

Report for: ACTION



| | |
|--|---|
| Contains Confidential or Exempt Information | No - Part I |
| Title | Financial Update |
| Responsible Officer(s) | Russell O'Keefe, Strategic Director of Corporate and Community Services, 01628 796521 |
| Contact officer, job title and phone number | Richard Bunn, Interim Head of Finance, 01628 796510 |
| Member reporting | TBC |
| For Consideration By | Cabinet |
| Date to be Considered | 26 May 2016 |
| Implementation Date if Not Called In | Immediate |
| Affected Wards | All |

REPORT SUMMARY

1. This report provides Members with the final outturn for 2015-16.
2. Services underspent the net service budget of £83.2m by £215k. Taking into consideration non-service variances totalling £252k there is a net underspend of £467k on the General Fund.
3. The Council remains in a strong financial position with healthy reserves. The Council's Development Fund currently has a balance of £649k. Overall our combined General Fund Reserves sit at £5.77m in excess of the £5.43m recommended minimum level set at Council in February 2015.

If recommendations are adopted, how will residents benefit?

| Benefits to residents and reasons why they will benefit | Dates by which they can expect to notice a difference |
|--|---|
| Assurance that the Council is making effective use of its resources. | 26 May 2016 |
| Assurance that budgets are being reviewed regularly. | 26 May 2016 |

1. Details of Recommendations

RECOMMENDED: That Cabinet:

- i) **Notes the report and the final outturn position.**
- ii) **Approves the write off of a £56,750 commercial rent debt. (See paragraph 4.8)**

2. REASON FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

2.1 As this is a monitoring report decisions are normally not necessary but may be required for some budget movements.

3. KEY IMPLICATIONS

| Defined Outcomes | Unmet | Met | Exceeded | Significantly Exceeded | Date they should be delivered |
|--------------------------------|-------------|--------------|-------------|------------------------|-------------------------------|
| General Fund Reserves Achieved | Below £5.4m | £5.4m-£5.49m | £5.5m-£5.7m | Above £5.7m | 31 May 2016 |

The General Fund Reserve is £5.121m and the balance on the Development Fund is £649k. The combined General Fund and Development Fund reserves now sit at £5.77m. The 2015-16 budget report recommended a reserve level of £5.43m or more to cover known risks for 18 months. For a complete breakdown of the balance on the Development Fund see appendix D.

4. FINANCIAL DETAILS

4.1. **Children's Services Directorate.** The Strategic Director of Adult, Children and Health Services reports a final outturn figure for 2015-16 of £17.973m against a controllable net budget of £17.982m, an underspend of £9k. This is a small reduction on the £18k projected underspend against the Children's Services budget reported to Cabinet in April.

Although overall expenditure was maintained in line with the budget, a number of issues impacted on the budget during the year. Some of these will continue into 2016-17. The main pressures relate to:

- Home to school transport - a combination of an increase in the number of high needs pupils requiring transport and the complexity of their needs led to a final overspend of £593k. Council has approved additional budget of £300k but there is likely to be continued pressure on this budget in 2016-17.
- Mid-year changes in staffing and continued reliance on agency staff in some senior roles across Commissioning and Performance and CS senior management contributed to budget pressures in these areas. In-year reductions in grant coupled with other smaller non-pay pressures further exacerbated the overspend.

Early implementation of some 2016-17 savings and a number of other cost reductions during the year helped to offset these overspends:

- The cost of fostering and residential placements of children in care was lower than expected, particularly amongst in-house foster carers, although there was too a significant increase in the costs of young people leaving care.
- There were also fewer than expected residential placements for disabled children resulting in a large underspend in the disabled children's care budget. Care budgets have been realigned for 2016-7 to take account of anticipated patterns of expenditure, but this is an area which is difficult to predict and, because of the high costs involved, can be disproportionately affected by a relatively small number of children coming into care.
- Agency social workers have continued to be employed during the year to fill essential gaps, particularly in the pods and in the disabled children's team. However, the additional costs of these staff have largely been covered either by other vacant posts or by other service efficiencies. The first full year of the social worker pods has helped with recruitment and retention and a stable workforce remains a key objective for 2016-17.
- Other service areas such as education standards, youth, early help, ended the year with small underspends resulting mainly from minor variations in staffing budgets.

School balances decreased by £0.050m from £3.710m to £3.660m during the year. After adjusting for schools which converted to academy during 2015-16, maintained schools balances increased by £0.332m (10.3%). Centrally managed services funded by Dedicated Schools Grant ended 2015-16 with an overspend of £0.076m (0.5%), mainly due to higher than expected costs of high needs pupils. At the end of 2015-16, the DSG reserve stands at £0.737m, of which £0.523m is in earmarked reserves and £214k is in general DSG reserves.

4.2. **Adults Culture & Health Directorate** The Strategic Director of Adult, Children and Health Services reports a final outturn figure for 2015-16 of £39.767m against a controllable net budget of £39.772m, an underspend of £5k. This underspend is unchanged from that reported to Cabinet in April.

