

REPORT TO: Executive Board

DATE: 14 November 2019

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2019/20 Quarter 2 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 September 2019.

2.0 RECOMMENDED: That

- 1) All spending continues to be limited to only absolutely essential items;**
- 2) Departments seek to implement as soon as possible the remaining 2019/20 budget savings proposals which were approved by Council in March 2019;**
- 3) Strategic Directors take appropriate action to ensure overall spending is contained as far as possible within their total operational budget by year-end; and**
- 4) Council be asked to approve the revised Capital Programme as set out in Appendix 2.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30 September 2019, along with individual statements for each Department. In overall terms revenue expenditure is £2.654m above the budget profile. This compares with the position of £1.247m reported as at the end of June 2019. The trend shows the overspend is continuing at a steady pace over the first six months of the year.

3.2 Based on current spend patterns, projections show the Council will have a year-end outturn overspend position of approximately £6.145m, if no corrective action is taken. This is slightly less than the outturn forecast reported at Q1 but still represents a significant risk to Council finances. As at 31 March 2019 the Council's General Fund balance was £5.0m. Unless the projected overspend is reduced and net spending brought

back into line with budget as far as possible, the general reserve will be fully consumed and impact negatively on the financial sustainability of the Council. The level of earmarked reserves will continue to be reviewed on a regular basis and any surplus funds identified will be released to the General Reserve.

- 3.3 In March 2019 the Council approved budget savings proposals totalling £9.250m for the current year's budget. The value of permanent savings was £4.432m, of which a number of savings proposals totalling £1.754m remain unallocated to specific budgets and are still in the course of being implemented. The resulting delay with their implementation impacts detrimentally upon the forecast outturn position in Appendix 1.
- 3.4 There are a number of departments where net spend for the quarter significantly exceeds the budget to date. The main budget pressure continues to be within the Children & Families Department where the forecast outturn overspend is in the region of £4.5m. There are four departments with forecast overspend positions of over £1m at 31 March 2020.
- 3.5 Total spending on employees is £0.364m above budget profile at the end of the quarter, compared to an overall staffing budget to date of £36.381m. This is a concern, as the overspend is likely to continue at this rate unless action is taken to delay even further the filling of vacancies.
- 3.6 Details of spend and income on Mersey Gateway is included within Appendix 1 to the report. Overall the Mersey Gateway has no impact on the Council's 2019/20 budget position as all spend is funded from either toll charges or Government grant.
- 3.7 Within the overall budget position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department:-**

The Department's spending is currently £2.234m over budget. The projected outturn forecast is for the Department to overspend by £4.471m against a net budget of £22.824m. The forecast is slightly lower than at quarter 1, but given the nature of demand within the service could increase again in the second half of the year.

It is forecast that staffing will overspend by £0.584m by year-end. Included within this figure are a number of 2019/20 savings which have not yet been implemented. These budget reductions are offset by staffing costs not being incurred whilst Edinburgh Road remains closed.

Spend on supplies and services over the past six months has been consistently above the profiled budget. If spend continues at the same levels in the second half of the year it is forecast to be £0.284m higher than the available budget.

Spend on direct payments has increased each year since 2016/17 as a result of increased users and cost of packages. Extrapolating similar levels of increase in 2019/20 results in a forecast overspend of £0.342m. A saving proposal of £0.127m was applied in 2019/20, with regard to the short break respite service.

The biggest pressure on the budget continues to be as a result of costs for residential and independent fostering placements. Extensive work continues with the aim of reducing the number of placements and cost per placement. There is evidence that this work has had an impact as the level of forecast overspend has reduced from £3.711m to £2.935m over the past quarter. This is offset by an increase in costs for in-house foster carers although the cost per placement will be much lower.

Chart A, B and C below provide analysis of the growing costs of residential placements, independent fostering placements and in-house fostering placements over the past 6 years (inclusive of 19/20 forecast – based on current demand).

