

Cabinet – 8 February 2017**Corporate Financial Performance 2016/17**

Portfolio: Councillor S. Coughlan – Leader of the Council

Related Portfolios: All

Service: Finance – council wide

Wards: All

Key decision: No

Forward plan: No

1. Summary of report

1.1 The report provides the latest forecast of the revenue and capital position for 2016/17 as at 31 December 2016:

- (i) Forecast revenue overspend of £2.49m, after use of reserves and assuming successful delivery of corrective action plans.
- (ii) Revised cash limits for each directorate are proposed within the Revenue Budget report 2016/17 to 2019/20 to ensure a balanced budget for 2016/17.
- (iii) Forecast capital underspend of £2.18m, after carry forwards.
- (iv) A number of amendments to the capital programme for approval, as set out in section 3.8 of the report.
- (v) Performance against an agreed set of financial health indicators.

2. Recommendations

Cabinet are requested to:

- (i) Note the revenue forecast position of £2.49m above budget and the reasons as set out.
- (ii) Note the continuing and emerging risks to the forecast, and actions taken to manage these.
- (iii) Note the impact of the “*Making Every Penny Count*” expenditure restraint exercise in section 3.2.3.
- (iv) Approve the write off of debt as detailed in section 3.4.
- (v) Note that revised cash limits will be presented to Cabinet tonight and subsequently Council, for approval, within the Revenue Budget report 2016/17 to 2019/20 to ensure a balanced 2016/17 outturn.
- (vi) Note the level of general reserves as detailed in section 3.5. and the requirement for replenishment.

- (vii) Note the capital underspend of £2.18m, after carry forwards, and approve the carry forward of £1.57m of this to support the 2017/18 draft capital programme, and changes to capital allocations in 2016/17 as outlined in 3.8.
- (viii) Note financial health indicator performance as set out in Appendix 1.

3. Report Detail

3.1 Cabinet receives regular financial reports to allow it to oversee the financial performance of the council and consider plans for corrective action, and therefore is familiar with the significant level of demand pressures being faced by Adult Social Care and Children's in particular.

3.2 Revenue Forecast 2016/17

3.2.1 Walsall Council has a strong track record of managing financial pressures and action has been taken to mitigate current and future cost pressures, however demand pressures within Adult Social Care and Children's continue to increase.

3.2.2 Appendix 2 summarises the 2016/17 budget and the latest forecast outturn. The summary shows directorate forecasts prior to corrective action identified to date along with the impact of such actions plans, and the net position if all identified actions are successfully delivered.

3.2.3 Prior to any corrective action an overspend of £14.33m is forecast. Underspends identified from "Making Every Penny Count" (EPC) reduces this to £9.75m. Mitigating actions delivered of £6.79m and a further £470k of actions to be delivered by 31 March 2017 reduces the overspend to £2.49m including the release of windfall income.

3.2.4 Additionally, there are some significant existing and emerging risks which are currently being managed which, if they occur, will require some further action:

In Children's;

- Potential further increases in the number and mix of looked after children throughout the year. Dependent on the numbers and the care provision required this could equate to up £200k.
- If, as expected, the government proceeds with allocating unaccompanied asylum seeking children to local authorities with responsibility for social care this could result in additional in year costs of c£250k.
- 19 children are waiting for adoption, 11 potentially will be found placements either with Other Local Authorities or Voluntary Adoption Agencies who will not qualify for reimbursement. Potential value if all are placed by March 17 is £265k.
- Risk associated with income generated through the Troubled Families Programme - due to increased criteria there may be delays in the income received for each family successfully supported during this financial year, could equate to up to £200k.

In Adults;

- Cabinet, at its meeting on 26th October, agreed to a number of amendments totalling £678k, to funding that is currently pooled with the CCG, and this is included in the forecast. There is a risk of challenge from the CCG linked to the variance between the value of the amendments requested by the CCG and the value approved by Cabinet, however the Council is not intending to contribute more than the amount agreed by Cabinet.
- Increases in client costs due to new demand or increases in current costs not offset by reductions in cost or attrition of £1m.

In Economy and Environment;

- Clean and green – increase in waste arisings and / or non diversion of waste / increased contamination of co-mingled waste and fluctuating gate fees from new recycling disposal contract £435k.
- Planning – shortfall in planning application / land charges fee income £170k.

3.3 Directorate Summary and Significant Changes

3.3.1 *Children's Services*

The revenue budget for the directorate continues to experience significant pressures mainly relating to further increases in placement costs of looked after children being supported. This has impacted not only on the existing LAC budget but also the ability to deliver savings associated with reducing looked after children costs.

The current forecast overspend prior to any mitigating action and use of reserves is £5.14m. In year actions totalling £3.43m have been delivered to date, this includes reserves totalling £1.73m and action plan items of £1.70m (including £1.11m "EPC") resulting in a remaining forecast overspend of £1.71m.

3.3.2 *Economy and environment*

Economy and Environment is currently forecast to be underspent by £656k. This is largely due to salary underspends, particularly in libraries, and underspends identified as part of the 'EPC' exercise across the directorate. These are partly offset by shortfalls of income in markets and planning.