At its meeting on 15 December 2015 Council approved an additional budget of £2.084m to meet the additional pressures impacting upon the service. These pressures arose for the following reasons;

- An increase in the number of older people requiring support in residential care and nursing care placements.
- An increase in the number of older people requiring social care support to live in their own home, either through homecare provision or through "Direct Payments".
- A reduction in income raised through charges to older people receiving personal budgets
- Delay in achievement of savings from a contract for shared lives
- Increased costs of meeting care needs of people with a learning disability
- Increased costs of meeting care needs of people with mental health problems
- costs arising from new requirements in respect of Deprivation of Liberty Safeguarding (DOLS)

- Increased demand for support towards concessionary fares
- An “in year” reduction in the Public Health Grant received from the Department of Health.

The impact of these pressures was partially offset by the following mitigating actions;

- The successful introduction of the Better Care Fund under which the local Clinical Commissioning Groups (CCGs) and the Council’s Social Care services work in partnership to meet and reduce the care needs of the residents. During 2015-16 work focussed on supporting carers reducing the numbers of “non-elective” admissions to hospitals. This partnership working helped avoid a repetition of the steep increase in demand for social care support that occurred during the winter of 2014-15 and impacted on the increased demand for services during 2015-16.
- The successful applications for continuing healthcare awards to meet the care costs of a small number residents with of complex care needs.
- Careful management of support staff budgets to ensure only essential vacant posts were filled in year.

The demand led pressures impacting upon the budget early in the financial year were generally experienced on a national basis and were not restricted to this Council. The Directorate monitored the position closely during the year and when the financial impact became clear an additional budget allocation was made by Council to meet the full cost arising from the pressures set out above. The demand pressures that were becoming apparent during the final months of 2014-15 were not evident during the final months of 2015-16 financial year and therefore there is no resultant impact in 2016-17.

4.3. **Corporate Services Directorate.** The Strategic Director for Corporate and Community Services reports a final outturn figure for 2015-16 of £6.539m against a controllable net budget of £6.548m, an underspend of £9k. This is in line with the projected underspend reported to Cabinet in April.

Although overall expenditure was maintained in line with the budget, a number of issues impacted on the budget during the year. Some of these will continue into 2016-17. The main pressures relate to:

Levels of income generated by the Guildhall and the Tourist Information Service did not achieve the targets set. A block booking of the Guildhall by the Coroner was cancelled and this loss (£76k) represented half of the Guildhall income.

Additional costs were incurred to support the Planning, Development and Regeneration Service consisting of legal expenditure in Planning and utility costs relating to Clyde House. There was also a loss of income due to vacant commercial units.

The Legal budget was overspent by £46k due mainly to a shortfall in Land Charges income.

These issues have been mitigated through careful budget management within the Directorate and a number of services have made savings in order to come in on budget overall.

- 4.4. **Operations Directorate.** The Strategic Director of Operations and Customer Services reports an outturn underspend of £192k on the directorate 2015-16 approved budget of £18.92m, in line with our projection last month.

The directorate in fact delivered £800k of underspend, with £600k budget transferred to Adults to support in-year pressures.

This performance was achieved through a sustained focus on value for money and operating efficiencies across all services.

Highlights include:

- Strong processing performance in Revenues and Benefits, plus associated significantly improved benefit subsidy recovery and debt collection
- Attainment of parking income targets (in Highways & Transport), both from enforcement and in car parks, including absorption of the cost of free town centre Christmas parking
- Both Customer Services and IT delivered on or under budget performance, despite pressure concerns in the year
- Contract efficiencies in the Waste business allowed Community Protection and Enforcement Services to offset pressures in other areas to deliver a £70k underspend.

- 4.5. **Other General Fund variances.** The report to Council (February 2016) on the 2016-17 budget stated that due to savings there was a risk of some redundancies with a potential cost of £576k. The provision for redundancies has been increased by £343k to bring it to £576k and this is funded, as in previous years, by the capital fund.

When the 2015-16 budget was approved in February 2015 there was limited information on the exact amount of some grants we would receive. Now that the accounts have been closed, the total grants received is known and the variances reported in appendix A. These are all in our favour.

- 4.6. **Revenue budget movements this month:**

| | £000 |
|--|---------------|
| Approved Budget as at 31March | 83,096 |
| Delivering Children's Services differently – from Development Fund | 14 |
| Regeneration Restructure – from Development Fund | 28 |
| Redundancy – from provision | 81 |
| Service Expenditure Budget this Month | 83,219 |

- 4.7. **Capital Programme**

A summary of the capital programme is summarised below and in Appendices B and C.

