|  |  |  |  |
| --- | --- | --- | --- |
|  | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| 1. MWDA ESTABLISHMENT | **2,164,497** | **1,845,688** | **-318,809** |
| 2. WASTE CONTRACT – WMRC | **25,168,456** | **24,531,914** | **-636,543** |
| 2. RESOURCE RECYCLING CONTRACT | **41,320,882** | **40,013,512** | **-1,307,371** |
| 3. CLOSED LANDFILL SITES & RRC ENVIRONMENTAL COMPLIANCE | **403,214** | **208,134** | **-195,080** |
| 4. RENTS, RATES | **719,321** | **653,451** | **-65,870** |
| 5. RECYCLING CREDITS | **4,624,384** | **4,714,108** | **89,724** |
| 6. STRATEGY AND RESOURCES | **37,000** | **10** | **-36,990** |
| 7. DATA PROCESSING | **10,507** | **-1,600** | **-12,107** |
| 8. BEHAVIOURAL CHANGE PROGRAMME | **314,229** | **163,064** | **-151,165** |
| 9. PERMIT SCHEME | **23,800** | **24,008** | **208** |
| **NET COST OF SERVICES** | **74,786,291** | **72,152,289** | **-2,634,003** |
| 10. MWHL PENSION PROVISION REVERSAL | **-884,600** | **-884,600** | **0** |
| 11. DIVIDENDS | **-1,615,400** | **-1,615,400** | **0** |
| 12. INTEREST PAYABLE | **1,192,000** | **1,450,310** | **258,310** |
|  |  |  |  |
| **NET OPERATING EXPENDITURE** | **73,478,291** | **71,102,599** | **-2,375,693** |
| 13. NET CAPITAL ACCOUNTING | **238,062** | **-234,211** | **-472,273** |
|  |  |  |  |
| **TOTAL COST OF SERVICE** | **73,716,353** | **70,868,387** | **-2,847,966** |
| 14. LEVY INCOME | **-74,997,511** | **-74,997,511** | **0** |
| **NET (SURPLUS) CONTRIBUTION IN YEAR** | **-1,281,158** | **-4,129,124** | **-2,847,966** |

|  |  |  |
| --- | --- | --- |
|  | **Revised Budget**  **2019-20** | **Outturn**  **2019-20** |
|  | **£** | **£** |
| **GENERAL RESERVE** |  |  |
| Balance B/Fwd | 1,775,821 | 1,775,821 |
| Contribution From General Reserve | 1,281,158 | 4,129,124 |
| Prior year adjustment |  | 100,000 |
| Balance C/Fwd | **3,056,979** | **6,004,945** |
|  |  |  |
| **Capital Receipts Reserve** |  |  |
| Balance B/Fwd | 33,000 | 33,000 |
| Transferred Out (capital exp) | 0 | -33,000 |
| Balance C/Fwd | **33,000** | **0** |
|  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **1. MWDA Establishment** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Employees | 1,574,446 | 1,387,794 | -186,651 |
| Premises | 184,816 | 161,348 | -23,468 |
| Transport | 50,212 | 51,419 | 1,207 |
| Supplies & Services | 310,538 | 253,902 | -56,636 |
| Agency | 67,707 | 51,794 | -15,913 |
| Support | 65,000 | 19,880 | -45,120 |
| Community Fund | 115,000 | 100,000 | -15,000 |
| Bankline SLA | 1,300 | 0 | -1,300 |
| **Total Expenditure** | **2,369,019** | **2,026,138** | **-342,881** |
|  |  |  |  |
| Income |  |  |  |
| Community Fund - Veolia Contribution | -15,000 | -15,000 | 0 |
| Management Fee - Halton | -189,521 | -165,450 | 24,071 |
|  |  |  |  |
| **Total Income** | **-204,521** | **-180,450** | **24,071** |
|  |  |  |  |
| **Net Expenditure** | **2,164,497** | **1,845,688** | **-318,809** |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **2. Waste Disposal Contracts** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
| WASTE MANAGEMENT AND RECYCLING CONTACT (WMRC) | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Contract Payments - Merseyside Districts | 25,388,046 | 24,735,173 | -652,874 |
| Contract Payments - Halton | 2,622,591 | 2,936,837 | 314,246 |
|  |  |  |  |
| **Total Expenditure** | **28,010,638** | **27,672,009** | **-338,628** |
|  |  |  |  |
| Income |  |  |  |
| Halton Contract Income | -2,622,591 | -2,936,837 | -314,246 |
|  |  |  |  |
|  |  |  |  |
| Trade Waste - Liverpool | 0 | 0 | 0 |
| Trade Waste - St Helens | 0 | 0 | 0 |
| Trade Waste - Wirral | -91,398 | -37,323 | 54,075 |
| Trade Waste - Knowsley | -70,147 | -74,539 | -4,392 |
| Trade Waste - Sefton | -58,045 | -91,397 | -33,352 |
|  |  |  |  |
| **Total Income** | **-2,842,181** | **-3,140,096** | **-297,915** |
|  |  |  |  |
| **Net Expenditure** | **25,168,456** | **24,531,914** | **-636,543** |
|  |  |  |  |
| **Expenditure/ Income RRC** |  |  |  |
| Contracts Payments RRC | 41,320,882 | 39,981,312 | -1,339,571 |
| RRC Third Party Income | 0 | 32,200 | 32,200 |
|  |  |  |  |
| **Halton Expenditure/ Income RRC** |  |  |  |
| Halton Contracts Payments RRC | 2,644,886 | 2,558,645 | -86,241 |
| Halton RRC Third Party Income | 0 | 0 | 0 |
|  |  |  |  |
| **Net Contract Costs Halton** | **2,644,886** | **2,558,645** | **-86,241** |
|  |  |  |  |
| **Sub Total RRC Expenditure** | **43,965,768** | **42,572,157** | **-1,393,611** |
|  |  |  |  |
| **Income** |  |  |  |
|  |  |  |  |
| Halton RRC Contract Income | -2,644,886 | -2,558,645 | 86,241 |
|  |  |  |  |
| **Net RRC Expenditure** | **41,320,882** | **40,013,512** | **-1,307,371** |
|  |  |  |  |
| **Total Net Expenditure Costs** | **66,489,339** | **64,545,425** | **-1,943,914** |