3.3.3 *Change and Governance*

The directorate is currently predicting an overspend of £2.46m prior to any corrective action. The Every Penny Counts exercise has identified £1.11m. Corrective action of £1.01m has also been delivered with a further £474k to be delivered in year, which gives a revised underspend of £135k.

Integrated Facilities Management (IFM) – the service continues to face significant financial pressures, resulting in a forecast overspend of £1.5m. The principal

reasons are as previously reported: £1.12m shortfall in design fee income; increased maintenance costs of £589k; £190k on redundant buildings; £6k on supplies and services. These are partly offset by driving efficiencies in energy usage which reduces costs by £263k, savings on centralised rents £90k, staffing underspend of £29k, £5k saving on food costs in catering and £15k relating to the post room.

Money Home Job – pressures reported in previous years continue to affect this service due to the changing landscape of welfare reforms. An overspend of £400k is predicted which is mainly as a result of being unable to claim back housing costs for vulnerable residents from central government, along with £214k temporary staff costs, £44k single person discount review costs (expected to generate c£500k in additional council tax income) and additional costs in housing services £66k. This is offset by additional overpayment recovery income £617k, additional court cost income £258k, staffing underspends £139k and £60k underspend on postage and telephones, resulting in a net underspend of £350k.

3.3.4 *Adult Social Care*

The directorate is forecasting an over spend of £7.57m prior to any corrective action. The 'EPC' exercise has released £330k, reducing the over spend to £7.24m. Corrective action of £1.26m has also been delivered reducing the over spend to £5.98m, caused by:

Ongoing cost pressures on placement and package costs arising from the increasing ageing population and the pressure from hospital admissions, which have resulted in forecast costs being significantly higher than the budget for 2016/17. The new review process has been in place for several months and there appears to be a slow-down in the growth of the forecast, although it is early days to draw firm forecasts.

The total forecast contains the following elements:

1. Placement costs savings not achieved due to pressures in the system - £2.25m
2. One-off costs relating to 2015/16 paid in 2016/17 (under accruals) - £1.49m
3. Additional on-going 2015/16 pressures which arose after investment was allocated for 2016/17- £489k
4. New placement cost pressures in 2016/17 - £2.73m
5. Cabinet approved the return of CCG funding relating to Learning Disability pooled budget - £678k
6. Bad debt provision - £292k
7. Rapid response - £591k
8. Every Penny Counts – (£330k)
9. 2017/18 savings brought forward – (£231k)
10. Efficiencies on contracts/ SLA's – (£456k)
11. Action plan item for S75 DWMHT no longer achievable - £91k

3.3.5 *Capital Financing*

The current forecast is an underspend of £154k arising from additional investment income within the service.

3.3.6 *Central budgets*

Currently forecasting an underspend of £4.25m. This mainly relates to the release of windfall income and central redundancy provision to help the corporate financial position.

3.3.7 Revised Cash Limits 2016/17

This report presents the financial position based on existing cash limits approved by Council in February 2016. In recognition of the significant unbudgeted pressures which have arisen during the year, and actions taken to address this, a revised cash limit will be presented as part of the four-year Revenue Budget to Cabinet and Council. This will involve adjusting the original cash limits to include:

- Funds released from earmarked and general reserves
- Transfers of windfall savings and windfall costs
- Passporting of new grants received in year
- Adjustments to reflect forecast underspends and additional unavoidable costs

3.4 Write off of debt

The following write offs above £10,000 require the approval of Cabinet;

- £19,812.22 relating to a custom card balance for cost of care back to 2011. This debt is recommended for write off given that Welfare Rights had previously conveyed to the debtor that payment was not required, although this was not obtained in writing.
- £19,472.08 relating to contributions to the cost of care. The client is now deceased and there is no estate to recover the debt from.
- £22,816.02 relating to contributions towards the cost of care. It is considered that the client can part contribute c£6k over the next 5 years, leaving this balance outstanding.

3.5 General Reserves

The Medium Term Financial Strategy states that general reserves should be between 1% and 2% of the gross expenditure budget. For 2016/17 this means that reserves should be between £6.3m and £12.5m. The current expected balance at 31 March 2017 is forecast to be c£10.04m. This will be risk assessed as part of the 2017/18 budget process, but may not be sufficient and replenishment will then be required.

3.6 Local Authority Mortgage Scheme (LAMS)

Up to the end of December 2016, 81 mortgages have been supported through the LAMS scheme using £1,710,815 of the indemnity cover and there are no further mortgage applications being processed. The LAMS scheme closed on 31st July 2016, therefore there will be no new applications going forward.

3.7 Business Rates Retention Scheme

The new scheme was introduced from 1 April 2013 which was intended to encourage economic growth and transferred risks previously borne by Government to local authorities. Any shortfall in income due to changes in rateable value, successful appeals, exemptions and discounts against what was originally estimated and included within the council's budget will result in a deficit on the collection fund.

As at the end of 2015/16 the total non-domestic rates (NDR) collection fund deficit was £9.19m. To calculate the cost to the general fund in 2016/17 the actual deficit from 2014/15 is adjusted for the estimated deficit for 2015/16 of £10.16m. Walsall had to fund £4.98m (49%). This reduced the amount of income due to the general fund in 2016/17 and was accounted for when setting the budget for 2016/17.

