

REPORT TO: Executive Board

DATE: 13 June 2019

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2018/19 Financial Outturn

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the final revenue and capital spending position for 2018/19.

2.0 RECOMMENDED: That

- 1) The report be noted; and**
- 2) The information within the report is taken into account when reviewing the 2019/20 budget monitoring position, medium term forecast and saving proposals for future years.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 The final accounts for 2018/19 are nearing completion and the revenue spending position for each Department, subject to external audit, is shown in Appendix 1.
- 3.2 Overall the final outturn position shows overspend of £2.407m against a revised budget of £109.227m. The adverse position has been highlighted throughout the year and at the end of December 2018 it was forecast that the final overspend outturn would be in the region of £4.184m. Therefore, the actual outturn position represents an improvement from the previous forecast position, as a result of the close monitoring undertaken by Members and Officers and the actions taken to curb spending except where absolutely essential. Further details are provided within the report, regarding the movement between the forecast and actual outturn positions.
- 3.3 Total employee expenditure for the year was approximately £71.721m (£67.749m-2017/18), which was £0.838m below the allocated budget. The variance is primarily due to the number of posts which have been held vacant over the past year, some of which have been deleted from

the structure in the new financial year as a means of achieving budget savings.

- 3.4 Included within the employee budget is a staff turnover saving target of 3%, which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the year has been achieved in most Departments, with the exception of Community & Environment, Economy, Enterprise & Property, Policy, People, Performance & Efficiency and Education, Inclusion and Provision.
- 3.5 A number of underspends against the 2018/19 budget have been approved as one-off budget savings for 2019/20. These have been carried forward into 2019/20 when preparing the year-end accounts and as part of the review of reserve balances.
- 3.6 Details of expenditure and income relating to Mersey Gateway project are included within Appendix 1. The Mersey Gateway project is required to be accounted for separately from the Council's accounts. It therefore has no impact (positive or negative) upon the Council's budget or upon the Council's 2018/19 outturn position, as the project is in effect ringfenced and fully funded from toll charges and Government grant.
- 3.7 Within the overall net overspend for the year, the key budget variances are as follows;

- (i) **Children and Families Department (£4,106,000 overspend):-**
As highlighted throughout the year, a significant overspend against budget was expected for the Department. As at 31 December 2018 the overspend position was £3.230m with the final outturn position expected to be in the region of £4.350m. Concentrated efforts in controlling spend and looking at greater efficient use of resources throughout the Department has helped limit the final overspend position to £4.106m.

The 2018/19 budget included an additional £3.0m of budget provision for the Children & Families Department to help to mitigate the expected overspend position and service demand pressures. In addition for the 2019/20 budget use of the Social Care Support Grant of £1.092 has been allocated in full to the Children and Families Department.

Expenditure relating to out of borough residential placements was £6.991m (17/18 - £6.609m), this being £2.625m over the available budget. The number of individual children and young people in residential placements at the start of 2018/19 was 48, this number had increased to 49 by the end of March 2019. In the last few months staff have been recruited to a new Placements Team who will work more closely with providers & reduce the cost of packages. This is a very difficult area to predict future spend as

the demand can change very quickly, but even with an increase in budget of £289,000 and reduced costs it is anticipated this will still be a budget pressure in 2019/20.

Out of Borough Fostering expenditure is £1.387m (17/18 - £1.243m) over budget. The overspend had reduced by 5.3% from that forecast at the end of quarter 3. The number of individual children in an independent fostering agency placement has reduced from 66 at the start of 2018/19 to 61 at the end of March 2019, but reached a high of 75 during the year. In house foster carers are utilised wherever possible and there has been a net increase of 3 households during the current financial year. Halton have joined a collaborative fostering service with Cheshire West and Chester, Cheshire East and Warrington and every effort is being made to recruit new foster carers, but this is a lengthy process and as a result it will take time for the council to build up a new bank of carers. Incentives to help recruit and retain foster carers have also been implemented in 2019/20, for example, discretionary council tax relief. These measures should have a positive impact on recruitment and retention and help reduce the reliance on independent fostering placements being sought at a much higher cost.

Expenditure relating to Special Guardianship Orders is £0.540m (17/18 - £0.404m) over budget. Expenditure has increased from £1.496m in 2017/18 to £1.659m in 2018/19, an increase of 10.9%. Special Guardianship Orders are set up through the family court and not the Council, which makes it difficult to estimate how many more of these orders will be agreed in the next financial year.

