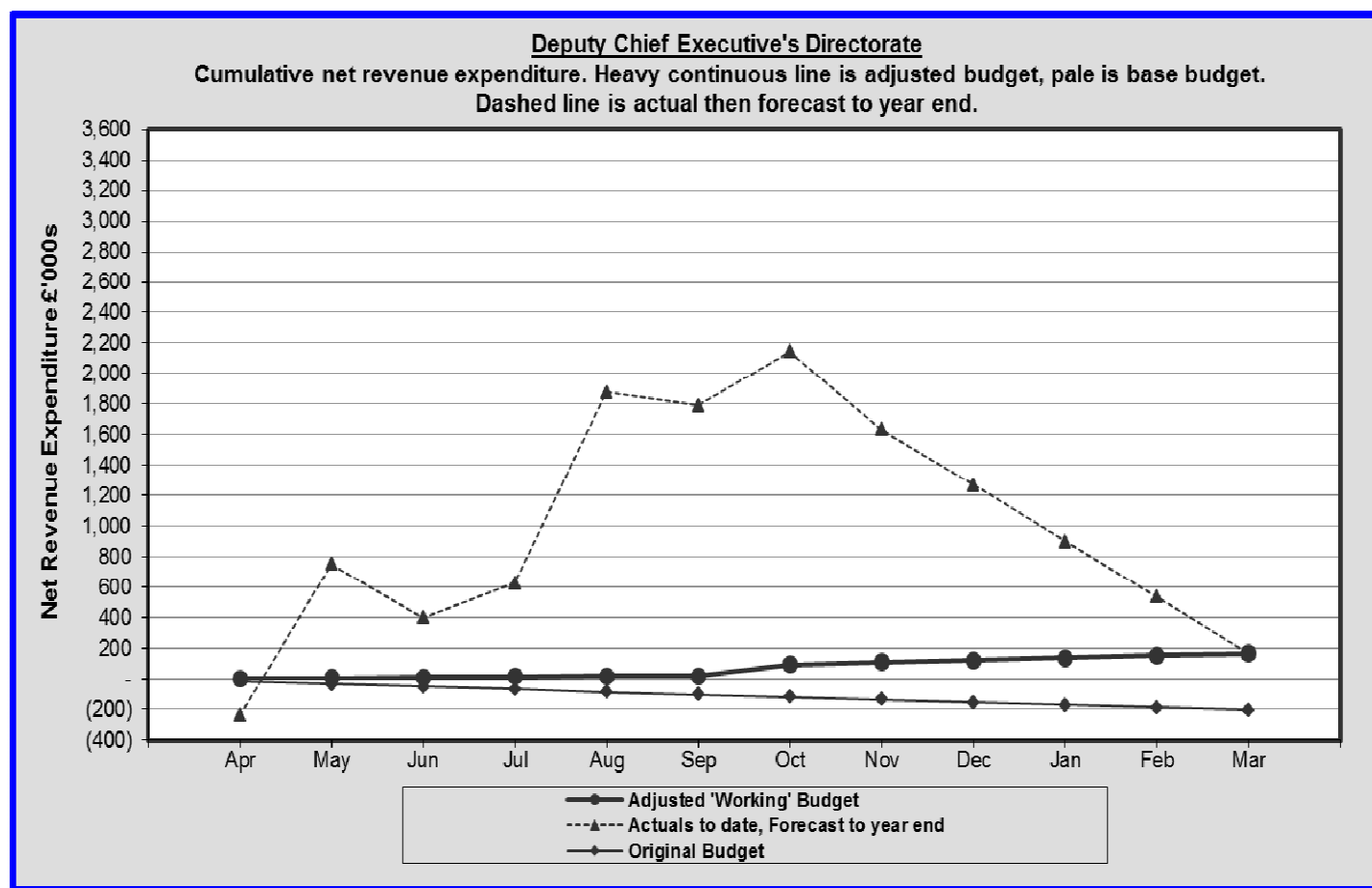
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## Blackpool Council – Deputy Chief Executive’s Directorate

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	2014/15					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
DEPUTY CHIEF EXECUTIVE'S DIRECTORATE						
NET EXPENDITURE						
HUMAN RESOURCES, COMMUNICATION & ENGAGEMENT	(42)	1,057	(1,099)	(42)	-	-
ICT	211	577	(366)	211	-	-
<b>TOTALS</b>	<b>169</b>	<b>1,634</b>	<b>(1,465)</b>	<b>169</b>	<b>-</b>	<b>-</b>

### Directorate revenue summary graph - budget, actual and forecast:



### Commentary on the key issues:

#### Directorate Summary – basis

The Revenue summary lists the outturn projection for the Directorate against its currently approved revenue budget. The forecast outturn is based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with the Head of Service.

**Human Resources, Communication and Engagement**

After 8 months of the financial year the Human Resources, Communication and Engagement divisions are forecasting a breakeven position for the year. The department are holding vacancies as they arise which will help to meet the 2015/16 savings requirements, and are looking at various “invest to save” opportunities to help meet savings targets going forward.

The service is forecast to meet its savings requirement in 2014/15.

**Information and Communication Technology**

After 8 months of the financial year the Information and Communication Technology division is forecasting a breakeven position for the year.

The service is forecast to meet its savings requirement in 2014/15.

Budget Holder – Mrs C McKeogh, Deputy Chief Executive –Deputy Chief Executive’s Directorate

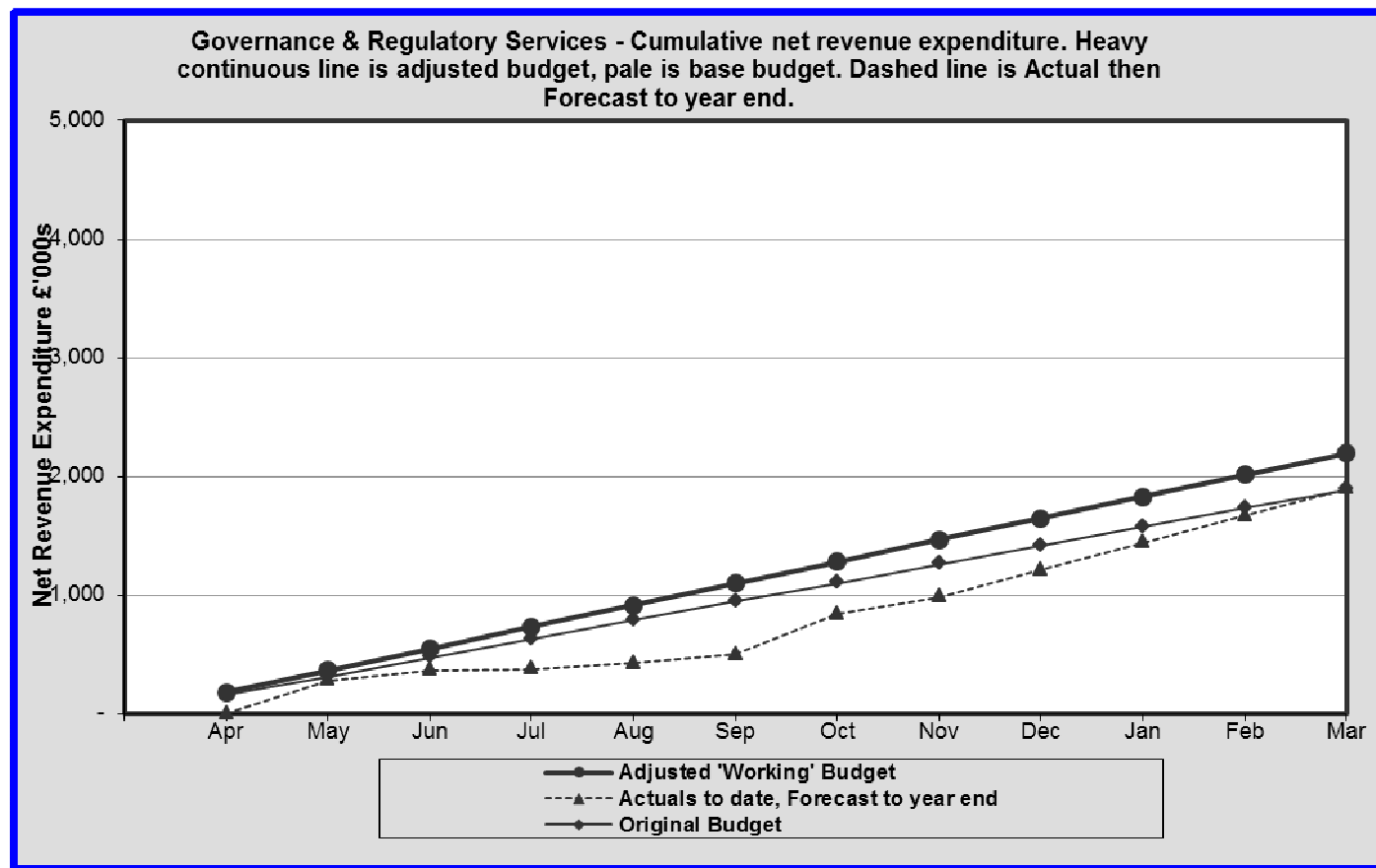


# Blackpool Council – Governance and Regulatory Services

## Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	2014/15					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>GOVERNANCE &amp; REGULATORY SERVICES</b>						
<b>NET EXPENDITURE</b>						
GOVERNANCE & REGULATORY SERVICES	2,326	1,482	844	2,326	-	-
LICENSING	(379)	(354)	(25)	(379)	-	-
CEMETERIES & CREMATORIUM	(817)	(424)	(268)	(692)	125	-
<b>GOVERNANCE &amp; REGULATORY SERVICES</b>	<b>1,130</b>	<b>704</b>	<b>551</b>	<b>1,255</b>	<b>125</b>	-
AREA FORUMS AND WARDS	1,067	280	362	642	(425)	(639)
<b>TOTALS</b>	<b>2,197</b>	<b>984</b>	<b>913</b>	<b>1,897</b>	<b>(300)</b>	<b>(639)</b>

## Directorate revenue summary graph - budget, actual and forecast:



**Commentary on the key issues:**

**Directorate Summary**

- The Revenue summary on the previous page lists the outturn projection for Governance and Regulatory Services against its currently approved, revenue budget. The adjusted budget includes the approved 2013/14 underspend carried forward. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with the head of service.

**Governance and Regulatory Services**

- Governance and Regulatory Services are forecasting a breakeven position for 2014/15. Pressures are anticipated in the Coroners and Mortuary Service due to changes in the way the Coroner operates following the implementation of the Coroners Act 2009 (which came into force on 1 July 2013) and the consequential demands on the service.
- Licensing is forecasting a breakeven position for 2014/15.
- Cemeteries and Crematorium are forecasting a pressure of £125k due to the delays in the completion of the remedial works at the Crematorium.
- Area Forums and Wards are forecasting a £425k underspend for 2014/15 based on current commitments.

Budget Holder - Mr M Towers, Director of Governance and Regulatory Services.

**Blackpool Council**  
**Area Forum and Ward Budgets**  
**2014/2015**  
**Month 8**

**Area Forums**

Area Forum	Total No. of Requisitions Submitted	No. of Requisitions Approved	No. Awaiting Approval	Total No. of Requisitions Completed	Total 2014-15 Budget	Budget Committed to <u>Approved</u> Schemes	Remaining 2014-15 Budget
Sandhurst Area Forum BC2008	7	7	0	4	£36,230.27	£22,116.96	£14,113.31
Beacon Area Forum BC2009	3	3	0	1	£37,743.46	£5,850.00	£31,893.46
The Gateway Area Forum BC2010	11	11	0	6	£37,817.52	£11,932.00	£25,885.52
Parklands Area Forum BC2011	12	12	0	6	£25,464.89	£23,864.03	£1,600.86
Revoe Area Forum BC2012	10	10	0	6	£37,176.28	£26,074.00	£11,102.28
Cherry Tree Area Forum BC2013	10	10	0	4	£40,370.86	£28,641.58	£11,729.28
South Shore Area Forum BC2014	12	12	0	4	£31,072.94	£28,108.94	£2,964.00
<b>Area Forum Totals</b>	<b>65</b>	<b>65</b>	<b>0</b>	<b>31</b>	<b>£245,876.22</b>	<b>£146,587.51</b>	<b>£99,288.71</b>

