

**REPORT TO:** Executive Board  
**DATE:** 15 September 2016  
**REPORTING OFFICER:** Operational Director – Finance  
**PORTFOLIO:** Resources  
**SUBJECT:** 2016/17 Quarter 1 Spending  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 To report the Council's overall revenue and capital spending position as at 30 June 2016.

## **2.0 RECOMMENDED: That;**

- 1) All spending continues to be limited to the absolutely essential;**
- 2) Strategic Directors take steps to ensure overall spending by year-end is within their total operational budget; and**
- 3) Council approve the revised capital programme as set out in Appendix 3.**

## **3.0 SUPPORTING INFORMATION**

### **Revenue Spending**

- 3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30 June 2016, along with individual statements for each Department. In overall terms revenue expenditure is £0.2m above the budget profile. Whilst the budget profile is only a guide to expected spending, historically spend is lower in the first quarter of the year and accelerates towards the year-end. Therefore there is a significant risk that the Council may overspend its budget for the year.
- 3.2 Given the adverse variance position and continuing budget pressures Directorates should continue to limit all spending to absolutely essential items only, to ensure that each Directorate's total spending by year-end is within its total operational budget.
- 3.3 The main budget pressures facing the Council continue to be within the Children & Families Department, in particular out-of-borough residential placements and out-of-borough fostering. Latest available information shows that children in care numbers have been increasing steadily since November 2015. To help manage these pressures over the past two years, £2.3m of additional budget resources have been provided. Despite

this and based upon current service demands, spending is forecast to be £2.5m over budget by year-end.

- 3.4 Out-of-borough placements have had to be sourced at a higher cost dependent upon the needs of the child, as it is not always possible to place them within the Borough. The annual average cost of placing a child in residential care is £88,000 therefore even a slight upturn in demand can have a significant impact upon the budgetary position.
- 3.5 The Community and Environment Department continues to experience shortfalls in various sources of income. The total shortfall in income at the end of quarter 1 is £154,000 and relates to a variety of income sources including, sales, fees & charges and catering fees. It is expected that the shortfall will continue to be a budget pressure for the remainder of the financial year.
- 3.6 Total spending on employees is £192,000 below budget profile at the end of the quarter. This is mainly due to posts being held vacant within a number of Departments. In recent years the managed underspend on staffing budgets has been significant and has helped to offset overspends in other areas of the Council's budget. However, as vacant posts have been removed as budget savings, there are now fewer vacant posts and hence the managed underspend is significantly lower. As a result it will be more difficult to offset areas of budget overspend in 2016/17 and beyond.
- 3.7 As a result of the four days unpaid leave terms and conditions saving not being in place prior to April 2016, the full budget saving for the year will not be realised, with a shortfall of approximately £125,000.
- 3.8 Included within the employees budget is a staff turnover savings target of 3.0% which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the quarter has been achieved in most Departments with the exception of Community & Environment, Economy, Enterprise & Property, Legal & Democratic Services and Children & Families.
- 3.9 Expenditure on general supplies and services is £58,000 below the budget to date of £2.4m. This position is relatively marginal compared to previous years and therefore it is important to ensure spending continues to be limited to only essential items.
- 3.10 Spending within the Complex Care Pool, which has budgeted gross expenditure of over £48m, is currently in line with budget and this is expected to be the case for the remainder of the financial year.
- 3.11 The council tax collection rate for the first quarter of 28.5% is marginally lower (0.1%) than at this stage last year. However, the collection rate for business rates of 29.4% is up by 0.5% from last year. The forecast retained element of business rates is in line with the estimate used when setting the 2016/17 budget. However, forecasting retained business rates through to the end of the financial year remains difficult due to the number of appeals outstanding with the Valuation Office Agency.