The Early Years net divisional expenditure was £0.171m over budget at year-end, an increase of £0.039m from 2017/18. Income was below target by £0.357m and is the main area of concern. This level of underachievement is expected to continue in 2019/20. Even with increases in occupancy levels and parental fees, income has not increased sufficiently to the level at which the day care centres can become self-sustaining.

Looking ahead to 2019/20 the department is expected to continue to experience pressure on allocated budgets despite above inflation growth being provided to help with service demand. Savings of £1.114m have been agreed against the department and it is essential these are achieved to ensure net costs are controlled, these will continue to be monitored and reported on closely.

- (ii) **Adult Social Care Department (£168,000 underspend):-**
Overall the Department (excluding the Complex Care Pool Budget) underspent by £0.168m against an available budget of

£18.259m. This is in-line with the forecast of £0.152m provided at the end of Q3.

The main reason for the department underspend was due to salary costs being £0.230m under the available budget. This as a result of vacancies within Day Services and Care Management Divisions.

Net spend on the Complex Care Pool Budget (hosted with Halton CCG) was £0.029m above budget, the overspend position has been carried forward to 2019/20 and it is envisaged this will be met from in-year efficiencies. The position is a great improvement on the outturn forecast of £0.444m as at 31 December 2018.

Pressures within the pool budget consist of residential care, domiciliary care, direct payments and staffing costs relating to Millbrow and Madeline McKenna Nursing Homes.

Cost pressures have been managed by utilising underspends from the Better Care Fund, Additional Better Care Fund, Winter Pressures Grant and additional contribution from Halton CCG.

- (iii) **Community & Environment Department (£1,402,000 overspend):-** The overspend position for the Community & Environment Department is less than that forecast at 31 December 2018.

The main budget pressure for the Department was in connection with income. Budgeted income targets for the year totalled £14.843m, actual collected levels were £13.595m, a shortfall of £1.248m or 8.4%.

Income from fees and charges underachieved against budget by £0.677m. The large part of this was as a result of reduced fee income for leisure centres, mainly due to difficulties in the recruitment of swimming and fitness instructors, although this was partly offset by a corresponding reduction in operating costs. Shortfalls in income was also evidenced against executive box hire at the stadium, pitch booking fees and the absence of a major concert event at the stadium during the year.

Government grant income was £0.126m below budget due to a reduction in Free School Meals grant. The number of children eligible for grant has dropped in the last few years and this has been exacerbated by schools converting to academies and thereby leaving the service.

It should be noted the shortfall in income for the year isn't as large as forecast as at the end of quarter 3 and certain service areas exceeded their income targets, such as crematorium fees and Brindley lettings and promotions income.

Employee spend was £0.158m over the available budget of £14.021m, primarily due to increased costs of both casual and agency staff.

For 2019/20 a substantial staffing restructure has been implemented, which will achieve significant reductions in staffing costs going forward. In addition, where possible various income targets have been reduced to assist with bringing the Department's budget back into balance.

- (iv) **Education, Inclusion and Provision Department (£117,000 overspend):-** At 31 December 2018 it was forecast the Department would be overspent against budget by £0.433m, the outturn position therefore represents a significant improvement.

The main budget pressure area for the department relates to school transport where spend was £0.438m over the available budget of £0.946m. In comparison the overspend position for 2017/18 was £0.314. Service demand has increased due to an increase in the number of pupils with special educational needs, something which is not unique to Halton but being experienced across the country.

The Council undertook a procurement exercise during the year with school transport providers, which it is envisaged this will help control and reduce future costs. In addition, consideration is being given to other ways in which transport arrangements can be managed going forward, in order to maintain service provision whilst reducing costs.

The Department's income for the year was above budget, which helped mitigate some of the overspend on school transport. Schools SLA income was significantly higher than forecast, with £0.578m generated against a budget target of £0.366m. This was due to increased demand for services such as Educational Psychology and Education Welfare, reflective of the increasing number of pupils with Special Educational Needs. In addition Government grant received was also in excess of budget by £0.130m against a budget of £4.161m.

- (v) **Planning & Transportation (£709,000 underspend):-** A departmental underspend had been forecast for the majority of the year, although the final underspend position is slightly higher than expected.