The approved 2015-16 capital estimate is £44.964m; the projected outturn for the financial year is £27.421m.

| | Exp | Inc | Net |
|----------------------------------|------------|------------|------------|
| | £'000 | £'000 | £'000 |
| Approved Estimate | 44,964 | (27,815) | 17,149 |
| Variiances identified | (317) | 654 | 337 |
| Slippage to 2016-17 | (17,226) | 9,014 | (8,212) |
| Projected Outturn 2015-16 | 27,421 | (18,147) | 9,274 |

Overall capital programme status

| | Report to May 2016 Cabinet |
|--|---------------------------------------|
| Number of Schemes in Programme | 420 |
| Yet to Start | 7% |
| In Progress | 44% |
| Completed | 40% |
| Ongoing Programmes e.g. Disabled Facilities Grant | 9% |
| Devolved Formula Capital Grant schemes budgets devolved to schools | 0% |

- 4.8. **Debt write off.** In accordance with Financial Regulations, write offs of debt in excess of £50k require Cabinet approval. A request has been received from the Property Services team to write off a £56,750 commercial rent debt in respect of RH & VA Reano T/A Model Patterns.

Attempts to recover the debt have been made by Property Services, the Debt Recovery team and Shared Legal Services who have requested information from the Directors through the Courts. The Directors have many creditors and no assets, the likelihood of settlement is therefore remote. Approval to write off the debt is now recommended.

5. LEGAL IMPLICATIONS

- 5.1 In producing and reviewing this report the Council is meeting legal obligations to monitor its financial position.

6. VALUE FOR MONEY

- 6.1 Service monitoring ensures a constant review of budgets for economy, efficiency and effectiveness.

7. SUSTAINABILITY IMPACT APPRAISAL

- 7.1 N/A

8. Risk Management

| Risks | Uncontrolled Risk | Controls | Controlled Risk |
|-------|-------------------|----------|-----------------|
| None | | | |

9. LINKS TO STRATEGIC OBJECTIVES

- 9.1 Residents can be assured that the Council is providing value for money by delivering economic services.

10. EQUALITIES, HUMAN RIGHTS AND COMMUNITY COHESION

- 10.1 This is a monitoring report with no actions related to staff or service provision. An Equality Impact Assessment (EQIA) has not, therefore, been completed for the production of this report. An EQIA would be required should this report generate any changes to policy.

11. STAFFING/WORKFORCE AND ACCOMMODATION IMPLICATIONS

- 11.1 None.

12. PROPERTY AND ASSETS

- 12.1 None.

13. ANY OTHER IMPLICATIONS

- 13.1 None.

14. CONSULTATION

- 14.1 Overview & Scrutiny meetings are scheduled prior to this Cabinet. Any comments from those meetings will be reported verbally to Cabinet.

15. TIMETABLE FOR IMPLEMENTATION

- 15.1 N/A.

16. APPENDICES

- 16.1 Appendix A Revenue budget summary
Appendix B Capital budget summary
Appendix C Capital variances
Appendix D Development Fund analysis

17. BACKGROUND INFORMATION

- 17.1 Budget Report to Council February 2015.

18. CONSULTATION (MANDATORY)

| Name of consultee | Post held and Department | Date sent | Date received | See comments in paragraph: |
|---------------------------------|---|------------------|----------------------|-----------------------------------|
| Internal | | | | |
| Cllr Dudley | Lead Member for Finance | 3-5-2016 | | Changes included in final report. |
| Corporate Management Team (CMT) | Managing Director and Strategic Directors | 3-5-2016 | | Changes included in final report. |
| Chris Targowski | Cabinet Policy Manager | | | Changes included in final report. |
| External None | | | | |

REPORT HISTORY

| | |
|-----------------------|----------------------|
| Decision type: | Urgency item? |
| For information | No |

| | | |
|----------------------------|-------------------------|------------------|
| Full name of report author | Job title | Full contact no: |
| Richard Bunn | Interim Head of Finance | 01628 796510 |