Chart A

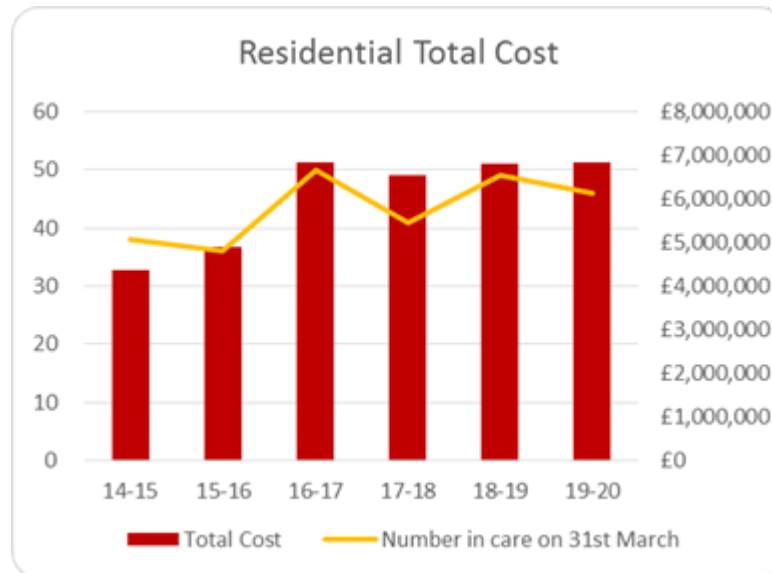


Chart B

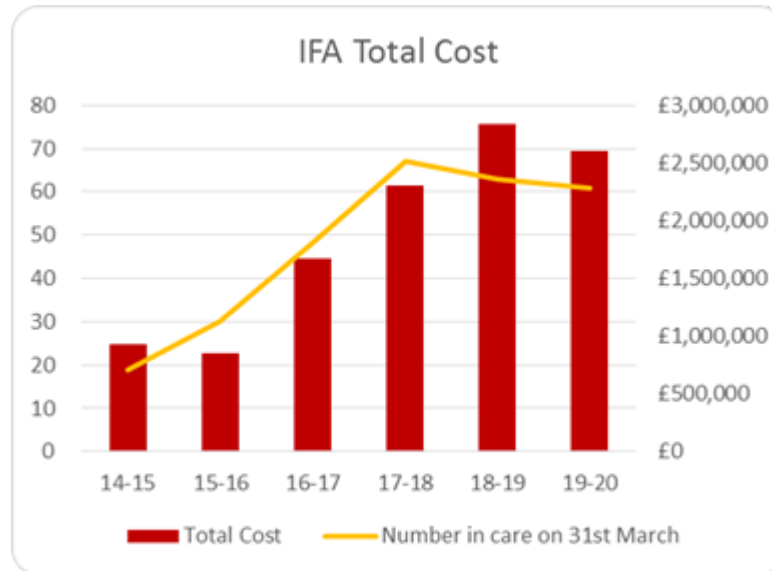
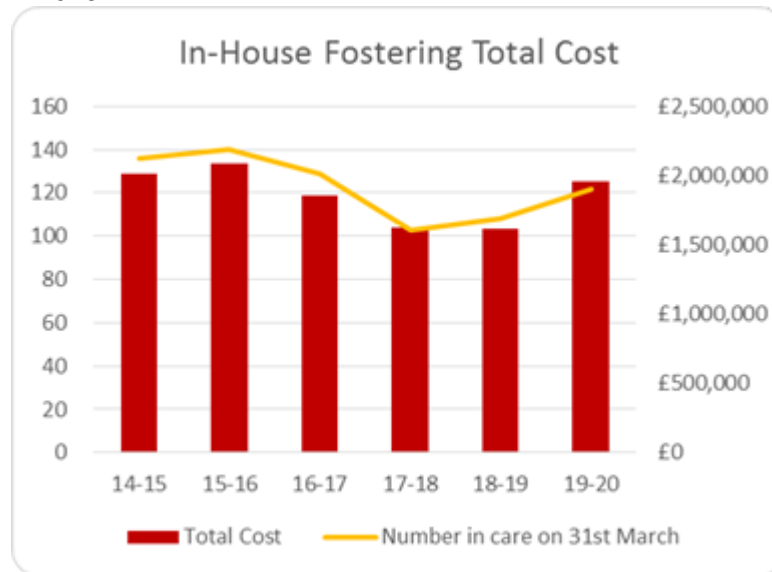


Chart C



(ii) **Community & Environment Department:-**

The Department's spending is currently £0.749m above budget. The projected outturn forecast is for the Department to overspend by £1.396m against a net budget of £21.040m.