The current expected deficit for business rates in 2016/17 is £1.37m. Walsall will fund 49% of this which will reduce income due to the general fund in 2017/18. This has been taken into account in the 2017/18 budget proposals.

The Chancellor in the autumn statement announced changes to fully localise BRR by 2019/20. This is likely to create a further significant risk to Walsall, due to the current value of appeals in the system. The Government currently funds 50% of the estimated shortfall. By 2019/20 Walsall will have to fund 100% of the deficit.

3.8 **Capital Programme 2016/17**

The capital programme as reported to Cabinet on 14 December 2016 totalled £94.46m. **Table 1** overleaf summarises amendments, resulting in a revised programme of £94.53m.

Table 1 : Amendments to Capital Programme 2016/17	
Project	£m
Capital programme 2016/17 per Cabinet 14 December 2016	94.46
Council Funded Resources	
Service improvement – Cyber security	0.08
Investment in payment card industry data security standards	0.01
Replacement open source software	0.01
Council House cellar tanking	0.05
Council House drainage and other maintenance	0.05
Civic Centre Roof Ladders	0.04
Two year old funding (RCCO)	0.06
Data Centre Air Conditioning (RCCO)	(0.13)
Integrated Community Equipment Service Office Accommodation – underspend utilised to fund new schemes	(0.08)
Libraries Universal Digital Offer	(0.07)
Vehicles purchased	0.02
Darlaston Recreation Ground	0.03

Externally Funded	
Accessing Growth	(0.03)
Challenge Funding	0.03
Revised capital programme 2016/17	94.53

Table 2 summarises the 2016/17 capital programme and forecast outturn after the re-phasing of projects into 2017/18.

Table 2: Forecast capital analysis 2016/17					
Directorate	Budget £m	Predicted year end forecast £m	Variance before Carry forward £m	Carry Forward £m	Variance Over / (Under) £m
Council funded	20.23	13.93	(6.30)	4.12	(2.18)
Externally Funded	74.30	70.35	(3.95)	3.95	0
Total	94.53	84.28	(10.25)	8.07	(2.18)

A capital underspend of £2.18m is currently forecast for 2016/17 as shown in table 2 above. £613k is being used to replace revenue contributions to capital. This will reduce the underspend to £1.57m, to be carried forward and utilised to part fund the 2017/18 capital programme - £723k of this relates to 'Improving the customer experience when visiting the Council House' which is being held to support a new rewiring scheme for the Council House submitted as part of the 2017/18 draft capital programme.

It is also proposed to reutilise existing funding in 2016/17 to support specific schemes as follows, subject to Cabinet approval:

1. Fire prevention works of £350k for the Civic Centre to be funded from the existing health and safety essential works allocation.
2. Use of the £100k provision for heating and ventilation of First Stop Shop to support the completion of the heating and ventilation works for the Link Bridge.

The council funded element of the capital programme currently shows predicted re-phasing of £4.12m from 2016/17 to 2017/18 as shown in **table 3**. Re-phasing occurs for a number of reasons such as late confirmation of grants approvals, timing of projects which may fall over more than one financial year, contract delays out of our control as awaiting funding or Government approval, etc.

Table 3: Re-phasing of Council funded schemes 2016/17 to 2017/18	
Project	£m
Smarter workplaces – property	0.49
Smarter workplaces - ICT	0.31
Bentley community facility	0.01
Open Plus in libraries	0.40
Single library management system	0.10
Willenhall Memorial Park	0.02

Customer facing services being accessed by citizens	0.04
Data backup system replacement	0.16
Replace heating & ventilation system within First Stop Shop	0.10
Replace heating & ventilation system within link block	0.08
Solar PV panels	0.14
Regenerating Walsall	0.22
Walsall Market	0.40
Data Centre Power Back Up	0.27
Fryers Road Sprinkler System	0.27
Rushall Primary/EDC alterations	0.25
Essential upgrade to Windows 2003	0.04
Allotment and community garden strategy - Borneo Street	0.07
M6 Junction 10	0.65
Replacement dev management, building control & land charge ICT system	0.03
St Peter Church repairs to surrounding wall	0.03
Targeted Capital Bids – Barcroft	0.04
Total	4.12

3.9 Financial Health Indicators

Appendix 1 contains financial health indicator performance as at quarter 3 end. The primary purpose of these is to advise Cabinet of the current financial health of the authority in order to provide assurance to them in their role. The indicators cover a number of areas as follows:

3.9.1 Treasury Management

The indicators show the actual borrowing and investment rates for 2015/16 and the forecast for 2016/17 against set targets. All indicators are forecast to be achieved with positive variances against most indicators.

3.9.2 Balance Sheet

This details ratios for the last 4 financial years 2012/13 to 2015/16 which show the liquidity of the authority. The increase in long term borrowing: tax revenue ratio is due to a decrease in tax revenue and not due to an increase in borrowing. The

reduction in current liabilities ratio is due to a cash repayment on a loan of £20m in 2015/16.

