

# Public Document Pack

---

Dear Councillor

## **EXECUTIVE - MONDAY, 5TH OCTOBER, 2015**

Please find attached updated the appendices related to the Financial Performance Monitoring Item Monday, 5th October, 2015 meeting of the Executive, forwarded to Members under separate cover.

<b>Agenda No</b>	<b>Item</b>
------------------	-------------

4	<b><u>FINANCIAL MONITORING AS AT MONTH 4 2015/2016</u> (Pages 1 - 48)</b>
---	---

Yours sincerely

This page is intentionally left blank

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

---

---

**FINANCIAL PERFORMANCE MONITORING AS AT MONTH 4 2015/2016**

---

---

**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 4 months of 2015/2016, i.e. the period to 31st July 2015, together with an outlook for the remainder of the year. The report is complemented with an assessment of performance to date of balances and reserves, income collection, the Council's latest Capital Programme plus statements relating to Cash Flow Summary and Balance Sheet Summary.

**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 - 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 outturns for 2015/16. 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.

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. 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.

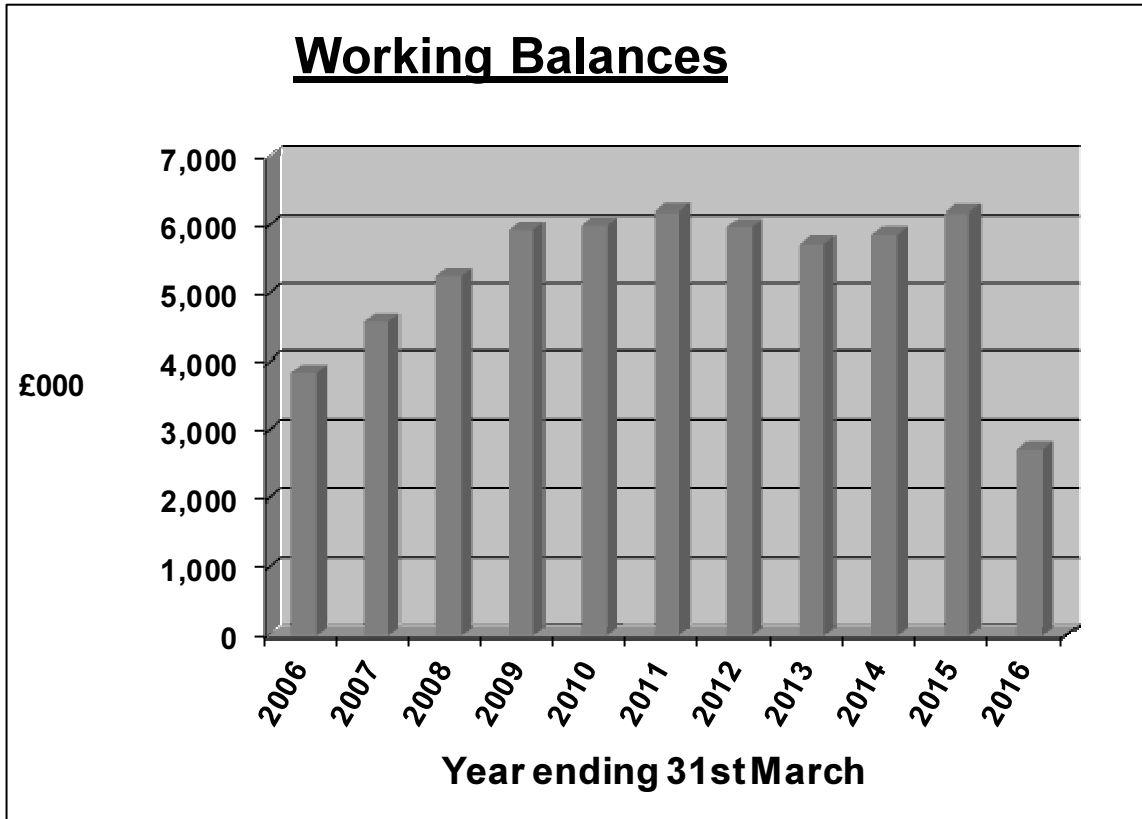
### 3. Directorates' Budget Performance

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 4 forecast overspend of £3,472,000 for 2015/2016 are summarised below:-

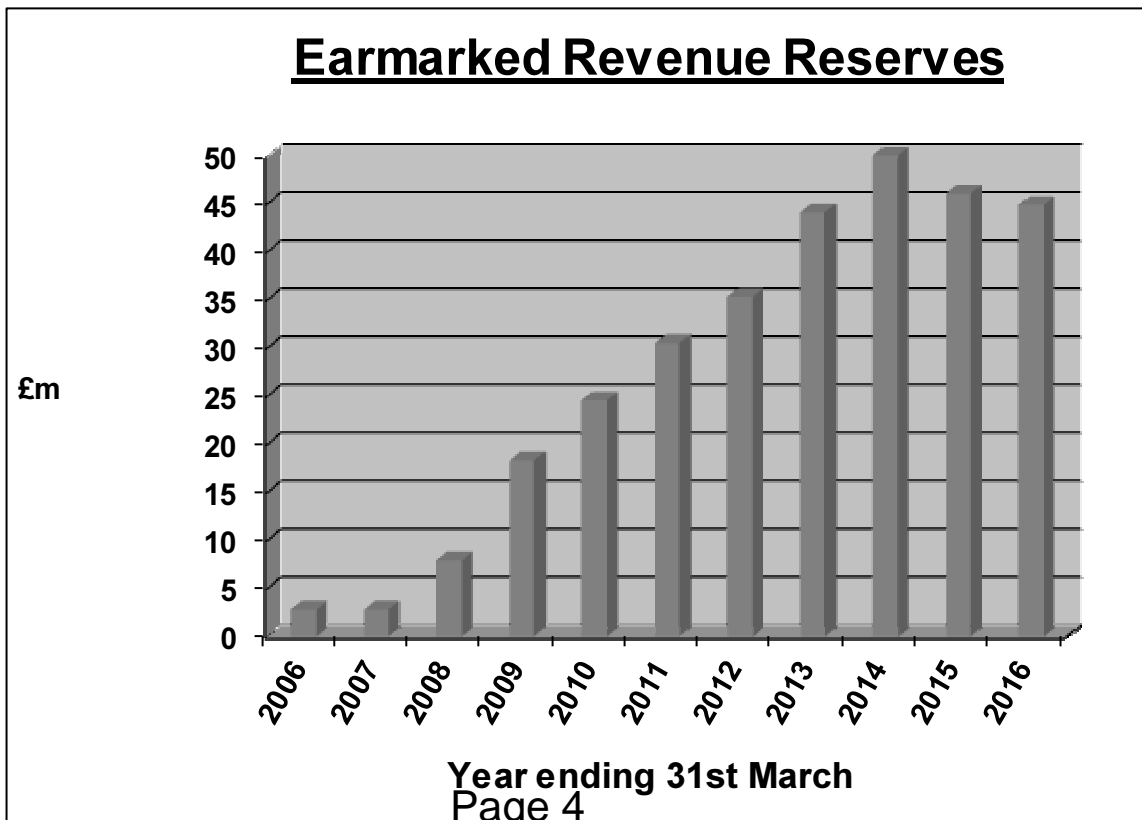
Directorate	Service	Forecast Variance £000
Children's Services	An overspend of £1,853k is forecast. There is an imbalance between the reduced Education Services Grant and the commitments against it showing a £1,085k pressure which is due to both historical and in-year academy conversions. Children's Social Care is forecast to overspend by £569k, particularly because of the high cost of Looked After Children (LAC). Whilst numbers have stabilised at around 460 for over 12 months, the overspend is due to placement mix. There are overspends in Local Services Support Grant of £104k and Children's Safeguarding of £99k.	1,853
Adult Services	Adult Commissioning Placements and Care and Support are forecasting an overspend of £1,010k. This in-year shortfall is as a result of the delay to the review programme for commissioning. Adult Safeguarding is forecasting an overspend of £115k as a result of additional legal and staffing costs not covered by New Burdens Funding.	1,095
Resources	Property Services is forecasting a £749k overspend based on the current pace of property rationalisation and pressure from rental income within the Central Business District. Other pressures within the directorate are mainly due to staffing costs, but, these have been mitigated by savings in Procurement and Projects.	795
Community and Environmental Services	Waste Management has a pressure of £69k due to a decrease in income from recycling waste arising from a downturn in the recycle market. The £856k PFI Grant is no longer available and is subject to Judicial Review with the risk being covered against the specific Waste PFI reserve. A Travel and Road Safety pressure of £155k is awaiting management action. There is a pressure of £42k on Leisure due to the closure of Woodlands Pool and transport costs for school swimming.	279
Places	The Directorate's pressure of £79k comprises £30k due to the prudential borrowing costs of Tyldesley/Rigby Road	79

	housing development and the inability so far in offsetting savings/income from this project. Print Services is forecasting an overspend of £49k due to an income target that needs to be reviewed as part of a wider review of the service.	
Governance and Regulatory Services	An underspend of £23k is forecast. This is mainly due to an underspend of £25k in the Democratic Governance service arising from staff savings and reduced expenditure on special events and area forums.	(23)
Deputy Chief Executive's Directorate	The Human Resources, Communication and Engagement divisions are forecasting an underspend of £27k due to staff vacancies.	(27)
Budgets Outside the Cash Limit	Concessionary Fares are forecasting a pressure of £676k due to increased bus patronage. Parking Services is £496k down on its income target. Treasury Management has a £1,231k favourable position due to the ongoing temporary windfall from short-term interest rates payable to finance recent capital expenditure and lower interest charges on the Local Government Reorganisation debt. The New Homes Bonus underspend of £142k is due to the Council's pro-rata share of the unused national funding from the 2014/15 New Homes Bonus, based on the Start-Up Funding Allocation. The cost to the Council of supporting the Subsidiary Companies is forecasting an underspend of £75k due to the reducing balance payback of prudentially borrowed schemes.	(279)
Strategic Leisure Assets, Contingencies / Reserves	An underspend of £300k is forecast. Following a review of Contingencies a £300k saving has arisen. Strategic Leisure Assets is forecasting a £928k position which is in line with the Strategic Leisure Assets Medium Term Financial Strategy. In accordance with the original decision for this programme by the Executive on 7th February 2011, the projected overspend on Strategic Leisure Assets will be carried forward and transferred to Earmarked Reserves.	(300)
<b>Total</b>		<b>3,472</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 below:



#### **4. Directorate Budget Savings Performance**

- 4.1 As at 31st July 2015 68% of the 2015/16 savings target has already been delivered. The full-year forecast predicts that 86% (86% last month) will be achieved by the year-end, which takes into account anticipated pressures and savings.