**Wards**

Ward	Councillors	Total No. of Requisitions Submitted	No. of Requisitions Approved	No. Awaiting Approval	Total No. of Requisitions Completed	Total 2014-15 Budget	Budget Committed to <u>Approved</u> Schemes	Remaining 2014-15 Budget
Anchorsholme Ward BC1001	Cllr. Galley Cllr. Williams	6	6	0	4	£36,374.95	£12,566.00	£23,808.95
Bispham Ward BC1002	Cllr. Clapham Cllr. H Mitchell	10	10	0	7	£15,457.57	£9,274.73	£6,182.84
Bloomfield Ward BC1003	Cllr. Cain Cllr. Jones	13	13	0	8	£42,586.48	£25,157.79	£17,428.69
Brunswick Ward BC1004	Cllr. Blackburn Cllr. G Coleman	6	6	0	5	£25,232.99	£9,450.44	£15,782.55
Claremont Ward BC1005	Cllr. I Taylor Cllr. Mrs Taylor	10	10	0	5	£43,537.95	£27,700.83	£15,837.12
Clifton Ward BC1006	Cllr. Hutton Cllr. L Taylor	10	10	0	4	£27,147.09	£14,214.00	£12,933.09
Greenlands Ward BC1007	Cllr. Ryan Cllr. Wright	10	10	0	5	£45,841.90	£10,137.08	£35,704.82
Hawes Side Ward BC1008	Cllr. Mrs Jackson Cllr. Mrs Haynes	13	13	0	9	£28,957.02	£28,957.02	£0.00
Highfield Ward BC1009	Cllr. Mrs Henderson MBE Cllr. Hunter	5	5	0	3	£36,934.68	£9,154.00	£27,780.68
Ingthorpe Ward BC1010	Cllr. Cross Cllr. Rowson	5	5	0	5	£54,455.53	£29,311.44	£25,144.09
Layton Ward BC1011	Cllr. Mrs Benson Cllr. M Mitchell	9	9	0	6	£34,798.90	£22,920.92	£11,877.98
Marton Ward BC1012	Cllr. D Coleman Cllr. Elmes	7	7	0	2	£32,303.91	£20,805.83	£11,498.08
Norbreck Ward BC1013	Cllr. Callow Cllr. Mrs Callow	6	6	0	3	£37,695.41	£28,889.00	£8,806.41
Park Ward BC1014	Cllr. Campbell Cllr. Doherty	8	8	0	5	£45,090.58	£10,253.39	£34,837.19
Squires Gate Ward BC1015	Cllr. Cox Cllr. Green	6	6	0	4	£58,466.91	£30,060.00	£28,406.91
Stanley Ward BC1016	Cllr. Evans Cllr. Stansfield	4	4	0	1	£47,901.81	£7,059.00	£40,842.81
Talbot Ward BC1017	Cllr. I Coleman Cllr. Smith	6	6	0	3	£26,479.31	£10,088.01	£16,391.30
Tyldesley Ward BC1018	Cllr. Collett Cllr. Matthews	7	7	0	5	£62,389.82	£46,184.60	£16,205.22
Victoria Ward BC1019	Cllr. Jackson Cllr. Owen	8	8	0	3	£42,229.04	£17,775.00	£24,454.04
Warbreck Ward BC1020	Cllr. Brown Cllr. Mrs Delves	11	11	0	4	£58,343.64	£25,425.78	£32,917.86
Waterloo Ward BC1021	Cllr. O'Hara Cllr. Robertson BEM	9	9	0	5	£29,397.22	£14,291.70	£15,105.52
<b>Ward Totals</b>		<b>169</b>	<b>169</b>	<b>0</b>	<b>96</b>	<b>£831,622.71</b>	<b>£409,676.56</b>	<b>£421,946.15</b>
<b>Unallocated Budget</b>		-	-	-	-	<b>£34,001.07</b>	<b>£0.00</b>	<b>£34,001.07</b>
<b>Income Budget</b>		-	-	-	-	<b>-£45,000.00</b>	<b>£0.00</b>	<b>-£45,000.00</b>
<b>Area Forum &amp; Ward Totals</b>		<b>234</b>	<b>234</b>	<b>0</b>	<b>127</b>	<b>£1,066,500.00</b>	<b>£556,264.07</b>	<b>£510,235.93</b>

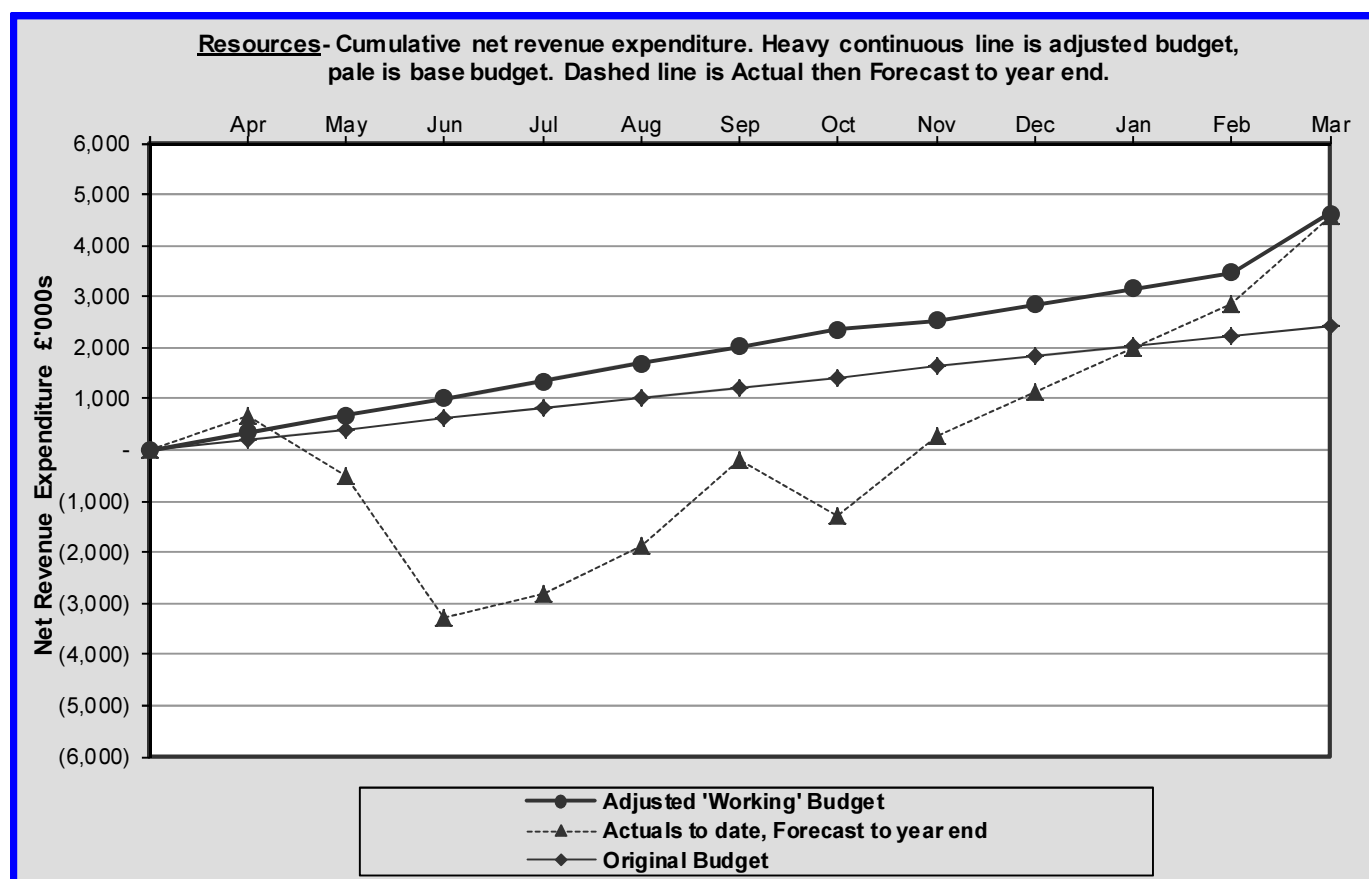
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# Appendix 3e Blackpool Council - Resources

## Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND £000
	2014/15					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>RESOURCES</b>						
<b>NET EXPENDITURE</b>						
PROCUREMENT & DEVELOPMENT	69	(116)	59	(57)	(126)	-
REVENUES, BENEFITS & TRANSACTIONAL	(633)	(1,703)	845	(858)	(225)	-
LEGAL SERVICES	(103)	64	(143)	(79)	24	-
CUSTOMER FIRST	(402)	(263)	(64)	(327)	75	-
ACCOUNTANCY	(211)	(238)	55	(183)	28	-
RISK SERVICES	37	(73)	80	7	(30)	-
PROPERTY & ASSET MANAGEMENT	5,867	2,620	3,442	6,062	195	-
<b>TOTALS</b>	<b>4,624</b>	<b>291</b>	<b>4,274</b>	<b>4,565</b>	<b>(59)</b>	<b>-</b>

## Directorate revenue summary graph - budget, actual and forecast:



## Commentary on the key issues:

### Directorate Summary

- The Revenue summary (above) lists the outturn projection for each individual service within Resources against their respective, currently approved, revenue budget. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with each head of service.

## **Procurement and Development**

- The favourable variance of £126k is due to efficiency savings, one-off staff savings and un-programmed income generation streams which will be achieved in-year.

## **Revenues, Benefits and Transactional Services**

- The service is forecast to meet its savings requirement in 2014/15. This service projects a £225k favourable position in 2014/15. Additional income has been received in-year from the Department for Work and Pensions (DWP) and Department for Communities and Local Government (DCLG) for welfare reform and implementation of the Council Tax Reduction Scheme (CTRS). This extra income is to provide the funding to assist Councils in their statutory duty to administer and process extra Housing Benefit/Council Tax Benefit (HB/CTB) workload during the economic downturn, implementation of welfare reforms and implementation of the Council Tax Reduction Scheme.

This additional funding has been used in part for software changes, process changes, additional staff and equipment due to the increased caseload. The head of service is managing this extra workload by using existing employees and overtime with some filling of posts on a temporary basis.

- The Local Discretionary Support Scheme is forecast to break even in-year.

## **Legal Services**

- Legal Services is forecasting a £24k overspend for 2014/15, which is partially due to pressures on staffing costs as a result of some increased salaries during 2012/13 due to the pay review process. Pressures are also forecast on computer licence costs and a one off contract fee relating to the time recording systems and postage costs. These pressures are mitigated in part by additional income received in-year.

## **Customer First**

- Customer First is forecasting a £75k pressure in 2014/15. The majority of this pressure falls within the staffing budget due to the need to keep as many staff as possible answering the phones and the extra duties involved while staff are migrating to Bickerstaffe House.

## **Accountancy**

- Accountancy is forecasting a £28k overspend position at month 8. This pressure is mainly due to income levels being lower than expected in 2014/15.

## **Risk Services**

- Risk Services is forecasting a £30k underspend position due to employee costs relating to temporary staffing being off-set by income generation and a staff saving within investigations.

## **Property and Asset Management**

- Property and Asset Management is forecasting an overspend of £195k. The overspend has decreased from month 6 due to increased income in Facilities Management from external bodies.

## **Summary of the revenue forecast**

After 8 months of the financial year, Resources is forecasting a £59k budget saving. The Directorate continues to operate on the basis of not filling staff vacancies other than in exceptional circumstances.

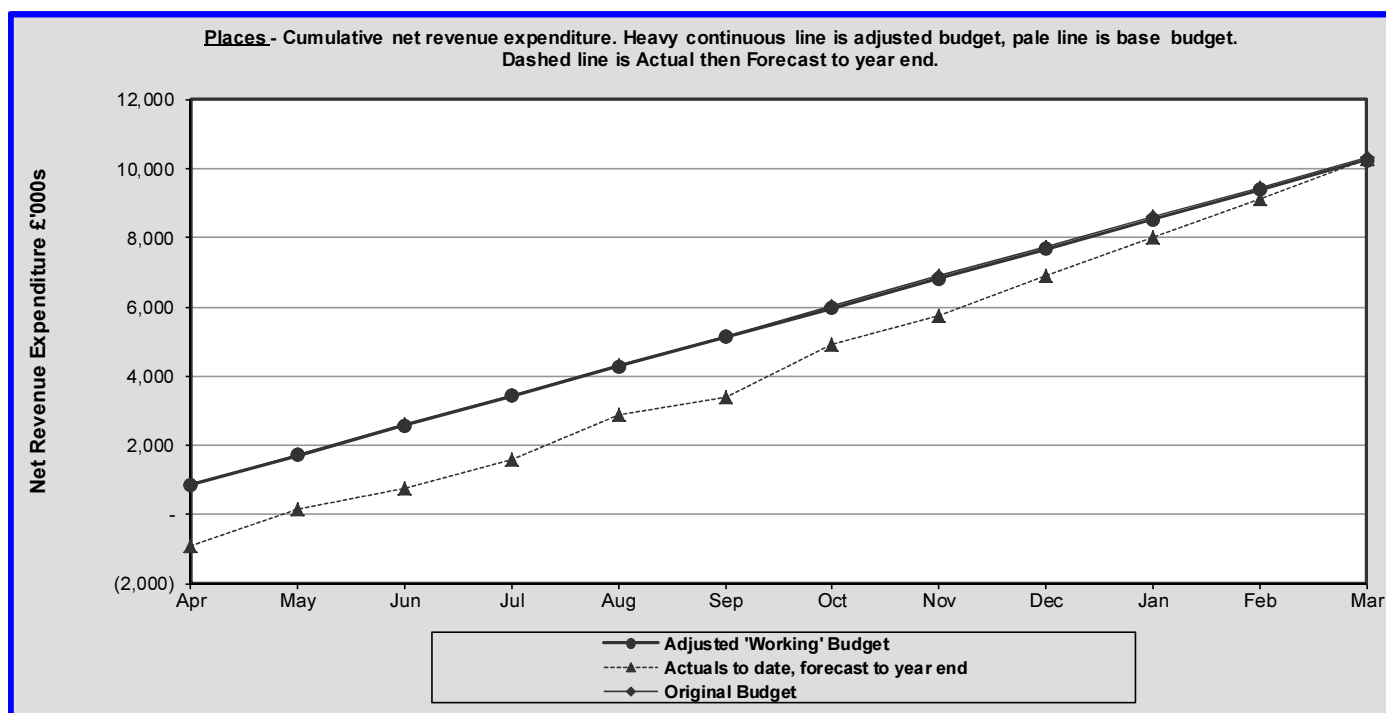
Budget Holder - Mr S Thompson, Director of Resources.

## Blackpool Council - Places

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD  £000
	2014/15					
	ADJUSTED CASH LIMITED	EXPENDITURE APR - NOV	PROJECTED SPEND	FORECAST OUTTURN	F/CAST FULL YEAR VAR. (UNDER) / OVER	
	BUDGET £000	£000	£000	£000	£000	
<b>PLACES</b>						
ECONOMIC DEVELOPMENT	719	109	610	719	-	279
VISITOR ECONOMY	5,601	4,210	1,411	5,621	20	
ARTS & HERITAGE	523	(589)	1,112	523	-	
LIBRARY SERVICES	2,166	1,246	920	2,166	-	
HOUSING	690	311	379	690	-	
PLANNING	409	340	69	409	-	
TRANSPORT POLICY	140	134	6	140	-	
<b>TOTALS</b>	<b>10,248</b>	<b>5,761</b>	<b>4,507</b>	<b>10,268</b>	<b>20</b>	<b>279</b>

### Directorate revenue summary graph - budget, actual and forecast:



### Commentary on the key issues:

#### Directorate Summary

- The Revenue summary (above) lists the outturn projection for each individual service within the Places directorate against their respective, currently approved, revenue budget. The adjusted Budget includes the approved 2013/14 overspend carried forward. The forecast outturn of £20k overspend is based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with each head of service.