| SUMMARY | 2015/16 | | |
|---|---------------|-------------------|-----------------|
| | Budget | Approved Estimate | Actual Variance |
| | £000 | £000 | £000 |
| Maintained Schools | 53,545 | 45,992 | 1 |
| Early Years Provision | 7,351 | 6,195 | (214) |
| De Delegated Schools Budget | 548 | 759 | (23) |
| Admissions and Services for Schools and Early Years | 1,460 | 932 | (128) |
| High Needs and Alternative Provision | 12,671 | 12,892 | 443 |
| Dedicated Schools Grant | (75,982) | (67,180) | (76) |
| Total Children's Services - Schools Budget | (407) | (410) | 3 |
| Education Central Costs | 151 | 151 | 16 |
| Educations Standards | 699 | 706 | (59) |
| Sufficiency and Access | 2,003 | 2,008 | 577 |
| Strategy, Commissioning & Performance | 1,503 | 1,526 | 176 |
| Early Help & Safeguarding Central Costs | 501 | 501 | (129) |
| Early Help and First Response | 1,708 | 1,759 | 38 |
| Early Help-Youth Support | 1,090 | 1,177 | (33) |
| Safeguarding and Children in Care | 2,110 | 2,116 | (36) |
| Children and Young People Disabilities Service | 2,153 | 2,162 | (261) |
| Resources and Placements | 5,589 | 5,610 | (383) |
| Berkshire Adoption Service | 72 | 74 | (29) |
| Children's Services Management | 522 | 602 | 111 |
| Total Children's Services - Non Schools Budget | 18,101 | 18,392 | (12) |
| Total Children's Services | 17,694 | 17,982 | (9) |
| Better Care Fund | 1,384 | 1,401 | 0 |
| Adult Social Care | 31,606 | 33,745 | (29) |
| Public Health | 0 | 0 | 0 |
| Housing | 1,676 | 1,676 | 15 |
| Library Information | 2,266 | 2,283 | (37) |
| Heritage & Arts | 308 | 345 | 34 |
| Adult Management | 337 | 322 | 12 |
| Total Adults Culture & Health | 37,577 | 39,772 | (5) |
| Director of Operations | 66 | 151 | 48 |
| Benefits & Business Services | 808 | 679 | 1 |
| Highways & Transport | (1,776) | (1,723) | (96) |
| Commissioning & Contracts | 543 | 223 | (4) |
| Neighbourhood & Streetscene Delivery Services | 2,615 | 2,749 | (35) |
| Community, Protection & Enforcement Services | 12,199 | 11,960 | (66) |
| Customer Services | 1,834 | 1,985 | (43) |
| Technology & Change Delivery | 2,836 | 2,893 | 3 |
| Total Operations | 19,125 | 18,917 | (192) |
| Director of Corporate Services | (28) | 261 | (78) |
| Planning, Development and Regeneration Service | (850) | (561) | 188 |
| Corporate Management | 446 | 569 | (157) |
| Communications | 257 | 279 | 32 |
| Policy and Performance | 428 | 359 | (3) |
| Democratic Services | 1,702 | 1,872 | (28) |
| Elections | 351 | 362 | 14 |
| HR | 1,182 | 1,250 | (96) |
| Legal | (2) | (88) | 46 |
| Finance | 2,420 | 2,328 | (131) |
| Building Services | 41 | (2) | 1 |
| Leisure Services | 2,090 | 2,101 | 134 |
| Leisure Centres | (2,182) | (2,182) | 69 |
| Total Corporate Services | 5,855 | 6,548 | (9) |
| TOTAL EXPENDITURE | 80,251 | 83,219 | (215) |

| SUMMARY | 2015/16 | | |
|---|---------------|-------------------|-----------------|
| | Budget | Approved Estimate | Actual Variance |
| | £000 | £000 | £000 |
| Total Service Expenditure | 80,251 | 83,219 | (215) |
| Contribution to / (from) Development Fund | (41) | 852 | 0 |
| Estimated net NNDR income | | (1,864) | 0 |
| Drawdown of provision for compulsory purchase payment | | (362) | 0 |
| Contribution to / (from) Capital Fund | | 40 | (343) |
| Increase in Provision for for Redundancy | | | 343 |
| Pensions deficit recovery | 1,830 | 1,830 | 0 |
| Increase in Provision for Bad Debt | | | 4 |
| Pay reward | 605 | 112 | (112) |
| Transfer to/(from) Provision for Redundancy | | (292) | 0 |
| Environment Agency levy | 147 | 147 | 0 |
| NNDR Levy 14/15 | | | (13) |
| Capital Financing inc Interest Receipts | 6,471 | 5,533 | 74 |
| NET REQUIREMENTS | 89,263 | 89,215 | (262) |
| Less - Special Expenses | (956) | (956) | 0 |
| Variance on budgeted Education Services grant | | | (94) |
| Variance on Revenue Support Grant | | | (45) |
| Variance on other grants | | | (66) |
| Transfer to / (from) balances | 0 | 48 | 467 |
| GROSS COUNCIL TAX REQUIREMENT | 88,307 | 88,307 | 0 |
| General Fund | | | |
| Opening Balance | 4,751 | 4,606 | 4,654 |
| Transfers to / (from) balances | 0 | 48 | 467 |
| | <u>4,751</u> | <u>4,654</u> | <u>5,121</u> |
| NOTE Service variances that are negative represent an underspend, positive represents an overspend. | | | |

| Memorandum Item | |
|---|------------|
| Current balance on the Development Fund | |
| | £000 |
| Opening Balance | 1,263 |
| Transfer (to) / from other reserves | (1,466) |
| Transfer from General Fund - sweep | 500 |
| Transfer (to) / from General Fund - other initiatives | 352 |
| | <u>649</u> |