#### **5. Collection Rates**

##### 5.1 Council Tax

At the end of month 4 the collection rate for Council Tax was 36.4%. This compares to 36.4% at the same point in 2014/2015.

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 4 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 25.2%. This compares to 25.0% at the same point in 2014/2015.

However, the likely impact for 2015/2016 is that the underlying rate of collection of Council Tax Reduction Scheme will be lower than 2014/2015 due to accumulated arrears and limits on the amount that can be recovered from Attachment of Benefits.

##### 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 4 the collection rate for Business Rates was 35.7%. This compares to 33.5% at the same point in 2014/2015.

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.

The provisional Business Rate cumulative deficit as at 31st March 2015 is £11.3m. The Council's share of this is £5.54m (49%) and provision has been made for this.

## **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 £500,000 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 4 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 2015/2016.
- 7.2 During the first 4 months of the year, the Council’s net cashflow has resulted in fluctuations in short-term net investment/borrowing balances. However, overall temporary borrowing has reduced due to the accelerated receipt of grant income in the first three months. The Council uses 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 2015/2016.

## **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 4. 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 4-month period there has been an increase in Property, Plant and Equipment of £4.9m and an increase in cash and cash equivalents of £4.1m, 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 a slight worsening of the position compared to month 3 by £6,000, the Council is still predicting a significant deterioration in its financial standing in comparison with Budget. Working balances are estimated to fall by £3,472k against the budgeted position over the year. This fall is in the context of the unaudited working balances at the start of the year of £6,188k, an erosion of 56.1%.



9.2 If this forecast position became the actual outturn, then in accordance with the Council's Financial Procedure Rules within its Constitution, the forecast revenue outturn 2015/2016 within this report contravenes one of the two specific conditions that excess spending does not:

1. exceed 1% (i.e. £4.4m) of the authority's total gross revenue expenditure;  
or
2. have the effect of reducing the authority's Working Balances below 50% of their normal target level (i.e. £3.0m).

However, in the context of £45m of Earmarked Revenue Reserves and with 8 months of the financial year remaining there should still be sufficient time to redress the position, though this will inevitably require a bringing forward of budget savings plans from next year.

9.3 As a supportive measure to give services every chance to deliver a breakeven budget, the Executive agreed at its meeting on 22<sup>nd</sup> June 2015 to carry forward only the 2014/2015 underspend of £237,000 on Ward budgets to 2015/16 and that all other 2014/2015 under and overspendings were to be written off.

9.4 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 and the plans in place to deliver an in-year breakeven position.

9.5 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, Adult Services, Property Services, Concessionary Fares, Parking Services, Community and Environmental Services and Places.

Steve Thompson  
Director of Resources

10th September 2015

This page is intentionally left blank

## Blackpool Council

## Revenue summary - budget, actual and forecast:

BLACKPOOL COUNCIL							
FORECAST GENERAL FUND POSITION AS AT 31 MARCH 2016							
SUMMARY							
APP.	GENERAL FUND NET REQUIREMENTS	BUDGET	EXPENDITURE		VARIANCE		2014/15 (UNDER)/OVER SPEND B/FWD £000
		ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JULY £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
3(a)	CHIEF EXECUTIVE	526	100	426	526	-	-
3(b)	DEPUTY CHIEF EXECUTIVE'S DIRECTORATE	26	962	(963)	(1)	(27)	-
3(c)	GOVERNANCE & REGULATORY SERVICES	1,568	257	1,288	1,545	(23)	-
3(c/d)	WARD BUDGETS	507	95	412	507	-	(237)
3(e)	RESOURCES	1,886	873	1,808	2,681	795	-
3(f)	PLACES	6,968	(2,404)	9,451	7,047	79	-
3(g)	STRATEGIC LEISURE ASSETS	1,289	(1,251)	3,468	2,217	928	-
3(h)	COMMUNITY & ENVIRONMENTAL SERVICES	44,496	(714)	45,489	44,775	279	-
3(i)	ADULT SERVICES	44,927	7,913	38,109	46,022	1,095	-
3(j)	CHILDREN'S SERVICES	36,003	3,885	33,971	37,856	1,853	-
3(k)	PUBLIC HEALTH	-	(764)	764	-	-	-
3(l)	BUDGETS OUTSIDE THE CASH LIMIT	17,107	4,673	12,155	16,828	(279)	-
	CAPITAL CHARGES	(26,019)	(8,673)	(17,346)	(26,019)	-	-
	<b>NET COST OF SERVICES:</b>	<b>129,284</b>	<b>4,952</b>	<b>129,032</b>	<b>133,984</b>	<b>4,700</b>	<b>(237)</b>
	CONTRIBUTIONS:						
	- TO / (FROM) RESERVES	(3,000)	-	(3,928)	(3,928)	(928)	
	- 2014/15 SERVICE UNDERSPENDS	(237)	-	(237)	(237)	-	
	- REVENUE CONSEQUENCES OF CAPITAL	150	-	150	150	-	
	CONTINGENCIES	1,811	-	1,511	1,511	(300)	
	NW REGIONAL FLOOD DEFENCE LEVY	65	-	65	65	-	
	<b>CONTRIBUTIONS, etc.</b>	<b>(1,211)</b>	<b>-</b>	<b>(2,439)</b>	<b>(2,439)</b>	<b>(1,228)</b>	
	<b>TOTAL NET EXPENDITURE TO BE MET FROM PUBLIC FUNDS</b>	<b>128,073</b>	<b>4,952</b>	<b>126,593</b>	<b>131,545</b>	<b>3,472</b>	
	ADDED TO/(TAKEN FROM) BALANCES	-	-	(3,472)	(3,472)	(3,472)	
	<b>NET REQUIREMENT AFTER WORKING BALANCES</b>	<b>128,073</b>	<b>4,952</b>	<b>123,121</b>	<b>128,073</b>	<b>-</b>	
<b>GENERAL BALANCES AS AT 1st APRIL 2015 PER UNAUDITED STATEMENT OF ACCOUNTS 2014/15</b>							<b>6,188</b>
In-year (reduction in) / addition to General Fund Working Balances							(3,472)
<b>ESTIMATED UNEARMARKED WORKING BALANCES AS AT 31st MARCH 2016</b>							<b>2,716</b>

This page is intentionally left blank

## Blackpool Council

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

Directorate	Service	Audit Committee Report	Aug 2014 £000	Sept 2014 £000	Oct 2014 £000	Nov 2014 £000	Dec 2014 £000	Jan 2015 £000	Feb 2015 £000	Mar 2015 £000	Apr 2015 £000	May 2015 £000	June 2015 £000	July 2015 £000
CHILDREN'S SERVICES	EDUCATION SERVICES GRANT		726	726	726	726	726	726	755	755			1,085	1,085
STRATEGIC LEISURE ASSETS	STRATEGIC LEISURE ASSETS		2,765	398	398	191	333	333					928	928
RESOURCES	PROPERTY SERVICES (Incl. INVESTMENT PORTFOLIO)		148	215	195	195	227	223	121	121			753	749
ADULT SERVICES DEPARTMENT	ADULT COMMISSIONING PLACEMENTS		1,085	1,072	1,071	999	754	914	1,032	1,032			767	629
CHILDREN'S SERVICES	CHILDREN'S SOCIAL CARE	18/04/13	1,220	1,199	1,172	1,249	1,308	1,376	1,855	1,855			517	569
ADULT SERVICES DEPARTMENT	CARE & SUPPORT												388	381
COMMUNITY & ENVIRONMENTAL SERVICES	TRAVEL AND ROAD SAFETY		317	270	270	270	270	270	294	294			144	155
ADULT SERVICES DEPARTMENT	ADULT SAFEGUARDING		94	96	93	78	82						-	115
CHILDREN'S SERVICES	LOCAL SERVICES SUPPORT GRANT		82	82	82	82	82	82					104	104
CHILDREN'S SERVICES	CHILDRENS SAFEGUARDING		91		78	118	119	145					103	99
COMMUNITY & ENVIRONMENTAL SERVICES	HIGHWAYS					437	407	388	373	373			-	-
COMMUNITY & ENVIRONMENTAL SERVICES	BUILDING SERVICES		242	270	240	220	220		96	96			-	-
GOVERNANCE & REGULATORY SERVICES	REGISTRATION AND BEREAVEMENT SERVICES		125	125	125	125		104					-	-
PLACES	VISITOR SERVICES		115	96									-	-
RESOURCES	CUSTOMER FIRST		83	80	78	75							-	-
RESOURCES	CORPORATE LEGAL SERVICES		81	89	81								-	-
	<b>Sub Total</b>		<b>7,174</b>	<b>4,718</b>	<b>4,609</b>	<b>4,765</b>	<b>4,528</b>	<b>4,561</b>	<b>4,526</b>	<b>4,526</b>	-	-	<b>4,789</b>	<b>4,814</b>
	Transfer to Earmarked Reserves (note 3)		-	-	-	-	-	-	-	-	-	-	(928)	(928)
	Other General Fund (under) / overspends		(5,127)	(2,823)	(3,313)	(3,777)	(3,814)	(3,957)	(2,941)	(2,941)	-	-	(395)	(414)
	<b>Total</b>		<b>2,047</b>	<b>1,895</b>	<b>1,296</b>	<b>988</b>	<b>714</b>	<b>604</b>	<b>1,585</b>	<b>1,585</b>	-	-	<b>3,466</b>	<b>3,472</b>

## Notes:

1. 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.

2. The Strategic Leisure Assets overspend reflects the in-year position.

3. In accordance with the original decision for this programme by the Executive on 7th February 2011, the projected overspend on Strategic Leisure Assets will be carried forward and transferred to Earmarked Reserves.

This page is intentionally left blank

## Blackpool Council - Chief Executive

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JULY £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
NET EXPENDITURE						
CHIEF EXECUTIVE	526	100	426	526	-	-
<b>TOTALS</b>	<b>526</b>	<b>100</b>	<b>426</b>	<b>526</b>	<b>-</b>	<b>-</b>

### Commentary on the key issues:

#### Directorate Summary

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 4 months of 2015/2016 together with predictions of performance, anticipated pressures and efficiencies in the remainder of the financial year.

The Directorate is forecasting a breakeven position for 2015/2016.