- The Places Directorate is newly constituted following the recent Council restructure, and comprises elements of the old Regeneration, Tourism and Culture department, Housing, Planning, Transport Policy and Beach Patrol from the former Built Environment department, and Security, CCTV and Corporate Print Services, inherited from the former Leisure and Operational Services department.

**Visitor Economy**

- Visitor Economy comprises: Illuminations, Visit Blackpool, Partnerships and Business Development, Beach Patrol, Corporate Print Services, Community Safety, CCTV and Security.
- The £20k overspend is made up of a £20k underspend in Security (due to additional income) and £40k being the remaining balance of 2013/14 overspend in Visit Blackpool. A recovery plan is already in place to address this overspend. The service has been able to reduce this overspend from last month by staff savings and increased income.

Budget Holder – Mr A Cavill, Director of Place

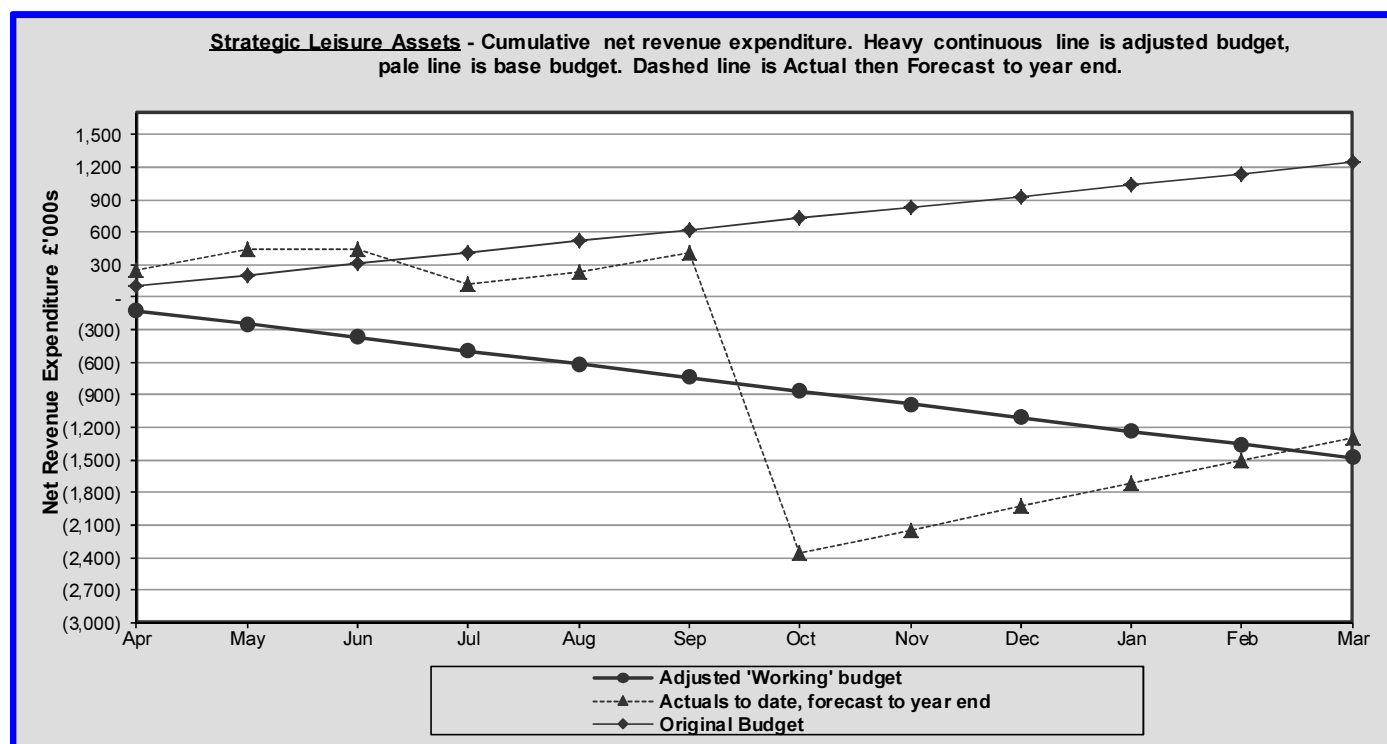


# Blackpool Council – Strategic Leisure Assets

## Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD  £000
	2014/15					
	ADJUSTED CASH LIMITED  BUDGET £000	EXPENDITURE APR - NOV  £000	PROJECTED SPEND  £000	FORECAST OUTTURN  £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
STRATEGIC LEISURE ASSETS	(1,481)	(2,143)	853	(1,290)	191	-
<b>TOTALS</b>	<b>(1,481)</b>	<b>(2,143)</b>	<b>853</b>	<b>(1,290)</b>	<b>191</b>	<b>-</b>

## Directorate revenue summary graph - budget, actual and forecast:



## Commentary on the key issues:

### Directorate Summary

- The Revenue summary (above) lists the 2014/15 outturn projection for the Service against its respective, currently approved, revenue budget. The forecast outturn is based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with the Head of Service.

### Key Issues

The Leisure Asset portfolio financial position is £0.191m. There are a number of facets to the variance including items such as vacant concession units and the funding of initiatives.

The service is performing within its recovery plan.

Budget Holder – Mr A Cavill, Director of Place

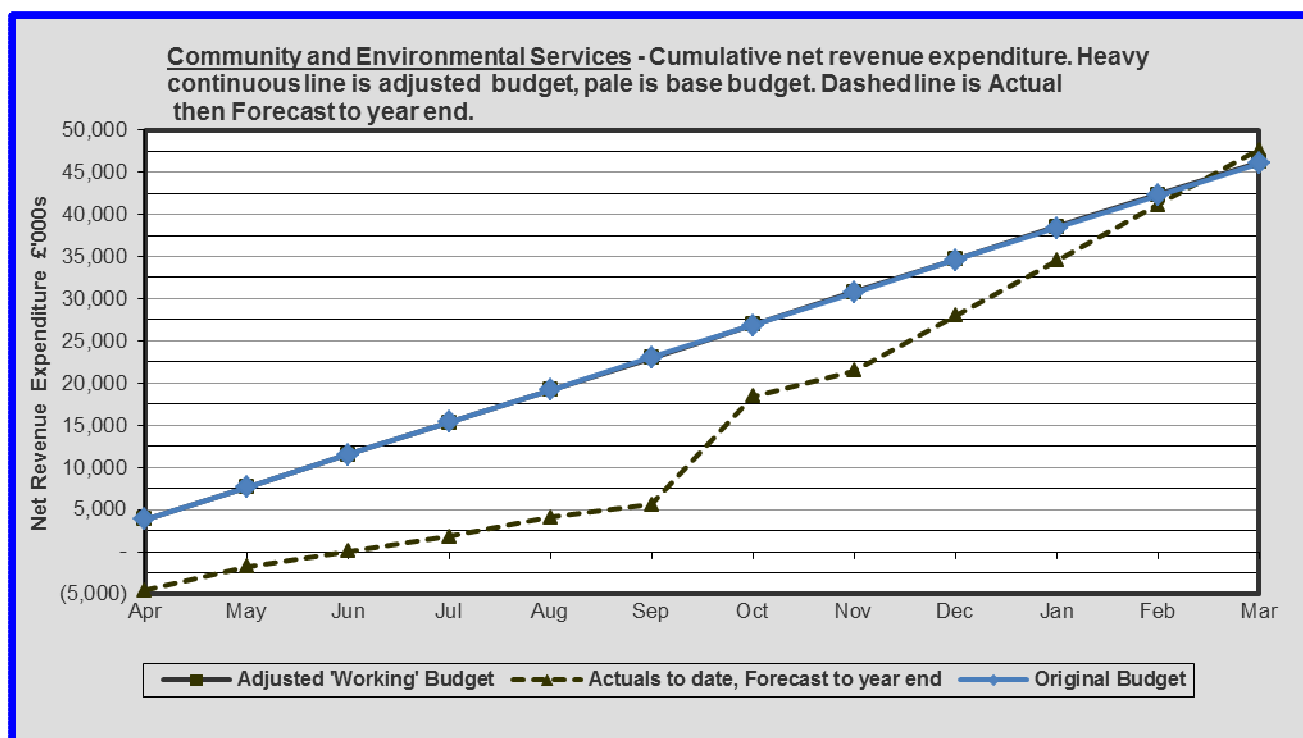
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# Blackpool Council – Community and Environmental Services

## Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	2014/15					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
	£000	£000	£000	£000	£000	
<b>COMMUNITY &amp; ENVIRONMENTAL SERVICES</b>						
<b>NET EXPENDITURE</b>						
BUILDING SERVICES	352	770	(198)	572	220	
BUILDING CLEANING	(128)	6	(134)	(128)	-	
CONVENIENCES	1,029	499	530	1,029	-	
CAPITAL PROJECTS	-	206	(206)	-	-	
HIGHWAYS	14,423	10,255	4,605	14,860	437	
TRANSPORT	549	(428)	977	549	-	
STREET LIGHT PFI & COASTAL PARTNERSHIP ENFORCEMENT AND QUALITY STANDARDS	4,352	2,064	2,288	4,352	-	
CVMU	1,538	548	990	1,538	-	
INTEGRATED TRANSPORT SERVICES	57	79	(22)	57	-	
TRAVEL AND ROAD SAFETY	117	537	(420)	117	-	
WASTE MANAGEMENT	78	161	187	348	270	
STREET CLEANSING AND LEAF PARKS	16,809	3,469	13,340	16,809	-	
CATERING SERVICES	2,939	1,846	1,093	2,939	-	
LEISURE FACILITIES & SPORT DEVELOPMENT	1,682	871	811	1,682	-	
BUSINESS SERVICES	289	3	286	289	-	
<b>TOTALS</b>	<b>46,203</b>	<b>21,454</b>	<b>25,676</b>	<b>47,130</b>	<b>927</b>	<b>-</b>

## Directorate revenue summary graph – budget, actual and forecast



**Commentary on the key issues:****Community and Environmental Services - Department Summary**

Community and Environmental Services is a new Directorate. The Directorate is constituted from the majority of services that were in Leisure and Operational Services and has inherited services from Neighbourhoods, Transportation and Quality from Built Environment.

The Revenue summary on the previous page lists the outturn projection for each individual service within Community and Environmental Services against their respective, currently approved, revenue budget. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with each head of service

Building Services is a trading account and is not meeting its target for Day to Day income. The service has reduced core staffing to reduce overheads and there is a formal review of the service and its viability going forward. The current position has improved by £20k to £220k.

Building Cleaning has improved by £41k to a break even position due to tight control of staffing and materials costs.

There is a net pressure of £437k within Highways as a result of Prudential Borrowing costs associated with Project 30. It was previously envisaged that the pressure would be fully funded, however expected insurance savings have not materialised, and there is therefore an additional pressure over and above the amount funded from LTP.

Travel and Road Safety's position remains at £270k as additional savings are sought to offset previously agreed CSR savings. The main component of this pressure is a proposed CSR saving no longer deemed achievable and where no replacement saving has yet been identified.

**Conclusion – Community and Environmental Services financial position**

Community and Environmental Services' position has worsened by £376k since period 7 and is currently forecasting a position of £927k pressure due to income pressures on Building Services, CSR pressures on Travel and Road Safety and the crystallisation of cost pressures on Project 30.