| Portfolio Summary | 2015/16 Original Budget | | | New Schemes – 2015/16 Approved Estimate | | | Schemes Approved in Prior Years | | | Gross Expenditure | | | | |
|---|-------------------------|------------------|---------------|---|------------------|---------------|---------------------------------|------------------|---------------|-------------------------------------|-----------------------------|------------------|---------------------|-----------------|
| | Gross £000's | Income £000's | Net £000's | Gross £000's | Income £000's | Net £000's | Gross £000's | Income £000's | Net £000's | 2015/16 Final Outturn (£'000) | 2015/16 SLIPPAGE (£'000) | TOTAL (£'000) | VARIANCE (£'000) | VARIANCE (%) |
| Corporate Services | | | | | | | | | | | | | | |
| Human Resources | 0 | 0 | 0 | 23 | 0 | 23 | 0 | 0 | 0 | 18 | 5 | 23 | 0 | |
| Leisure Centres | 800 | (400) | 400 | 1,469 | (600) | 869 | (83) | 88 | 5 | 1,354 | 43 | 1,397 | 11 | 1% |
| Outdoor Facilities | 680 | (265) | 415 | 1,497 | (830) | 667 | 481 | (135) | 346 | 960 | 1008 | 1,968 | (10) | -1% |
| Property Management | 254 | 0 | 254 | 534 | 0 | 534 | 328 | 0 | 328 | 151 | 712 | 863 | 1 | 0% |
| Policy & Performance | 673 | 0 | 673 | 662 | 0 | 662 | 441 | 0 | 441 | 488 | 614 | 1,102 | (1) | 0% |
| Regeneration & Economic Development | 1,445 | (890) | 555 | 5,336 | (1,424) | 3,912 | 2,994 | (846) | 2,148 | 3,481 | 4,849 | 8,330 | 0 | 0% |
| Total Corporate Services | 3,852 | (1,555) | 2,297 | 9,521 | (2,854) | 6,667 | 4,161 | (893) | 3,268 | 6,452 | 7,231 | 13,683 | 1 | 0 |
| Operations | | | | | | | | | | | | | | |
| Technology & Change Delivery | 415 | 0 | 415 | 500 | 0 | 500 | 128 | (8) | 120 | 327 | 334 | 661 | 33 | 8% |
| Benefits & Business Services | 0 | 0 | 0 | 21 | 0 | 21 | 93 | 0 | 93 | 66 | 48 | 114 | 0 | |
| Customer Services | 18 | 0 | 18 | 216 | 0 | 216 | 205 | 0 | 205 | 172 | 249 | 421 | 0 | 0% |
| Neighbourhood & Streetscene Delivery Services | 30 | 0 | 30 | 30 | 0 | 30 | 14 | 0 | 14 | 40 | 0 | 40 | (4) | -13% |
| Highways & Transport | 6,345 | (3,230) | 3,115 | 8,507 | (4,538) | 3,969 | 4,379 | (3,558) | 821 | 10,340 | 2,688 | 13,028 | 142 | 2% |
| Community, Protection & Enforcement Services | 893 | (682) | 211 | 951 | (736) | 215 | 263 | (114) | 149 | 756 | 246 | 1,002 | (212) | -24% |
| Commissioning & Contracts | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 5 | 0 | 5 | 0 | |
| Total Operations | 7,701 | (3,912) | 3,789 | 10,225 | (5,274) | 4,951 | 5,087 | (3,680) | 1,407 | 11,706 | 3,565 | 15,271 | (41) | (0) |
| Children's | | | | | | | | | | | | | | |
| Non Schools | 205 | (130) | 75 | 160 | (70) | 90 | 346 | (338) | 8 | 177 | 305 | 482 | (24) | -12% |
| Schools – Non Devolved | 3,952 | (3,952) | 0 | 4,543 | (4,543) | 0 | 6,041 | (6,041) | 0 | 7,621 | 2,674 | 10,295 | (289) | -7% |
| Schools – Devolved Capital | 302 | (302) | 0 | 386 | (386) | 0 | 423 | (423) | 0 | 243 | 567 | 810 | 1 | 0% |
| Total Children's | 4,459 | (4,384) | 75 | 5,089 | (4,999) | 90 | 6,810 | (6,802) | 8 | 8,041 | 3,546 | 11,587 | (312) | (0) |
| Adult | | | | | | | | | | | | | | |
| Adult Social Care | 256 | (256) | 0 | 265 | (265) | 0 | 480 | (448) | 32 | 528 | 217 | 745 | 0 | 0% |
| Housing | 1,000 | (1,000) | 0 | 1,000 | (1,000) | 0 | 1,532 | (1,152) | 380 | 134 | 2,397 | 2,531 | (1) | 0% |
| Library & Information Service | 385 | (371) | 14 | 435 | (335) | 100 | 359 | (113) | 246 | 560 | 270 | 830 | 36 | 9% |
| Total Adult | 1,641 | (1,627) | 14 | 1,700 | (1,600) | 100 | 2,371 | (1,713) | 658 | 1,222 | 2,884 | 4,106 | 35 | 0 |
| Total Committed Schemes | 17,653 | (11,478) | 6,175 | 26,535 | (14,727) | 11,808 | 18,429 | (13,088) | 5,341 | 27,421 | 17,226 | 44,647 | (317) | 0 |

| | | | |
|---------------------------------------|-----------------|-----------------|-----------------|
| | (£'000) | (£'000) | (£'000) |
| Portfolio Total | 17,653 | 44,964 | 27,421 |
| External Funding | | | |
| Government Grants | (7,535) | (16,795) | (11,839) |
| Developers' Contributions | (2,149) | (9,500) | (6,147) |
| Other Contributions | (1,794) | (1,520) | (160) |
| Total External Funding Sources | (11,478) | (27,815) | (18,147) |
| Total Corporate Funding | 6,175 | 17,149 | 9,274 |