Spend on employee costs is forecast to be £0.134m above budget at year-end, which assumes that the use of casual and agency staff will continue at similar levels to 2018/19. A restructure of the Stadium was implemented in June 2019 and it is anticipated this will reduce staffing costs throughout the remainder of the year.

The most significant issue for the Department once again relates to income targets not being achieved. The current forecast shows income will be £1.327m below the budgeted target by year-end. Income targets were reviewed as part of the 2019/20 budget setting process and were reduced wherever possible. A prudent

view has therefore been taken of forecast income levels, due to the historical shortfalls over the past number of years.

The majority of the shortfalls in sales income budgets relate to activities within the stadium and the commercial catering division. The shortfall in the fees and charges income budget is primarily due to activities within leisure management and the difficulties in recruitment and retention of swimming instructors, leading to cancelled swimming lessons and lack of fitness classes.

The position has however been assisted by fee income including crematorium fees being £0.68m higher than at this point last year and buy-back for the green waste collection service being higher than forecast.

(iii) **Education, Inclusion & Provision:-**

As at 30 September 2019 the Department's net spend is exceeding the profiled budget by £0.619m. Based upon current projections it is forecast that the Department will overspend in the region of £1.243m by 31 March 2020, a reduction of £0.080m from that forecast at Q1.

The main budget pressure area for the Department relates to costs for school transport. In 2018/19 costs for the service were £0.438m above budget. A saving proposal of £0.375m was approved for 2019/20, relating to the review of transport arrangements across the whole of the People Directorate, which has yet to be implemented. Based on existing anticipated service usage the forecast for the year shows an estimated overspend against budget of £0.785m, a reduction of 6% (£0.050m) from that forecast at the end of June 2019.

A general budget savings target of £0.590m was approved for the People Directorate, to reduce costs associated with the re-procurement of contracts across the Directorate. To date £0.391m of this target has been allocated to specific budget areas, but £0.199m remains unallocated and is temporarily held within this Department's budget.

Inter authority income is expected to be £0.267m short of the budget target as the Council has reduced capacity to accept pupils from other authorities as special schools and units are full as a result of the volume of SEN pupils.

(iv) **ICT & Support Services:-**

The Department's net expenditure is £0.323m above budget. The forecast net outturn spend for the Department is estimated at £0.620m over budget. This is a significant reduction from the £1.0m forecast at 30 June 2019.

Employee costs are forecast to be £0.168m above the budget profile, compared to £0.352m at 30 June. If vacancy levels continue at the same rate for the remainder of the year it is likely the forecast overspend will continue to reduce. Included within the employee budget is a staff savings target of £0.213m which has not yet been achieved.

Software costs for the current year are estimated at £1.075m, compared to available budget of £0.940m, due to increasing costs for Microsoft licences.

The Department has an income target of £1.107m for income, predominantly from the charging of services to other local authorities. Based upon current known agreements and income levels from last year, it is forecast that external income generation will be £0.432m below the budget target by year-end, inclusive of the 2019/20 saving target of £0.250m. Work is being undertaken to seek alternative external income if at all possible.

5) Complex Care Pool:-

The Complex Care Pool arrangement hosted with Halton Clinical Commissioning Group has seen an increase in costs over the past quarter. This has resulted in a forecast outturn overspend significantly higher than was anticipated at the end of quarter 1. The main increase in forecast costs relates to the number and value of direct payments made.

There has been an increase in the care package of 30 service users, resulting in an increase of costs amounting to £320k to the end of the financial year. In addition there are 35 new service users from July to September, an increase of £430k.

There has also been an increase in the number of service users commissioning services from agencies, which charge more than the council's contract rate of £14.50 per hour. These are generally complex needs clients whose needs cannot be met by Council contracted providers. The annual projection of additional costs for these clients is currently £162,000.

The financial recovery working group remains in place to look at addressing the current cost pressures within health and social care, whilst ensuring the needs of clients continue to be met.

Established as a short term solution, Ward B3 was initiated to support individuals who no longer require ongoing care in an acute setting i.e. who are medically optimised and have reached their functional potential, but are delayed being discharged from hospital. Costs up to November 2019 are forecast to be in the region of £1.3m, funded from slippage on BCF and iBCF schemes. In previous years this funding has been used to help achieve a balanced budget position for the Complex Care Pool.