Reasons for the underspend can be linked to a number of areas where actual costs were below the allocated budget. This includes employee costs being £0.346m below budget due to a number of vacancies across the Building Control team and Highways division. Highways maintenance spend was £0.237m (9.6%) below budget, as a result of capitalising costs where possible and fleet transport was £0.216m (16.4%) below budget, this being as a direct result of the continuation of the fleet transport replacement programme where vehicles are replaced at optimum times for newer and more efficient models, leading to a reduction in consumable costs.

The total energy cost for street lighting was £1.373m (17/18 - £1.603m) and continuation of street lighting upgrades to more efficient LED bulbs has reduced the amount of energy used and reduced maintenance costs. However, following the recent renewal of the energy contract there has been an increase in market costs, which indicates it is less likely there will be further reductions in costs next year.

- (vi) **Corporate & Democracy (£2,276,000 underspend):-** There is a significant underspend against the Corporate & Democracy budget which can be attributed to three main areas.

At the end of the financial year there was unused contingency budget of £1.1m which has helped contribute towards offsetting overspends elsewhere across the Council.

Investment income was higher than forecast, as a result of improved rates of return and cash balances available for investment being larger than expected. The 2019/20 budget has been updated to reflect the increased investment returns being generated.

A number of one-off Government grants were received during the year, including those relating to business rate reliefs as a result of changes to Government policy and increases to the business rates base. In addition, the business rates pool arrangement with Warrington and St Helens councils has generated additional income of £0.132m for Halton. The increase to the business rate base has been reflected in setting the 2019/20 budget.

Reserves and Balances

- 3.8 The Council's Reserves and Balances have been reviewed in accordance with the Reserves and Balances Strategy and are considered reasonable given the scale of the financial challenges facing the Council.

3.9 Total revenue spending for the year was £2.4m above budget. As a result this would have had the impact of reducing the Council's General Reserve to £2.6m. At this level it is considered the General Reserve would be insufficient given the level of increasing service pressures, uncertainty regarding future funding cuts and the risk of fluctuations in the level of business rates retained on an annual basis. Therefore, a number of earmarked reserves have been reviewed and reductions made where possible, to enable funds to be moved into the General Reserve taking the balance back to a more prudent £5m.

School Balances

3.10 School balances as at 31 March 2019 total £4.6m (compared to £3.8m last year-end). There is also £0.3m of unspent Schools related funding held centrally which will carry forward into 2019/20.

3.11 The breakdown of spending for 2018/19 against Individual School Budgets (ISB) is given in the table below.

Individual School Budgets (ISB) 2018/19					
	Nursery Schools £'000	Primary Schools £'000	Secondary Schools £'000	Special Schools £'000	Total £'000
Balance b/f from 2017/18	42	3,364	108	317	3,831
ISB for 2018/19	1,077	41,477	11,179	5,650	59,383
Total Budget	1,119	44,841	11,287	5,967	63,214
Actual Expenditure	998	40,924	10,968	5,707	58,597
Balance c/f to 2019/20	121	3,917	319	260	4,617

Capital Spending

3.12 Capital spending at 31st March 2019 totalled £21.890m, which is 64.6% of the total Capital Programme of £33.882m (which assumes a 20% slippage between years). This was primarily due to slippages on the major bridge and highways schemes.

4.0 POLICY AND OTHER IMPLICATIONS

4.1 There are 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 maintained a budget risk register throughout the year and has internal controls and processes in place to ensure that spending remains in line with budget as far as possible.

7.0 EQUALITY AND DIVERSITY ISSUES

- 7.1 There are none.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

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

APPENDIX 1

2018/19 REVENUE EXPENDITURE

Summary

Department/Directorate	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
Adult Social Care	18,259	18,091	168
Children & Families	23,425	27,531	(4,106)
Complex Care Pool	25,314	25,343	(29)
Education, Inclusion & Provision	9,622	9,739	(117)
Public Health & Public Protection	832	764	68
People Directorate	77,452	81,468	(4,016)
Community & Environment	26,234	27,636	(1,402)
Economy, Enterprise & Property	3,354	3,329	25
Finance	4,040	3,967	73
ICT & Support Services	204	317	(113)
Legal & Democratic	617	582	35
Planning & Transportation	15,183	14,474	709
Policy, People, Performance & Efficiency	0	-6	6
Enterprise, Community & Resources Directorate	49,632	50,299	(667)
Corporate & Democracy	-17,857	-20,133	2,276
Mersey Gateway	0	0	0
Total Revenue Expenditure	109,227	111,634	(2,407)

