

## Appendix 2

## MWDA REVENUE OUTTURN 2009/10

	Column 1 Allowed Budget 2009/10 £	Column 2 Revised Budget 2009/10 £	Column 3 Actual Outturn 2009/10 £	Column 4 Variance Revised Budget to Actual £
1. MWDA ESTABLISHMENT	2,523,634	2,424,902	2,132,604	-292,298
2. WASTE DISPOSAL CONTRACTS	53,102,839	45,216,618	43,716,200	-1,500,418
3. CLOSED LANDFILL SITES	348,215	378,215	342,358	-35,857
4. RENTS, DEPRECIATION AND DEFERRED GRANT	1,706,971	549,269	2,562,931	2,013,662
5. RECYCLING CREDITS	6,236,789	5,782,341	5,593,985	-188,356
6. COMMUNICATIONS	85,727	60,068	46,274	-13,794
7. JOINT MUNICIPAL WASTE MANAGEMENT STRATEGY	372,000	183,000	146,580	-36,420
8. LANDFILL ALLOWANCES	980,680	800,000	800,000	0
9. CONTRACT PROCUREMENT	1,740,313	1,203,781	813,055	-390,726
<b>NET COST OF SERVICES</b>	<b>67,097,168</b>	<b>56,598,195</b>	<b>56,153,987</b>	<b>-444,208</b>
10. INTEREST RECEIVABLE	-312,000	-591,000	-504,518	86,482
11. DIVIDENDS	0	-300,008	-300,008	0
12. GAS RIGHTS	0	0	-31,416	-31,416
13. INTEREST PAYABLE	2,264,852	1,472,621	1,404,449	-68,172
<b>NET OPERATING EXPENDITURE</b>	<b>69,050,020</b>	<b>57,179,808</b>	<b>56,722,493</b>	<b>-457,315</b>
14. TRANSFER TO/ -FROM LATS RESERVE	0	0	0	0
15. TRANSFER TO/ -FROM EARMARKED RESERVE	-1,740,313	-1,203,781	-813,055	390,726
16. TRANSFER TO/ -FROM GENERAL RESERVE	0	0	0	0
17. CONTRIBUTION TO/ -FROM CAPITAL ADJUSTMENT ACCOUNT	1,007,661	471,607	-1,769,850	-2,241,457
18. CONTRIBUTION TO/ - FROM SINKING FUND	2,554,673	2,554,673	2,554,673	0
19. CONTRIBUTION TO/ - FROM CAPITAL RESERVE	0	0	0	0
<b>TOTAL COST OF SERVICE</b>	<b>70,872,041</b>	<b>59,002,306</b>	<b>56,694,261</b>	<b>-2,308,045</b>
20. LEVY INCOME	-70,872,041	-70,872,041	-70,872,041	0
<b>NET (SURPLUS) CONTRIBUTION IN YEAR</b>	<b>0</b>	<b>-11,869,735</b>	<b>-14,177,780</b>	<b>-2,308,045</b>

GENERAL RESERVE

Balance B/Fwd	-6,519,558	-6,519,558	-6,519,558	0
-Added/ Deducted	0	-11,869,735	-14,177,780	-2,308,045
Contribution to Sinking Fund	0	4,500,000	4,500,000	0
Contribution to Earmarked Reserve	0	1,208,475	1,208,475	0
Contribution to Capital Reserve	0	3,500,000	3,500,000	0
Balance C/Fwd	-6,519,558	-9,180,818	-11,488,863	-2,308,045

EARMARKED RESERVE

Balance B/Fwd	-2,141,211	-2,141,211	-2,141,211	0
Contribution from General Reserve	0	-1,208,475	-1,208,475	0
Transferred out (in year costs)	1,740,313	1,203,781	813,055	-390,726
Balance C/Fwd	-400,898	-2,145,905	-2,536,631	-390,726

LATS RESERVE

Balance B/Fwd	0	0	0	0
-Added/ Deducted	0	0	0	0
Transferred -in/ out	0	0	0	0
Balance C/Fwd	0	0	0	0

SINKING FUND

Balance B/Fwd	-9,177,000	-9,177,000	-9,177,000	0
Transferred in	-2,554,673	-2,554,673	-2,554,673	0
Contribution from General Reserve	0	-4,500,000	-4,500,000	0
Balance C/Fwd	-11,731,673	-16,231,673	-16,231,673	0

CAPITAL RESERVE

Balance B/Fwd	0	0	0	0
Contribution from General Reserve	0	-3,500,000	-3,500,000	0
Transferred Out (capital exp)	0	0	0	0
Balance C/Fwd	0	-3,500,000	-3,500,000	0