(vi) **Corporate & Democracy:-**

Corporate and Democracy is currently £1.134m under budget. The 2019/20 net spend for this area is forecast to be £2.833m below budget.

Investment income is currently forecast to be £0.327m above the target income level, as a result of higher investment rates than expected and cash balances being higher than forecast.

Slippage in the capital programme over the past couple of years will result in capital financing costs for the year being lower than anticipated by approximately £1.109m.

The business rate pool budget arrangement operated between Halton, St Helens and Warrington recorded a significant surplus as at the end of March 2019. Halton has therefore received a one-off share of income from the pool of £0.421m in accordance with the pool agreement.

- 3.8 The council tax collection rate for the first quarter of 55.05% is marginally lower (0.02%) than at this stage last year. However, the collection rate for business rates of 55.05% is up by 0.39% from last year. The forecast retained element of business rates and council tax is in line with the estimate used when setting the 2019/20 budget.

Capital Spending

- 3.9 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. Stadium Reconfiguration
2. Open Spaces
3. Children's Playground Equipment
4. Crow Wood Play Area
5. Crow Wood Park Pavilion
6. Peelhouse Lane Cemetery
7. Linnets Clubhouse
8. Widnes Waterfront
9. Former Crosville Site
10. Broseley House
11. Solar Farm
12. Moor Lane Bus Depot
13. Manor Park
14. Integrated Transport & Network Management
15. Grangeway Court Refurbishment

16. Bredon Reconfiguration
17. Orchard House
18. Disabled Facilities Grant
19. Stairlifts (Adaptations Initiative)
20. RSL Adaptations (Joint Funding)
21. Madeline McKenna Care Home
22. Basic Need
23. SEND capital allocation
24. Chesnut Lodge

Capital spending at 30th September 2019 totalled £14.9m, which is 94% of the planned spending of £15.9m at this stage. This represents 40% of the total Capital Programme of £37.1m (which assumes a 20% slippage between years).

Balance Sheet

- 3.10 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.

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 2019/20 budget, a register of significant financial risks was prepared which has been updated as at 30 September 2019.

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.

APPENDIX 1

Summary of Revenue Spending to 30 September 2019

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
Community & Environment	21,040	6,562	7,311	(749)	(1,396)
Economy, Enterprise & Property	1,766	1,481	1,394	87	182
Finance	4,462	2,870	2,777	93	99
ICT & Support Services	17	-343	-20	(323)	(620)
Legal & Democratic Services	545	366	320	46	73
Planning & Transportation	8,445	2,924	2,724	200	402
Policy, People, Performance & Efficiency	169	-234	-225	(9)	4
Enterprise, Community & Resources	36,444	13,626	14,281	(655)	(1,256)
Adult Social Care	17,648	9,338	9,321	17	0
Children & Families	22,843	10,350	12,584	(2,234)	(4,471)
Complex Care pool Budget	25,871	10,073	10,801	(728)	(1,542)
Education, Inclusion & Provision	7,176	4,474	5,093	(619)	(1,243)
Public Health & Public Protection	901	301	293	8	15
People	74,439	34,536	38,092	(3,556)	(7,241)
Corporate & Democracy	-2,262	1,102	-455	1,557	2,352
Mersey Gateway	0	-12,155	-12,155	0	0
Net Total	108,621	37,109	39,763	(2,654)	(6,145)