PEOPLE DIRECTORATE

Adult Social Care Department

	Annual Budget	Actual Spend	Variance (Overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	14,565	14,335	230
Other Premises	355	372	(17)
Supplies & Services	1,596	1,603	(7)
Aids & Adaptations	113	90	23
Transport	201	204	(3)
Food Provision	206	204	2
Contracts & SLAs	528	537	(9)
Emergency Duty Team	98	111	(13)
Other Agency	635	635	0
Payments To Providers	1,443	1,465	(22)
Total Expenditure	19,740	19,556	184
<u>Income</u>			
Sales & Rents Income	-271	-254	(17)
Fees & Charges	-676	-693	17
Reimbursements & Grant Income	-919	-889	(30)
Transfer From Reserves	-568	-568	0
Capitalised Salaries	-111	-111	0
Government Grant Income	-1,161	-1,166	5
Total Income	-3,706	-3,681	(25)
Net Operational Expenditure	16,034	15,875	159
<u>Recharges</u>			
Premises Support	610	610	0
Asset Charges	317	317	0
Central Support Services	3,027	3,027	0
Internal Recharge Income	-2,400	-2,400	0
Transport Recharges	671	662	9
Net Total Recharges	2,225	2,216	9
Net Department Expenditure	18,259	18,091	168

Children & Families Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	9,479	9,171	308
Premises	277	218	59
Supplies and Services	1,150	1,082	68
Transport	115	151	(36)
Direct Payments/Individual Budgets	697	702	(5)
Commissioned Services	247	212	35
Out of Borough Residential Placements	4,366	6,991	(2,625)
Out of Borough Adoption	82	120	(38)
Out of Borough Fostering	1,453	2,840	(1,387)
In House Adoption	215	237	(22)
Special Guardianship	1,119	1,659	(540)
In House Foster Carer Payments	2,058	1,614	444
Care Leavers	190	329	(139)
Family Support	60	96	(36)
Emergency Duty team	100	102	(2)
Contracted Services	4	5	(1)
Early Years	60	231	(171)
Transfer to Reserves	112	112	0
Total Expenditure	21,784	25,872	(4,088)
<u>Income</u>			
Fees and Charges	-36	-33	(3)
Sales Income	-56	-57	1
Rents	-87	-92	5
Dedicated Schools Grant	-97	-97	0
Reimbursements & Other Grant Income	-688	-671	(17)
Government Grants	-164	-164	0
Transfer from Reserves	-117	-117	0
Total Income	-1,245	-1,231	(14)
Net Operational Expenditure	20,539	24,641	(4,102)
<u>Recharges</u>			
Premises Support	248	248	0
Transport Support	29	33	(4)
Central Support Service Costs	2,609	2,609	0
Net Total Recharges	2,886	2,890	(4)
Net Department Expenditure	23,425	27,531	(4,106)

Complex Care Pool Budget

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Intermediate Care Services	6,354	6,278	76
End of Life	200	143	57
Sub-Acute	1,769	1,728	41
Urgent Care Centres	615	615	0
Joint Equipment Service	613	646	(33)
CCG Contracts & SLA's	774	774	0
Intermediate Care Beds	599	599	0
BCF schemes	1,729	1,729	0
Carer's Centre	359	359	0
Madeline McKenna	541	571	(30)
Millbrow	1,958	2,196	(238)
Adult Health & Social Care			
Residential & Nursing Care	21,196	21,005	191
Domiciliary & Supported Living	12,970	12,457	514
Direct Payments	9,296	9,618	(323)
Daycare	395	456	(61)
Carer's Breaks	440	293	147
Total Expenditure	59,808	59,467	341
<u>Income</u>			
Residential & Nursing Income	-6,144	-5,914	(230)
Community Care Income	-1,414	-1,436	22
Direct Payments Income	-569	-555	(14)
Winter Pressures	-639	-639	0
BCF	-9,844	-9,844	0
CCG Contribution to Pool	-14,311	-14,311	0
ILF	-677	-677	0
Madeline McKenna Income	-279	-241	(38)
Millbrow Income	-392	-401	9
Falls Income	-60	-60	0
Income from other CCG's	-113	-119	6
Section17 Income	-52	-52	0
Transfer from reserve	0	142	(142)
Total Income	-34,494	-34,107	(387)
Net Operational Expenditure	25,314	25,360	(46)
Liability as per Joint Working Agreement (HCCG share – 37%)		-17	17
Adjusted Net Expenditure	25,314	25,343	(29)