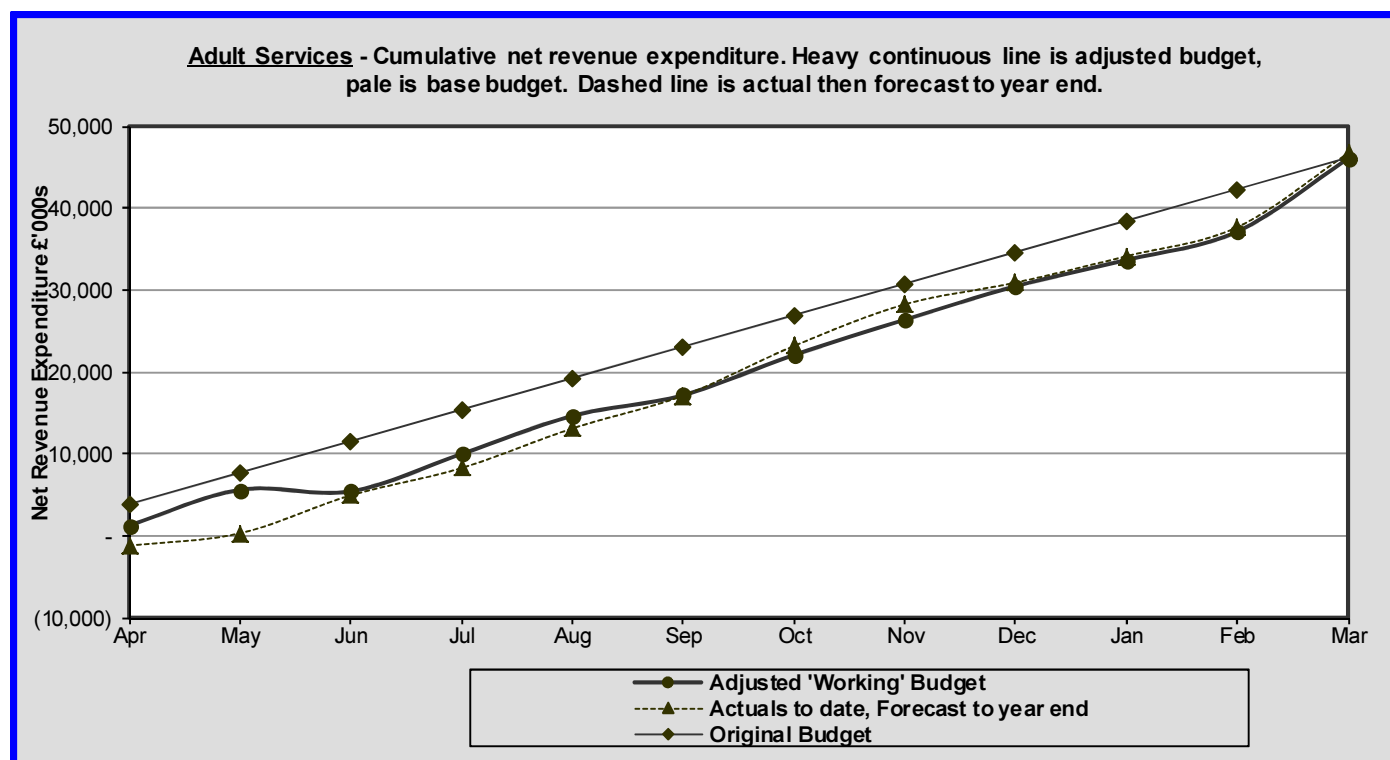
**Budget Holder - Mr. J. Blackledge, Director of Community and Environmental Services**

## Blackpool Council - Adult Services

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	ADJUSTED CASH LIMITED BUDGET £000	2014/15		F/CAST FULL YEAR VAR. (UNDER) / OVER £000		
		EXPENDITURE APR - NOV £000	PROJECTED SPEND £000		FORECAST OUTTURN £000	
<b>ADULT SERVICES DEPARTMENT</b>						
ADULT SOCIAL CARE	5,455	3,269	2,072	5,341	(114)	-
CARE & SUPPORT	9,353	5,419	3,727	9,146	(207)	-
COMMISSIONING, CONTRACTS & SYSTEMS DEV	1,379	588	754	1,342	(37)	-
ADULT COMMISSIONING PLACEMENTS	26,174	15,554	11,619	27,173	999	81
ADULT SAFEGUARDING	194	374	604	272	78	-
BUSINESS SUPPORT & RESOURCES	3,473	3,743	(334)	3,409	(64)	-
<b>TOTALS</b>	<b>46,028</b>	<b>28,241</b>	<b>18,442</b>	<b>46,683</b>	<b>655</b>	<b>81</b>

### Directorate revenue summary graph - budget, actual and forecast:



**Commentary on the key issues:****Directorate Summary – basis**

- The Revenue summary on the first page of this appendix lists the latest outturn projection for each individual service within the Adult Services against their respective, currently approved revenue budget. The adjusted budget includes the approved 2013/14 overspend carried forward. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with each head of service.

**Adult Commissioning Placements (Social Care Packages)**

- The Adult Commissioning Placements division is currently forecasting a £999k overspend. The budget in this area was reduced by £2.5m in 2013/14, following the Priority Led Budgeting process (PLB), with the aim to realise further savings from the extension of the Review Team Plus work. This team ensures there is a stricter adherence to the eligibility criteria whilst also ensuring client needs are met but in a different way. Once high cost packages had been reviewed it became increasingly evident that further savings would not be achieved based on care needs. However, the further integration of Health and Social Care services have released additional cost savings, budget right sizing around Ordinary Residence and Fairer Charging income has reduced the recurrent budget gap to £717k. 2014/15 demand increases were not funded via the Cash Limit, therefore the total recurrent gap is currently c£1.6m. One-off savings relating to the release of the Adults bad debt provision and review of the balance sheet have reduced this down to £999k in year.
- It should be noted that the forecast outturn within the Adults Commissioning Placements Division is based on trend analysis using invoiced amounts drawn from the financial ledger. A system called Frameworki is currently being implemented and will incorporate financial data in phase 2 of the development which should provide improved forecasting in the future.

**Safeguarding**

- Following recent Deprivation of Liberty (DoLs) case law this Division is forecasting a £150k over spend as a result of additional legal and staffing costs, this has been offset slightly by the removal of a senior management post.

**Summary of the Adult Services financial position**

As at the end of November 2014 the Adult Services Directorate is forecasting an overall overspend of £655k for the financial year to March 2015.

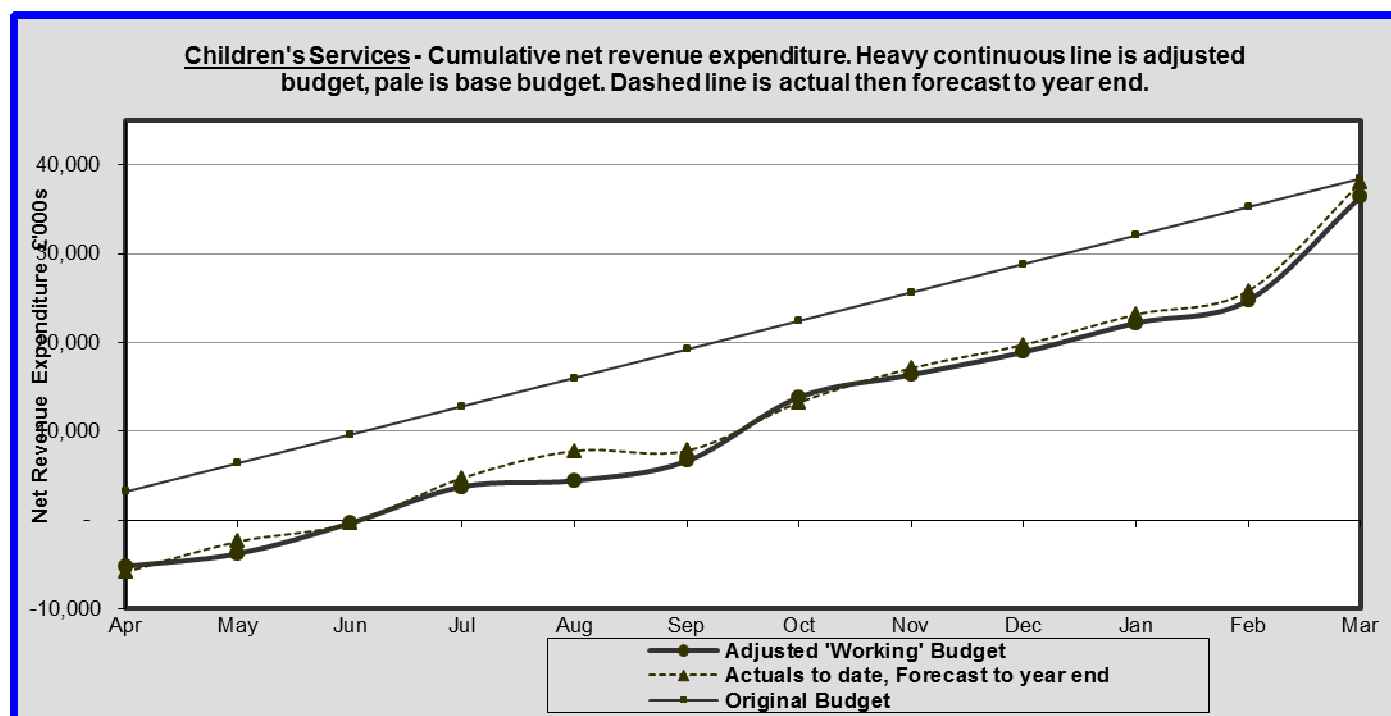
**Budget Holder – K Smith, Director of Adult Services**

## Blackpool Council – Children’s Services

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	2014/15					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>CHILDREN'S SERVICES</b>						
<b>NET EXPENDITURE</b>						
LOCAL SCHOOLS BUDGET - ISB	35,435	24,373	11,056	35,429	(6)	-
LOCAL SCHOOLS BUDGET - NON DELEGATED	550	254	270	524	(26)	-
LEARNING & SCHOOLS	20,436	10,882	9,182	20,064	(372)	-
COMMUNITY EARLY HELP FOR CHILDREN AND FAMILIES	302	170	132	302	-	-
CHILDREN'S SOCIAL CARE	98	65	33	98	-	-
DEDICATED SCHOOL GRANT	(57,821)	(41,180)	(16,647)	(57,827)	(6)	-
CARRY FORWARD OF DSG	-	-	410	410	410	-
<b>TOTAL DSG FUNDED SERVICES</b>	<b>(1,000)</b>	<b>(5,436)</b>	<b>4,436</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>
CHILDRENS SERVICES DEPRECIATION	3,191	2,127	1,064	3,191	-	-
LEARNING & SCHOOLS	4,634	2,195	2,146	4,341	(293)	-
COMMUNITY EARLY HELP FOR CHILDREN AND FAMILIES	5,460	989	4,166	5,155	(305)	-
CHILDREN'S SOCIAL CARE	25,326	17,731	8,844	26,575	1,249	-
CHILDRENS SAFEGUARDING	977	561	534	1,095	118	-
LOCAL SERVICES SUPPORT GRANT	(118)	-	(36)	(36)	82	-
EDUCATION SERVICES GRANT	(2,050)	(1,038)	(286)	(1,324)	726	-
<b>TOTAL COUNCIL FUNDED SERVICES</b>	<b>37,420</b>	<b>22,565</b>	<b>16,432</b>	<b>38,997</b>	<b>1,577</b>	<b>-</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>36,420</b>	<b>17,129</b>	<b>20,868</b>	<b>37,997</b>	<b>1,577</b>	<b>-</b>

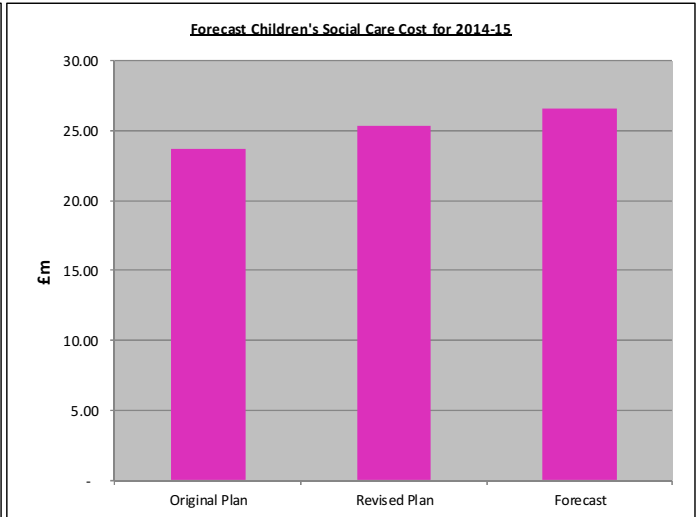
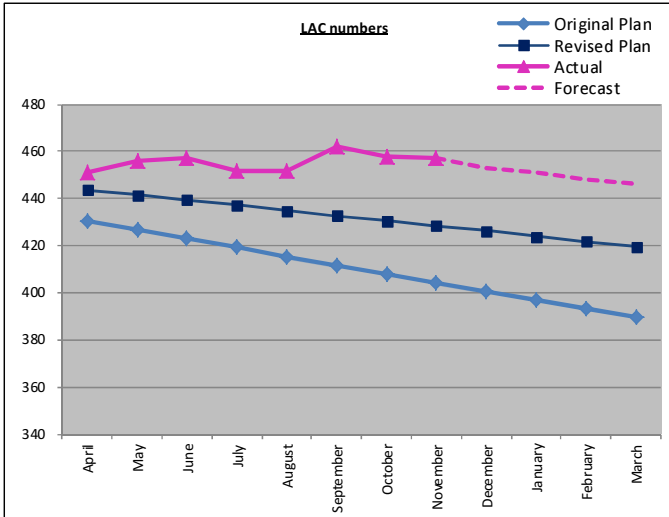
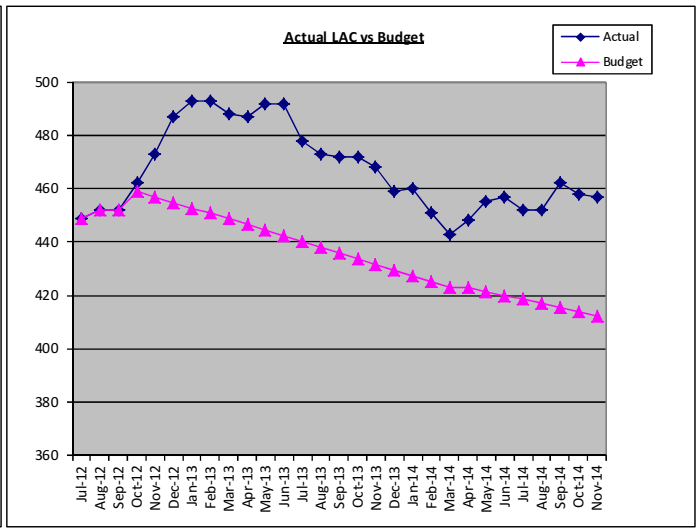
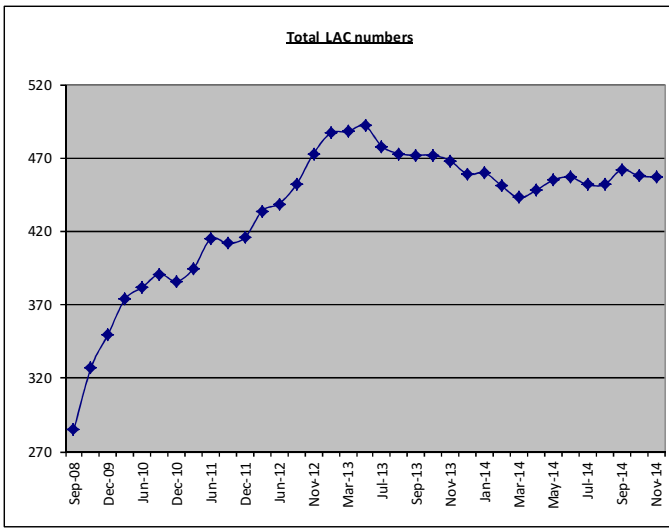
### Directorate revenue summary graph - budget, actual and forecast:



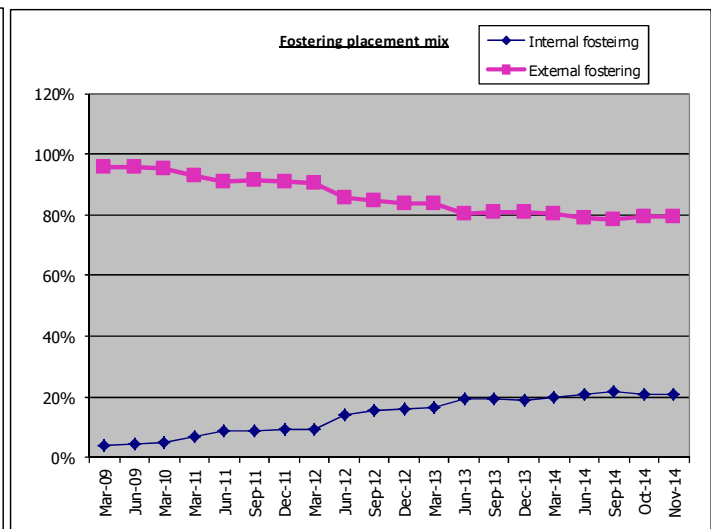
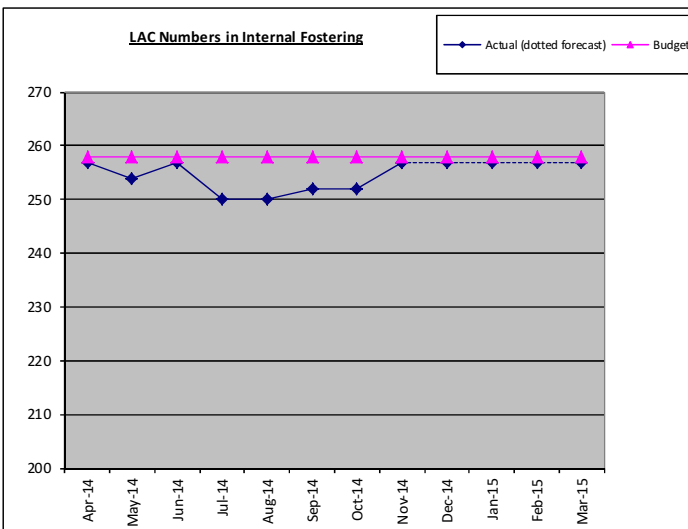
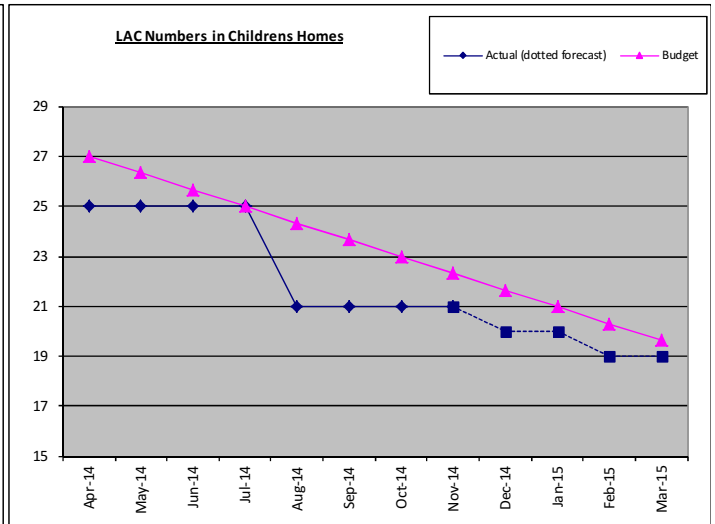
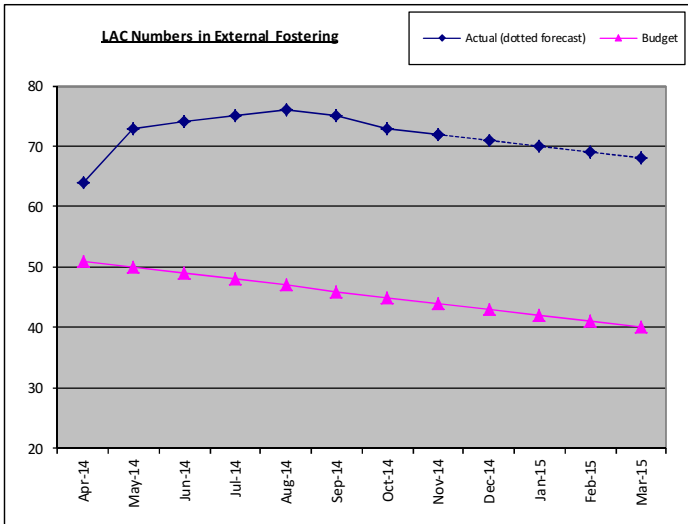
Childrens Social Care Trends

Date	External Placements						Total			Internal Fostering			Total LAC Numbers
	Fostering			Residential			FTE	£000's	£ per placement	FTE	£000's	£ per placement	No.
	FTE	£000's	£ per placement	FTE	£000's	£ per placement							
Dec-08	8.67	411	47,453	27.50	2,624	95,423	36.17	3,035	83,926	no data	no data	no data	285
Mar-09	8.77	403	45,979	28.07	2,772	98,747	36.84	3,175	86,186	208.91	2,510	12,015	323
Jul-09	12.10	466	38,549	40.85	4,290	105,007	52.96	4,757	89,820	no data	no data	no data	334
Mar-10	13.35	513	38,445	39.02	4,295	110,083	52.37	4,809	91,824	263.88	2,889	10,946	374
Jun-10	20.43	765	37,428	34.20	3,473	101,534	54.63	4,237	77,563	304.83	3,357	11,012	382
Mar-11	22.69	860	37,912	36.73	3,536	96,272	59.42	4,396	73,983	303.23	3,329	10,977	395
Jun-11	29.54	1,108	37,508	33.62	3,430	102,023	63.16	4,538	71,849	303.23	3,329	10,977	395
Sep-11	30.35	1,129	37,191	33.90	3,457	101,982	64.25	4,586	71,376	316.95	3,527	11,128	412
Dec-11	31.91	1,184	37,118	35.16	3,580	101,808	67.07	4,764	71,031	312.85	3,496	11,175	416
Mar-12	32.68	1,223	37,424	34.27	3,488	101,780	66.95	4,711	70,366	315.07	3,507	11,131	434
Jun-12	49.27	1,816	36,858	36.47	3,710	101,727	85.07	5,526	64,958	296.18	3,480	11,750	439
Sep-12	53.37	1,903	35,657	36.70	4,264	116,185	90.07	6,167	68,469	290.42	3,345	11,518	452
Dec-12	55.80	1,987	35,611	38.08	4,498	118,121	93.88	6,485	69,080	290.55	3,372	11,606	487
Mar-13	57.36	2,028	35,355	38.89	4,645	119,447	96.25	6,673	69,330	291.27	3,377	11,594	488
Jun-13	71.93	2,604	36,202	30.01	3,349	111,596	101.94	5,953	58,400	298.00	3,542	11,887	492
Sep-13	70.51	2,515	35,667	29.05	3,240	111,523	99.56	5,754	57,801	293.58	3,496	11,908	472
Dec-13	68.22	2,494	36,560	29.02	3,398	117,073	97.24	5,892	60,592	292.11	3,455	11,828	459
Mar-14	72.82	2,480	34,058	29.76	3,525	118,473	102.57	6,005	58,547	295.49	3,474	11,757	443
Apr-14	60.43	2,276	37,663	24.00	2,599	108,277	84.44	4,875	57,737	257.30	3,255	12,650	448
May-14	68.77	2,424	35,242	25.58	2,543	99,418	94.35	4,966	52,638	258.00	3,405	13,197	455
Jun-14	70.35	2,527	35,928	24.74	2,537	102,561	95.09	5,065	53,265	266.65	3,422	12,833	457
Jul-14	70.53	2,530	35,873	25.23	2,734	108,377	95.76	5,264	54,977	256.87	3,229	12,571	452
Aug-14	68.47	2,528	36,915	23.01	2,733	118,770	91.49	5,261	57,506	259.31	3,287	12,674	452
Sep-14	69.41	2,614	37,655	23.09	2,799	121,210	92.50	5,412	58,513	258.39	3,248	12,570	462
Oct-14	68.59	2,526	36,833	23.95	2,931	122,390	92.54	5,457	58,974	262.08	3,269	12,474	458
Nov-14	69.40	2,630	37,898	23.86	2,931	122,872	93.25	5,561	59,637	265.56	3,313	12,474	457

**Note:**  
The variance between the total number of Looked After Children and the total internal fostering and external placement numbers is children with care orders etc. They are still classed as LAC but do not incur any commissioned costs.







**Commentary on the key issues:**

**Directorate Summary – basis**

- The Revenue summary on the first page of this appendix lists the latest outturn projection for each individual service within the Children’s Services Directorate against their respective, currently approved revenue budget. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with each head of service.

**Dedicated School Grant Funded Services**

- The Dedicated School Grant (DSG) is the funding stream that supports the Schools Budget, which includes amounts that are devolved through the Individual School Budget, together with centrally-retained pupil-related services as listed in the revenue summary. Any under or overspends against services funded by the DSG will be carried forward to 2015/16 and, in the case of overspends, become the first call on the grant in that year.

**Children's Social Care**

- The Children's Social Care division is forecasting an overspend of £1,249k due to the continuing high numbers of Looked After Children (LAC). This cost pressure has already been offset by £162k of savings identified following a review of the balance sheet and maximisation of new grant funding. Looked After Children numbers peaked at around 500 in the early part of 2013, but a new recovery plan has now been implemented which targets a reduction to 420 by the end of 2014/15 and 400 by the end of 2015/16. Numbers had begun to fall with the figure at 443 as at the end of March 2014. However, referrals to social care are at the highest levels ever recorded and have been rising significantly since March. Extensive work is being undertaken by Children's Services and the Blackpool Safeguarding Children Board to understand this rise in demand but it is likely that as cases work their way through our system our progress in reducing Looked After Children numbers may slow. It is worth noting that placement mix, and not just Looked After Children numbers, has an impact on the financial forecast. The variation in unit costs can be significant with an average residential placement equivalent in cost to nine internal fostering placements and the most expensive placement equal to eighteen. Maximising less costly placements is, therefore, a key element of the recovery plan, and to this end placements are reviewed at a fortnightly panel.

**Children's Safeguarding**

- There have been a number of employee absences in the Safeguarding Team during the year. Due to the ongoing pressures in Children's Social Care, these have had to be covered by agency placements, which has created an overspend within the service staffing budget.

**Local Services Support Grant**

- The Local Services Support Grant (LSSG) is a grant allocated by central government directly to local authorities to help support and protect local services. One element of the grant is Extended Rights to Free Travel funding from the Department for Education, which provides additional transport money to support children from low income families to be able to attend schools further from home than the statutory walking distances. The grant has been cut from £118k in 2012/13 to £36k in the current financial year, and will be reduced to £15k from 2015/16.

**Education Services Grant**

- From April 2013, the education functions provided by local authorities have been funded from a new Education Services Grant (ESG). The Council receives £113 per pupil in relation to the pupils in schools maintained by the authority plus £15 for each pupil in all schools and academies in respect of responsibilities retained for every pupil within our boundary. A shortfall in grant of £726k is included in the forecast overspend, relating to the anticipated loss of funding due to both historical and in-year academy conversions.

**Summary of the Children's Services financial position**

As at the end of November 2014 the Children's Services Directorate is forecasting an overspend of £1,577k for the financial year to March 2015.