Capital Monitoring Report - March 2015-16

At 31st March 2016, the approved estimate stood at £44.964m

| | Exp | Inc | Net |
|-----------------------|----------|----------|---------|
| | £'000 | £'000 | £'000 |
| Approved Estimate | 44,964 | (27,815) | 17,149 |
| Variances identified | (317) | 654 | 337 |
| Slippage to 2016/17 | (17,226) | 9,014 | (8,212) |
| Final Outturn 2015/16 | 27,421 | (18,147) | 9,274 |

Overall Expenditure and Slippage

Final outturn for the financial year is £27.421m

Variances are reported as follows.

| | Exp | Inc | Net | |
|---------------------------------|-------|-------|-------|--------------------------------------|
| | £'000 | £'000 | £'000 | |
| Property Management | | | | |
| CM09 | 11 | 0 | 11 | Contract Variations |
| CM25 | (10) | 0 | (10) | Scheme completed-offer up of savings |
| Leisure Centres | | | | |
| CV07 | 44 | (34) | 10 | Contract Variations |
| CZ40 | (33) | 0 | (33) | Revised Business Case |
| Outdoor Facilities | | | | |
| CZ86 | (1) | 1 | 0 | Scheme completed-offer up of savings |
| CZ85 | (1) | 1 | 0 | Scheme completed-offer up of savings |
| CZ81 | (5) | 0 | (5) | Scheme completed-offer up of savings |
| CZ68 | (2) | 0 | (2) | Scheme completed-offer up of savings |
| CR72 | 1 | (1) | 0 | |
| CV10 | (3) | 0 | (3) | Scheme completed-offer up of savings |
| CV11 | 1 | 1 | 2 | Scheme complete |
| Policy & Performance | | | | |
| CY06 | 3 | 0 | 3 | Scheme complete |
| CY10 | (4) | 0 | (4) | Scheme completed-offer up of savings |

Highways & Transport

| | | | | |
|------|---|------|------|--|
| CB68 | Windsor Various Junction Improvements 2014/15 | (41) | 0 | (41) Revised Estimate |
| CB85 | Rural Speed Limits 2014/15 | (9) | 9 | 0 Scheme completed-offer up of savings |
| CB96 | Stafferton Way Link Road 2014-16 | 570 | 0 | 570 Scheme complete |
| CC08 | Bus Shelter Replacement | (22) | 0 | (22) Revised Estimate |
| CD01 | LTP Feasibility Studies/Investigation/Develop 15-16 | (6) | 6 | 0 Revised Estimate |
| CD02 | LTP Traffic Management Schemes 2015-16 | (3) | 3 | 0 Scheme completed-offer up of savings |
| CD05 | B4447 Cookham / Ray Mill Rd West-Mini-R'bout 15-16 | (6) | 6 | 0 Scheme completed-offer up of savings |
| CD08 | Road Markings at Major Junctions 2015-16 | 1 | 0 | 1 |
| CD09 | Speed Limit Reviews 2015-16 | (2) | 2 | 0 Revised Estimate |
| CD11 | Roads Resurfacing 2015-16 | (1) | 1 | 0 |
| CD12 | Roads Resurfacing-Transport Asset & Safety 15-16 | (81) | 0 | (81) Revised Estimate |
| CD13 | Bridge Assessments 2015-16 | (18) | 18 | 0 Revised Estimate |
| CD14 | Bridge Parapet Improvement Works 2015-16 | 19 | (11) | 8 Unforeseen Costs |
| CD15 | Bridge Strengthening Scheme 2015-16 | (1) | 1 | 0 |
| CD16 | Traffic Signal Removal 2015-16 | (1) | 0 | (1) Revised Estimate |
| CD21 | Footways-Construction of New Footways 2015-16 | (16) | 16 | 0 Scheme completed-offer up of savings |
| CD23 | Local Safety Schemes 2015-16 | (41) | 41 | 0 Revised Estimate |
| CD24 | Rights of Way 2015-16 | 8 | 0 | 8 Revised Estimate |
| CD30 | White Safety Railing Replacement-Horton 2015-16 | (17) | 17 | 0 Scheme completed-offer up of savings |
| CD31 | Thames Street Paving Improvements 2015-16 | (55) | 55 | 0 Revised Estimate |
| CD34 | Winter Service Community Facilities 2015-16 | (50) | 0 | (50) Revised Estimate |
| CD36 | Reducing Street Clutter 2015-16 | (12) | 12 | 0 Revised Estimate |
| CD37 | Car Park Improvements 2015-16 | (5) | 0 | (5) Scheme completed-offer up of savings |
| CD38 | Changes to On-Street Parking Signage 2015-16 | (3) | 0 | (3) Scheme completed-offer up of savings |
| CD40 | Car Park Signage-Improvements 2015-16 | (2) | 0 | (2) Scheme completed-offer up of savings |
| CD44 | Thames Path Riverbank Repair 2015-16 | (8) | 0 | (8) Scheme completed-offer up of savings |
| CD58 | P.B. Windsor Improved Parking | (2) | 0 | (2) Scheme completed-offer up of savings |
| CD64 | P.B. Ascot/Sunnings Traffic Management/Road Safety | 1 | 0 | 1 |
| CG73 | Windsor High St & Park St Paving Enhancements | (33) | 33 | 0 Revised Estimate |
| CG80 | School Travel Reward Grant | (22) | 0 | (22) Revised Business Case |