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE
Community & Environment

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	14,453	7,150	7,228	(78)	(134)
Premises	2,034	1,169	1,236	(67)	(143)
Supplies & Services	1,005	636	647	(11)	(23)
Book Fund	135	74	71	3	5
Hired & Contracted Services	932	269	289	(20)	(40)
Food Provisions	450	208	207	1	4
School Meals Food	1,919	777	765	12	24
Transport	115	45	44	1	2
Agency Costs	394	245	196	49	64
Waste Disposal Contracts	6,140	166	166	0	(55)
Grants To Voluntary Organisations	67	12	12	0	47
Grant To Norton Priory	172	86	87	(1)	(1)
Rolling Projects	26	26	26	0	0
Capital Financing	46	46	56	(10)	(10)
Total Expenditure	27,888	10,909	11,030	(121)	(260)
<u>Income</u>					
Sales Income	-1,672	-846	-629	(217)	(434)
School Meals Sales	-2,305	-844	-789	(55)	(110)
Fees & Charges Income	-5,909	-2,911	-2,590	(321)	(651)
Rents Income	-207	-101	-107	6	12
Government Grant Income	-1,198	-1,198	-1,021	(177)	(177)
Reimbursements & Other Grant Income	-675	-174	-142	(32)	(64)
Schools SLA Income	-1,349	-1,349	-1,405	56	56
Internal Fees Income	-141	-67	-89	22	43
School Meals Other Income	-254	-105	-103	(2)	(4)
Catering Fees	-114	-25	-20	(5)	(30)
Capital Salaries	-173	-86	-88	2	5
Transfers From Reserves	-106	-96	-96	0	27
Total Income	-14,103	-7,802	-7,079	(723)	(1,327)
Net Operational Expenditure	13,785	3,107	3,951	(844)	(1,587)
<u>Recharges</u>					
Premises Support	1,499	749	749	0	0
Transport Recharges	2,365	1,194	1,099	95	191
Central Support Services	3,892	1,946	1,946	0	0
Asset Charges	146	0	0	0	0
HBC Support Costs Income	-647	-434	-434	0	0
Net Total Recharges	7,255	3,455	3,360	95	191
Net Department Expenditure	21,040	6,562	7,311	(749)	(1,396)

Economy, Enterprise & Property

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	4,522	2,326	2,293	33	65
Repairs & Maintenance	2,137	1,059	936	123	246
Premises	63	53	53	0	(1)
Energy & Water Costs	683	275	278	(3)	(7)
NNDR	530	524	532	(8)	(6)
Rents	301	173	173	0	0
Economic Regeneration Activities	34	5	4	1	2
Supplies & Services	1,643	874	877	(3)	(7)
Grants To Voluntary Organisations	58	25	25	0	0
Transfer to Reserves	217	117	117	0	0
Total Expenditure	10,188	5,431	5,288	143	292
<u>Income</u>					
Fees & Charges Income	-348	-185	-185	0	0
Rent – Commercial Properties	-1,106	-436	-394	(42)	(84)
Rent – Investment Properties	-44	-21	-21	0	0
Rent – Markets	-771	-378	-373	(5)	(9)
Government Grant Income	-1,691	-400	-400	0	0
Reimbursements & Other Grant Income	-212	-129	-127	(2)	(4)
Schools SLA Income	-512	-485	-478	(7)	(13)
Capital Salaries	-113	-90	-90	0	0
Transfers From Reserves	-940	-592	-592	0	0
Total Income	-5,737	-2,716	-2,660	(56)	(110)
Net Operational Expenditure	4,451	2,715	2,628	87	182
<u>Recharges</u>					
Premises Support	1,868	934	934	0	0
Transport	28	14	14	0	0
Asset Charges	4	0	0	0	0
Central Support Services	1,975	1,003	1,003	0	0
HBC Support Income	-6,560	-3,185	-3,185	0	0
Net Total Recharges	-2,685	-1,234	-1,234	0	0
Net Department Expenditure	1,766	1,481	1,394	87	182

Finance

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	5,497	2,700	2,746	(46)	(91)
Supplies & Services	371	246	239	7	14
Insurance	1,053	697	686	11	21
Rent Allowances	42,900	17,371	17,371	0	0
Non HRA Rent Rebates	65	30	30	0	0
Discretionary Social Fund	106	58	58	0	0
Discretionary Housing Pmts	470	216	216	0	0
Concessionary Travel	2,218	895	875	20	40
LCR Levy	2,241	2,241	2,241	0	0
Total Expenditure	54,921	24,454	24,462	(8)	(16)
<u>Income</u>					
Clerical Error Recovery	-400	-81	-81	0	0
Rent Allowances	-42,500	-16,095	-16,095	0	0
Fees & Charges	-228	-126	-145	19	37
Non HRA Rent Rebate	-65	-39	-39	0	0
Burdens Grant	-66	-66	-90	24	24
Dedicated Schools Grant	-102	0	0	0	0
Discretionary Hsg Payment Grant	-469	-156	-156	0	0
Hsg Benefit Admin Grant	-445	-223	-223	0	0
Council Tax Admin Grant	-204	-204	-208	4	4
Council Tax Liability Order	-406	-350	-350	0	0
Business Rates Admin Grant	-156	0	0	0	0
Schools SLAs	-818	-818	-855	37	37
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
Reimbursements & Other Grants	-196	-107	-124	17	13
Transfer from Reserves	-27	-10	-10	0	0
Total Income	-48,323	-20,516	-20,617	101	115
Net Operational Expenditure	6,598	3,938	3,845	93	99
<u>Recharges</u>					
Premises Support	248	124	124	0	0
Central Recharges	2,493	1,246	1,246	0	0
Central Recharge Income	-4,877	-2,438	-2,438	0	0
Net Total Recharges	-2,136	-1,068	-1,068	0	0
Net Department Expenditure	4,462	2,870	2,777	93	99