## **Capital Spending**

3.12 The Capital Programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. These are reflected in the capital programme presented in Appendix 3. The schemes which have been revised within the Programme are as follows;

1. Widnes Market Refurbishment
2. Halton Recovery & Wellbeing Hub
3. RSL Adaptations (Joint Funding)
4. Disabled Facilities Grant
5. Police Station Site
6. Travellers' Site Warrington Road
7. Madeline McKenna Residential Home
8. Fire Compartmentation
9. Fairfield Primary School
10. Hale Primary School
11. Capital Repairs – Schools
12. Equality Act Improvement Works
13. Peelhouse Lane Cemetery
14. Peelhouse Lane Cemetery Enabling Works
15. Runcorn Cemetery Extension
16. Open Spaces Schemes
17. Children's Playground Equipment
18. The Glen Play Area
19. Runcorn Hill Park
20. Land Acquisitions – Mersey Gateway
21. Development Costs – Mersey Gateway
22. Widnes Waterfront
23. S106 Schemes
24. STEPS Programme
25. Hale Road Bus Priority Route

3.13 Capital spending at 30 June 2016 totalled £13.538m, which is 99% of planned spending at this stage. This represents 15% of the total Capital Programme of £88.386m.

## **Balance Sheet**

3.14 The Council's Balance Sheet is monitored regularly in accordance with the Reserves and Balances Strategy which forms part of the Medium Term Financial Strategy. The key reserves and balances have been reviewed and are considered prudent and appropriate at this stage in the financial year and within the current financial climate.

## **4.0 POLICY AND OTHER IMPLICATIONS**

4.1 None.

## **5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

5.1 There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

## **6.0 RISK ANALYSIS**

6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget.

6.2 In preparing the 2016/17 budget, a register of significant financial risks was prepared which has been updated as at 30 June 2016.

## **7.0 EQUALITY AND DIVERSITY ISSUES**

7.1 None.

## **8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072**

8.1 There are no background papers under the meaning of the Act.

<b>Directorate / Department</b>	<b>Annual Budget £'000</b>	<b>Budget to Date £'000</b>	<b>Expenditure to Date £'000</b>	<b>Variance to Date (overspend) £'000</b>
Community & Environment	19,030	2,615	2,675	(60)
Economy, Enterprise & Property	1,232	-515	-533	18
Finance	4,104	219	135	84
ICT & Support Services	2	-154	-272	118
Legal & Democratic Services	602	147	142	5
Planning & Transportation	8,190	1,722	1,684	38
Policy, People, Performance & Efficiency	0	-320	-323	3
<b>Enterprise, Community &amp; Resources</b>	<b>33,160</b>	<b>3,714</b>	<b>3,508</b>	<b>206</b>
Adult Social Care, Prevention & Assessment	25,722	4,826	4,792	34
Children & Families	19,861	4,925	5,551	(626)
Commissioning & Complex Care	10,030	2,533	2,517	16
Education, Inclusion & Provision	8,923	1,310	1,293	17
Public Health & Public Protection	458	2,167	2,121	46
<b>People</b>	<b>64,994</b>	<b>15,761</b>	<b>16,274</b>	<b>(513)</b>
<b>Corporate &amp; Democracy</b>	<b>306</b>	<b>-1,987</b>	<b>-2,094</b>	<b>107</b>
<b>Net Total</b>	<b>98,460</b>	<b>17,488</b>	<b>17,688</b>	<b>(200)</b>

**ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE**  
**Community & Environment**

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	13,736	3,492	3,525	(33)
Other Premises	2,075	855	842	13
Supplies & Services	1,727	489	467	22
Book Fund	170	56	55	1
Hired & Contracted Services	1,186	214	201	13
Food Provisions	687	172	168	4
School Meals Food	2,059	324	316	8
Transport	59	17	16	1
Other Agency Costs	557	128	59	69
Waste Disposal Contracts	5,119	468	477	(9)
Grants To Voluntary Organisations	254	100	97	3
Grant To Norton Priory	172	86	87	(1)
Transfers To Reserves	133	0	0	0
Capital Financing	96	22	20	2
<b>Total Expenditure</b>	<b>28,030</b>	<b>6,423</b>	<b>6,330</b>	<b>93</b>
<b><u>Income</u></b>				
Sales Income	-2,414	-578	-540	(38)
School Meals Sales	-2,179	-476	-488	12
Fees & Charges Income	-5,188	-1,575	-1,493	(82)
Rents Income	-267	-199	-200	1
Government Grant Income	-1,186	-1	-1	0
Reimbursements & Other Grant Income	-643	-205	-206	1
Schools SLA Income	-83	-82	-80	(2)
Internal Fees Income	-140	-18	-16	(2)
School Meals Other Income	-2,350	-1,526	-1,539	13
Meals On Wheels	-245	-61	-39	(22)
Catering Fees	-187	-47	-13	(34)
Capital Salaries	-53	0	0	0
Transfers From Reserves	-75	-67	-67	0
<b>Total Income</b>	<b>-15,010</b>	<b>-4,835</b>	<b>-4,682</b>	<b>(153)</b>
<b>Net Operational Expenditure</b>	<b>13,020</b>	<b>1,588</b>	<b>1,648</b>	<b>(60)</b>
<b><u>Recharges</u></b>				
Premises Support	1,916	311	311	0
Transport Recharges	2,051	376	376	0
Departmental Support Services	9	0	0	0
Central Support Services	2,483	480	480	0
HBC Support Costs Income	-449	-140	-140	0
<b>Net Total Recharges</b>	<b>6,010</b>	<b>1,027</b>	<b>1,027</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>19,030</b>	<b>2,615</b>	<b>2,675</b>	<b>(60)</b>

## Economy, Enterprise & Property

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	4,715	1,054	1,084	(30)
Repairs & Maintenance	2,557	347	345	2
Premises	41	39	39	0
Energy & Water Costs	690	128	118	10
NNDR	552	508	504	4
Rents	353	170	170	0
Economic Regeneration Activities	50	1	1	0
Supplies & Services	1,922	219	207	12
Grants to Non Voluntary Organisations	269	36	36	0
<b>Total Expenditure</b>	<b>11,149</b>	<b>2,502</b>	<b>2,504</b>	<b>(2)</b>
<b><u>Income</u></b>				
Fees & Charges	-252	-56	-59	3
Rent – Markets	-777	-185	-190	5
Rent – Industrial Estates	-41	-41	-54	13
Rent – Investment Properties	-871	-228	-233	5
Transfer to /from Reserves	-1,760	-916	-916	0
Government Grant – Income	-1,831	-233	-233	0
Reimbursements & Other Income	-70	-17	-20	3
Recharges to Capital	-242	-17	-8	(9)
Schools Sla Income	-496	-451	-451	0
<b>Total Income</b>	<b>-6,340</b>	<b>-2,144</b>	<b>-2,164</b>	<b>20</b>
<b>Net Operational Expenditure</b>	<b>4,809</b>	<b>358</b>	<b>340</b>	<b>18</b>
<b><u>Recharges</u></b>				
Premises	1,916	470	470	0
Transport	19	5	5	0
Central Support Services	2,022	535	535	0
Repairs & Maintenance Recharge Income	-2,703	-676	-676	0
Accommodation Recharge Income	-2,897	-724	-724	0
Central Support Services Income	-1,934	-483	-483	0
<b>Net Total Recharges</b>	<b>-3,577</b>	<b>-873</b>	<b>-873</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>1,232</b>	<b>-515</b>	<b>-533</b>	<b>18</b>