Education, Inclusion & Provision Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	5,748	5,751	(3)
Premises	32	107	(75)
Supplies & Services	2,241	2,148	93
Transport	5	1	4
Schools Transport	946	1,384	(438)
Commissioned Services	2,520	2,461	59
Agency Related Expenditure	1,572	1,512	60
Independent School Fees	3,049	3,049	0
Inter Authority Special Needs	400	400	0
Pupil Premium Grant	30	30	0
Nursery Education Payments	6,065	6,065	0
Capital Finance	2,276	2,276	0
Total Expenditure	24,884	25,184	(300)
<u>Income</u>			
Fees & Charges	-346	-410	64
Government Grants	-4,161	-4,291	130
Reimbursements & Other Grants	-1,179	-1,215	36
Schools SLA Income	-366	-578	212
Transfer to/from Reserves	-974	-974	0
Dedicated Schools Grant	-13,708	-13,708	0
Inter Authority Income	-578	-323	(255)
Total Income	-21,312	-21,499	187
Net Operational Expenditure	3,572	3,685	(113)
<u>Recharges</u>			
Central Support Services Costs	1,597	1,599	(2)
HBC Support Costs Income	-79	-79	0
Premises Support Costs	156	156	0
Transport Support Costs	279	281	(2)
Asset Charges	4,097	4,097	0
Net Total Recharges	6,050	6,054	(4)
Net Department Expenditure	9,622	9,739	(117)

Public Health & Public Protection Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	3,481	3,413	68
Other Premises	5	5	0
Supplies & Services	296	243	53
Contracts & SLA's	6,975	6,975	0
Transport	6	9	(3)
Other Agency	18	18	0
Transfer to Reserves	97	97	0
Total Expenditure	10,878	10,760	118
<u>Income</u>			
Other Fees & Charges	-142	-122	(20)
Reimbursements & Grant Income	-321	-289	(32)
Government Grant	-10,188	-10,188	0
Transfer from Reserves	-226	-226	0
Total Income	-10,877	-10,825	(52)
Net Operational Expenditure	1	-65	66
<u>Recharges</u>			
Premises Support	179	179	0
Central Support Services	718	718	0
Transport Recharges	32	30	2
Internal Recharge Income	-98	-98	0
Net Total Recharges	831	829	2
Net Department Expenditure	832	764	68

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE

Community & Environment Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	14,021	14,179	(158)
Other Premises	2,095	2,205	(110)
Supplies & Services	1,115	1,051	64
Book Fund	158	129	29
Hired & Contracted Services	1,174	1,157	17
Food Provisions	506	504	2
School Meals Food	1,980	2,105	(125)
Transport	51	134	(83)
Other Agency Costs	327	342	(15)
Waste Disposal Contracts	5,900	5,874	26
Grants to Voluntary Organisations	67	19	48
Grant to Norton Priory	172	174	(2)
Rolling Projects	20	20	0
Capital Financing	407	429	(22)
Total Expenditure	27,993	28,322	(329)
<u>Income</u>			
Sales Income	(1,829)	(1,325)	(504)
School Meals Sales	(2,368)	(2,315)	(53)
Fees & Charges Income	(6,137)	(5,460)	(677)
Rents Income	(231)	(221)	(10)
Government Grant Income	(1,198)	(1,072)	(126)
Reimbursements & Other Grant Income	(681)	(671)	(10)
Schools SLA Income	(1,347)	(1,357)	10
Internal Fees Income	(171)	(220)	49
School Meals Other Income	(254)	(240)	(14)
Catering Fees	(114)	(102)	(12)
Capital Salaries	(172)	(173)	1
Rolling Projects Income	0	(45)	45
Transfers From Reserves	(341)	(394)	53
Total Income	(14,843)	(13,595)	(1,248)
Net Operational Expenditure	13,150	14,727	(1,577)
<u>Recharges</u>			
Asset Charges	5,213	5,213	0
Central Support Services	3,665	3,665	0
HBC Support Costs Income	(421)	(421)	0
Transport Recharges	3,069	2,894	175
Premises Support	1,558	1,558	0
Net Total Recharges	13,084	12,909	175
Net Department Expenditure	26,234	27,636	(1,402)