3.9.3 Revenue performance

This section shows collection rates for council tax and business rates, the average number of days to collect sundry debt and the number of days to process creditor payments for 2015/16 and the performance against profile for 2016/17. Sundry debt collection has exceeded the profile by 3 days with the number of days to process creditor payments being 12, which is on profile. Council tax and business rates collection are within the expected profile.

3.9.4 Corporate financial performance - revenue

This section details the outturn position for 2015/16 and 2016/17 year-end forecast for revenue and capital, which is based on the financial position as at 31 December 2016.

The current revenue forecast for 2016/17 is an overspend of £2.49m after successful delivery of corrective action plans. Further detail on this is contained in section 3.2 of this report.

3.9.5 Corporate financial performance – capital

Mainstream capital (funded from the council's own resources) is expected to be underspent by £2.18m after £4.12m of projects re-phased into 2017/18 as set out in section 3.8 above. Capital receipts are expected to under achieve by £1.28m due to sale of some assets now being realised in 2017/18.

4. Council Priorities

- 4.1 The budget is set to ensure that resources follow council priorities.

5. Risk Management

- 5.1 Risk management is embedded in budget monitoring and forecasting to enable potential budget variances and risks to be identified early and addressed. A number of assumptions have been made in the forecast figures by managers. Significant risks have been identified, monitored and reported on throughout the year, as appropriate. See section 3.2 of the report for further details.

6. Financial Implications

- 6.1 The implications are as set out in this report. Any deficit at year end will require funding from general reserves, reducing the level of reserves available for future use.

7. Legal implications

- 7.1 The council is required to set and operate within a balanced budget.

8. Property implications

8.1 None directly associated with this report.

9. Health and wellbeing implications

9.1 This report is prepared with consideration of health and wellbeing implications.

10. Staffing Implications

10.1 None directly associated with this report.

11. Equality implications

11.1 None directly associated with this report.

12. Consultation

12.1 The report is prepared in consultation with the Chief Finance Officer, relevant managers and executive directors.

Background papers: Various financial working papers.

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Signed:

Signed:



James Walsh
Chief Finance Officer
30 January 2017

Councillor S Coughlan
Leader of the Council
30 January 2017

Appendix 1

Financial Health Indicators – Qtr 3 2016/17

Treasury Management	2015/16 Actual	2016/17 Target	2016/17 Actual
Average Interest Rate (Borrowing)	4.43%	4.61%	4.23%
- Excluding OLA	4.54%	4.72%	4.37%
- Including OLA			
Gearing Effect on Capital Financing Estimates	3.5%	5.0%	2.70%
Net Borrowing Costs / Council Tax Requirement and NNDR contribution	10.67%	13.5%	11.78%
Capital Financing Requirement (£m)	328.018	322.971	336.573
Authorised limit for external Debt (£m)	357.585	360.695	360.695
Investment Rate Average	1.29%	1.10%	0.98%

Balance Sheet Ratios	2012/13	2013/14	2014/15	2015/16
Current Assets : Current Liabilities	2.70	2.75	2.44	1.77
Useable Reserves : General Revenue Expenditure	0.58	0.53	0.66	0.57
Long Term Borrowing : Tax Revenue (Using both council tax and NNDR for tax revenue)	1.13	1.71	1.69	1.45
Long Term Assets : Long Term Borrowing	1.84	1.98	2.10	2.29
Total School Reserves : Dedicated School Grant	0.08	0.09	0.09	0.07

Revenues Performance % collected for financial year	2014/15 Actual Collected in total @ 31.12.16	2015/16 Actual Collected in total @ 31.12.16	2016/17	
			Profiled 2016/17	Actual 2016/17
Council tax %	98.10%	96.50%	78.00%	77.90%
Total Council Tax collected (£m)	97,381,476	104,525,122	89,450,000	89,337,744
National Non Domestic Rate %	98.60%	98.40%	83.00%	82.20%
Total NNDR collected (£m)	67,036,134	69,128,006	60,100,000	59,561,752

Debtors and Creditors Performance	2015/16 Actual	2016/17	
		Profiled Qtr	Actual Qtr
Sundry Debtors Collection – Average number of days to collect debt	21 days	30 days	27 days
Average number of days to process creditor payments*	15 days	12 days	12 days

Management of Resources	2016/17		
Service Analysis	Target	Actual	Variance
Children's Services	45,188,376	46,894,623	1,706,247
Economy and Environment	36,644,639	35,988,954	(655,685)
Adult Social Care	62,880,777	68,861,997	5,981,220
Change and Governance	28,195,877	28,061,065	(134,812)
Council Wide	37,573,155	33,170,455	(4,402,700)
RSG/NNDR	(109,491,931)	(109,491,931)	0
Total	100,990,893	103,485,162	2,494,269
General Reserves	Minimum £6.2m Maximum £12.4m	N/A	N/A
Council Funded Capital Expenditure	17,116,839	11,472,794	(5,644,045)
Grant Funded Capital Expenditure	74,302,753	72,877,204	(1,425,549)
Prudential Expenditure	3,025,437	2,156,402	(869,035)
Total Capital Expenditure	94,445,029	86,506,400	(7,938,629)
Capital Receipts	2,770,000	1,483,924	1,286,076