ICT & Support Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	7,332	3,578	3,662	(84)	(168)
Supplies & Services	1,029	573	539	34	68
Capital Financing	78	24	14	10	19
Computer Repairs & Software	940	890	958	(68)	(135)
Communication Costs	17	17	30	(13)	0
Transfer to Reserves	15	0	0	0	0
Premises Costs	64	48	55	(7)	(13)
Total Expenditure	9,475	5,130	5,258	(128)	(229)
<u>Income</u>					
Fees & Charges	-1,107	-323	-108	(215)	(432)
Schools SLA Income	-532	-494	-514	20	41
Total Income	-1,639	-817	-622	(195)	(391)
Net Operational Expenditure	7,836	4,313	4,636	(323)	(620)
<u>Recharges</u>					
Premises Support Recharges	424	212	212	0	0
Transport Recharges	20	10	10	0	0
Central Support Recharges	1,116	558	558	0	0
HBC Asset Rental Support	1,494	0	0	0	0
Support Services Income	-10,873	-5,436	-5,436	0	0
Net Total Recharges	-7,819	-4,656	-4,656	0	0
Net Department Expenditure	17	-343	-20	(323)	(620)

Legal & Democratic Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	1765	942	943	(1)	(2)
Supplies & Services	271	136	138	(2)	(3)
Civic Catering & Functions	49	20	11	9	18
Legal Expenses	215	180	180	0	0
Transport Related Expenditure	11	9	8	1	3
Total Expenditure	2,311	1,287	1,280	7	16
<u>Income</u>					
Land Charges	-80	-28	-32	4	8
School SLAs	-80	-80	-80	0	0
Licence Income	-250	-98	-107	9	18
Government Grant	0	0	-21	21	21
Fees & Charges Income	-56	-65	-70	5	10
Total Income	-466	-271	-310	39	57
Net Operational Expenditure	1,845	1,016	970	46	73
<u>Recharges</u>					
Premises Support	64	32	32	0	0
Central Support Recharges	363	181	181	0	0
Support Recharges Income	-1,727	-863	-863	0	0
Net Total Recharges	-1,300	-650	-650	0	0
Net Department Expenditure	545	366	320	46	73

Planning & Transportation

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	4,663	2,341	2,172	169	338
Premises	169	103	77	26	53
Contracted Services	186	49	181	(132)	(263)
Supplies & Services	162	74	147	(73)	(145)
Street Lighting	1,583	437	432	5	12
Highways Maintenance	2,495	1,134	1,110	24	47
Fleet Transport	1,332	583	479	104	208
Halton Hopper Tickets	193	73	73	0	0
Bus Support	519	178	178	0	0
Finance Charges	16	4	4	0	0
Grants to Voluntary Organisations	61	30	30	0	0
LCR Levy	882	441	441	0	0
NRA Levy	66	66	65	1	1
Contribution to Reserves	432	20	0	20	41
Total Expenditure	12,759	5,533	5,389	144	292
<u>Income</u>					
Sales	-121	-80	-81	1	2
Planning Fees	-546	-333	-331	(2)	(5)
Building Control Fees	-213	-101	-88	(13)	(27)
Fees & Charges	-746	-407	-451	44	89
Grants & Reimbursements	-127	1	-55	56	112
Government Grant Income	-10	-12	-17	5	10
Halton Hopper Income	-203	-87	-87	0	0
Efficiency Savings	-68	-14	0	(14)	(28)
School SLA's	-44	-43	-43	0	0
Capital Salaries	-317	-67	-13	(54)	(109)
LCR Levy Reimbursement	-882	-441	-441	0	0
Total Income	-3,277	-1,584	-1,607	23	44
Net Operational Expenditure	9,482	3,949	3,782	167	336
<u>Recharges</u>					
Premises Recharges	542	271	271	0	0
Transport Recharges	688	339	332	7	14
Asset Charges	1,036	0	0	0	0
Central Support Services	1,643	824	824	0	0
Transport Recharge Income	-4,296	-2,134	-2,160	26	52
Support Service Income	-650	-325	-325	0	0
Net Total Recharges	-1,037	-1,025	-1,058	33	66
Net Department Expenditure	8,445	2,924	2,724	200	402