**Budget Holder – Mr Neil Jack, Chief Executive**

This page is intentionally left blank



## Blackpool Council – Deputy Chief Executive’s Directorate

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JULY £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>DEPUTY CHIEF EXECUTIVE'S DIRECTORATE</b>						
<b>NET EXPENDITURE</b>						
HUMAN RESOURCES, COMMUNICATION & ENGAGEMENT	(98)	598	(723)	(125)	(27)	-
ICT	124	364	(240)	124	-	-
<b>TOTALS</b>	<b>26</b>	<b>962</b>	<b>(963)</b>	<b>(1)</b>	<b>(27)</b>	<b>-</b>

### Commentary on the key issues:

#### Directorate Summary – basis

The Revenue summary (above) 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 4 months of 2015/2016 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

The Human Resources, Communication and Engagement divisions are forecasting an underspend of £27,000 for the year due to vacancy savings across various teams.

The service is forecast to meet its savings requirement in 2015/2016.

#### Information and Communication Technology

The Information and Communication Technology division is forecasting a breakeven position for the year.

The service is forecast to meet its savings requirement in 2015/2016.

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

This page is intentionally left blank

## Blackpool Council – Governance and Regulatory Services

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JULY £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
GOVERNANCE & REGULATORY SERVICES						
NET EXPENDITURE						
DEMOCRATIC GOVERNANCE	2,275	584	1,666	2,250	(25)	-
LICENSING	(376)	(145)	(240)	(385)	(9)	-
REGISTRATION AND BEREAVEMENT SERVICES	(331)	(182)	(138)	(320)	11	-
GOVERNANCE & REGULATORY SERVICES	1,568	257	1,288	1,545	(23)	-
WARDS	507	95	412	507	-	(237)
TOTALS	2,075	352	1,700	2,052	(23)	(237)

### Commentary on the key issues:

#### Directorate Summary - basis

- The Revenue summary (above) lists the outturn projection for Governance and Regulatory Services against its currently approved, revenue budget. The adjusted budget for 2015/2016 includes the 2014/2015 underspend carried forward. Forecast outturns are based upon actual financial performance for the first 4 months of 2015/2016 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

- The Democratic Governance service is forecasting an underspend of £25,000 for 2015/2016 due to in-year staffing savings, and reduced expenditure on special events and area forums.
- The Licensing Service is forecasting an underspend of £9,000 for 2015/2016 due to vacancy savings and savings on Supplies and Services budgets, partly offset by a shortfall against income targets.
- A Business Rates revaluation was carried out in respect of the premises at Carleton Crematorium at the start of the year, resulting in a windfall gain to the service of £65,000. Following remedial works in 2014, the three cremators are now fully operational and it is anticipated that income targets in 2015/2016, whilst challenging, will be achieved. However, some pressures are anticipated in the Coroners and Mortuary service due to the levels of demand which, it is expected, will offset the likely underspend at the Crematorium. At this stage, therefore, the Registration and Bereavement Service is forecasting an £11,000 overspend for 2015/2016.
- Ward budgets are expected to break even in 2015/2016.

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

This page is intentionally left blank

**Blackpool Council**  
**Ward Budgets**  
**2015/2016**  
**Month 4**

## Wards

Ward	Councillors	Total No. of Requisitions Submitted	No. of Requisitions Approved	No. Awaiting Approval	Total No. of Requisitions Completed	Total 2015-16 Budget	Budget Committed to <i>Approved</i> Schemes	Remaining 2015-16 Budget
Anchorsholme Ward BC1001	Clr. Galley Clr. Williams	4	4	0	4	£17,216.71	£2,200.00	£15,016.71
Bispham Ward BC1002	Clr. Clapham Clr. C Maycock	0	0	0	0	£15,000.00	£0.00	£15,000.00
Bloomfield Ward BC1003	Clr. Cain Clr. Jones	8	8	0	8	£30,538.68	£18,312.80	£12,225.88
Brunswick Ward BC1004	Clr. Blackburn Clr. G Coleman	0	0	0	0	£15,982.55	£2,000.00	£13,982.55
Claremont Ward BC1005	Clr. I Taylor Clr. L Williams	5	5	0	5	£40,428.95	£22,985.00	£17,443.95
Clifton Ward BC1006	Clr. Hutton Clr. L Taylor	3	3	0	3	£16,484.39	£1,350.00	£15,134.39
Greenlands Ward BC1007	Clr. Ryan Clr. Wright	8	8	0	8	£20,148.24	£5,148.24	£15,000.00
Hawes Side Ward BC1008	Clr. D Coleman Clr. Critchley	0	0	0	0	£15,000.00	£0.00	£15,000.00
Highfield Ward BC1009	Clr. Mrs Henderson MBE Clr. Hunter	5	5	0	5	£36,939.18	£19,997.41	£16,941.77
Ingthorpe Ward BC1010	Clr. Cross Clr. Rowson	6	6	0	6	£37,266.09	£22,266.00	£15,000.09
Layton Ward BC1011	Clr. Mrs Benson Clr. M Mitchell	4	4	0	4	£18,302.70	£3,502.70	£14,800.00
Marton Ward BC1012	Clr. Singleton Clr. Elmes	4	4	0	4	£27,848.07	£7,991.78	£19,856.29
Norbreck Ward BC1013	Clr. Callow Clr. Mrs Callow	3	3	0	3	£36,346.50	£20,840.00	£15,506.50
Park Ward BC1014	Clr. Campbell Clr. Kirkland	1	1	0	1	£19,389.79	£2,750.00	£16,639.79
Squires Gate Ward BC1015	Clr. Cox Clr. Humphreys	1	1	0	1	£15,178.91	£100.00	£15,078.91
Stanley Ward BC1016	Clr. Roberts Clr. Stansfield	7	7	0	7	£30,690.00	£15,869.00	£14,821.00
Talbot Ward BC1017	Clr. I Coleman Clr. Smith	10	10	0	10	£32,592.78	£17,350.00	£15,242.78
Tyldesley Ward BC1018	Clr. Collett Clr. Matthews	3	3	0	3	£22,655.22	£6,855.22	£15,800.00
Victoria Ward BC1019	Clr. Jackson Clr. Owen	4	4	0	4	£27,301.05	£12,301.05	£15,000.00
Warbreck Ward BC1020	Clr. Brown Clr. Scott	4	4	0	4	£21,337.87	£6,226.00	£15,111.87
Waterloo Ward BC1021	Clr. O'Hara Clr. Robertson BEM	5	5	0	5	£29,293.52	£14,663.52	£14,630.00
<b>Ward Totals</b>		<b>85</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>£525,941.20</b>	<b>£202,708.72</b>	<b>£323,232.48</b>
<b>Unallocated Budget</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£26,478.60</b>	<b>£0.00</b>	<b>£26,478.60</b>
<b>Income Budget</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-£45,000.00</b>	<b>£0.00</b>	<b>-£45,000.00</b>
<b>Area Ward Totals</b>		<b>85</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>£507,419.80</b>	<b>£202,708.72</b>	<b>£304,711.08</b>

This page is intentionally left blank

## Blackpool Council - Resources

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND £000
	ADJUSTED CASH LIMITED BUDGET £000	2015/16				
		EXPENDITURE APR - JULY £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
RESOURCES						
NET EXPENDITURE						
PROCUREMENT & PROJECTS	26	65	(133)	(68)	(94)	-
REVENUES, BENEFITS & TRANSACTIONAL SERVICES	251	(2,876)	3,166	290	39	-
CORPORATE LEGAL SERVICES	(447)	86	(497)	(411)	36	-
CUSTOMER FIRST	(39)	198	(224)	(26)	13	-
ACCOUNTANCY	(77)	289	(317)	(28)	49	-
RISK SERVICES	73	41	35	76	3	-
PROPERTY SERVICES (Incl. INVESTMENT PORTFOLIO)	2,099	3,070	(222)	2,848	749	-
<b>TOTALS</b>	<b>1,886</b>	<b>873</b>	<b>1,808</b>	<b>2,681</b>	<b>795</b>	-

### Commentary on the key issues:

#### Directorate Summary - basis

- 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 4 months of 2015/2016 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 Projects

- The favourable variance of £94,000 is due to an over achievement against current and prior years Priority Led Budgeting targets in respect of staff savings and additional income.

#### Revenues, Benefits and Transactional Services

- The service is forecast to meet its savings requirement in 2015/2016. Additional income has been received from the Department for Work and Pensions (DWP) and Department for Communities and Local Government (DCLG) for welfare reform, Universal Credit and the Council Tax Reduction Scheme (CTRS). This 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 funding will be 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.

#### Corporate Legal Services

- Corporate Legal Services is forecasting a £36,000 overspend for 2015/2016 as a result of staffing and printing cost pressures, additional income is being targeted which may partially offset these costs.

### **Customer First**

- Customer First is forecasting a £13,000 pressure in 2015/2016. 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 in staffing the reception at Bickerstaffe House.

### **Accountancy**

- Accountancy is forecasting a £49,000 pressure mainly due to a one-off staffing cost.

### **Property Services (incl. Investment Portfolio)**

- Property Services is forecasting an overspend of £749,000. This early projection is based on the current pace of property rationalisation. A report is due from the Lancashire Enterprise Partnership (LEP) regarding future options and timescales. There is also a forecast pressure from rental income within the Central Business District.

### **Summary of the revenue forecast**

After 4 months of the financial year, Resources is forecasting a £795,000 overspend. The Directorate continues to operate on the basis of not filling staff vacancies other than in exceptional circumstances.

**Budget Holder - Mr Steve Thompson, Director of Resources.**



## Blackpool Council – Places

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR -JUL £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
PLACES						
NET EXPENDITURE						
CULTURAL SERVICES	1,778	(675)	2,453	1,778	-	-
ECONOMIC DEVELOPMENT	627	(263)	890	627	-	-
HOUSING, PLANNING & TRANSPORT	379	(1,954)	2,363	409	30	-
VISITOR SERVICES	4,184	488	3,745	4,233	49	-
<b>TOTALS</b>	<b>6,968</b>	<b>(2,404)</b>	<b>9,451</b>	<b>7,047</b>	<b>79</b>	<b>-</b>

### 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 forecast outturn of £79,000 overspend is based upon actual financial performance for the first 4 months of 2015/2016 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.

#### Housing, Planning & Transport Policy

- In total this service has a £30,000 overspend relating to the prudential borrowing costs of Tyldesley/Rigby Road housing development and the service's inability so far in offsetting savings/income from this project.

#### Visitor Services

- This service is expecting a £49,000 overspend by the year-end due to an income target in Print Services that needs to be reviewed as part of a wider review of the service.