Management of Resources	Actual 2015/16		
Service Analysis	Target	Actual	Variance
Children's Services	53,698,003	53,742,526	44,523
Economy and Environment	55,355,991	54,051,088	(1,304,903)
Adult Social Care	58,673,335	60,405,244	1,731,909
Change and Governance	19,551,989	19,772,647	220,658
Council Wide	29,912,582	28,519,505	(1,393,077)
RSG/NNDR	(123,488,933)	(123,488,933)	0
Total	93,702,967	93,022,077	(700,890)
General Reserves	Minimum £6.3m Maximum £12.5m	£14.131m	N/A
Council Funded Capital Expenditure	17,551,343	10,378,157	(7,173,186)
Grant Funded Capital Expenditure	67,015,433	56,620,208	(10,395,225)
Prudential Expenditure	19,162,959	18,811,350	(351,609)
Total Capital Expenditure	103,729,735	85,809,715	(17,920,020)
Capital Receipts	1,475,000	197,727	1,277,273

What this tells us

Treasury Management	
Average Interest Rate (Borrowing)	The average interest rate we are paying on the money we have borrowed compared to our target.
Gearing Effect on Capital Financing Estimates	Shows how a 1% increase in interest rates would affect the total interest cost to the council.
Net Borrowing Costs / Tax Requirement	Borrowing not financed by a grant from government, as a proportion of our Net Revenue Expenditure
Capital Financing Requirement (£m)	How much money we currently borrow to finance our capital programme.
Authorised limit for external Debt (£m)	The maximum amount of debt we should have at any one time
Investment Rate Average	The average interest rate we are receiving on the money we have invested.

Balance Sheet Ratios	
Current Assets : Current Liabilities	Our ability to meet our liabilities
Useable Reserves : General Revenue Expenditure	If our reserves are adequate to meet potential future variations.
Long Term Borrowing : Tax Revenue Using only council tax for tax revenue Using both council tax and NNDR for tax revenue	The effect of long term borrowing on our budget.
Long Term Borrowing : Long Term Assets	This allows us to understand the relationship between the money we borrow and the

	assets we have as they both change over time.
Total School Reserves : Dedicated School Grant	If schools reserves are at an appropriate level.

Revenues Performance	
% Collected for Financial Year	As a percentage the amount of council tax we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that its related to, but this won't be included in this figure
Council Tax (%)	
National Non Domestic Rate (%)	As a percentage the amount of Business rates we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it related to.
Total Council Tax Collected (£m)	This tells us the amount of council tax we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it relates to, but this won't be included in this figure.
Total NNDR Collected (£m)	This tells us the amount of Business Rates we collected during the financial year that runs from 1 April – 31 March. We collect council tax after the year that it relates to, but this won't be included in this figure.
Sundry Debtors Collection Average number of days to collect debt	How long on average it takes us to collect money owed to us.
Average number of days to process creditors payments	How long on average it takes to pay our bills.

Management of Resources	
Service Analysis	
Children's Services Economy and Environment Adult Social Care Change and Governance Council Wide	Shows our forecast for how much we will spend on these services compared to what we planned and compared to how much we spent in the previous year.

General Reserves	Our forecast year end position on reserves against our opening balance.
Contingency	How much we have set aside and for unplanned expenditure, and how much we have left to spend.
Capital Expenditure	Forecast of our spend on capital programmes against our target
Capital Receipts	Forecast of how much money we expect to receive from selling some of our assets, against our target.

Appendix 2 : Forecast revenue analysis 2016/17 by Directorate

Directorate	Net Budget £m	Year end forecast prior to use of delivered action plan £m	Forecast Variation to Budget (Under) / Over £m	Services Budget Restraint "EPC" £m	Mitigating Actions Delivered to date £m	Mitigating Action Use of Reserves £m	Mitigating Action (to be delivered) £m	Revised year end forecast £m	Forecast (Under)/ Over-spend £m
Children's Services	45.19	50.33	5.14	(1.11)	(0.59)	(1.73)	0.00	46.90	1.71
Economy & Environment	36.64	38.01	1.37	(2.03)	0.00	0.00	0.00	35.98	(0.66)
Change & Governance	28.20	30.66	2.46	(1.11)	(1.01)	0.00	(0.47)	28.07	(0.13)
Adult Social Care	62.88	70.45	7.57	(0.33)	(1.26)	0.00	(0.00)	68.86	5.98
Services Position	172.91	189.45	16.54	(4.58)	(2.86)	(1.73)	(0.47)	179.81	6.90
Capital Financing	17.49	17.33	(0.16)	0.00	0.00	0.00	0.00	17.33	(0.16)
Central budgets	(89.41)	(91.46)	(2.05)	0.00	(2.20)	0.00	(0.00)	(93.66)	(4.25)

Total council tax requirement	100.99	115.32	14.33	(4.58)	(5.06)	(1.73)	(0.47)	103.48	2.49
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APPENDIX 3a – COUNCIL FUNDED CAPITAL AS AT 31 DECEMBER 2016