## ITEM 1 - MWDA Establishment

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Allowed Budget 2009/10</b>	<b>Revised Budget 2009/10</b>	<b>Actual Outturn 2009/10</b>	<b>Variance Revised Budget to Actual</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Expenditure</u>				
Employees	1,779,614	1,667,352	1,661,133	-6,220
Premises	136,619	139,347	121,116	-18,231
Transport	85,467	79,621	64,728	-14,893
Supplies & Services	339,384	321,765	235,303	-86,462
Agency	308,050	330,000	179,548	-150,452
Support	95,800	80,930	96,021	15,091
Capital Financing	11,000	11,000	15,027	4,027
<u>Total Expenditure</u>	2,755,934	2,630,015	2,372,877	-257,139
<u>Income</u>				
Capital Fees	-85,000	-31,113	-35,682	-4,569
Management Fee - Halton	-147,300	-174,000	-204,590	-30,590
<u>Total Income</u>	-232,300	-205,113	-240,272	-35,159
Net Expenditure	2,523,634	2,424,902	2,132,604	-292,298

## ITEM 2 - Waste Disposal Contracts

	Column 1 Allowed Budget 2009/10  £	Column 2 Revised Budget 2009/10  £	Column 3 Actual Outturn 2009/10  £	Column 4 Variance Revised Budget to Actual  £
<u>Expenditure</u>				
Contract Payments - Merseyside Districts	32,444,304	25,838,368	25,679,256	-159,112
Contract Payments - Halton	0	936,180	0	-936,180
Landfill Tax	21,136,840	19,547,558	19,198,032	-349,526
Performance Improvements	165,000	141,076	56,691	-84,385
<u>Total Expenditure</u>	53,746,144	46,463,182	44,933,978	-1,529,204
<u>Income</u>				
Halton Contract Income	0	-936,180	-917,770	18,410
Trade Waste - Liverpool	0	0	0	0
Trade Waste - St Helens	-303,035	0	0	0
Trade Waste - Wirral	0	0	0	0
Trade Waste - Knowsley	-243,050	-221,703	-181,300	40,403
Trade Waste - Sefton	-97,220	-88,681	-88,680	1
<u>Total Income</u>	-643,305	-1,246,564	-1,187,750	58,814
Net Expenditure	53,102,839	45,216,618	43,716,200	-1,500,418

## ITEM 3 - Closed Landfill Sites

	Column 1 Allowed Budget 2009/10  £	Column 2 Revised Budget 2009/10  £	Column 3 Actual Outturn 2009/10  £	Column 4 Variance Revised Budget to Actual  £
<u>Expenditure</u>				
<u>Premises</u>				
Premises - Maintenance	74,265	62,665	39,123	-23,542
Premises - Electricity	24,100	25,800	37,884	12,084
Premises - Trade Effluent	205,000	207,250	190,844	-16,406
Premises - Other Costs	9,850	17,500	14,017	-3,483
Sub Total	313,215	313,215	281,869	-31,346
<u>Supplies</u>				
S&S - Analyst Fees	25,000	25,000	19,783	-5,217
S&S - Compliance Management	5,000	5,000	0	-5,000
S&S - Research and Development	5,000	5,000	0	-5,000
S&S - Legal Compliance	0	30,000	40,706	10,706
Sub Total	35,000	65,000	60,489	-4,511
Net Expenditure	348,215	378,215	342,358	-35,857

## ITEM 4 - Rents, Depreciation and Deferred Grant

	Column 1	Column 2	Column 3	Column 4
	Allowed	Revised	Actual	Variance
	Budget	Budget	Outturn	Revised
	2009/10	2009/10	2009/10	Budget to
				Actual
	£	£	£	£
<u>Expenditure</u>				
Rent	23,884	28,884	26,662	-2,222
Rates	352,325	296,617	295,349	-1,268
Depreciation	1,975,605	1,636,357	1,532,751	-103,606
Impairment	0	0	2,227,267	2,227,267
Deferred Grant	-721,963	-721,963	-721,963	0
Huyton NTDP	77,120	53,939	38,738	-15,201
<u>Income</u>				
Huyton NTDP Lease	0	-744,565	-835,873	-91,308
<u>Net Expenditure</u>	1,706,971	549,269	2,562,931	2,013,662

## ITEM 5 - Recycling Credits

	Column 1 Allowed Budget 2009/10  £	Column 2 Revised Budget 2009/10  £	Column 3 Actual Outturn 2009/10  £	Column 4 Variance Revised Budget to Actual  £
<u>Expenditure</u>				
<u>Recycling Credits</u>				
RC Liverpool	1,155,117	1,044,399	1,027,126	-17,273
RC Wirral	549,728	1,110,916	1,101,997	-8,919
RC Sefton	2,121,766	2,154,734	2,019,323	-135,411
RC Knowsley	1,169,843	374,267	373,911	-356
RC St Helens	1,240,335	1,098,025	1,071,628	-26,397
<u>Net Expenditure</u>	6,236,789	5,782,341	5,593,985	-188,356