Policy, People, Performance & Efficiency

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	2,000	1,015	1,064	(49)	(98)
Employees Training	133	45	24	21	43
Supplies & Services	137	65	58	7	14
Apprenticeship Levy	300	117	108	9	17
Total Expenditure	2,570	1,242	1,254	(12)	(24)
<u>Income</u>					
Reimbursement & Other Grants	0	0	-8	8	14
Fees & Charges	-95	-95	-107	12	31
Schools SLAs	-435	-435	-418	(17)	(17)
Total Income	-530	-530	-533	3	28
Net Operational Expenditure	2,040	712	721	(9)	4
<u>Recharges</u>					
Premises Support	89	44	44	0	0
Central Support Recharges	900	450	450	0	0
Support Service Income	-2,860	-1,440	-1,440	0	0
Net Total Recharges	-1,871	-946	-946	0	0
Net Department Expenditure	169	-234	-225	(9)	4

PEOPLE DIRECTORATE

Adult Social Care

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	15,077	7,505	7,449	56	85
Premises	327	180	195	(15)	(10)
Supplies & Services	528	242	251	(9)	0
Aids & Adaptations	113	47	42	5	0
Transport	186	93	83	10	0
Food Provision	203	101	90	11	0
Contracts & SLAs	536	268	270	(2)	0
Emergency Duty Team	100	23	23	0	0
Agency	644	320	334	(14)	(15)
Payments To Providers	1,443	722	719	3	(10)
Revenue Contributions To Capital	44	44	44	0	0
Total Expenditure	19,201	9,545	9,500	45	50
<u>Income</u>					
Sales & Rents Income	-311	-189	-188	(1)	0
Fees & Charges	-680	-340	-327	(13)	(10)
Reimbursements & Grant Income	-1,100	-360	-344	(16)	(40)
Transfer From Reserves	-1,467	0	0	0	0
Capitalised Salaries	-111	-56	-56	0	0
Government Grant Income	-123	-113	-115	2	0
Total Income	-3,792	-1,058	-1,030	(28)	(50)
Net Operational Expenditure	15,409	8,487	8,470	17	0
<u>Recharges</u>					
Premises Support	490	245	245	0	0
Asset Charges	13	0	0	0	0
Central Support Services	3,029	1,514	1,514	0	0
Internal Recharge Income	-1,844	-1,233	-1,233	0	0
Transport Recharges	551	325	325	0	0
Net Total Recharges	2,239	851	851	0	0
Net Department Expenditure	17,648	9,338	9,321	17	0

Children & Families

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	8,836	4,259	4,548	(289)	(584)
Premises	279	136	104	32	66
Supplies and Services	897	359	501	(142)	(284)
Transport	97	14	49	(35)	(76)
Direct Payments/Individual Budgets	483	215	387	(172)	(342)
Commissioned Services	224	75	67	8	16
External Provider Residential Placements	4,891	2,112	3,092	(980)	(1,958)
Out of Borough Adoption	84	18	18	0	0
Independent Fostering Agency Placements	1,630	587	1,075	(488)	(977)
In House Adoption	277	103	139	(36)	(69)
Special Guardianship	1,699	854	838	16	31
In House Foster Carer Payments	2,008	958	934	24	49
Care Leavers	331	147	165	(18)	(35)
Family Support	53	20	39	(19)	(37)
Emergency Duty Team	102	20	22	(2)	(6)
Contracted Services	4	1	1	0	0
Early Years	86	0	135	(135)	(270)
Transfer to Reserves	65	0	0	0	0
Total Expenditure	22,046	9,878	12,114	(2,236)	(4,476)
<u>Income</u>					
Fees and Charges	-12	-6	-3	(3)	(6)
Sales Income	-43	-27	-28	1	3
Rents	-82	-23	-26	3	6
Dedicated Schools Grant	-97	0	0	0	0
Reimbursements & Other Grant Income	-491	-175	-176	1	2
Government Grants	-1,201	-619	-619	0	0
Transfer from Reserves	-77	-77	-77	0	0
Total Income	-2,003	-927	-929	2	5
Net Operational Expenditure	20,043	8,951	11,185	(2,234)	(4,471)
<u>Recharges</u>					
Premises Support	138	69	69	0	0
Transport Support	19	9	9	0	0
Central Support Service Costs	2,687	1,344	1,344	0	0
Support Service Income	-45	-23	-23	0	0
Net Total Recharges	2,799	1,399	1,399	0	0
Net Department Expenditure	22,842	10,350	12,584	(2,234)	(4,471)