Neighbourhood & Streetscene Delivery Services

| | | | | |
|------|---|-----|---|--|
| CD45 | Public Conveniences-Refurbishment 2015-16 | (4) | 0 | (4) Scheme completed-offer up of savings |
|------|---|-----|---|--|

Community, Protection & Enforcement Services

| | | | | |
|------|---|-------|-----|-----------------------|
| CC03 | CCTV Server Replacement 2014/15 | 4 | 0 | 4 |
| CC07 | Disabled Facility Grants 2014/15 | (205) | 114 | (91) Revised Estimate |
| CD47 | Replace DPPPO's with Public Space PO Signage15-16 | (10) | 0 | (10) Revised Estimate |
| CD56 | Night Time Economy Enforcement Equipment | (1) | 0 | (1) |

Technology & Change Delivery

| | | | | |
|------|---------------------------------------|-----|---|---------------------|
| CN68 | Infrastructure Improvements (2013/14) | (1) | 0 | (1) |
| CN58 | Smarter Working | 34 | 0 | 34 Unforeseen Costs |

Non Schools

| | | | | |
|------|--|------|---|--------------------------|
| CKVE | Youth Services Modernisation Programme 2013-14 | (8) | 0 | (8) Contract Variations |
| CKVF | Manor Youth Centre Refurbishment | (3) | 0 | (3) Contract Variations |
| CKVK | Youth C's refurbish. and equip. replace. 2014-15 | (17) | 0 | (17) Contract Variations |
| CKVP | Children's Centres buildings-2015-16 | 1 | 1 | 2 |
| CKVQ | St Edmunds House Conversion of Offices | 3 | 3 | 6 Unforeseen Costs |

| | | | |
|------------------------|--|------|---|
| Schools - Non Devolved | | | |
| CH11 | HMS Old Site | 3 | 0 3 |
| CK37 | Wraysbury Expansion PCP | (3) | 3 0 Scheme completed-offer up of savings |
| CLTN | LSC Charters Project | (70) | 70 0 Scheme completed-offer up of savings |
| CSBF | St Edward's First and Middle School Expansions | (32) | 32 0 Scheme completed-offer up of savings |
| CSBK | Furze Platt Junior - Expansion Work | (50) | 50 0 |
| CSBP | Courthouse Junior School - Electrical Rewire Ph 2 | (1) | 1 0 Scheme completed-offer up of savings |
| CSBU | Desborough - Drainage Work Phase 1 | (2) | (2) Scheme completed-offer up of savings |
| CSCK | Desborough - Further Refurb. of School Buildings | (3) | 3 0 |
| CSDM | Windsor Boys Replacement Boiler & Pipework 2013-14 | (1) | |
| CSDP | Windsor Girls Refurb & Remodel of Kitchen 2013-14 | 1 | 0 1 |
| CSED | Dedworth Green replacement - heating pipes 2014-15 | (1) | 1 0 Scheme complete |
| CSEE | Cookham Rise kitchen upgrade 2014-15 | (9) | 9 0 Scheme complete |
| CSEF | Trevelyan re-wire and replacement lighting 2014-15 | 3 | 0 3 |
| CSEG | Cookham Nur. re-wire & replace. lighting 2014-15 | (7) | 7 0 Scheme completed-offer up of savings |
| CSEH | Windsor Girls urgent chimney stack repairs 2014-15 | (1) | 1 0 |
| CSER | Datchet St Mary's bulge class 2014-15 | (1) | 1 0 |
| CSEU | Riverside (Ellington) Primary expansion 2014-15 | (37) | 37 0 Scheme completed-offer up of savings |
| CSEV | All Saints Primary Expansion | (41) | 41 0 Scheme completed-offer up of savings |
| CSFJ | Various Schools fire alarm upgrades - 2015-16 | 5 | 5 Tendered Estimate |
| CSFK | Hilltop School Roof - 2015-16 | (1) | 1 0 |
| CSFP | Larchfield kitchen up-grade 2015-16 | (11) | 11 0 |
| CSFQ | Eton Wick kitchen 2015-16 | (41) | 41 0 Scheme completed-offer up of savings |
| CSFT | Wraysbury Primary school heating 2015-16 | (2) | 2 0 |
| CSFX | King's Court school drainage-2015-16 | 1 | 0 1 Scheme complete |
| CSGJ | Braywood School Roof-2015-16 | (20) | 20 0 Revised Estimate |
| CSGN | Bisham Kitchen-2015-16 | 4 | 0 4 Unforeseen Costs |
| CSGP | Trinity St Stephen Kitchen Refurbishment | 23 | 0 23 |
| CSGZ | Trevelyan School Roof Replacement | 2 | 0 2 Scheme complete |
| CSHA | Woodlands Park School Internal Remodelling | 3 | 0 3 Scheme complete |
| CJ77 | Devolved formula capital | 0 | 45 45 |