## ITEM 6 - Communications

	Column 1	Column 2	Column 3	Column 4
	Allowed	Revised	Actual	Variance
	Budget	Budget	Outturn	Revised
	2009/10	2009/10	2009/10	Budget to
				Actual
	£	£	£	£
<u>Expenditure</u>				
Equipment, Furniture, Materials	6,612	6,612	4,133	-2,479
General Office Supplies	11,206	6,056	4,526	-1,530
PR Agency	47,509	30,500	23,518	-6,982
Joint Communications (vired to JMWMS)	0	0	0	0
Computers	10,000	5,500	3,622	-1,878
Expenses	2,500	2,500	0	-2,500
Grants & Subscriptions	2,900	2,900	4,844	1,944
Miscellaneous	5,000	6,000	5,631	-369
<u>Net Expenditure</u>	85,727	60,068	46,274	-13,794



## ITEM 7 - Joint Municipal Waste Management Strategy

	Column 1	Column 2	Column 3	Column 4
	Allowed	Revised	Actual	Variance
	Budget	Budget	Outturn	Revised
	2009/10	2009/10	2009/10	Budget to
				Actual
	£	£	£	£
<u>Expenditure</u>				
Policy & Research	2,500	2,500	2,021	-479
Strategy Update	195,500	20,000	13,883	-6,117
Sustainable Development	12,000	6,000	7,331	1,331
Partnership Development	55,000	55,000	42,279	-12,721
Education & Awareness Prog	13,500	13,500	12,184	-1,316
Community Funding	20,000	20,000	19,224	-777
Waste Prevention Programme	13,500	6,000	-8,847	-14,847
Stakeholder Engagement				
Development	0	0	0	0
Envirolink	60,000	60,000	58,506	-1,494
<u>Net Expenditure</u>	372,000	183,000	146,580	-36,420

**ITEM 8 - Landfill Allowances**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Allowed Budget 2009/10</b>	<b>Revised Budget 2009/10</b>	<b>Actual Outturn 2009/10</b>	<b>Variance Revised Budget to Actual</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Landfill Allowances	980,680	800,000	800,000	0

**ITEM 9 - Contract  
Procurement**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Allowed Budget 2009/10</b>	<b>Revised Budget 2009/10</b>	<b>Actual Outturn 2009/10</b>	<b>Variance Revised Budget to Actual</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Expenditure</u>				
Contract Procurement - Post OBC Legal	628,695	492,235	307,069	-185,166
Contract Procurement - Post OBC Financial	523,127	409,581	288,619	-120,962
Contract Procurement - Post OBC Planning	35,431	27,741	31,528	3,787
Contract Procurement - Post OBC Technical	362,679	283,959	169,772	-114,187
Contract Procurement - Post OBC Other	190,381	149,058	142,798	-6,260
<u>Income</u>				
Halton Advisors Contribution	0	-158,793	-126,731	32,062
<u>Net Expenditure</u>	1,740,313	1,203,781	813,055	-390,726

**ITEMS 10,11,12,13 - Interest Receivable, Dividends, Gas Rights,  
Interest Payable**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Allowed</b>	<b>Revised</b>	<b>Actual</b>	<b>Variance</b>
	<b>Budget</b>	<b>Budget</b>	<b>Outturn</b>	<b>Revised</b>
	<b>2009/10</b>	<b>2009/10</b>	<b>2009/10</b>	<b>Budget to</b>
				<b>Actual</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest Receivable	-312,000	-591,000	-504,518	86,482
Dividends	0	-300,008	-300,008	0
Gas Rights	0	0	-31,416	-31,416
Interest Payable	2,264,852	1,472,621	1,404,449	-68,172

## ITEMS 14,15,16,17,18,19 – Reserves and Balances

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Allowed</b>	<b>Revised</b>	<b>Actual</b>	<b>Variance</b>
	<b>Budget</b>	<b>Budget</b>	<b>Outturn</b>	<b>Revised</b>
	<b>2009/10</b>	<b>2009/10</b>	<b>2009/10</b>	<b>Budget to</b>
				<b>Actual</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
LATS Reserve	0	0	0	0
Earmarked Reserve	-1,740,313	-1,203,781	-813,055	390,726
General Reserve	0	0	0	0
Capital Adjustment Account	1,007,661	471,607	-1,769,850	-2,241,457
Sinking Fund	2,554,673	2,554,673	2,554,673	0
Capital Reserve	0	0	0	0