COUNCIL FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend)/ overspend £
CHILDRENS					
Rushall Primary/EDC alterations	1,105,369	856,732	(248,637)	(248,637)	0
Targeted Capital bids - Barcroft	44,305	0	(44,305)	(44,305)	0
Two year old Capital scheme	60,000	60,000	0	0	0
Social IT Systems Review & Enhancement	149,010	149,010	0	0	0
Windows Server 2012	21,100	21,100	0	0	0
CHILDRENS COUNCIL FUNDED TOTAL	1,379,784	1,086,842	(292,942)	(292,942)	0
ECONOMY & ENVIRONMENT					
Allotment and community garden strategy - Borneo Street	70,809	0	(70,809)	(70,809)	0
Arboretum Car Park	434,242	434,242	0	0	0
Bentley Community Facility	20,000	10,000	(10,000)	(10,000)	0
Black Country Route Highway Safety Barrier	170,000	170,000	0	0	0
Brownhills Land Acquisition	414,927	414,927	0	0	0
Caldmore Road One Way Scheme	91,162	91,162	0	0	0
Fryers Road Sprinkler System	268,000	0	(268,000)	(268,000)	0
Gala Baths Refurbishment	388,102	388,102	0	0	0
Hatherton Road MSCP – Structural Survey	80,000	80,000	0	0	0
Highway Maintenance DfT Challenge Fund Local Contribution	197,657	197,657	0	0	0
Highways Maintenance / Council Capital Mainstream	3,097,075	3,097,075	0	0	0
Jerome K Jerome Statue (Council funded)	7,500	7,500	0	0	0
Leamore Park additional funding	6,000	6,000	0	0	0
Leisure Management System	51,000	51,000	0	0	0

M6 Junction 10	650,000	0	(650,000)	(650,000)	0
Mayrise System Mobile Working	40,315	40,315	0	0	0
COUNCIL FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend)/ overspend £
Migration of existing Urban Traffic Control analogue communication network	125,000	125,000	0	0	0
New Homes Bonus	276,536	276,536	0	0	0
New Wheeled Bins	653,470	653,470	0	0	0
Open + in libraries	409,000	12,000	(397,000)	(397,000)	0
Pocket Parks Chuckery Green	3,796	3,796	0	0	0
Pocket Parks Edible Garden	3,001	3,001	0	0	0
Pro-active Memorial Safety in Walsall cemeteries (RCCO – burial levy)	30,000	30,000	0	0	0
Public Lighting "Invest to Save" for replacement LED lighting (RCCO)	57,428	57,428	0	0	0
Regenerating Walsall - Bloxwich Market	25,474	25,474	0	0	0
Regeneration Walsall	222,563	0	(222,563)	(222,563)	0
Regeneration Walsall - Bloxwich Heritage Project	10,000	10,000	0	0	0
Replacement Dev Management, Building Control & Land Charge ICT System	29,792	0	(29,792)	(29,792)	0
Replacement of Wooden Trim Trail at King George V Playing fields	23,000	23,000	0	0	0
Rushall Olympic Football Club	6,776	6,776	0	0	0
Rushall Skatepark (RCCO s106))	12,343	12,343	0	0	0
Shop maintenance	17,049	17,049	0	0	0
Single Library Management System	106,528	5,692	(100,836)	(100,836)	0
St Peter's Church Boundary Wall Repairs	25,000	0	(25,000)	(25,000)	0
Traffic Signals - Replacement of obsolete traffic signal control equipment	150,000	150,000	0	0	0
Upper Rushall Street Car Park Repair Works	100,000	100,000	0	0	0
Vehicles Purchased	13,990	13,990	0	0	0
Walsall Arboretum Restoration Programme - illuminated Park proposals	7,548	7,548	0	0	0
Walsall Green Pathways	2,748	2,748	0	0	0
Willenhall Memorial Park	23,217	3,915	(19,302)	(19,302)	0
Walsall Market	500,000	100,000	(400,000)	(400,000)	0

Walsall TCTP ring road acquisition	6,000	6,000	0	0	0
Active Living - Bloxwich (PWLb)	513,999	513,999	0	0	0
Active Living - Oak Park (PWLb)	1,367,307	1,367,307	0	0	0
COUNCIL FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend)/ overspend £
Darlaston SDA (Prudential)	265,878	265,878	0	0	0
Primark & Co-op development	21,212	21,212	0	0	0
Smarter Workplaces – ICT	306,645	0	(306,645)	(306,645)	0
Smarter Workplaces - Property (Prudential)	530,288	41,399	(488,889)	(488,889)	0
ECONOMY & ENVIRONMENT COUNCIL FUNDED TOTAL	11,832,387	8,843,541	(2,988,836)	(2,988,836)	0
CHANGE AND GOVERNANCE					
Aids and adaptations (statutory element)	775,000	775,000	0	0	0
Asbestos Removal	109,571	109,571	0	0	0
Bring your own device security layers	50,525	50,525	0	0	0
Civic Centre essential maintenance	148,704	148,704	0	0	0
Civic Centre Roof Ladders	35,000	35,000	0	0	0
Council Building Information Modelling (BIM)	272,174	0	(272,174)	0	(272,174)
Council House Cellar Tanking	50,000	50,000	0	0	0
Council House Drainage Survey	50,000	50,000	0	0	0
Council wide IT planned rolling replacement and upgrade	82,945	82,945	0	0	0
Cyber Security – service improvement	81,000	81,000	0	0	0
Darlaston Recreation Ground	30,000	30,000	0	0	0
Data backup system replacement	220,000	55,000	(165,000)	(165,000)	0
Data Centre Power Backup	310,000	40,000	(270,000)	(270,000)	0
Essential investment replacement open source software	10,000	10,000	0	0	0
Essential upgrade to Blackberry Server	11,980	11,980	0	0	0
Essential upgrade to Windows 2003	76,895	41,895	(35,000)	(35,000)	0
Fire risk assessment	453,679	453,679	0	0	0
Health through warmth and related Retro Fit schemes	386,932	46,068	(340,864)	0	(340,864)