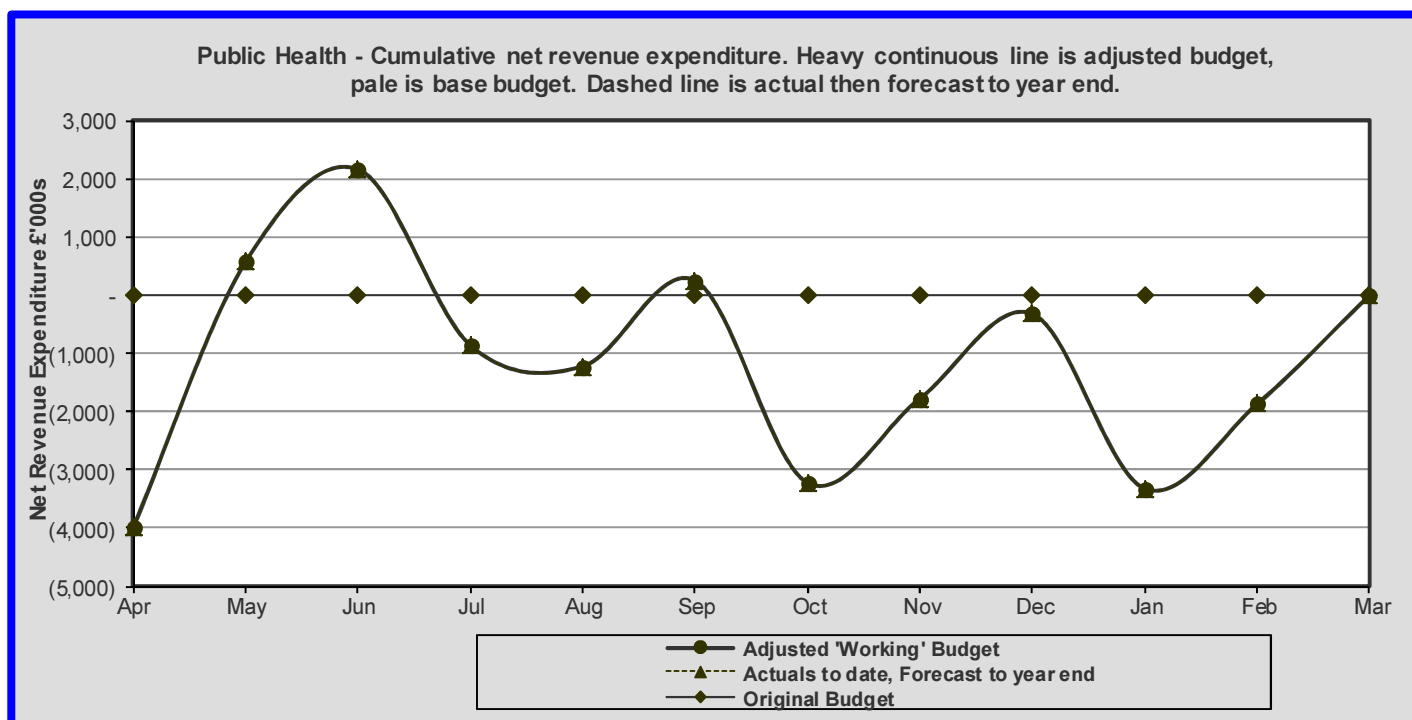
**Budget Holder - Mrs D Curtis, Director of Children's Services**

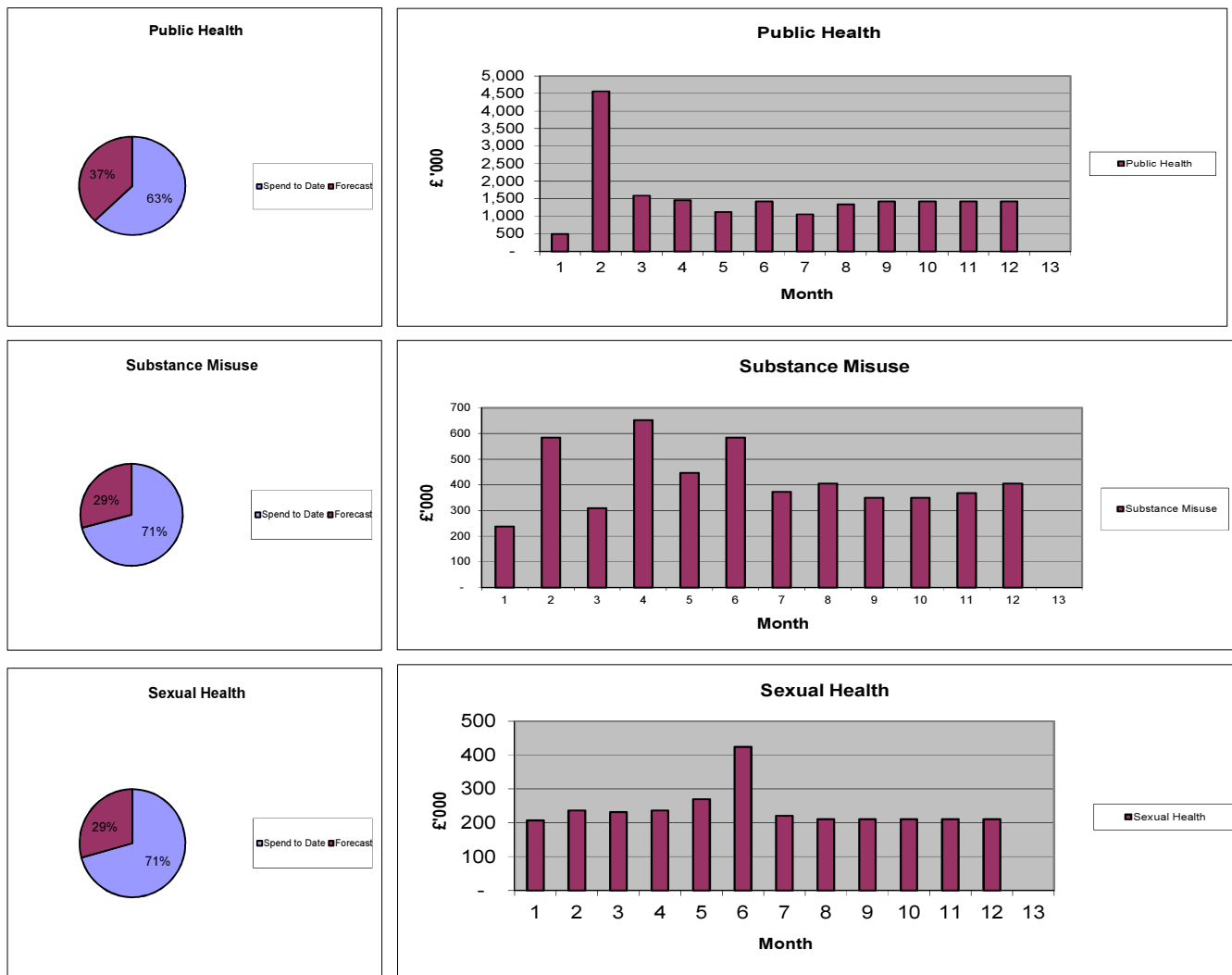
## Blackpool Council – Public Health

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	ADJUSTED CASH LIMITED BUDGET £000	2014/15		FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
		EXPENDITURE APR - NOV £000	PROJECTED SPEND £000			
<b>PUBLIC HEALTH</b>						
MANAGEMENT AND OVERHEADS	1,677	1,103	574	1,677	-	
NHS HEALTH CHECKS - MANDATED	255	57	198	255	-	
CHILDREN (0-19) - NCMP MANDATED	1,195	795	400	1,195	-	
HEALTH PROTECTION - MANDATED	106	15	91	106	-	
TOBACCO CONTROL	723	347	376	723	-	
MENTAL HEALTH AND WELLBEING	611	352	259	611	-	
SEXUAL HEALTH SERVICES - MANDATED	3,010	2,035	975	3,010	-	
FALLS PREVENTION / ACCIDENTS	150	117	33	150	-	
SUBSTANCE MISUSE (DRUGS AND ALCOHOL)	5,019	3,349	1,670	5,019	-	
HEALTHY WEIGHT/WEIGHT MANAGEMENT	364	258	106	364	-	
OTHER PUBLIC HEALTH SERVICES	978	350	628	978	-	
MISCELLANEOUS PUBLIC HEALTH SERVICES	3,858	2,800	1,058	3,858	-	
GRANT	(17,946)	(13,460)	(4,486)	(17,946)	-	
<b>TOTALS</b>	-	(1,882)	1,882	-	-	-

### Directorate revenue summary graph – budget, actual and forecast:





### Commentary on the key issues:

#### Directorate Summary – basis

The Revenue summary on the front page of this appendix lists the latest outturn projection for each individual scheme against their respective, currently approved budget. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year, all of which have been agreed with the services leads

#### Public Health Grant

The Public Health Grant is a central government grant which is ring-fenced until March 2015 after which the grant will be based on a national formula. The allocation for 2014/15 is £17,945,700.

The grant conditions require quarterly financial reporting of spend against a prescribed set of headings and spend of the grant must link explicitly to the Health and Wellbeing Strategy, Public Health Outcomes Framework and Joint Strategic Needs Assessment

#### Payment by Results (PbR)/ Activity-based Commissioning

A number of Public Health schemes payments are linked to activity. The aim of Payment by Results (PbR) is to provide a transparent, rules-based system for payment. It rewards outputs, outcomes and support patient choice and diversity. Payment will be linked to activity. This does, however, raise a number of challenges when determining accurate budgetary spend/forecast spend.

**Summary of the Public Health Directorate financial position**

As at the end of November 2014, the Public Health Directorate is forecasting an overall spend of the full grant, £17,945,700, for the financial year to March 2015.

**Budget Holder – Dr Arif Rajpura, Director of Public Health**

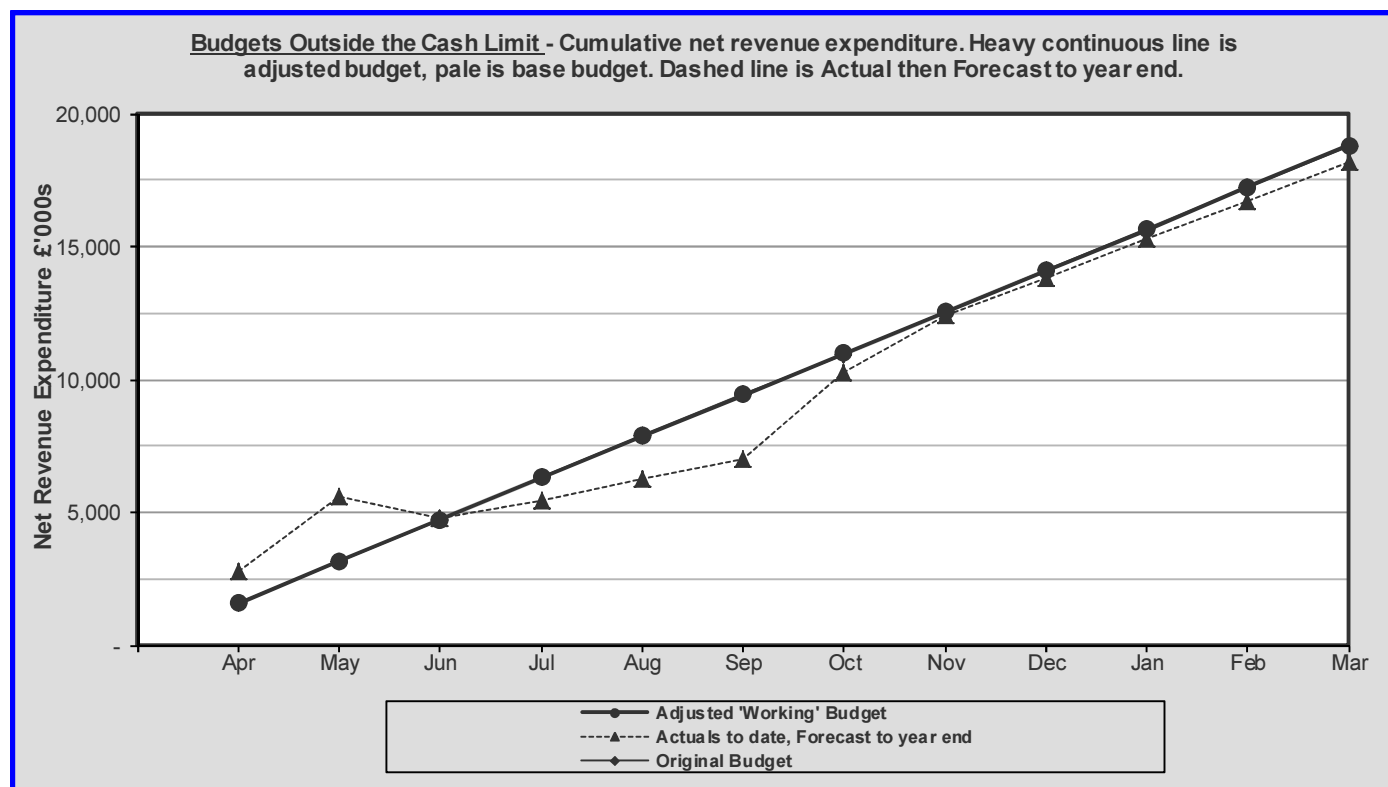
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## Blackpool Council – Budgets Outside the Cash Limit

### Revenue summary - budget, actual and forecast:

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2013/14 (UNDER)/OVER SPEND B/FWD £000
	2014/15					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - NOV £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>BUDGETS OUTSIDE THE CASH LIMIT</b>						
<b>NET EXPENDITURE</b>						
TREASURY MANAGEMENT	13,668	8,916	3,074	11,990	(1,678)	-
PARKING	(3,683)	(1,956)	(1,015)	(2,971)	712	-
GRANTS DONATIONS AND SUBS.	439	367	72	439	-	-
HOUSING BENEFITS	1,654	1,105	557	1,662	8	-
COUNCIL TAX & NNDR COST OF COLLECTION	672	441	228	669	(3)	-
SUBSIDIARY COMPANIES	(550)	(325)	(225)	(550)	-	-
CONCESSIONARY FARES	3,915	1,958	2,231	4,189	274	-
LAND CHARGES	(48)	(64)	16	(48)	-	-
INVESTMENT PORTFOLIO	1,478	1,154	387	1,541	63	-
PREVIOUS YEARS' PENSION LIABILITY	2,821	1,881	940	2,821	-	-
NEW HOMES BONUS	(1,569)	(1,091)	(478)	(1,569)	-	-
<b>TOTALS</b>	<b>18,797</b>	<b>12,386</b>	<b>5,787</b>	<b>18,173</b>	<b>(624)</b>	<b>-</b>