**Budget Holder – Mr Alan Cavill, Director of Place**

This page is intentionally left blank

## Blackpool Council – Strategic Leisure Assets

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR -JUL £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
STRATEGIC LEISURE ASSETS						
NET EXPENDITURE						
STRATEGIC LEISURE ASSETS	1,289	(1,251)	3,468	2,217	928	-
<b>TOTALS</b>	<b>1,289</b>	<b>(1,251)</b>	<b>3,468</b>	<b>2,217</b>	<b>928</b>	<b>-</b>

### Commentary on the key issues:

#### Directorate Summary - basis

- The Revenue summary (above) lists the outturn projection for the Service against its respective, currently approved, revenue budget. The forecast outturn is based upon actual financial performance for the first 4 months of 2015/2016 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 £928,000. This is in line with the Strategic Leisure Assets Medium Term Financial Strategy as previously notified and covers planned expenditure to help recover the position.

In accordance with the original decision for this programme by the Executive on 7th February 2011, the projected overspend on Strategic Leisure Assets will be carried forward and transferred to Earmarked Reserves.

**Budget Holder – Mr Alan Cavill, Director of Place**

This page is intentionally left blank

## Blackpool Council – Community and Environmental Services

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD  £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JUL £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	88	182	(94)	88	-	
BUILDING CLEANING	(116)	214	(330)	(116)	-	
CONVENIENCES	986	291	703	994	8	
HIGHWAYS	14,314	116	14,198	14,314	-	
TRANSPORT	700	34	675	709	9	
STREET LIGHT PFI & COASTAL PARTNERSHIP	4,251	339	3,919	4,258	7	
ENFORCEMENT AND QUALITY STANDARDS	95	(2,129)	2,223	94	(1)	
CVMU	(6)	131	(137)	(6)	-	
INTEGRATED TRANSPORT SERVICES	167	473	(306)	167	-	
TRAVEL AND ROAD SAFETY	52	88	119	207	155	
WASTE MANAGEMENT	15,313	(521)	15,903	15,382	69	
STREET CLEANSING AND LEAF	3,011	833	2,150	2,983	(28)	
PARKS	1,711	261	1,471	1,732	21	
CATERING SERVICES	331	(1,114)	1,475	361	30	
LEISURE FACILITIES & SPORT DEVELOPMENT	1,921	(140)	2,103	1,963	42	
BUSINESS SERVICES	1,678	228	1,417	1,645	(33)	
<b>TOTALS</b>	<b>44,496</b>	<b>(714)</b>	<b>45,489</b>	<b>44,775</b>	<b>279</b>	<b>-</b>

### Commentary on the key issues:

#### Community and Environmental Services - Directorate Summary

The Revenue summary (above) 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 4 months of 2015/2016 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.

Waste Management has a pressure of £69,000 at the Household Waste Recycling Centre (HWRC) due to a decrease in the level of income forecast from recycling waste which is due to a downturn in the recyclate markets. The £856,000 Private Finance Initiative Grant is no longer available and is subject to judicial review, with the risk being covered against the specific Waste Private Finance Initiative reserve.

Travel and Road Safety's position is £155,000, £11,000 worse than at Period 3 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. A further review of the service is being undertaken.

There is a pressure of £42,000 on Leisure due to the closure of Woodlands Pool and transport costs for school swimming.

There are various other savings and pressures across the remaining services that net off to a pressure of 13,000.

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

Community and Environmental Services' position is £279,000 over budget due to a £69,000 pressure on Waste because of a fall in the market for recycled materials, Travel and Road Safety pressures of £155,000, a £42,000 pressure on Leisure due to transportation costs and the closure of Woodlands Pool and various minor savings and pressures across other services that net off to a net pressure of £13,000. Risk on the Waste Private Finance Initiative grant has been offset against reserves.

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

## Blackpool Council - Adult Services

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JUL £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>ADULT SERVICES DEPARTMENT</b>						
<b>NET EXPENDITURE</b>						
ADULT SOCIAL CARE	4,195	1,710	2,463	4,173	(22)	-
CARE & SUPPORT	6,689	2,249	4,821	7,070	381	-
COMMISSIONING & CONTRACTS TEAM	1,403	(3)	1,389	1,386	(17)	-
ADULT COMMISSIONING PLACEMENTS	29,446	3,761	26,314	30,075	629	-
ADULT SAFEGUARDING	211	(338)	664	326	115	-
BUSINESS SUPPORT & RESOURCES	2,983	534	2,458	2,992	9	-
<b>TOTALS</b>	<b>44,927</b>	<b>7,913</b>	<b>38,109</b>	<b>46,022</b>	<b>1,095</b>	<b>-</b>

### Commentary on the key issues:

#### Directorate Summary – basis

- The Revenue summary (above) lists the latest outturn projection for each individual service within the Adult Services against their respective, currently approved revenue budget. The forecast outturn is based upon actual financial performance for the first 4 months of 2015/2016 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) and Care and Support

- Whilst there still remains an issue with a historical Priority Led Budgeting (PLB) commissioning placements savings target, one-off funding has again been identified to offset this in this financial year. Significant progress has also been made against the challenging £4.7m 2015/2016 PLB savings target, which will see the full amount realised in 2016/2017. Inevitably, there is forecast to be a shortfall in-year as a result of the delay to the review program for commissioning. Collaborative efficiencies are being investigated as part of the Better Care Fund agenda which may also reduce this gap further.
- 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. Frameworki is currently being implemented and will incorporate financial data in phase 2 of the development which should provide improved forecasting in the future.

#### Adult Safeguarding

- Following Deprivation of Liberty (DoLs) case law this Division is forecasting a £115,000 overspend as a result of additional legal and staffing costs not covered by New Burdens Funding.

#### Summary of the Adult Services financial position

As at the end of July 2015 the Adult Services Directorate is forecasting an overall overspend of £1.095m for the financial year to March 2016.

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

This page is intentionally left blank



## Blackpool Council – Children’s Services

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JULY £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	27,797	9,237	18,560	27,797	-	-
LOCAL SCHOOLS BUDGET - NON DELEGATED	350	91	206	297	(53)	-
LIFELONG LEARNING & SCHOOLS	21,997	7,228	15,129	22,357	360	-
EARLY HELP FOR CHILDREN AND FAMILIES	298	83	157	240	(58)	-
CHILDREN'S SOCIAL CARE	116	39	77	116	-	-
DEDICATED SCHOOL GRANT	(51,558)	(18,180)	(33,378)	(51,558)	-	-
CARRY FORWARD OF DSG	-	-	(249)	(249)	(249)	-
<b>TOTAL DSG FUNDED SERVICES</b>	<b>(1,000)</b>	<b>(1,502)</b>	<b>502</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>
CHILDRENS SERVICES DEPRECIATION	3,244	-	3,244	3,244	-	-
LIFELONG LEARNING & SCHOOLS	4,238	(1,840)	6,091	4,251	13	-
EARLY HELP FOR CHILDREN AND FAMILIES	3,980	(620)	4,583	3,963	(17)	-
CHILDREN'S SOCIAL CARE	26,554	7,838	19,285	27,123	569	-
CHILDRENS SAFEGUARDING	1,155	256	998	1,254	99	-
LOCAL SERVICES SUPPORT GRANT	(118)	-	(14)	(14)	104	-
EDUCATION SERVICES GRANT	(2,050)	(247)	(718)	(965)	1,085	-
<b>TOTAL COUNCIL FUNDED SERVICES</b>	<b>37,003</b>	<b>5,387</b>	<b>33,469</b>	<b>38,856</b>	<b>1,853</b>	<b>-</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>36,003</b>	<b>3,885</b>	<b>33,971</b>	<b>37,856</b>	<b>1,853</b>	<b>-</b>

### Commentary on the key issues:

#### Directorate Summary – basis

- The Revenue summary (above) 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 4 months of 2015/16 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 Schools Grant Funded Services

- The Dedicated Schools 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 2016/2017 and, in the case of overspends, become the first call on the grant in that year.

#### Lifelong Learning and Schools

- A Priority Led Budgeting (PLB) savings target of £400,000 was applied to the Skills, Education and Employment division in 2015/2016, to be achieved through a review of synergies between the Positive Steps and Connexions services. The review was carried out and no savings identified, however, it is anticipated that the target will be achieved through the maximisation of external income sources across the whole of Lifelong Learning and Schools.

### **Early Help for Children and Families**

- Significant progress has been made against the challenging £1.4m 2015/2016 PLB savings target that was applied to the Early Help division. Several reviews, including an assessment of the nursery provision in the authority's children's centres, are nearing completion. One-off funding has been identified to offset shortfalls in full year effect savings in the current year, and the savings look close to being realised in full from 2016/2017.

### **Children's Social Care**

- The Children's Social Care division is forecasting an overspend of £569,000 due to the high cost of Looked After Children (LAC). Whilst numbers have stabilised at around 460 for over 12 months, the overspend is as a result of placement mix as highlighted in the graphs on the following pages. The variation in unit costs is 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**

- Child Protection cases have recently reached very high levels, and the forecast overspend shown reflects ongoing pressures on the staffing budget.

### **Local Services Support Grant**

- A shortfall in grant of £104,000 is forecast relating to a cut in the Department for Education Extended Rights to Free Travel element from £118k to £14k in 2015/16.