## Finance

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,642	1,660	1,653	7
Supplies & Services	356	159	151	8
Other Premises	69	50	46	4
Insurances	1,456	707	707	0
Concessionary Travel	2,120	530	539	(9)
Rent Allowances	53,100	11,212	11,212	0
Non HRA Rebates	77	10	10	0
Discretionary Housing Payments	387	34	34	0
Local Welfare Payments	150	31	31	0
<b>Total Expenditure</b>	<b>64,357</b>	<b>14,393</b>	<b>14,383</b>	<b>10</b>
<b><u>Income</u></b>				
Fees & Charges	-292	-41	-31	(10)
SLA to Schools	-796	-796	-801	5
NNDR Administration Grant	-166	0	0	0
Hsg Ben Administration Grant	-731	-160	-160	0
Council Tax Admin Grant	-232	-232	-233	1
Rent Allowances	-52,700	-11,506	-11,506	0
Clerical Error Recoveries	-398	-139	-139	0
Non HRA Rent Rebates	-77	-9	-9	0
Discretionary Housing Payments Grant	-387	-130	-130	0
Reimbursements & Other Grants	-313	-78	-156	78
Liability Orders	-421	-251	-251	0
Transfer from Reserves	-410	0	0	0
<b>Total Income</b>	<b>-56,923</b>	<b>-13,342</b>	<b>-13,416</b>	<b>84</b>
<b>Net Operational Expenditure</b>	<b>7,434</b>	<b>1,051</b>	<b>967</b>	<b>84</b>
<b><u>Recharges</u></b>				
Premises	340	85	85	0
Transport	8	2	2	0
Central Support Services	2,511	628	628	0
Support Services Income	-6,189	-1,547	-1,547	0
<b>Net Total Recharges</b>	<b>-3,330</b>	<b>-832</b>	<b>-832</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>4,104</b>	<b>219</b>	<b>135</b>	<b>84</b>

ICT & Support Services



	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	5,440	1,359	1,253	106
Supplies & Services	773	158	150	8
Computer Repairs & Software	615	245	247	(2)
Communications Costs	385	130	130	0
Other Premises	32	5	5	0
Other Transport	6	1	2	(1)
Capital Financing	356	106	106	0
Transfers to Reserves	29	0	0	0
<b>Total Expenditure</b>	<b>7,636</b>	<b>2,004</b>	<b>1,893</b>	<b>111</b>
<b><u>Income</u></b>				
Fees & Charges	-848	-105	-107	2
SLA to Schools	-514	-484	-489	5
<b>Total Income</b>	<b>-1,362</b>	<b>-589</b>	<b>-596</b>	<b>7</b>
<b>Net Operational Expenditure</b>	<b>6,274</b>	<b>1,415</b>	<b>1,297</b>	<b>118</b>
<b><u>Recharges</u></b>				
Premises	353	88	88	0
Transport	8	2	2	0
Central Support Services	626	156	156	0
Support Service Income	-7,259	-1,815	-1,815	0
<b>Net Total Recharges</b>	<b>-6,272</b>	<b>-1,569</b>	<b>-1,569</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>2</b>	<b>-154</b>	<b>-272</b>	<b>118</b>

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,725	512	530	(18)
Supplies & Services	444	112	110	2
Civic Catering & Functions	27	1	1	0
Mayoral Allowances	22	0	0	0
Legal Expenses	223	41	39	2
<b>Total Expenditure</b>	<b>2,441</b>	<b>666</b>	<b>680</b>	<b>(14)</b>
<b><u>Income</u></b>				
Land Charges	-103	-26	-21	(5)
License Income	-256	-49	-47	(2)
Schools SLA's	-66	-66	-89	23
Government Grants	-34	-34	-34	0
Other Income	-28	-10	-13	3
Transfers from Reserves	-15	0	0	0
<b>Total Income</b>	<b>-502</b>	<b>-185</b>	<b>-204</b>	<b>19</b>
<b>Net Operational Expenditure</b>	<b>1,939</b>	<b>481</b>	<b>476</b>	<b>5</b>
<b><u>Recharges</u></b>				
Premises Support	158	40	40	0
Transport Recharges	11	3	3	0
Central Support Recharges	361	90	90	0
Support Recharges Income	-1,867	-467	-467	0
<b>Net Total Recharges</b>	<b>-1,337</b>	<b>-334</b>	<b>-334</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>602</b>	<b>147</b>	<b>142</b>	<b>5</b>