HR ITrent Upgrades	25,000	25,000	0	0	0
ICT essential software licence charges	9,186	9,186	0	0	0
ICT requirements to cater for blending transitioned services	46,175	46,175	0	0	0
Improving security in local neighbourhoods	4,225	4,225	0	0	0
COUNCIL FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend)/ overspend £
Improving security in local neighbourhoods	4,225	4,225	0	0	0
Improving the customer experience when visiting the Council House	772,561	50,000	(722,561)	0	(722,561)
ITrent Upgrade 2016 (Payroll Server)	30,000	30,000	0	0	0
Money home job core IT system	51,500	51,500	0	0	0
Payment Card Industry Data Security	6,140	6,140	0	0	0
Planned property maintenance	117,537	117,537	0	0	0
Replace heating & ventilation system within First Stop Shop	100,000	0	(100,000)	(100,000)	0
Replace heating & ventilation system within link block	100,000	20,000	(80,000)	(80,000)	0
Replenish smarter workplaces capital pot	18,400	18,400	0	0	0
Safe water supplies	59,912	59,912	0	0	0
Solar PV panels	157,833	14,970	(142,863)	(142,863)	0
(SQL)	53,000	13,000	(40,000)	(40,000)	0
Statutory Testing	180,383	180,383	0	0	0
Uninsured Property Damage	24,918	24,918	0	0	0
Wide Format Printer/Laminator	21,550	21,550	0	0	0
Capital Investment Earmarked Reserve	1,013,226	1,013,226	0	0	0
Finance Direct/Oracle	20,108	20,108	0	0	0
CHANGE AND GOVERNANCE COUNCIL FUNDED TOTAL	5,966,059	3,797,597	(2,168,462)	(832,863)	(1,335,599)
Preventative adaptations	1,050,232	200,000	(850,232)	0	(850,232)
ADULT SOCIAL CARE COUNCIL FUNDED TOTAL	1,050,232	200,000	(960,232)	0	(850,232)
TOTAL COUNCIL FUNDED	20,228,452	13,927,980	(6,300,472)	(4,114,641)	(2,185,831)

APPENDIX 3b – EXTERNALLY FUNDED CAPITAL AS AT 31 DECEMBER 2016

EXTERNALLY FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend or overspend) £
CHILDRENS					
14-19 diplomas, SEN and disabilities	92,087	0	(92,087)	(92,087)	
Academies	439,338	189,338	(250,000)	(250,000)	
Basic need	6,713,147	5,347,350	(1,365,797)	(1,365,797)	
Black Country University Technical College (UTC) - Phase 2	16,000	0	(16,000)	(16,000)	
Capital maintenance	2,932,069	2,221,166	(710,903)	(710,903)	
Devolved formula capital	1,506,059	506,059	(1,000,000)	(1,000,000)	
Universal infant free school meals	103,592	103,592	0	0	
Youth capital funding	15,843	0	(15,843)	(15,843)	
CHILDRENS EXTERNALLY FUNDED TOTAL	11,818,135	8,367,505	(3,450,630)	(3,450,630)	
ECONOMY & ENVIRONMENT					
Active Living Bloxwich (Grant)	537,736	537,736	0	0	
Active Living Oak Park (Grant)	1,111,686	1,111,686	0	0	
Additional Highway Maintenance pothole funding	140,000	140,000	0	0	
Allotment Improvement Programme External	25,000	6,515	(18,485)	(18,485)	
Black Country Enterprise Zone	47,030	45,780	(1,251)	0	(1,251)
Capital Block DFT Fund	2,373,604	2,373,604	0	0	
Challenge funding	1,632,503	1,632,503	0	0	
Darlaston SDA	1,124,652	1,124,652	0	0	