### **Education Services Grant**

- From April 2013, the education functions provided by local authorities have been funded from the Education Services Grant (ESG). The Council receives £87 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 £1.085m 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**

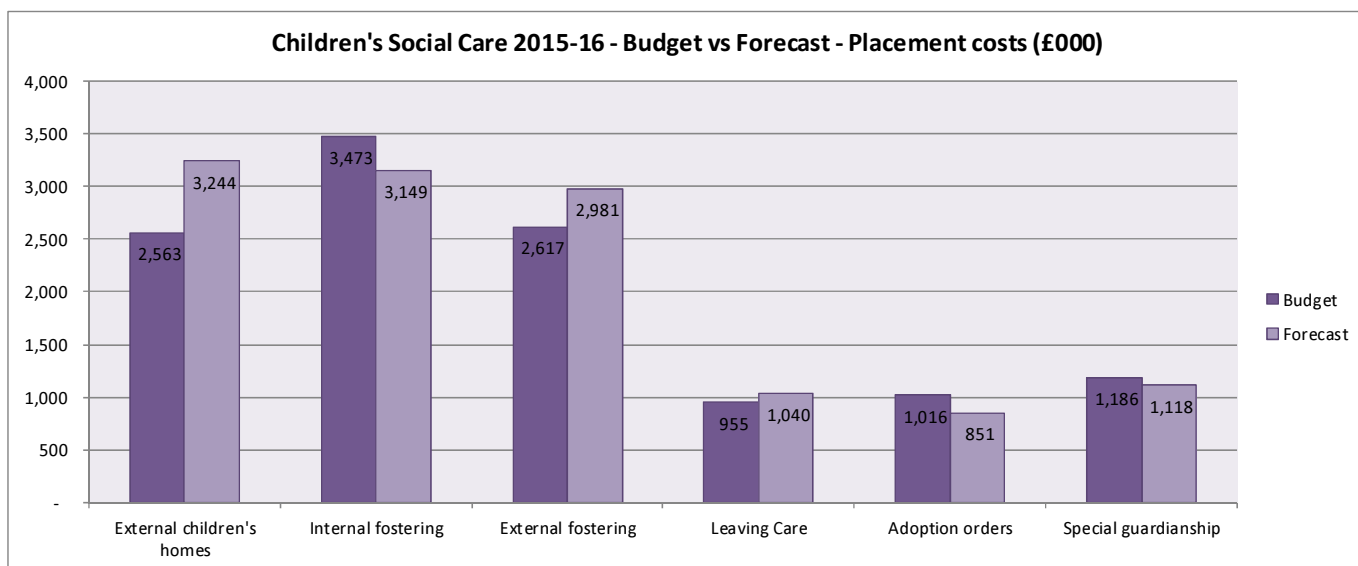
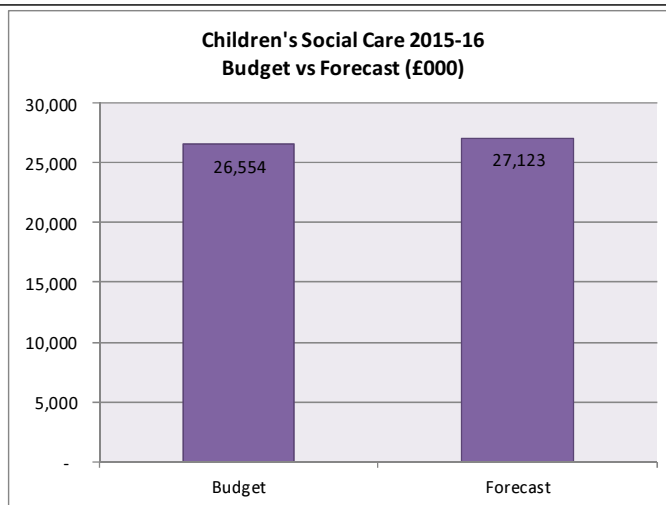
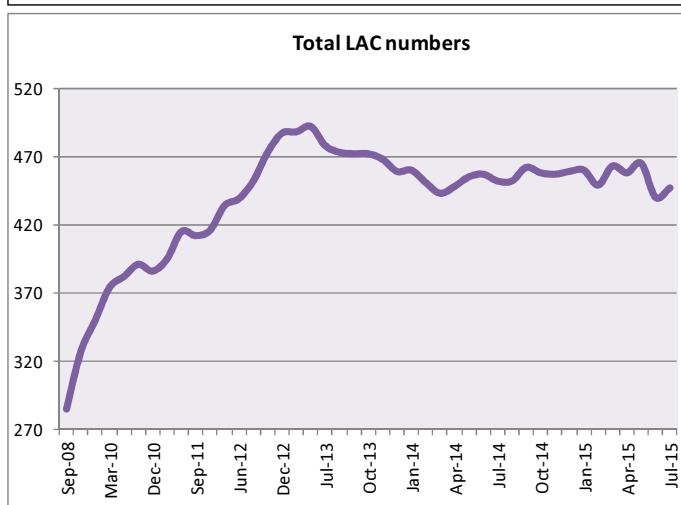
As at the end of July 2015 the Children's Services Directorate is forecasting an overspend of £1.853m for the financial year to March 2016.

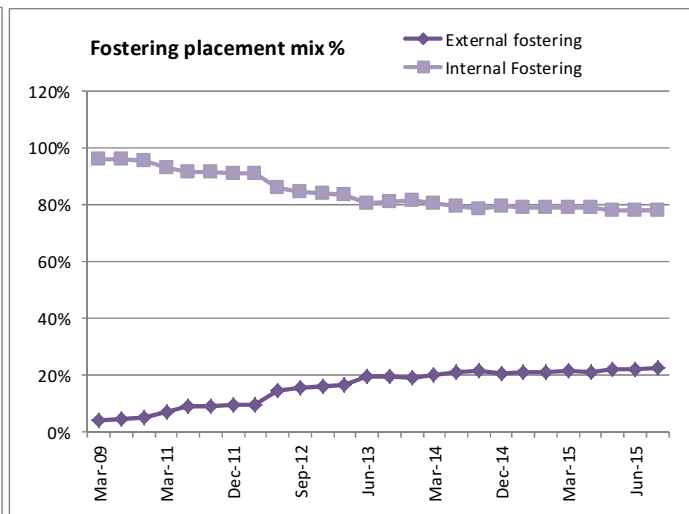
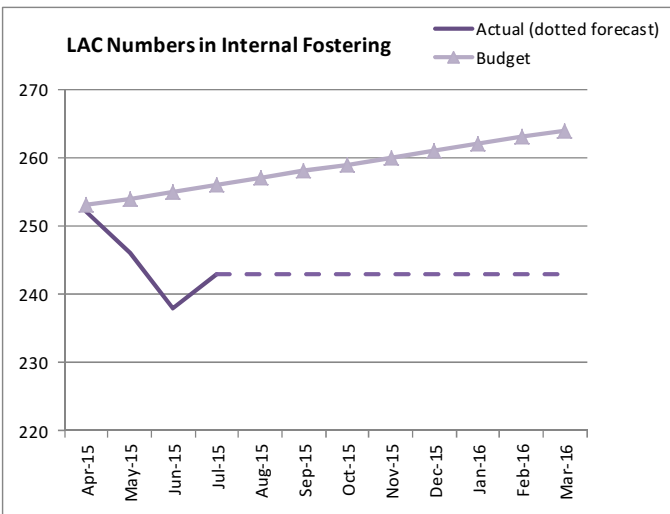
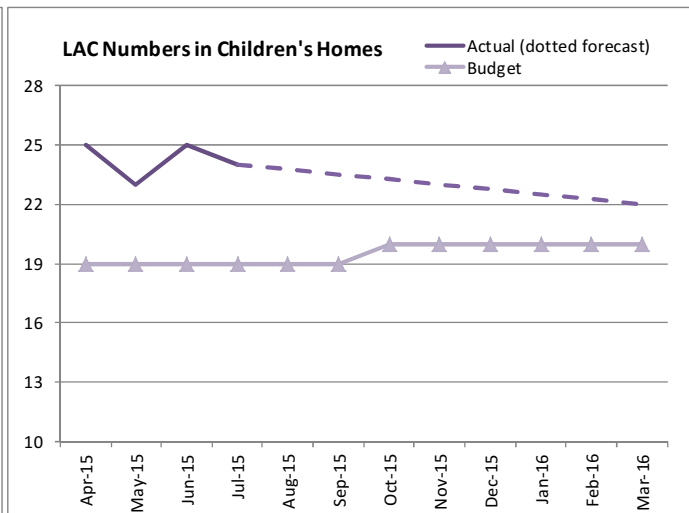
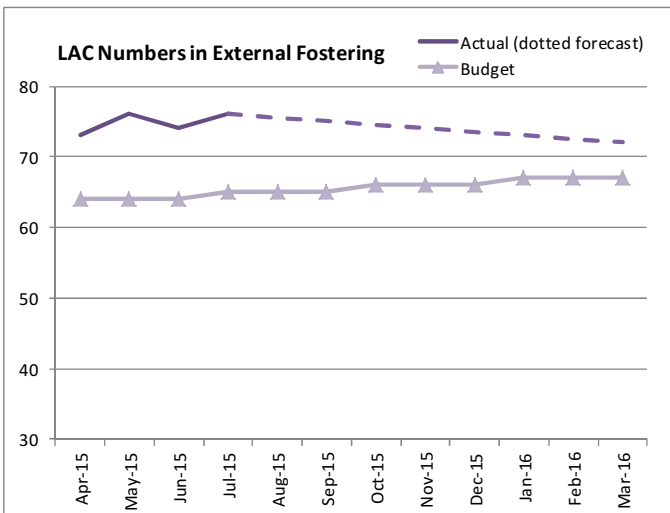
**Budget Holder – Mrs Delyth Curtis, Director of People**

Children's 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
Jun-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
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
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
Dec-14	68.73	2,664	38,760	23.09	2,870	124,281	91.83	5,534	60,268	265.56	3,313	12,474	459
Mar-15	71.13	2,856	40,155	23.23	2,993	128,868	94.36	5,850	61,992	262.93	3,253	12,374	463
Apr-15	68.35	2,680	39,201	22.47	3,088	137,382	90.83	5,767	63,495	257.00	3,274	12,740	458
May-15	70.76	2,776	39,232	21.02	3,013	143,328	91.78	5,789	63,075	250.67	3,189	12,722	465
Jun-15	71.30	2,896	40,625	22.02	3,254	147,777	93.32	6,150	65,909	250.74	3,144	12,541	440
Jul-15	72.13	2,981	41,325	22.74	3,244	142,656	94.87	6,225	65,616	252.65	3,149	12,464	447

**Note:**  
The variance between the current total number of Looked After Children (447) and the total internal fostering and external placement numbers (347) is children with care orders, adoption placements etc. They are still classed as LAC but do not incur any commissioned costs.





## Blackpool Council – Public Health

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JUL £000	PROJECTED SPEND £000	FORECAST OUTTURN £000	F/CAST FULL YEAR VAR. (UNDER) / OVER £000	
<b>PUBLIC HEALTH</b>						
<b>NET EXPENDITURE</b>						
MANAGEMENT AND OVERHEADS	1,808	764	1,044	1,808	-	
NHS HEALTH CHECKS - MANDATED	460	60	400	460	-	
CHILDREN (0-19) - NCMP MANDATED	2,682	398	2,284	2,682	-	
HEALTH PROTECTION - MANDATED	42	17	25	42	-	
TOBACCO CONTROL	634	152	482	634	-	
MENTAL HEALTH AND WELLBEING	423	146	277	423	-	
SEXUAL HEALTH SERVICES - MANDATED	2,885	785	2,100	2,885	-	
FALLS PREVENTION / ACCIDENTS	112	71	41	112	-	
SUBSTANCE MISUSE (DRUGS AND ALCOHOL)	4,521	1,621	2,900	4,521	-	
HEALTHY WEIGHT/WEIGHT MANAGEMENT	454	146	308	454	-	
OTHER PUBLIC HEALTH SERVICES	300	100	200	300	-	
MISCELLANEOUS PUBLIC HEALTH SERVICES	5,176	3,949	1,227	5,176	-	
GRANT	(19,497)	(8,973)	(10,524)	(19,497)	-	
<b>TOTALS</b>	-	(764)	764	-	-	-

### Commentary on the key issues:

#### Directorate Summary – basis

The Revenue summary (above) 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 4 months of 2015/16 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 2016 after which the grant will be based on a national formula. The allocation for 2015/16 is £19,496,700.