### Directorate revenue summary graph - budget, actual and forecast:



**Commentary on the key issues:****Directorate Summary - basis**

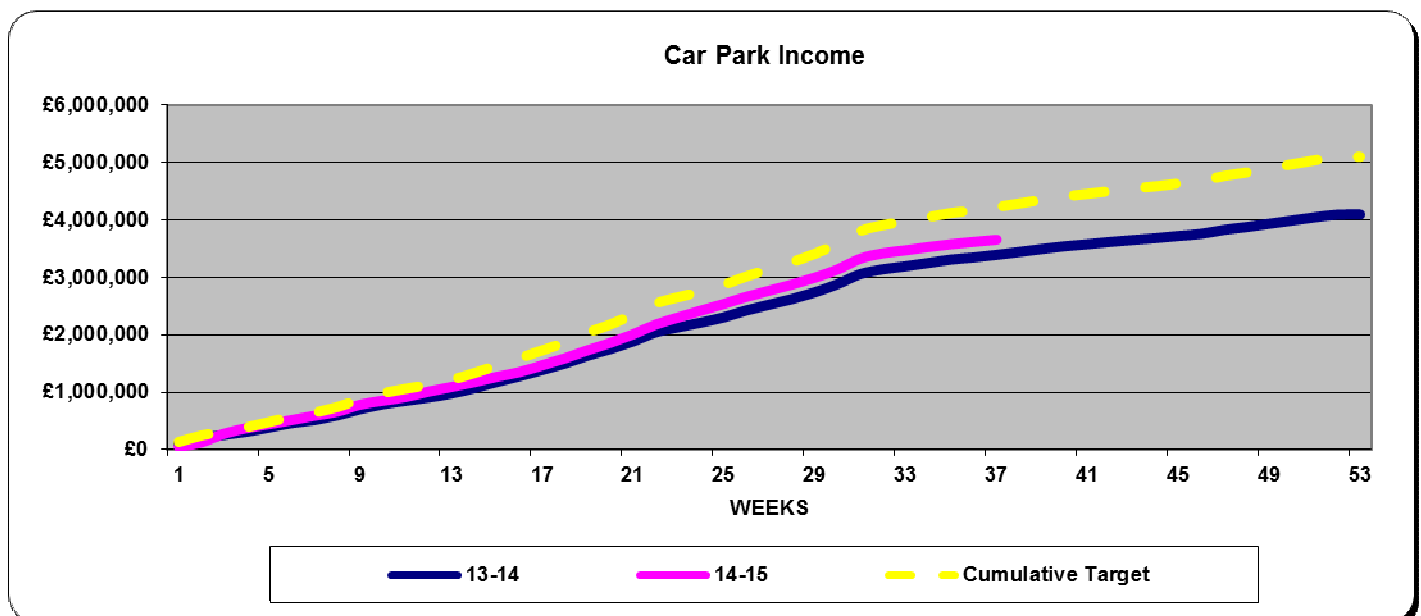
- The Revenue summary (above) lists the latest outturn projection for each individual service categorised as falling 'outside the cash limit' and thereby exempt from the cash limited budget regime. Forecast outturns are based upon actual financial performance for the first 8 months of 2014/15 together with predictions of performance, anticipated pressures and savings in the remainder of the financial year, which have been agreed by each designated budget manager.

**Treasury Management**

- This revenue account is forecast to achieve a favourable variance of £1,678k for the year. This reflects a temporary windfall from the short-term interest rates currently being paid to finance recent capital expenditure, a lower interest charge by Lancashire County Council on the Local Government Reorganisation debt, and the cost of the LGA-led municipal bonds agency.

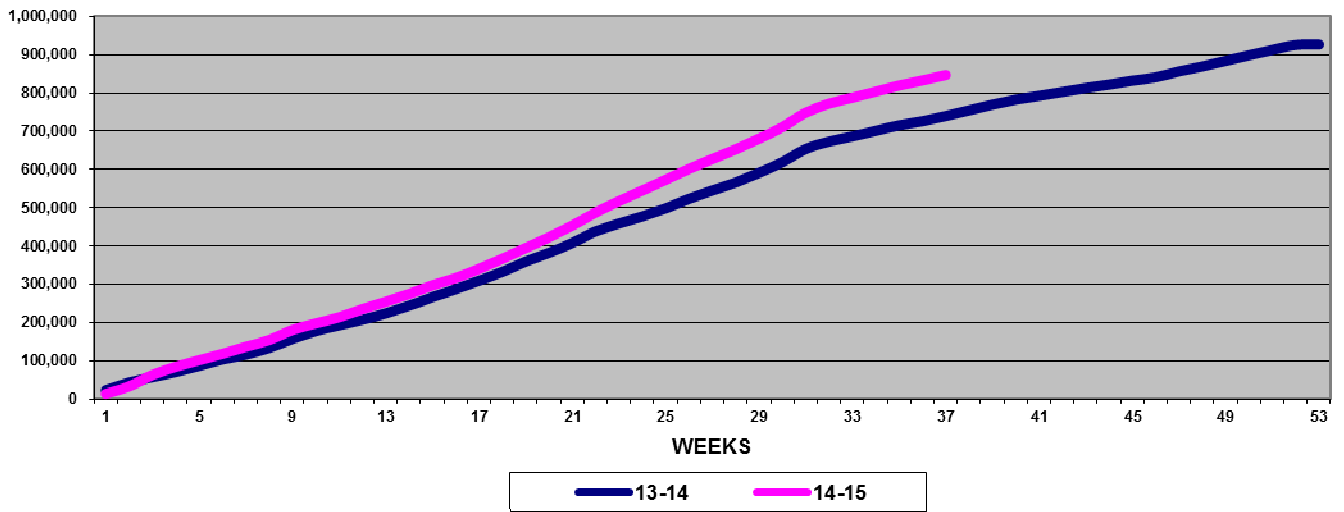
**Parking Services**

- Parking Services is performing well in comparison with last year, despite a number of car parks closing. As at Week 37 (w/e 14<sup>th</sup> Dec) Car Park patronage is up by 107,258, with income also up by £263,555 on 2013/14. On Street Pay and Display is down on patronage by 9,622, although up on income by £25,103. However the extremely challenging income target the service has means that it is £712k down on its income budget year to date.

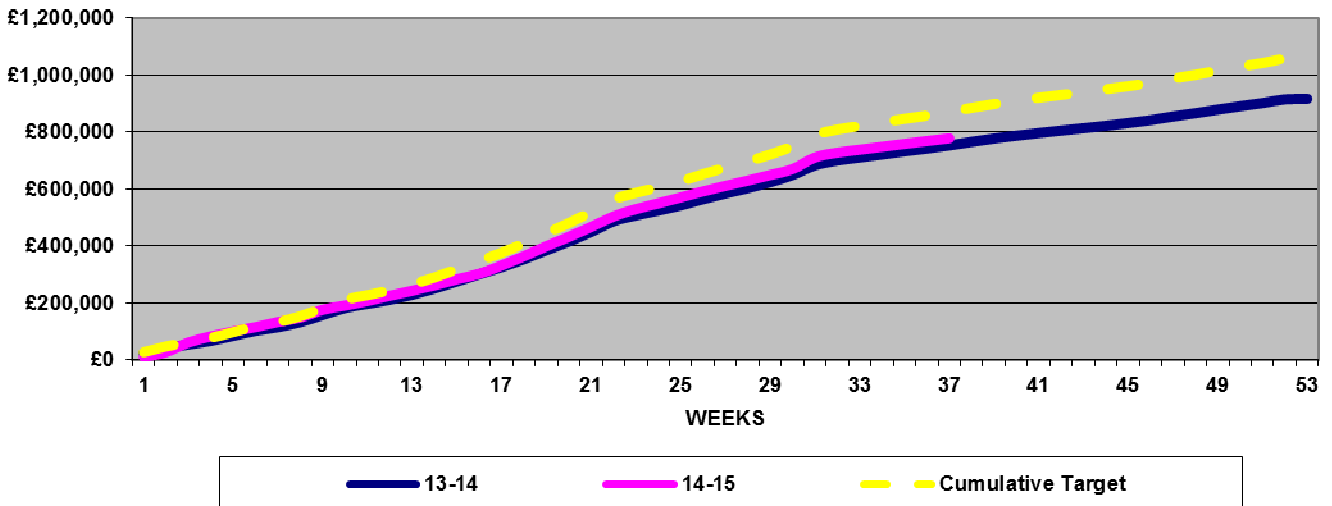




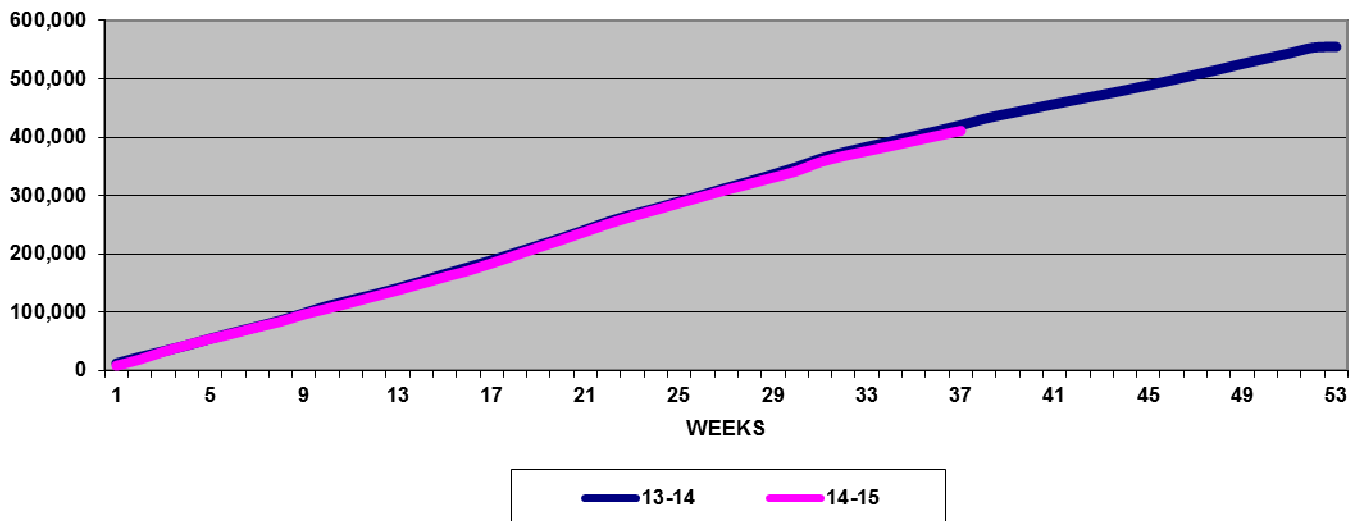
Car Park Users



On-Street Pay & Display Income



On-Street Pay & Display Users



**Subsidiary companies**

- This service is forecasting to breakeven during 2014/15.

**Concessionary fares**

- This service is forecasting a pressure of £274k during 2014/15, due to an increase in bus patronage by 6%.

**Land Charges**

- This service is forecasting to breakeven during 2014/15.

**Investment Portfolio**

- The forecast overspend of £63k is due to a delay in the demolition of the Syndicate due to the legal issues surrounding the communications mast and the resultant loss of forecast parking income.

**Summary of the revenue forecasts**

After 8 months of the financial year the Budgets Outside the Cash Limit services are forecasting a £624k underspend.

**2014/15 CAPITAL MONITORING  
MONTH 8**

Capital Schemes	Total Scheme Budget £000	Spend as at 31/3/14 £000	Budget Brought Forward 2013/14 £000	Adjusted Capital Programme 2014/15 £000	Total Available Budget 2014/15 £000	Spend to Date April - November £000	Forecast to Year End £000	Forecast Variance £000	Notes
<b>Director Responsible for Resources</b>									
<b>Property and Asset Management</b>									
Central Business District	40,832	35,544	2,472	2,816	5,288	672	545	-	
Office Accommodation Strategy	1,408	1,316	92	-	92	-	92	-	
Syndicate	1,300	938	362	-	362	147	215	-	
Other Resources Schemes	799	325	224	250	474	174	300	-	
<b>Total Resources</b>	<b>44,339</b>	<b>38,123</b>	<b>3,150</b>	<b>3,066</b>	<b>6,216</b>	<b>993</b>	<b>1,152</b>	<b>-</b>	
<b>Director Responsible for Adult Services</b>									
Langdale Learning Disability Centre	1,900	1,559	341	-	341	54	287	-	
Support to Vulnerable Adults - Grants	1,131	-	103	1,028	1,131	790	341	-	
Respite Care Project	655	650	5	-	5	30	(25)	-	
Other Adult Services Schemes	2,547	1,387	726	434	1,160	286	874	-	
<b>Total Adult Services</b>	<b>6,233</b>	<b>3,596</b>	<b>1,175</b>	<b>1,462</b>	<b>2,637</b>	<b>1,160</b>	<b>1,477</b>	<b>-</b>	
<b>Director Responsible for Deputy Chief Executive</b>									
ICT BSF	3,555	3,255	300	-	300	300	-	-	
ICT Refresh	800	-	-	800	800	768	32	-	
<b>Total Deputy Chief Executive</b>	<b>4,355</b>	<b>3,255</b>	<b>300</b>	<b>800</b>	<b>1,100</b>	<b>1,068</b>	<b>32</b>	<b>-</b>	

**2014/15 CAPITAL MONITORING  
MONTH 8**

Capital Schemes	Total Scheme Budget £000	Spend as at 31/3/14 £000	Budget Brought Forward 2013/14 £000	Adjusted Capital Programme 2014/15 £000	Total Available Budget 2014/15 £000	Spend to Date April - November £000	Forecast to Year End £000	Forecast Variance £000	Notes
<b>Director Responsible for Community and Environmental Services</b>									
Anchorholme Seawall	22,363	1,397	4,430	15,300	19,730	3,337	6,393	-	
Coast Protection Studies	2,621	2,114	169	338	507	86	421	-	
Marton Mere Dam	240	156	84	-	84	-	84	-	
Others	543	-	-	543	543	207	336	-	
Bispham Health Centre	4,290	4,290	-	-	-	(17)	17	-	
<b>Transport</b>									
Promenade Movement Strategy	2,500	2,670	(170)	-	(170)	-	(170)	-	
Blackpool/Fleetwood Tramway	99,990	88,840	11,150	-	11,150	(609)	7,759	-	
Sintropher	1,690	2,778	(1,088)	-	(1,088)	2	(1,090)	-	
Tramway Emergency Works	10,589	11,040	(451)	-	(451)	(295)	(156)	-	
Bus and Tram Shelter Upgrade	1,077	278	799	-	799	42	757	-	
Yeadon Way	2,520	-	252	2,268	2,520	69	2,451	-	
Other Transport Schemes	109	-	-	109	109	110	(1)	-	
<b>Total Community and Environmental Services</b>	<b>148,532</b>	<b>113,563</b>	<b>15,175</b>	<b>18,558</b>	<b>33,733</b>	<b>2,932</b>	<b>16,801</b>	<b>0</b>	
<b>Director Responsible for Governance and Regulatory Services</b>									
Carleton Crem Building Works	1,991	1,568	32	391	423	36	387	-	
<b>Total Governance and Regulatory Services</b>	<b>1,991</b>	<b>1,568</b>	<b>32</b>	<b>391</b>	<b>423</b>	<b>36</b>	<b>387</b>	<b>0</b>	