Development of Highways Asset Management Plan (HAMPS)	60,852	24,852	(36,000)	(36,000)	
Forest Arts Centre (Hall conversion – Arts Council)	8,910	8,797	(113)	0	(113)
Gigaport Partner Contribution	40,511	20,900	(19,611)	(19,611)	
Growth Deal	47,276,813	47,276,813	0	0	
Heritage Centre for Walsall (Centrally Held)	230,000	230,000	0	0	
Jerome K Jerome Statue	2,000	2,000	0	0	
EXTERNALLY FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend or overspend £)
Local Transport Plan (LTP)	1,416,570	1,265,570	(151,000)	(151,000)	
Low emission Strategy	609	609	0	0	
LTP including bridge strengthening 2010/11	244,443	244,443	0	0	
LTP York's Bridge	100,000	100,000	0	0	
Managing Short Trips	544,000	544,000	0	0	
Mill Lane Road Safety	1,821	1,821	0	0	
Palfrey Park	6,994	6,994	0	0	
Pedestrian Crossing on Northgate	18,610	18,610	0	0	
Pocket Parks Chuckey Green	20,600	20,600	0	0	
Pocket Parks Edible Garden	7,863	7,863	0	0	
Police Move to Civic Centre	11,628	11,628	0	0	
Reedwood Park	36,055	36,055	0	0	
Regenerating Walsall - Private Contributions	8,112	8,112	0	0	
Rushall Skate Park	111,140	111,140	0	0	
The New Art Gallery Walsall (Grant)	63,498	17,894	(45,604)	(45,604)	
Walsall arboretum restoration programme (PRU)	425,291	425,291	0	0	
Waste infrastructure capital grant	226,980	0	(226,980)	(226,980)	
Willenhall Townscape Heritage Initiative – Heritage Lottery Fund	52,776	52,776	0	0	
ECONOMY & ENVIRONMENT EXTERNALLY FUNDED TOTAL	57,908,288	57,409,244	(499,044)	(497,680)	(136,000)
CHANGE AND GOVERNANCE					

Contribution Aids and Adaptations	10,331	10,331	0	0	
Disabled facilities grant	2,145,213	2,145,213	0	0	
Off Gas Scheme	649,500	649,500	0	0	
CHANGE AND GOVERNANCE EXTERNALLY FUNDED TOTAL	2,805,044	2,805,044	0	0	
EXTERNALLY FUNDED SCHEMES	2016/17 Budget £	Estimated Outturn £	Variance £	Carry forward to 2017/18 £	(Underspend or overspend £
ADULT SOCIAL CARE					
Autism Innovation Capital Grant	546	546	0	0	
Better Care Fund Community Capacity Grant	1,020,741	1,020,741	0	0	
Integrated Community Equipment	750,000	750,000	0	0	
ADULT SOCIAL CARE EXTERNALLY FUNDED TOTAL	1,771,287	1,771,287	0	0	
TOTAL EXTERNALLY FUNDED	74,302,754	70,353,080	(3,949,674)	(3,948,310)	(1,366,284)

**Detailed breakdown of Children's Capital Maintenance allocations within external funded schemes of capital programme
(Appendix 4)**

School	Project	Budget £	Forecast £
Alumwell Junior	Replacement Heating distribution and Emitters	245,300	210,000
Beacon Primary	Replace Distribution & emitters	391,009	351,500
Bentley West Primary	Roofing Works	250,300	210,000
Blackwood	Asbestos Removal - Heaters and Cupboards	25,530	24,100
Delves Infant	Pitched Roofs Replacement	180,090	175,000
Kings Hill Primary	Corridor Roof Replacement, fascias and guttering	148,180	144,900
Leamore Primary	Replacement of H & C Water distribution and external cold mains	58,830	5,700
Leighswood	Flat Roofing Phase 4 KS1	129,030	126,700
Lindens Primary	Window/door replacement phase 2	109,890	68,200
New Invention Infant	Replacement of H & C Water distribution	71,590	7,000
Old Church Primary	Boiler Replacement, distribution and emitters to hall only	192,860	162,700
Old Hall Special School	Heating & Distribution	186,480	181,100
Palfrey Infant	Replace Boilers and controls	167,330	178,500
Palfrey Junior	Boiler Replacement	154,560	131,200
Rushall JMI	Replace Boilers and Emitters - split site	322,170	

Short Heath Junior	Replace Boilers & Controls	163,500	138,600
Whitehall Junior	Boiler Replacement	135,420	115,500
Total		2,932,069	2,231,100

**Detailed breakdown of Children's Basic Need allocations within external funded schemes of capital programme
(Appendix 4)**

School	Project	Budget £	Forecast £
Beacon Primary	Enlargement	120,000	120,000
Christchurch Primary	Enlargement	111,129	111,129
Caldmore Primary	Enlargement	12,008	12,008
Fibbersley Primary	Enlargement	1,500,000	1,500,000
Greenfields	Enlargement	171,400	171,400
King Charles Primary	Enlargement	2,682,000	2,682,000
Kings Hill Primary	Enlargement	240,000	240,000
Meadow View Primary	Enlargement	35,000	35,000
St Giles Primary	Enlargement	197,532	197,532
Unallocated	Contingency	1,644,078	278,299
Total		6,713,147	5,347,368

Detailed breakdown of Universal Infant school meals allocations within external funded schemes of capital programme (Appendix 4)	Budget £	Forecast £
Chuckery Primary School	12,770	12,770
St Mary's the Mount Catholic Primary School	44,856	44,856
Unallocated	45,966	0
Total Universal Infant Free School Meals	103,592	57,626