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

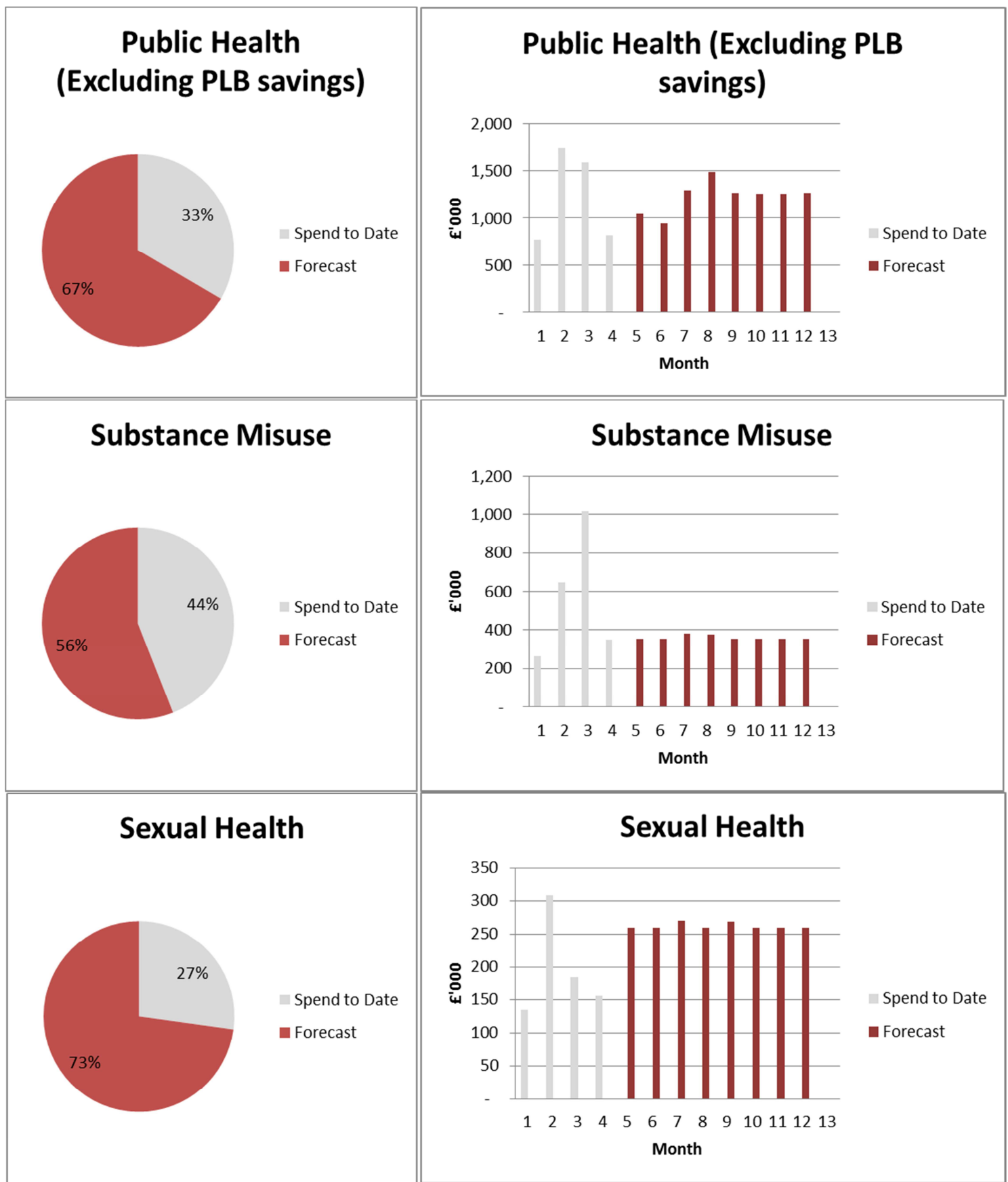
#### Payment by Results (PbR)/ Activity-based Commissioning

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 supports 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 July 2015, the Public Health Directorate is forecasting an overall spend of the full grant, £19,496,700, for the financial year to March 2016.

Budget Holder – Dr Arif Rajpura, Director of Public Health



## Blackpool Council – Budgets Outside the Cash Limit

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

FUNCTIONS OF THE SERVICE	BUDGET	EXPENDITURE			VARIANCE	2014/15 (UNDER)/OVER SPEND B/FWD £000
	2015/16					
	ADJUSTED CASH LIMITED BUDGET £000	EXPENDITURE APR - JULY £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	14,503	4,424	8,848	13,272	(1,231)	-
PARKING	(3,650)	(868)	(2,286)	(3,154)	496	-
CORPORATE SUBSCRIPTIONS	193	108	85	193	-	-
HOUSING BENEFITS	1,653	525	1,122	1,647	(6)	-
COUNCIL TAX & NNDR COST OF COLLECTION	349	106	246	352	3	-
SUBSIDIARY COMPANIES	(1,130)	(164)	(1,041)	(1,205)	(75)	-
CONCESSIONARY FARES	3,850	5	4,521	4,526	676	-
LAND CHARGES	(42)	77	(119)	(42)	-	-
PREVIOUS YEARS' PENSION LIABILITY	2,821	940	1,881	2,821	-	-
NEW HOMES BONUS	(1,440)	(480)	(1,102)	(1,582)	(142)	-
<b>TOTALS</b>	<b>17,107</b>	<b>4,673</b>	<b>12,155</b>	<b>16,828</b>	<b>(279)</b>	-

### 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 4 months of 2015/16 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 £1,231k for the year. This reflects the ongoing temporary windfall from the short-term interest rates currently being paid to finance recent capital expenditure and a lower interest charge by Lancashire County Council on the Local Government Reorganisation debt.

#### Parking Services

- As at Week 20 (w/e 16<sup>th</sup> August) Parking income is at £2,302,000 with patronage at 635,103. Car park patronage is up by 12,045 with income up by £35,621 on 2014/2015. On-Street Pay and Display is down on patronage by 16,410, and down on income by £29,755. However, the extremely challenging income target the service has means that it is £496,000 down on its income budget year-to-date.

#### Subsidiary Companies

- The cost to the Council of supporting the subsidiary companies is expected to be £75,000 less than budget due to the reducing balance payback of prudentially borrowed schemes.

**Concessionary Fares**

- This service is forecasting a pressure of £676,000, which mainly relates to the ongoing pressure arising from increased bus patronage.

**Land Charges**

- This service is forecasting to break even during 2015/16.