Economy, Enterprise & Property Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	4,870	4,882	(12)
Repairs & Maintenance	2,123	2,123	0
Premises	69	70	(1)
Energy & Water Costs	667	643	24
NNDR	543	541	2
Rents	377	378	(1)
Economic Regeneration Activities	20	18	2
Supplies & Services	2,132	2,112	20
Grants to Voluntary Organisations	56	56	0
Transfer to Reserves	402	402	0
Total Expenditure	11,259	11,225	34
<u>Income</u>			
Fees & Charges	-316	-318	2
Rent – Markets	-773	-763	(10)
Rent – Investment Properties	-53	-53	0
Rent – Commercial Properties	-1,166	-1,171	5
Government Grant Income	-2,449	-2,449	0
Recharges to Capital	-82	-101	19
Schools SLA Income	-502	-468	(34)
Transfer from Reserves	-1,064	-1,064	0
Reimbursements & Other Grant Income	-302	-309	7
Total Income	-6,707	-6,696	(11)
Net Operational Expenditure	4,552	4,529	23
<u>Recharges</u>			
Premises Support Costs	1,965	1,965	0
Transport Support Costs	25	23	2
Central Support Service Costs	2,122	2,122	0
Accommodation Income	-2,396	-2,396	0
Repairs & Maintenance Income	-2,402	-2,402	0
Central Support Service Income	-2,042	-2,042	0
Asset Rental Support Costs	1,530	1,530	0
Net Total Recharges	-1,198	-1,200	2
Net Department Expenditure	3,354	3,329	25

Finance Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	5,446	5,150	296
Supplies & Services	419	226	193
Insurance	1,078	1,153	(75)
Rent Allowances	35,548	35,548	0
Non HRA Rent Rebates	65	70	(5)
Discretionary Social Fund	154	117	37
Discretionary Housing Payments	529	529	0
Concessionary Travel	2,175	2,171	4
LCR Levy	2,241	2,241	0
Total Expenditure	47,655	47,205	450
<u>Income</u>			
Clerical Error Recovery	-461	-461	0
Rent Allowances	-35,087	-34,654	(433)
Fees & Charges	-197	-224	27
Non HRA Rent Rebate	-65	-69	4
Dedicated Schools Grant	-96	-96	0
Discretionary Housing Payment Grant	-529	-536	7
Housing Benefit Admin Grant	-474	-474	0
Universal Credits	-130	-131	1
Council Tax Admin Grant	-211	-211	0
Council Tax Liability Order	-485	-512	27
Business Rates Admin Grant	-166	-156	(10)
Schools SLAs	-858	-840	(18)
LCR Reimbursement	-2,241	-2,241	0
Reimbursements & Other Grants	-279	-297	18
Transfer from Reserves	-51	-51	0
Total Income	-41,330	-40,953	(377)
Net Operational Expenditure	6,325	6,252	73
<u>Recharges</u>			
Premises Support	8	8	0
Central Recharges	2,356	2,356	0
Central Recharge Income	-4,649	-4,649	0
Net Total Recharges	-2,285	-2,285	0
Net Department Expenditure	4,040	3,967	73

ICT and Support Services Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	6,766	7,010	(244)
Supplies & Services	711	675	36
Capital Financing	1,547	1,547	0
Computer Repairs & Software	934	636	298
Communication Costs	385	417	(32)
Transfer to Reserves	15	0	15
Premises Costs-HDL/Contact Centre	57	77	(20)
Total Expenditure	10,415	10,362	53
<u>Income</u>			
Fees & Charges	-840	-665	(175)
Schools SLA	-522	-534	12
Reimbursements & Other Grants Income	-15	- 15	0
Total Income	-1,377	-1,214	(163)
Net Operational Expenditure	9,038	9,148	(110)
<u>Recharges</u>			
Premises Support	605	605	0
Transport	8	11	(3)
Central Support Recharges	1,063	1,063	0
Support Services Income	-10,510	-10,510	0
Net Total Recharges	-8,834	-8,831	(3)
Net Department Expenditure	204	317	(113)

Legal & Democratic Services Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	1,746	1,705	41
Supplies & Services	290	248	42
Civic Catering & Functions	56	30	26
Legal Expenses	223	410	(187)
Total Expenditure	2,315	2,393	(76)
<u>Income</u>			
Land Charges	-78	-88	10
School SLAs	-79	-79	0
Licence Income	-245	-273	28
Fees & Charges Income	-55	-84	29
Reimbursements & Other Grant Income	0	-46	46
Total Income	-457	-570	113
Net Operational Expenditure	1,858	1,823	36
<u>Recharges</u>			
Premises Support Costs	155	155	0
Central Support Service Costs	346	346	0
Support Recharges Income	-1,742	-1,742	0
Net Total Recharges	-1,241	-1,241	0
Net Department Expenditure	617	582	35