## Policy, People, Performance & Efficiency

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	4,271	1,068	1,043	25
Other Premises	213	61	58	3
Contracted Service	241	44	41	3
Supplies & Services	197	57	56	1
Street Lighting	1,901	105	103	2
Highways Maintenance	2,254	416	416	0
Bridges	99	1	1	0
Fleet Transport	1,424	238	238	0
Lease Car Contracts	316	78	78	0
Bus Support – Hopper Tickets	184	57	57	0
Bus Support	502	161	161	0
Out of Borough Transport	51	0	0	0
Finance Charges	145	78	78	0
Grants to Voluntary Organisations	68	34	34	0
NRA Levy	61	15	15	0
<b>Total Expenditure</b>	<b>11,927</b>	<b>2,413</b>	<b>2,379</b>	<b>34</b>
<b><u>Income</u></b>				
Sales	-415	-69	-71	2
Planning Fees	-541	-104	-104	0
Building Control Fees	-205	-40	-40	0
Other Fees & Charges	-461	-155	-155	0
Rents	-8	0	0	0
Grants & Reimbursements	-498	-98	-98	0
Government Grant Income	-7	0	0	0
Efficiency Savings	-60	0	0	0
Schools SLAs	-41	-41	-43	2
Capital Salaries	-312	0	0	0
Transfers from Reserves	-100	0	0	0
<b>Total Income</b>	<b>-2,648</b>	<b>-507</b>	<b>-511</b>	<b>4</b>
<b>Net Operational Expenditure</b>	<b>9,279</b>	<b>1,906</b>	<b>1,868</b>	<b>38</b>
<b><u>Recharges</u></b>				
Premises Recharges	858	215	215	0
Transport Recharges	512	106	106	0
Central Recharges	1,584	396	396	0
Borrow to Save Cost	240	0	0	0
Transport Recharge Income	-3,358	-726	-726	0
Central Recharge Income	-925	-175	-175	0
<b>Net Total Recharges</b>	<b>-1,089</b>	<b>-184</b>	<b>-184</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>8,190</b>	<b>1,722</b>	<b>1,684</b>	<b>38</b>

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<b><u>Expenditure</u></b>				
Employees	1,717	423	418	5
Employee Training	133	21	21	0
Supplies & Services	122	29	33	(4)
<b>Total Expenditure</b>	<b>1,972</b>	<b>473</b>	<b>472</b>	<b>1</b>
<b><u>Income</u></b>				
Fees & Charges	-88	-62	-63	1
Reimbursements & Other Grants	-10	-3	-4	1
School SLA's	-408	-386	-386	0
Transfers from Reserves	-98	0	0	0
<b>Total Income</b>	<b>-604</b>	<b>-451</b>	<b>-453</b>	<b>2</b>
<b>Net Operational Expenditure</b>	<b>1,368</b>	<b>22</b>	<b>19</b>	<b>3</b>
<b><u>Recharges</u></b>				
Premises Support	67	17	17	0
Central Support Recharges	265	66	66	0
Support Recharges Income	-1,700	-425	-425	0
<b>Net Total Recharges</b>	<b>-1,368</b>	<b>-342</b>	<b>-342</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>0</b>	<b>-320</b>	<b>-323</b>	<b>3</b>

**PEOPLE DIRECTORATE**

**Adult Social Care, Prevention & Assessment**

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<b><u>Expenditure</u></b>				
Employees	7,694	1,833	1,805	28
Other Premises	80	14	15	(1)
Supplies & Services	342	117	113	4
Aids & Adaptations	113	9	9	0
Transport	18	2	3	(1)
Food Provision	28	4	4	0
Other Agency	23	3	0	3
Transfer to Reserves	2,224	0	0	0
Contribution to Complex Care Pool	17,761	2,937	2,934	3
<b>Total Expenditure</b>	<b>28,283</b>	<b>4,919</b>	<b>4,883</b>	<b>36</b>
<b><u>Income</u></b>				
Fees & Charges	-306	-77	-75	(2)
Reimbursements & Grant Income	-209	-81	-80	(1)
Transfer from Reserves	-2,464	-18	-18	0
Capital Salaries	-111	-28	-28	0
Government Grant Income	-86	-49	-49	0
<b>Total Income</b>	<b>-3,176</b>	<b>-253</b>	<b>-250</b>	<b>(3)</b>
<b>Net Operational Expenditure</b>	<b>25,107</b>	<b>4,666</b>	<b>4,633</b>	<b>33</b>
<b><u>Recharges</u></b>				
Premises Support	389	93	93	0
Central Support Services	1,874	441	441	0
Internal Recharge Income	-1,677	-381	-381	0
Transport Recharges	29	7	6	1
<b>Net Total Recharges</b>	<b>615</b>	<b>160</b>	<b>159</b>	<b>1</b>
<b>Net Department Expenditure</b>	<b>25,722</b>	<b>4,826</b>	<b>4,792</b>	<b>34</b>