**New Homes Bonus**

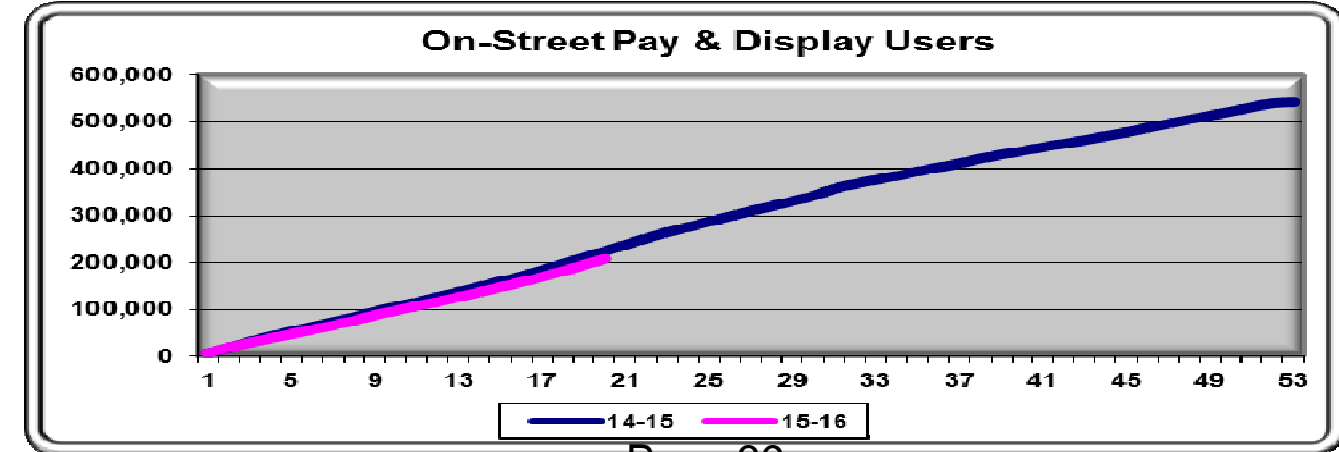
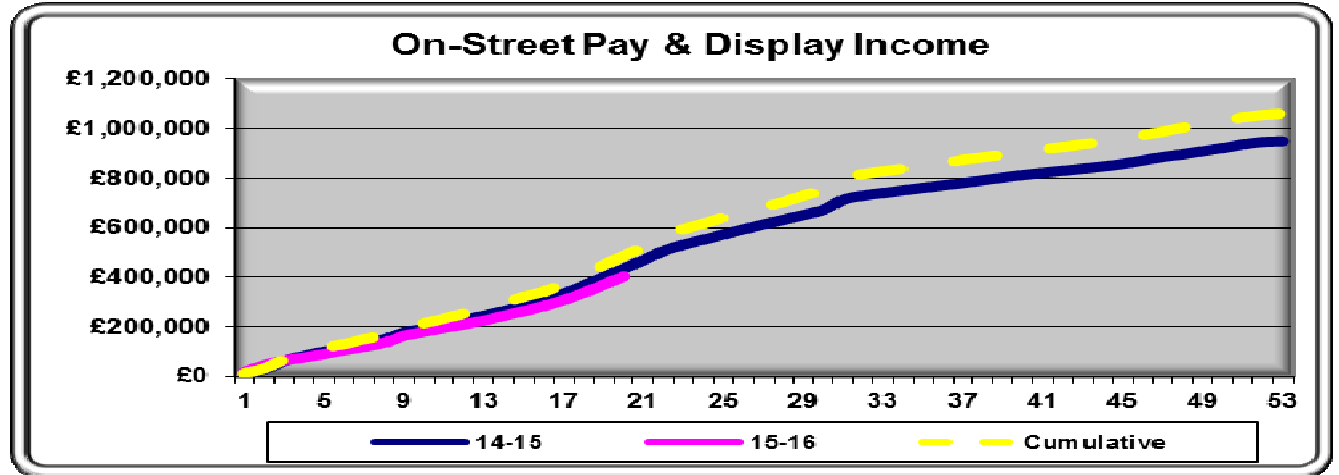
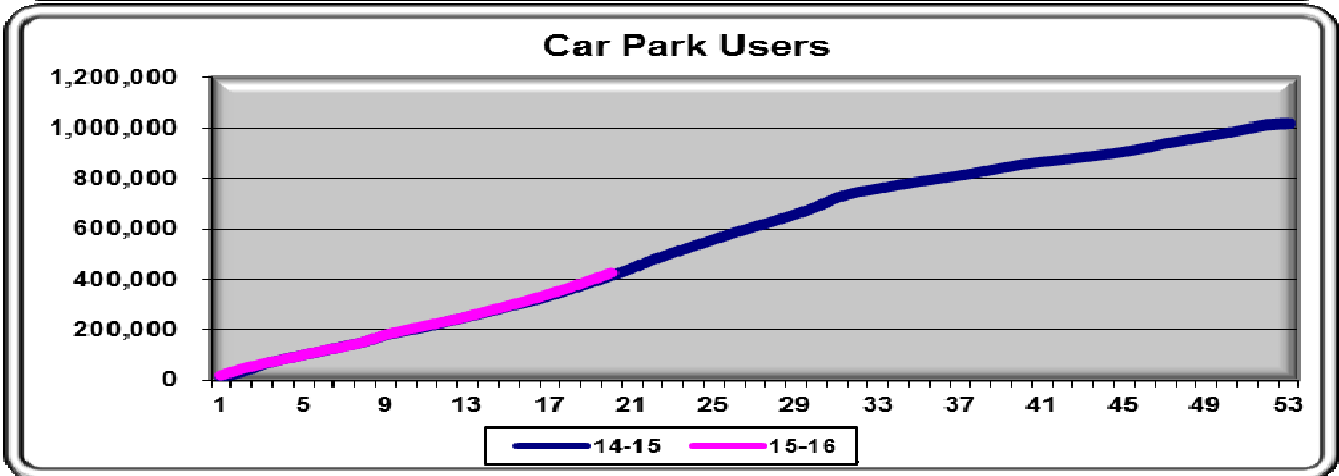
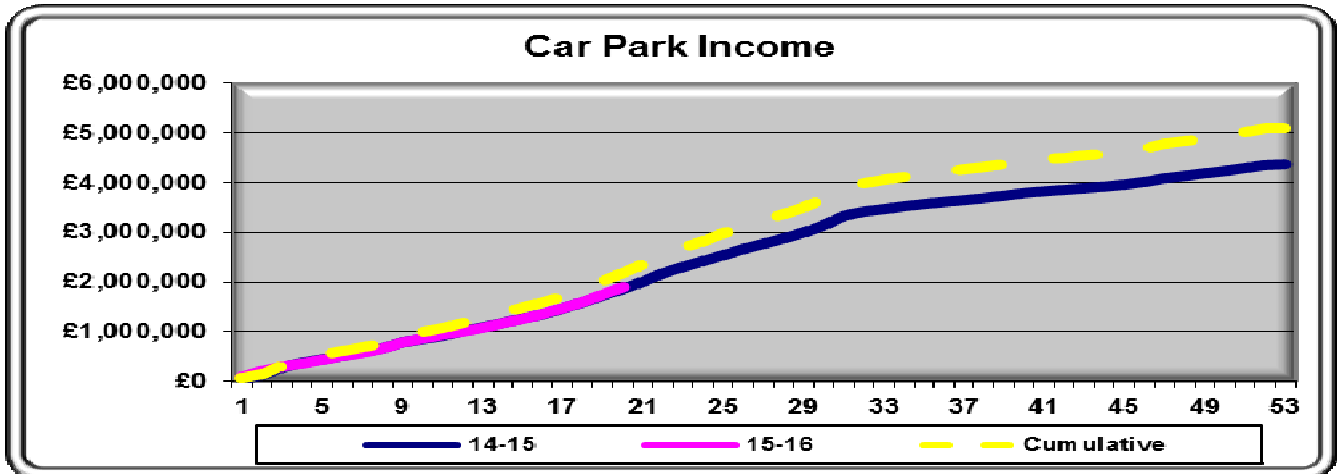
- The underspend of £142,000 is due to the Council's pro-rata share of the unused national funding from the 2014/2015 New Homes Bonus. This is based on the Start-Up Funding Allocation.

**Summary of the revenue forecasts**

After 4 months of the financial year, the Budgets Outside the Cash Limit services are forecasting a £279,000 underspend.



Car Parking Trends



This page is intentionally left blank

**2015/16 CAPITAL MONITORING  
MONTH 4**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Capital Schemes		Total Scheme Budget		Spend as at 31/3/15		Budget Brought Forward 2014/15	Adjusted Capital Programme 2015/16	Total Available Budget 2015/16	Spend to Date April - July	Forecast to Year End		Forecast Variance		Notes
			£000		£000		£000	£000	£000	£000	£000		£000		
1															
2															
4	<b>Director Responsible for Resources</b>														
6	<b>Property and Asset Management</b>														
7															
8	Central Business District Phase 1		40,832		37,576		3,256	-	3,256	(398)	1,665		-		
9	Office Accommodation Strategy		1,408		1,408		-	-	-	-	-		-		
10	Central Business District Phase 2		4,500		12		(12)	4,500	4,488	2	4,486		-		
11	Syndicate		1,300		1,321		(21)	-	(21)	87	200		-		
12	Other Resources Schemes		586		60		176	350	526	52	474		-		
13															
14	<b>Total Resources</b>		<b>48,626</b>		<b>40,377</b>		<b>3,399</b>	<b>4,850</b>	<b>8,249</b>	<b>(257)</b>	<b>6,825</b>		<b>-</b>		
15															
16	<b>Director Responsible for Adult Services</b>														
17															
18	Langdale Learning Disability Centre		1,900		1,634		266	-	266	-	266		-		
19	Support to Vulnerable Adults - Grants		1,464		-		318	1,146	1,464	268	1,196		-		
20	Other Adult Services Schemes		2,545		1,462		643	440	1,083	129	954		-		
21															
22	<b>Total Adult Services</b>		<b>5,909</b>		<b>3,096</b>		<b>1,227</b>	<b>1,586</b>	<b>2,813</b>	<b>397</b>	<b>2,416</b>		<b>-</b>		
23															
24	<b>Director Responsible for Deputy Chief Executive</b>														
25															
26	ICT Refresh		800		-		(288)	800	512	32	480		-		
27															
28	<b>Total Deputy Chief Executive</b>		<b>800</b>		<b>-</b>		<b>(288)</b>	<b>800</b>	<b>512</b>	<b>32</b>	<b>480</b>		<b>-</b>		
29															

**2015/16 CAPITAL MONITORING  
MONTH 4**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Capital Schemes		Total Scheme Budget		Spend as at 31/3/15		Budget Brought Forward 2014/15	Adjusted Capital Programme 2015/16	Total Available Budget 2015/16	Spend to Date April - July	Forecast to Year End		Forecast Variance		Notes
			£000		£000		£000	£000	£000	£000	£000		£000		
1															
2															
30															
32	<b>Director Responsible for Community and Environmental Services</b>														
33															
35	Anchorsholme Seawall		22,363		8,467		11,696	2,200	13,896	2,699	11,197		-		
36	Coast Protection Studies		1,451		1,114		337	-	337	25	312		-		
37	Marton Mere Pumping Station & Spillway		418		-		418	-	418	432	(14)		-		
38	Marton Mere HLF		360		125		235	-	235	62	173		-		
39	Other Environmental Services		320		246		74	-	74	74	-		-		
40															
41	<b>Transport</b>														
42	Blackpool/Fleetwood Tramway		99,990		89,495		10,495	-	10,495	(974)	11,469		-		
43	Sintropher		1,690		2,780		(1,090)	-	(1,090)	-	-		-		
44	Tramway Emergency Works		10,589		11,040		(451)	-	(451)	(295)	-		-		
45	Bridges		7,565		-		-	2,114	2,114	33	2,081		-		
46	Bus and Tram Shelter Upgrade		1,077		320		757	-	757	-	-		-		
47	Yeadon Way		2,520		2,584		(64)	-	(64)	(295)	-		-		
48	Other Transport Schemes		553		-		553	-	553	287	266		-		
49															
50	<b>Total Community and Environmental Services</b>		<b>148,896</b>		<b>116,171</b>		<b>22,960</b>	<b>4,314</b>	<b>27,274</b>	<b>2,048</b>	<b>25,484</b>		<b>-</b>		
51															
52															
53	<b>Director Responsible for Governance and Regulatory Services</b>														
54															
55															
56	Carleton Crem Building Works		1,991		1,854		137	-	137	33	104		-		
57	Registrars Scanning		83		-		-	83	83	38	45		-		
58															
59															
60	<b>Total Governance and Regulatory Services</b>		<b>2,074</b>		<b>1,854</b>		<b>137</b>	<b>83</b>	<b>220</b>	<b>71</b>	<b>149</b>		<b>-</b>		