**2014/15 CAPITAL MONITORING  
MONTH 8**

Capital Schemes	Total Scheme Budget	Spend as at 31/3/14	Budget Brought Forward 2013/14	Adjusted Capital Programme 2014/15	Total Available Budget 2014/15	Spend to Date April - November	Forecast to Year End	Forecast Variance	Notes
	£000	£000	£000	£000	£000	£000	£000	£000	
<b>Director Responsible for Place</b>									
<b>Housing</b>									
Cluster of Empty Homes	1,614	502	1,112		1,112	330	782		
Tyldesley / Rigby Rd	16,411	6,406	3,244	5,500	8,744	1,782	3,962		
Other Housing	46	-	46	-	46	46	-		
Work towards Decent Homes Standard	24,670	6,858	172	4,154	4,326	1,877	2,449		
Queens Park Redevelopment Ph1	13,225	4,403	931	7,891	8,822	3,787	5,035		
Other HRA	3,977	430	845	898	1,743	315	1,428		
College Relocation/Illumination Depot	12,605	13,924	-	100	100	-	-	-	
Blackpool Leisure Assets Purchase	59,725	59,146	579	-	579	698	(119)	-	
Sandcastle Ph.4	607	543	64	-	64	26	38		
Central Library Redevelopment	3,125	3,018	107	-	107	-	107		
<b>Transport</b>									
Local Transport Plan 2012/13	2,086	2,086	-	-	-	-	-	-	
Local Transport Plan Project 30 2012/13	1,034	1,034	-	-	-	-	-	-	
Local Transport Plan 2013/14	2,439	1,123	1,316	-	1,316	1,108	208		
Local Transport Plan Project 30 2013/14	1,010	1,010	-	-	-	-	-	-	
Local Transport Plan 2014/15	1,984	-	-	1,984	1,984	808	1,176		
Local Transport Plan Project 30 2014/15	1,050	-	-	1,050	1,050	-	1,050		
Project 30	26,906	22,071	2,335	2,500	4,835	4,364	471		
Others	4	-	4	-	4	4	-		
<b>Total Place</b>	<b>172,518</b>	<b>122,554</b>	<b>10,755</b>	<b>24,077</b>	<b>34,832</b>	<b>15,145</b>	<b>16,587</b>	<b>-</b>	

**2014/15 CAPITAL MONITORING  
MONTH 8**

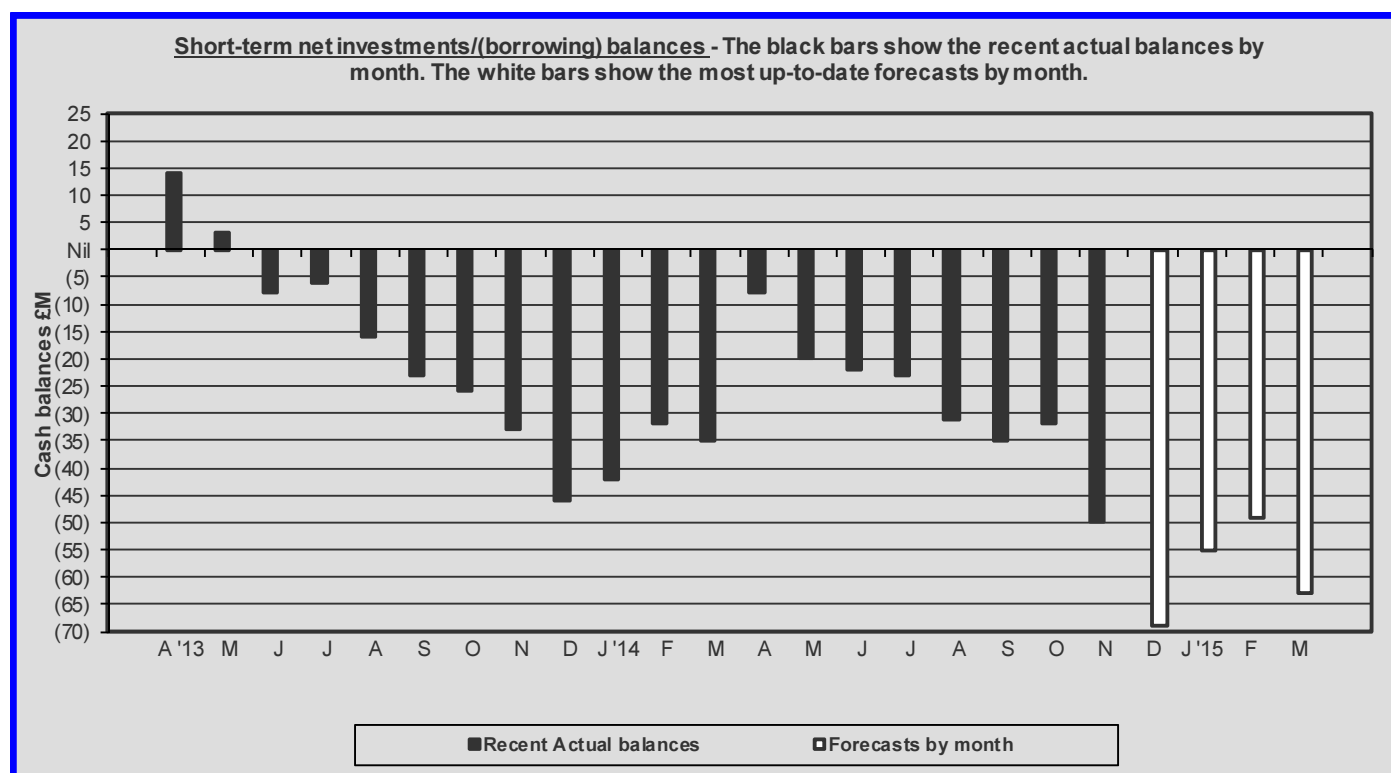
Capital Schemes	Total Scheme Budget £000	Spend as at 31/3/14 £000	Budget Brought Forward 2013/14 £000	Adjusted Capital Programme 2014/15 £000	Total Available Budget 2014/15 £000	Spend to Date April - November £000	Forecast to Year End £000	Forecast Variance £000	Notes
<b>Director Responsible for Childrens Services</b>									
Devolved Capital to Schools	742	-	470	272	742	49	693	-	
St. Mary's BSF Project	21,171	21,232	(61)		(61)	-	(61)	-	
Christ The King	5,183	3,473	(1,516)	1,626	110	1,638	84	-	
Anchorsholme Primary	2,917	2,916	1	-	1	-	1	-	
Mereside Primary	4,431	4,431	-	-	-	-	-	-	
Unity College	8,866	8,698	168	-	168	164	4	-	
My Place	4,430	4,305	125	-	125	(3)	128	-	
Gateway Academy	5,032	5,030	2	-	2	1	1	-	
Other Children's Schemes	685	554	90	41	131	89	42	-	
<b>Total Childrens Services</b>	<b>53,457</b>	<b>50,639</b>	<b>(721)</b>	<b>1,939</b>	<b>1,218</b>	<b>1,938</b>	<b>892</b>	<b>-</b>	
<b>CAPITAL TOTAL</b>	<b>431,425</b>	<b>333,298</b>	<b>29,866</b>	<b>50,293</b>	<b>80,159</b>	<b>23,272</b>	<b>37,328</b>	<b>-</b>	

# Blackpool Council

## Cash summary - budget, actual and forecast:

CASH FLOW - SUMMARY - 14/15							
FULL YEAR CASH FLOW BUDGET (*)  £M	APR-NOV CASH FLOW BUDGET (*)  £M	APR-NOV CASH FLOW ACTUAL  £M	DEC - MAR CASH FLOW FORECAST  £M	(*) THE CASH FLOW BUDGET IS CONSISTENT WITH THE REVENUE BUDGET AND THE CAPITAL PROGRAMME IN TOTAL. THE BUDGETED CASH FLOW PHASING IS BASED ON DETAILED EXPECTATIONS AND PAST EXPERIENCE	APR - NOV MORE / (LESS)  CASH ACTUAL vs BUDGET  £M	DEC - MAR MORE / (LESS)  CASH FORECAST vs BUDGET  £M	FULL YEAR MORE / (LESS)  AS NOW FORECAST vs BUDGET  £M
				<b>RECEIPTS</b>			
91	60	59	30	Housing Benefit & Subsidy	(1)	(1)	(2)
96	70	61	25	Council tax and NNDR	(9)	(1)	(10)
20	13	11	7	VAT	(2)	-	(2)
52	27	29	25	RSG & BRR	2	-	2
124	87	81	40	Other Grants	(6)	3	(3)
87	58	66	28	Other Income	8	(1)	7
-	-	150	35	MM Transactions Received	150	35	185
-	-	50	-	Receipt of Loans	50	-	50
470	315	507	190	<b>RECEIPTS - NORMAL ACTIVITIES</b>	192	35	227
				<b>PAYMENTS</b>			
8	6	6	2	Police & Fire	-	-	-
284	185	193	99	General Creditors	(8)	-	(8)
5	4	3	1	RSG & BRR	1	-	1
108	72	60	35	Salaries & wages	12	1	13
78	52	51	26	Housing Benefits	1	-	1
42	37	193	55	MM Transactions Paid Out	(156)	(50)	(206)
525	356	506	218	<b>PAYMENTS - NORMAL ACTIVITIES</b>	(150)	(49)	(199)
(55)	(41)	1	(28)	<b>NET CASH FLOW IN/(OUT)</b>	42	(14)	28
A	B	C	D		= C less B	= D less (A-B)	

## Cash - short-term net investments/(borrowing) balances:



**Commentary on Cash Movements during the year:**

The summary on the previous page provides a comparison of the actual cash receipts and payments compared to the forecasted cash receipts and payments.

During the first 8 months of the year the Council's net cashflow has resulted in an increase in the level of temporary borrowing to finance prudentially funded capital expenditure. While temporary investment rates and temporary borrowing rates are low the treasury team will delay taking any new long-term borrowing to fund planned capital expenditure. The interest charged by Lancashire County Council on the Local Government Reorganisation Debt is lower than anticipated. As a result, the delay in taking new long-term borrowing and the lower interest charge from Lancashire County Council mean that a favourable credit variance is once again forecast for 2014/15.

The chart of actual and forecast month-end balances shows temporary investment and borrowing levels throughout the year. The forecast shows the level of borrowing that may be required to cover planned capital expenditure up to 31<sup>st</sup> March 2015.



# Blackpool Council

## Balance Sheet / Working capital:

BALANCE SHEET 2014/2015				
LAST Y/END		CURRENT	CHANGE	NEXT Y/END
31 Mar 14		30 Nov 14	Movement since	31 Mar 15
Actual		Actual	31 Mar 14	Forecast
£000s		£000s	£000s	£000s
832,143	Property, Plant and Equipment	855,415	23,272	871,750
129	Intangible Assets	129	-	100
20,461	Long-term Assets	20,253	(208)	19,500
Current Assets				
39,502	Debtors	36,255	(3,247)	45,000
550	Short Term Assets Held for Sale	550	-	-
607	Inventories and Work in Progress	728	121	700
6,854	Cash and cash equivalents	7,024	170	5,000
<b>900,246</b>	<b>Total Assets</b>	<b>920,354</b>	<b>20,108</b>	<b>942,050</b>
Current Liabilities				
(41,500)	Borrowing Repayable within 12 months	(49,500)	(8,000)	(50,000)
(65,602)	Creditors	(63,700)	1,902	(62,140)
Long-term Liabilities				
(98,434)	Borrowing Repayable in excess of 12 months	(97,941)	493	(98,000)
(10,852)	Capital Grants in Advance	(10,852)	-	(9,000)
(14,042)	Provisions	(16,744)	(2,702)	(15,000)
(273,073)	Other Long Term Liabilities	(273,073)	-	(270,000)
<b>396,743</b>	<b>Total Assets less Liabilities</b>	<b>408,544</b>	<b>11,801</b>	<b>437,910</b>
(74,637)	Usable Reserves	(64,175)	10,462	(61,953)
(322,106)	Unusable Reserves	(344,369)	(22,263)	(375,957)
<b>(396,743)</b>	<b>Total Reserves</b>	<b>(408,544)</b>	<b>(11,801)</b>	<b>(437,910)</b>

### Commentary on the key issues:

In order to provide a complete picture of the Council's financial performance the above table provides a snapshot of the General Fund balance sheet as at the end of month 8. The key areas of focus are any significant movements in debtors, cash and cash equivalents, bank overdraft and creditors as these impact upon the Council's performance in the critical areas of debt recovery, treasury management and Public Sector Payments Policy.

The balance sheet has been prepared under International Financial Reporting Standards (IFRSs). Temporary investments are included within cash and cash equivalents along with bank balance and cash in hand. Usable reserves include unallocated General Fund reserves and earmarked revenue reserves. Unusable reserves are those that the Council is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold.

Over the 8-month period there has been an increase in Property, Plant & Equipment of £23.2m and an increase in short term borrowing of £8m, which in the main reflects the timing of the receipt of capital grants and the phasing of the capital programme.

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