## Children & Families

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	8,637	2,266	2,300	(34)
Premises	276	94	90	4
Supplies & Services	887	300	317	(17)
Transport	6	1	14	(13)
Direct Payments/Individual Budgets	161	30	100	(70)
Commissioned Services	317	39	39	0
Out of Borough Residential Placements	3,387	929	1,183	(254)
Out of Borough Adoption	80	25	25	0
Out of Borough Fostering	414	76	290	(214)
In House Adoption	242	66	86	(20)
Special Guardianship	1,092	269	310	(41)
In House Foster Carer Payments	1,950	456	447	9
Care Leavers	140	46	24	22
Family Support	82	14	17	(3)
Agency Related Expenditure	89	0	0	0
Capital Financing	6	0	0	0
<b>Total Expenditure</b>	<b>17,766</b>	<b>4,611</b>	<b>5,242</b>	<b>(631)</b>
<b><u>Income</u></b>				
Adoption Placements	-44	0	0	0
Fees & Charges	-123	-16	-18	2
Dedicated School's Grant	-77	-25	-25	0
Reimbursements & Other Grant Income	-220	-210	-213	3
Government Grants	-62	-62	-62	0
Transfer from Reserves	-33	-33	-33	0
<b>Total Income</b>	<b>-559</b>	<b>-346</b>	<b>-351</b>	<b>5</b>
<b>Net Operational Expenditure</b>	<b>17,207</b>	<b>4,265</b>	<b>4,891</b>	<b>(626)</b>
<b><u>Recharges</u></b>				
Premises Support Costs	434	108	108	0
Transport Support Costs	42	13	13	0
Central Support Service Costs	2,178	539	539	0
<b>Net Total Recharges</b>	<b>2,654</b>	<b>660</b>	<b>660</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>19,861</b>	<b>4,925</b>	<b>5,551</b>	<b>(626)</b>

## Commissioning & Complex Care

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,418	1,576	1,524	52
Other Premises	243	71	81	(10)
Supplies & Services	342	86	86	0
Other Agency Costs	618	66	66	0
Transport	187	47	37	10
Carer's Breaks	429	93	91	2
Contracts & SLAs	151	23	21	2
Emergency Duty Team	94	23	22	1
Payments To Providers	3,149	482	482	0
<b>Total Expenditure</b>	<b>11,631</b>	<b>2,467</b>	<b>2,410</b>	<b>57</b>
<b><u>Income</u></b>				
Sales & Rents Income	-198	-99	-102	3
Fees & Charges Income	-290	-41	-35	(6)
Reimbursements & Other Grant Income	-492	0	0	0
CCG Contribution To Service	-340	-75	-53	(22)
Transfer From Reserves	-1,351	0	0	0
<b>Total Income</b>	<b>-2,671</b>	<b>-215</b>	<b>-190</b>	<b>-25</b>
<b>Net Operational Expenditure</b>	<b>8,960</b>	<b>2,252</b>	<b>2,220</b>	<b>32</b>
<b><u>Recharges</u></b>				
Premises Support	236	59	59	0
Transport	393	98	114	(16)
Central Support Services	1,090	264	264	0
Internal Recharge Income	-649	-140	-140	0
<b>Net Total Recharges</b>	<b>1,070</b>	<b>281</b>	<b>297</b>	<b>(16)</b>
<b>Net Department Expenditure</b>	<b>10,030</b>	<b>2,533</b>	<b>2,517</b>	<b>16</b>