**2015/16 CAPITAL MONITORING  
MONTH 4**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Capital Schemes		Total Scheme Budget		Spend as at 31/3/15		Budget Brought Forward 2014/15	Adjusted Capital Programme 2015/16	Total Available Budget 2015/16	Spend to Date April - July	Forecast to Year End		Forecast Variance		Notes
			£000		£000		£000	£000	£000	£000	£000		£000		
1															
2															
61	<b>Director Responsible for Place</b>														
62															
63	<b>Housing</b>														
64															
65	Cluster of Empty Homes		1,615		1,129		486	-	486	156	330				
66	Tyldesley / Rigby Rd		12,500		8,778		3,722	-	3,722	239	3,483				
67	Work towards Decent Homes Standard		4,557		2,005		220	2,332	2,552	142	2,410				
68	Queens Park Redevelopment Ph1		13,051		11,112		-	1,939	1,939	628	1,311				
69	Queens Park Redevelopment Ph2		1,950		-		-	1,950	1,950	-	1,950				
70	Other HRA		2,318		87		-	2,231	2,231	322	1,909				
71															
72	College Relocation/Illumination Depot		12,705		13,924		(1,319)	100	(1,219)	-	-		-		
73	Blackpool Leisure Assets Purchase		61,499		60,287		(588)	1,800	1,212	202	1,010				
74	LightPool		700		-		-	700	700	80	620				
75															
76															
77	<b>Transport</b>														
78	Local Transport Plan 2014/15		1,984		1,252		732	-	732	194	538		-		
79	Local Transport Plan Project 30 2014/15		1,050		1,050		-	-	-	-	-		-		
80	Local Transport Plan 2015/16		1,923		-		-	1,923	1,923	430	1,493				
81	Local Transport Plan Project 30 2015/16		633		-		-	633	633	-	633				
82															
83															
84	<b>Total Place</b>		<b>116,485</b>		<b>99,624</b>		<b>3,253</b>	<b>13,608</b>	<b>16,861</b>	<b>2,393</b>	<b>15,687</b>		<b>-</b>		
85															

**2015/16 CAPITAL MONITORING  
MONTH 4**

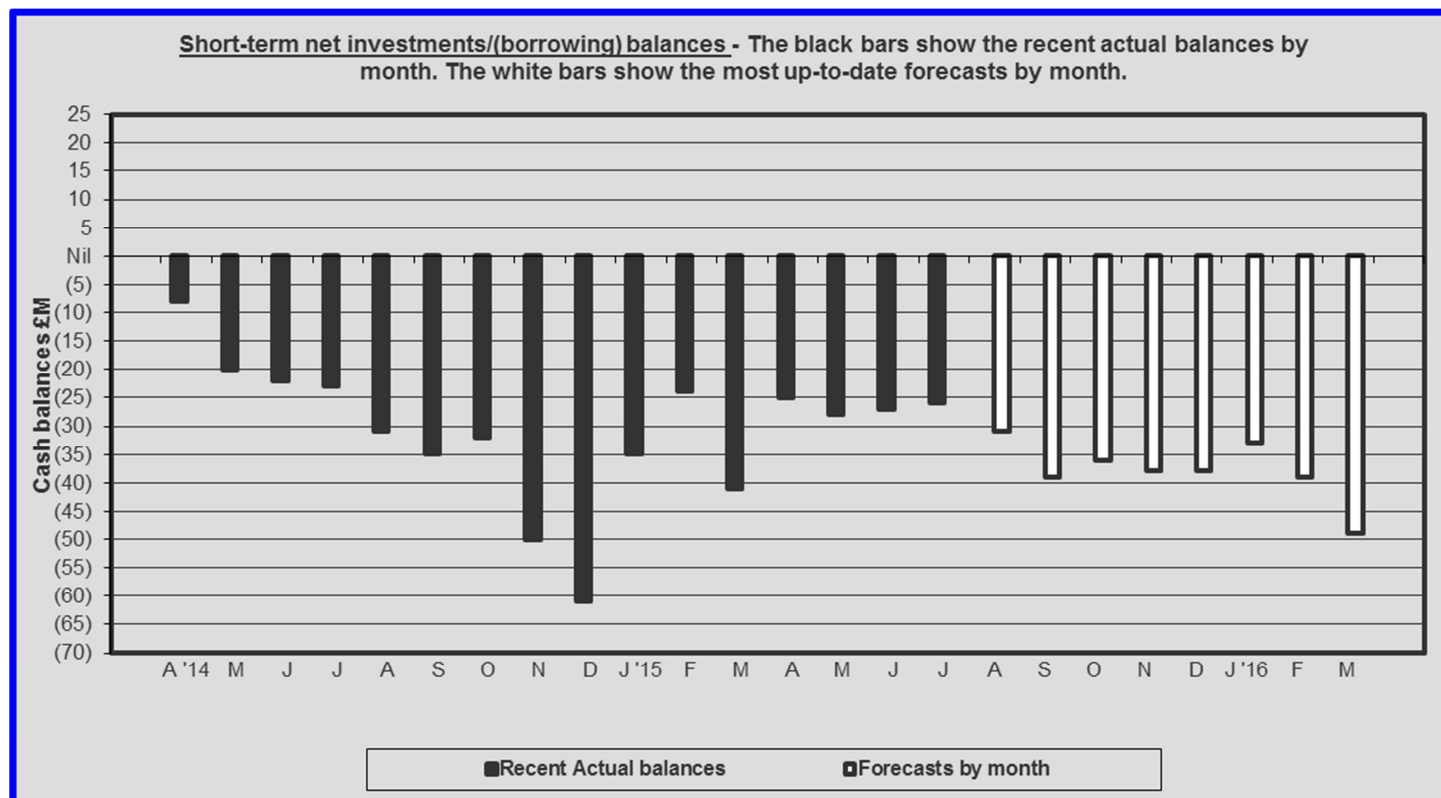
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Capital Schemes		Total Scheme Budget		Spend as at 31/3/15		Budget Brought Forward 2014/15	Adjusted Capital Programme 2015/16	Total Available Budget 2015/16	Spend to Date April - July	Forecast to Year End		Forecast Variance		Notes
			£000		£000		£000	£000	£000	£000	£000		£000		
1															
2															
86															
87	<b>Director Responsible for Childrens Services</b>														
88															
89	Devolved Capital to Schools		507		-		388	119	507	53	454		-		
90	Christ The King		5,160		4,830		(1,270)	320	(950)	127	(1,077)		-		
91	Christ the King PRU Refurbishment		210		6		204		204	51	153				
92	Westbury Feasibility Plan		101		-		-	101	101	2	99				
93	Basic Need		2,177		-		(763)	2,940	2,177	-	2,177				
94	Condition		458		-		-	458	458	-	458				
95	Other Children's Schemes		555		469		87	-	87	24	63		-		
96															
97	<b>Total Childrens Services</b>		<b>9,168</b>		<b>5,305</b>		<b>(1,354)</b>	<b>3,938</b>	<b>2,584</b>	<b>257</b>	<b>2,327</b>		<b>-</b>		
98															
99															
100	<b>CAPITAL TOTAL</b>		<b>331,958</b>		<b>266,427</b>		<b>29,334</b>	<b>29,179</b>	<b>58,513</b>	<b>4,941</b>	<b>53,368</b>		<b>-</b>		

# Blackpool Council

## Cash summary - budget, actual and forecast:

CASH FLOW - SUMMARY - 15/16							
FULL YEAR CASH FLOW BUDGET (*)	APR-JUL CASH FLOW BUDGET (*)	APR-JUL CASH FLOW ACTUAL	AUG - MAR CASH FLOW FORECAST	(*) 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 - JUL MORE / (LESS) CASH ACTUAL vs BUDGET	AUG - MAR MORE / (LESS) CASH FORECAST vs BUDGET	FULL YEAR MORE / (LESS) AS NOW FORECAST vs BUDGET
£M	£M	£M	£M		£M	£M	£M
				<b>RECEIPTS</b>			
88	29	28	58	Housing Benefit & Subsidy	(1)	(1)	(2)
102	37	33	63	Council tax and NNDR	(4)	(2)	(6)
15	5	5	11	VAT	-	1	1
36	19	21	18	RSG & BRR	2	1	3
98	37	41	62	Other Grants	4	1	5
83	28	33	57	Other Income	5	2	7
-	-	59	31	MM Transactions Received	59	31	90
-	-	49	-	Receipt of Loans	49	-	49
422	155	269	300	<b>RECEIPTS - NORMAL ACTIVITIES</b>	114	33	147
				<b>PAYMENTS</b>			
9	3	3	6	Police & Fire	-	-	-
236	75	82	159	General Creditors	(7)	2	(5)
-	-	-	-	RSG & BRR	-	-	-
110	37	36	74	Salaries & wages	1	(1)	-
74	25	26	48	Housing Benefits	(1)	1	-
33	33	125	53	MM Transactions Paid Out	(92)	(53)	(145)
462	173	272	340	<b>PAYMENTS - NORMAL ACTIVITIES</b>	(99)	(51)	(150)
(40)	(18)	(3)	(40)	<b>NET CASH FLOW IN/(OUT)</b>	15	(18)	(3)
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 4 months of the year, the Council's net cashflow has resulted in fluctuations in short-term net investment/borrowing balances. However, overall temporary borrowing has reduced due to the accelerated receipt of grant income in the first three months of the year. The Council uses 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 2015/16.

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 2016.



## Blackpool Council

Balance Sheet / Working capital:

BALANCE SHEET 2015/2016				
LAST Y/END		CURRENT	CHANGE	NEXT Y/END
Draft 31 Mar 15 Actual £000s		31 Jul 15 Actual £000s	Movement since 31 Mar 15 £000s	31 Mar 16 Forecast £000s
781,767	Property, Plant and Equipment	786,708	4,941	800,000
97	Intangible Assets	97	-	65
20,462	Long-term Assets	20,446	(16)	20,000
	Current Assets			
37,014	Debtors	33,650	(3,364)	45,000
550	Short Term Assets Held for Sale	550	-	550
449	Inventories and Work in Progress	579	130	250
3,574	Cash and cash equivalents	7,632	4,058	5,000
<b>843,913</b>	<b>Total Assets</b>	<b>849,662</b>	<b>5,749</b>	<b>870,865</b>
	Current Liabilities			
(52,815)	Borrowing Repayable within 12 months	(29,000)	23,815	(50,000)
(54,813)	Creditors	(50,350)	4,463	(60,000)
	Long-term Liabilities			
(88,023)	Borrowing Repayable in excess of 12 months	(88,023)	-	(95,000)
(11,347)	Capital Grants in Advance	(11,347)	-	(9,000)
(17,834)	Provisions	(17,176)	658	(15,000)
(335,926)	Other Long Term Liabilities	(335,926)	-	(310,000)
<b>283,155</b>	<b>Total Assets less Liabilities</b>	<b>317,840</b>	<b>34,685</b>	<b>331,865</b>
	Usable Reserves			
(70,702)	Usable Reserves	(65,906)	4,796	(59,335)
(212,453)	Unusable Reserves	(251,934)	(39,481)	(272,530)
<b>(283,155)</b>	<b>Total Reserves</b>	<b>(317,840)</b>	<b>(34,685)</b>	<b>(331,865)</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 4. 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 4-month period there has been an increase in Property, Plant and Equipment of £4.9m and an increase in cash and cash equivalents of £4.1m, which in the main reflects the timing of the receipt of capital grants and the phasing of the capital programme.

This page is intentionally left blank