| | | | |
|-------------------------------|--|--------------|----------------------------|
| Housing | | | |
| CT47 | Feasibility-sheltered hous.& supported accomm. | (1) | 1 0 |
| Library & Information Service | | | |
| CZ19 | Desborough Suite-Improvements | (1) | 0 (1) Scheme complete |
| CZ06 | Libraries-Upgrade of Public Computers (2013/14) | 12 | 0 12 Revised Business Case |
| CL83 | Maidenhead Library-Improvements (2012/13) | 1 | (1) 0 Scheme complete |
| CZ11 | Maidenhead Library-Pigeon Proofing (2014/15) | (5) | 0 (5) Insufficient Funding |
| CL66 | Maidenhead Library-Repaint Exterior (2012/13) | 3 | 0 3 Revised Estimate |
| CL06 | New Boyn Grove Library (2012/13) | 1 | (1) 0 Scheme complete |
| CZ02 | New Boyn Grove Library (2013/14) | 9 | (9) 0 |
| CZ17 | Windsor Library Lift Refurbishment | 2 | (2) 0 Scheme complete |
| CR84 | Windsr & Mhd Libraries-RFID Self-Service (2012/13) | 14 | 0 14 |
| CZ76 | P&OS-Alexandra Gardens Improvements (2014/15) | (4) | 0 (4) |
| CV02 | For Queen and Community 2015-16 | 5 | (5) 0 |
| | | <u>(317)</u> | <u>654 338</u> |

Slippage is reported as follows.

| | | | |
|-------------------------------------|--|-----------------|----------------------|
| Slippage reported to April cabinet | | | |
| | | (17,204) | 8,996 (8,208) |
| Regeneration & Economic Development | | | |
| CI23 | Mhd Paving Strategy-High St to Chapel Arches 15-16 | (4) | 0 (4) Final slippage |
| Schools - Devolved Capital | | | |
| CJ77 | Schools - Devolved Capital | (18) | 18 0 Final slippage |
| | | <u>(17,226)</u> | <u>9,014 (8,212)</u> |

Overall Programme Status

The project statistics show the following position:

| Scheme progress | No. | % |
|--|------------|-------------|
| Yet to Start | 30 | 7% |
| In Progress | 186 | 44% |
| Completed | 170 | 40% |
| Ongoing Programmes e.g., Disabled Facilities Grant | 33 | 9% |
| Devolved Formula Capital Grant schemes budgets devolved to schools | 1 | 0% |
| Total Schemes | 420 | 100% |

Corporate Development Fund (AE35) £000

| | | |
|--|-------|------------|
| Balance B/F from 2014/15 | | 1,263 |
| Transacted amounts in 2015/16 | | |
| To/From Capital Fund | | |
| Sunninghill Christmas Lights (May Cabinet) | -10 | |
| Feasibility work on development sites in Maidenhead (July Cabinet) | -190 | |
| To fund the work of regeneration staff in the capital programme (July Cabinet) | -126 | |
| Leisure Centre dilapidation capital budget (July Council) | -445 | |
| Reform Rd Development Manager (August Cabinet) | -250 | |
| Development project - St Cloud Way (January Cabinet) | -220 | |
| Development project - Nicholson Centre / Multi Storey Car Park (January Cabinet) | -50 | |
| Development project - Brownfield Sites Analysis (January Cabinet) | -25 | |
| Development project - Golf Club (January Cabinet) | -150 | |
| | | -1,466 |
| To/From General Fund | | |
| Contribution from General Fund (Budgeted) | 229 | |
| Business Rate discount (Budgeted) | -150 | |
| Economic Development post (Budgeted) | -120 | |
| Business rate income contribution (July Cabinet) | 1,040 | |
| Budget to resist Heathrow expansion (August Cabinet) | -25 | |
| Contribution resulting from MRP policy change (September Cabinet) | 900 | |
| Contribution to the restructure of the Development and Regeneration service | -28 | |
| Transfer to General Fund (November Cabinet) | -500 | |
| Transfer of compulsory purchase provision (December Cabinet) | 362 | |
| Update to Transport Model (September Cabinet) | -125 | |
| Transfer to General Fund (December Council) | -984 | |
| Minerals and Waste Strategy (October CMT) | -61 | |
| Borough Local Plan (January Cabinet) | -116 | |
| Windsor & Ascot Entertainment Gap Survey (Head of Finance) | -20 | |
| Sweep from General Fund (February Cabinet) | 500 | |
| Option appraisal costs for Delivering Children's Services differently (November Cabinet) | -36 | |
| Option appraisal costs for Delivering Children's Services differently (November Cabinet) | -14 | |
| | | 852 |
| | | 649 |