## Education, Inclusion & Provision

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,355	1,461	1,416	45
Premises	442	17	13	4
Supplies & Services	2,996	563	539	24
Transport	5	2	2	0
School Transport	934	109	184	(75)
Commissioned Services	2,647	538	528	10
Agency Related Expenditure	1,474	464	462	2
Independent School Fees	2,463	824	824	0
Inter Authority Special Needs	175	0	0	0
Pupil Premium Grant	191	1	1	0
Nursery Education Payments	2,980	1,053	1,053	0
Schools Contingency	469	100	100	0
Special Education Needs Contingency	2,016	500	500	0
Capital Finance	3	0	0	0
Early Years Contingency	50	0	0	0
<b>Total Expenditure</b>	<b>23,200</b>	<b>5,632</b>	<b>5,622</b>	<b>10</b>
<b><u>Income</u></b>				
Fees & Charges	-351	-4	-5	1
Government Grant	-569	-545	-545	0
Reimbursements & Other Income	-1,112	-81	-78	(3)
Schools SLA Income	-252	-222	-233	11
Transfer to / from Reserves	-781	-506	-506	0
Dedicated Schools Grant	-12,938	-3,398	-3,398	0
Inter Authority Income	-578	-91	-91	0
Sales Income	-38	-2	0	(2)
Rent	-102	0	0	0
<b>Total Income</b>	<b>-16,721</b>	<b>-4,849</b>	<b>-4,856</b>	<b>7</b>
<b>Net Operational Expenditure</b>	<b>6,479</b>	<b>783</b>	<b>766</b>	<b>17</b>
<b><u>Recharges</u></b>				
Central Support Services Costs	1,982	455	455	0
Premises Support Costs	288	71	71	0
Transport Support Costs	253	1	1	0
HBC Support Costs Income	-79	0	0	0
<b>Net Total Recharges</b>	<b>2,444</b>	<b>527</b>	<b>527</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>8,923</b>	<b>1,310</b>	<b>1,293</b>	<b>17</b>



## Public Health & Public Protection

	Annual Budget	Budget To Date	Actual To Date	Variance to Date
	£'000	£'000	£'000	(Overspend) £'000
<b><u>Expenditure</u></b>				
Employees	3,385	818	779	39
Supplies & Services	273	27	26	1
Other Agency	21	21	16	5
Contracts & SLA's	7,556	1,324	1,322	2
<b>Total Expenditure</b>	<b>11,235</b>	<b>2,190</b>	<b>2,143</b>	<b>47</b>
<b><u>Income</u></b>				
Other Fees & Charges	-57	-16	-14	(2)
Sales Income	-44	-44	-44	0
Reimbursements & Grant Income	-166	-121	-121	0
Government Grant	-10,718	0	0	0
Transfer from Reserves	-500	0	0	0
<b>Total Income</b>	<b>-11,485</b>	<b>-181</b>	<b>-179</b>	<b>(2)</b>
<b>Net Operational Expenditure</b>	<b>-250</b>	<b>2,009</b>	<b>1,964</b>	<b>45</b>
<b><u>Recharges</u></b>				
Premises Support	162	40	40	0
Central Support Services	592	113	113	0
Transport Recharges	18	5	4	1
Support Income	-64	0	0	0
<b>Net Total Recharges</b>	<b>708</b>	<b>158</b>	<b>157</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>458</b>	<b>2,167</b>	<b>2,121</b>	<b>46</b>

## Corporate & Democracy

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	338	84	76	8
Other Premises	86	22	78	(56)
Contracted Services	63	7	5	2
Supplies & Services	144	65	63	2
Mersey Gateway Crossings Board Ltd	776	314	288	26
Members Allowances	785	208	208	0
Interest Payable	2,047	512	363	149
Bank Charges	78	14	14	0
Audit Fees	142	30	30	0
Contingency	1,000	0	0	0
Capital Financing	1,752	553	497	56
Contribution to Reserves	751	0	0	0
Precepts & Levies	181	0	0	0
Corporate Property Savings Target	-670	-167	0	(167)
<b>Total Expenditure</b>	<b>7,473</b>	<b>1,642</b>	<b>1,622</b>	<b>20</b>
<b><u>Income</u></b>				
Interest Receivable	-436	-109	-165	56
Other Fees & Charges	-110	-12	-14	2
Grants & Reimbursements	-1,075	-494	-523	29
Government Grant Income	-5,257	-3,272	-3,272	0
Transfer from Reserves	-1,081	0	0	0
<b>Total Income</b>	<b>-7,959</b>	<b>-3,887</b>	<b>-3,974</b>	<b>87</b>
<b>Net Operational Expenditure</b>	<b>-486</b>	<b>-2,245</b>	<b>-2,352</b>	<b>107</b>
<b><u>Recharges</u></b>				
Premises Recharges	5	1	1	0
Central Recharges	1,157	350	350	0
Central Recharge Income	-370	-93	-93	0
<b>Net Total Recharges</b>	<b>792</b>	<b>258</b>	<b>258</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>306</b>	<b>-1,987</b>	<b>-2,094</b>	<b>107</b>