|  |  |  |  |
| --- | --- | --- | --- |
| **3. Closed Landfill Sites , Environmental Compliance & Safety, Health, Environmental & Quality (SHEQ)** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Premises |  |  |  |
| Premises - Maintenance | 190,499 | 104,748 | -85,751 |
| Premises - Electricity | 38,300 | 41,231 | 2,931 |
| Premises - Trade Effluent | 113,830 | 29,549 | -84,281 |
| Premises - Other Costs | 7,900 | 3,536 | -4,364 |
|  |  |  |  |
| **Sub Total** | **350,529** | **179,065** | **-171,464** |
|  |  |  |  |
| Supplies |  |  |  |
| S&S - Analyst Fees | 25,000 | 20,924 | -4,076 |
| RRC Environmental Compliance | 3,000 | 1,180 | -1,820 |
| Facilities Tools and Equpiment | 11,700 | 410 | -11,290 |
| EMS - Audit and Accreditation | 2,985 | 1,556 | -1,429 |
| Assets Survey Cycle cost | 10,000 | 5,000 | -5,,000 |
|  |  |  |  |
| **Sub Total** | **52,685** | **29,070** | **-23,615** |
| **Net Expenditure** | **403,214** | **208,134** | **--195,080** |

|  |  |  |  |
| --- | --- | --- | --- |
| **4. Rents, Rates** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Rent | 37,290 | 12,770 | -24,520 |
| Rates | 682,032 | 640,681 | -41,350 |
|  |  |  |  |
| **Total** | **719,321** | **653,451** | **-65,870** |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **5. Recycling credits** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Recycling Credits |  |  |  |
| RC Liverpool | 1,107,798 | 1,062,565 | -45,233 |
| RC Wirral | 851,896 | 893,813 | 41,917 |
| RC Sefton | 1,190,671 | 1,251,834 | 61,163 |
| RC Knowsley | 405,942 | 416,413 | 10,472 |
| RC St Helens | 1,068,077 | 1,089,483 | 21,406 |
|  |  |  |  |
| **Net Expenditure** | **4,624,384** | **4,714,108** | **89,724** |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **6. Strategy and Resources** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Policy & Research | 2,000 | 10 | -1,990 |
| Strategy Update | 25,000 | 0 | -25,000 |
| Waste composition analysis | 10,000 | 0 | -10,000 |
|  |  |  |  |
| **Expenditure** | **37,000** | **10** | **-36,990** |
|  |  |  |  |
| **Net Expenditure** | **37,000** | **10** | **-36,990** |

|  |  |  |  |
| --- | --- | --- | --- |
| **7. Data Processing** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
| Data processing - Cognos | 4,922 | -1,600 | -6,522 |
| Data processing – other software | 5,585 | 0 | -5,585 |
|  |  |  |  |
| **Net Expenditure** | **10,507** | **-1,600** | **-12,107** |

|  |  |  |  |
| --- | --- | --- | --- |
| **8. Behavioural Change Programme** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Expenditure |  |  |  |
|  |  |  |  |
| BCP - Communications | 27,229 | 4,521 | -22,708 |
| BCP - Education | 25,000 | 604 | -24,396 |
| BCP - Community Funding | 0 | -219 | -219 |
| BCP - Waste Prevention Programme | 262,000 | 158,157 | -103,843 |
|  |  |  |  |
| **Net Expenditure** | **314,229** | **163,064** | **-151,165** |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **8. Permit Scheme** | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| **Permit Scheme** |  |  |  |
| **Permit Scheme - Postage** | 14,000 | 16,868 | 2,868 |
| **Permit Scheme - Stationery** | 9,300 | 7,139 | -2,161 |
| **Permit Scheme - ICT** | 500 | 0 | -500 |
|  |  |  |  |
| **Net Expenditure** | **23,800** | **24,008** | **208** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Revised Budget**  **2019-20** | **Outturn 2019-20** | **Variance** |
|  | **£** | **£** | **£** |
| Reversal of Pension Provision MWHL | -884,600 | -884,600 | 0 |
| Dividends | -1,615,400 | -1,615,400 | 0 |
| Interest Payable | 1,192,000 | 1,450,310 | 258,310 |

|  |  |  |  |
| --- | --- | --- | --- |
| Net Capital Accounting | **Revised Budget**  **2018-19** | **Outturn 2018-19** | **Variance** |
|  | **£** | **£** | **£** |
| Depreciation | 13,088,824 | 14,601,620 | 1,512,796 |
| Contribution to CAA | -12,850,762 | -14,835,832 | -1,985,070 |
|  |  |  |  |
| **NET expenditure** | **238,062** | **-234,211** | **-472,273** |