Planning & Transportation Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	4,558	4,212	346
Other Premises	168	125	43
Contracted Services	243	322	(79)
Supplies & Services	163	276	(113)
Street Lighting	1,731	1,373	358
Highways Maintenance	2,465	2,228	237
Fleet Transport	1,318	1,102	216
Lease Car Contracts	1	5	(4)
Bus Support	649	740	(91)
Grants to Vol. Organisations	61	61	0
LCR Levy	882	882	0
NRA Levy	64	64	0
Contribution to Reserves	526	526	0
Total Expenditure	12,829	11,916	913
<u>Income</u>			
Sales	-351	-278	(73)
Planning Fees	-526	-448	(78)
Building Control Fees	-209	-206	(3)
Other Fees & Charges	-646	-895	249
Rent	-9	0	(9)
Grants & Reimbursements	-370	-413	43
Government Grant Income	-135	-135	0
Efficiency Savings	-100	-66	(34)
Schools SLAs	-43	-45	2
Capital Salaries	-317	-203	(114)
LCR Levy Reimbursement	-882	-882	0
Total Income	-3,588	-3,571	(17)
Net Operational Expenditure	9,241	8,345	896
<u>Recharges</u>			
Premises Recharges	642	642	0
Transport Recharges	771	784	(13)
Asset Charges	8,558	8,558	0
Central Recharges	1,733	1,733	0
Transport Recharge Income	-4,896	-4,722	(174)
Central Recharge Income	-866	-866	0
Net Total Recharges	5,942	6,129	(187)
Net Department Expenditure	15,183	14,474	709

Policy, People, Performance and Efficiency Department

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	1,879	1,913	(34)
Employees Training	133	115	18
Supplies & Services	187	198	(11)
Apprenticeship Levy	300	272	28
Total Expenditure	2,499	2,498	1
<u>Income</u>			
Fees & Charges	-93	-135	42
Reimbursement & Other Grants	-21	-33	12
Schools SLAs	-426	-377	(49)
Transfer from Reserves	-146	-146	0
Total Income	-686	-691	5
Net Operational Expenditure	1,813	1,807	6
<u>Recharges</u>			
Premises Support	12	12	0
Central Support Recharges	-1,042	-1,042	0
Support recharges Income	-783	-783	0
Net Total Recharges	-1,813	-1813	0
Net Department Expenditure	0	-6	6

Corporate & Democracy

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	281	253	28
Contracted Services	35	13	22
Members Allowances	801	845	(44)
Interest Payable	3,046	2,824	222
Bank Charges	81	146	(65)
Audit Fees	124	103	21
Contingency	1,100	0	1,100
Capital Financing	3,160	3,245	(85)
Contribution to Reserves	2,971	3,343	(372)
Debt Management Expenses	34	17	17
Precepts & Levies	701	675	26
Total Expenditure	12,334	11,464	870
<u>Income</u>			
Interest Receivable – Treasury	-794	-1,540	746
Interest Receivable – Other	-152	-138	(14)
Fees & Charges	-53	-36	(17)
Grants & Reimbursements	-85	-216	131
Government Grant Income	-6,041	-6,582	541
Transfer from Reserves	-2,369	-2,388	19
Total Income	-9,494	-10,900	1,406
Net Operational Expenditure	2,840	564	2,276
<u>Recharges</u>			
Asset Charges	-21,936	-21,936	0
Premises Recharges	6	6	0
Central Recharges	1,296	1,296	0
Support Services Income	-63	-63	0
Net Total Recharges	-20,697	-20,697	0
Net Department Expenditure	-17,857	-20,133	2,276

Mersey Gateway

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Other Premises	149	146	3
Hired & Contracted	0	3	(3)
Agency Costs	45,152	47,349	(2,197)
Insurance	1,502	492	1,010
Supplies & Services	0	3	(3)
MGCB Ltd	2,625	1,578	1,047
MGET	646	512	134
Bus Support	0	413	(413)
External Interest	5,173	5,173	0
Finance Charges	149	148	1
Bad debt provision	0	7,478	(7,478)
Total Expenditure	55,396	63,295	(7,899)
<u>Income</u>			
Toll Income	-27,753	-60,271	32,518
Grants & Reimbursements	-27,043	-2,562	(24,481)
Transfer from reserves	-646	-512	(134)
Total Income	-55,442	-63,345	7,903
Net Operational Expenditure	(46)	(50)	4
<u>Recharges</u>			
Central Support Recharges	46	50	(4)
Net Total Recharges	46	50	(4)
Net Department Expenditure	0	0	0