**APPENDIX 2**

**Complex Care Pooled Budget**

Note – Halton BC’s net contribution towards the Complex Care Pooled Budget is included within the Adult Social Care, Prevention and Assessment Department statement shown in Appendix 1.

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Intermediate Care Services	4,196	505	424	81
End of Life	192	48	57	(9)
Sub Acute	1,727	5	4	1
Urgent Care Centres	815	50	47	3
Joint Equipment Store	615	115	100	15
Contracts & SLA's	987	316	288	28
Intermediate Care Beds	596	149	178	(29)
BCF Schemes	1754	424	424	0
Adult Care:				
Residential & Nursing Care	21,387	4,270	4,005	265
Domiciliary & Supported Living	9,678	2,075	2,327	(252)
Direct Payments	5,033	1,642	1,866	(224)
Day Care	434	65	58	7
Frailty Pathway	155	0	0	0
Contingency	518	0	0	0
<b>Total Expenditure</b>	<b>48,087</b>	<b>9,664</b>	<b>9,778</b>	<b>(114)</b>
<b>Income</b>				
Residential & Nursing Income	-5,059	-777	-914	137
Community Care Income	-1,840	-283	-235	(48)
Direct Payments Income	-253	-51	-83	32
BCF	-9,491	-2,373	-2,373	0
CCG Contribution to Pool	-12,846	-3,211	-3,211	0
Other CCG income	-114	-32	-28	(4)
ILF Grant	-723	0	0	0
<b>Total Income</b>	<b>-30,326</b>	<b>-6,727</b>	<b>-6,844</b>	<b>117</b>
<b>Net Department Expenditure</b>	<b>17,761</b>	<b>2,937</b>	<b>2,934</b>	<b>3</b>



## Capital Expenditure to 30 June 2016

Directorate/Department	Actual Expenditure to Date £'000	2016/17 Cumulative Capital Allocation				Capital Allocation 2017/18 £'000	Capital Allocation 2018/19 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b>Enterprise, Community &amp; Resources Directorate</b>							
<b>Community and Environment</b>							
Stadium Minor Works	15	15	175	225	280	30	30
Leisure Centres Refurbishment	267	267	275	275	275	0	0
Widnes Recreation Site	39	40	156	156	156	0	0
Norton Priory	1,737	1,737	2,000	2,300	2,628	529	0
Norton Priory Biomass Boiler	0	0	0	0	107	0	0
Open Spaces Schemes	21	21	80	150	200	0	0
Children's Playground Equipment	0	0	20	40	65	91	65
Upton Improvements	0	0	0	0	13	0	0
The Glen Play Area	12	20	95	100	100	4	0
Runcorn Hill Park	1	1	190	200	210	150	75
Crow Wood Play Area	0	0	3	6	9	0	0
Runcorn Cemetery Extension	0	0	0	0	0	9	0
Peelhouse Lane Cemetery	0	0	5	100	105	1,000	293
Peelhouse Lane Cemetery – Enabling Works	35	32	37	43	46	0	0
Landfill Tax Credit Schemes	0	0	5	10	340	340	340
Litter Bins	19	20	20	20	20	20	20
<b>ICT &amp; Support Services</b>							
ICT Rolling Programme	301	275	550	825	1,100	1,100	1,100