APPENDIX 2

2018/19 CAPITAL EXPENDITURE

Directorate/Department	2018/19 Capital Allocation £'000	Actual Expenditure £'000	2018/19 Allocation Remaining £'000
<u>Enterprise Community & Resources Directorate</u>			
Community and Environment			
Stadium Minor Works	50	42	8
Stadium Pitch	300	279	21
Children's Playground Equipment	57	67	(10)
Landfill Tax Credits Scheme	340	0	340
Crow Wood Park	478	218	260
Peelhouse Lane Cemetery	500	135	365
Peelhouse Lane Cemetery – Enabling Works	33	21	12
Phoenix Park	104	98	6
Runcorn Hill Park	5	-22	27
Sandymoor Playing Fields	1,032	839	193
Town Park	280	6	274
Bowling Greens	0	2	(2)
Brindley Café Extension	80	0	80
Victoria Park Glasshouses	170	0	170
Open Spaces Projects	511	468	43
Widnes & Runcorn Cemeteries – Garage & Storage	190	11	179
Litter Bins	20	20	0
ICT & Support Services			
ICT Rolling Programme	700	544	156
Economy, Enterprise & Property			
3MG	399	399	0
Former Crossville Depot	440	109	331
Advertising Screen at The Hive	100	0	100
Stadium – Karalius Suite	260	246	14
SciTech Daresbury	382	286	96
Murdishaw Development	38	0	38
Broseley House	1,190	729	461
Equality Act Improvement Works	150	146	4
Venture Fields	41	0	41
Widnes Market Refurbishment	1,191	1,080	111
Directorate/Department	2018/19	Actual	2018/19

	Capital Allocation	Expenditure	Allocation Remaining
	£'000	£'000	£'000
Linnets Club House	287	88	199
Solar Farm – Golf Course	100	68	32
The Croft	30	0	30
Decontamination of Land	50	51	(1)
Mersey Gateway			
Land Acquisitions	539	832	(293)
Development Costs	436	436	0
Other			
Risk Management	80	0	80
Fleet Replacements	1,013	557	456
Planning & Transportation			
Bridge & Highway Maintenance	3,639	1,055	2,584
Integrated Transport & Network Management	460	317	143
Street Lighting – Structural Maintenance & Upgrades	782	228	554
STEPS Programme	2,643	682	1,961
Earle Road Gyratory	1,150	913	237
Silver Jubilee Bridge Major Maintenance & Reconfiguration	16,861	6,845	10,016
Ditton Loops	1,000	675	325
Travelodge / Watkinson Way footpath	130	2	128
SUD Green Cycle	0	3	(3)
Total Enterprise Community & Resources	38,241	18,475	19,766
People Directorate			
Adult Social Care			
Vine Street Development	10	11	(1)
Orchard House	180	170	10
Purchase of 2 Adapted Properties	230	0	230
Bredon Reconfiguration	0	8	(8)
Complex Pool			
Disabled Facilities Grant (DFG)	609	549	60
Stair lifts (Adaptations Initiative)	300	278	22
RSL Adaptations (Joint Funding)	250	200	50
Directorate/Department	2018/19	Actual	2018/19

	Capital Allocation	Expenditure	Allocation Remaining
	£'000	£'000	£'000
Oak Meadow Refurbishment	347	242	105
Millbrow Residential Home	150	181	(31)
Madeline McKenna Residential Home	136	5	131
Schools Related			
Asset Management Data	5	3	2
Capital Repairs	808	786	22
Asbestos Management	19	11	8
Schools Access Initiative	77	60	17
Basic Need Projects	0	0	0
Lunts Heath	11	10	1
Fairfield Primary School	79	57	22
Weston Point Primary	4	4	0
Kitchen Gas Safety	71	62	9
Small Capital Works	119	86	33
The Bridge School vocational centre	397	376	21
Simms Cross	130	129	1
Ashley School	80	79	1
SEND allocation	30	53	(23)
Healthy Pupil Capital Fund	70	53	17
The Grange	0	2	(2)
Total People Directorate	4,112	3,415	697
TOTAL CAPITAL PROGRAMME	42,353	21,890	20,463
Slippage (20%)	-8,471		
TOTAL	33,882	21,890	11,992