Complex Care Pool Budget

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
Expenditure					
Intermediate Care Services	6,114	2,440	2,455	(15)	(32)
End of Life	200	96	92	4	8
Sub-Acute	1,783	813	874	(61)	(123)
Urgent Care Centres	615	0	0	0	0
Joint Equipment Store	613	307	317	(10)	(25)
CCG Contracts & SLA's	1,219	480	433	47	103
Intermediate Care Beds	599	299	299	0	0
BCF Schemes	1,729	865	865	0	0
Carers Breaks	444	253	208	45	91
Madeline McKenna Home	573	273	299	(26)	(74)
Millbrow Home	1,710	857	1,081	(224)	(465)
B3 Beds	1,300	687	687	0	0
Development Fund	270	0	0	0	0
Adult Health & Social Care Services:					
Residential & Nursing Care	20,530	8,292	8,502	(210)	(441)
Domiciliary & Supported Living	13,451	6,068	5,698	370	740
Direct Payments	8,775	4,604	5,719	(1,115)	(2,265)
Day Care	445	151	216	(65)	(127)
Total Expenditure	60,370	26,485	27,745	(1,260)	(2,610)
Income					
Residential & Nursing Income	-6,279	-2,757	-2,801	44	88
Domiciliary Income	-1,445	-543	-580	37	64
Direct Payments Income	-581	-197	-260	63	126
Winter Pressures	-639	-320	-320	0	0
BCF	-10,377	-5,188	-5,188	0	0
CCG Contribution to Pool	-13,677	-6,833	-6,833	0	0
ILF	-656	-164	-164	0	0
Income from other CCG's	-112	-56	-56	0	0
Madeline McKenna fees	-275	-121	-118	(3)	(6)
Millbrow fees	-398	-203	-244	41	81
Falls Income	-60	-30	-30	0	0
Total Income	-34,499	-16,412	-16,594	182	353
Net Department Expenditure	25,871	10,073	11,151	(1,078)	(2,257)
CCG risk share overspend on aligned budgets (CHC, FNC and Joint funding)	0	0	-350	350	709
Adjusted Net Dept. Expenditure	25,871	10,073	10,801	(728)	(1,548)

Education, Inclusion & Provision

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	5,421	2,576	2,673	(97)	(195)
Premises	28	29	50	(21)	(42)
Supplies & Services	1,108	689	686	3	6
Transport	43	11	14	(3)	(7)
Schools Transport	593	297	695	(398)	(785)
Commissioned Services	2,404	643	643	0	1
Independent School Fees	3,381	1,558	1,558	0	0
Inter Authority Special Needs	175	88	88	0	0
Pupil Premium Grant	181	12	12	0	0
Nursery Education Payments	6,275	4,165	4,165	0	0
Capital Finance	1	0	0	0	0
Grants to Voluntary Organisations	1,471	854	854	0	0
Total Expenditure	21,081	10,922	11,438	(516)	(1,022)
<u>Income</u>					
Fees & Charges	-131	-19	-35	16	21
Government Grants	-481	0	0	0	0
Reimbursements & Other Grants	-489	-125	-130	5	8
Schools SLA Income	-482	-275	-283	8	15
Transfer from Reserves	-431	-166	-167	1	2
Dedicated Schools Grant	-13,555	-6,778	-6,778	0	0
Inter Authority Income	-578	-254	-121	(133)	(267)
Total Income	-16,147	-7,617	-7,514	(103)	(221)
Net Operational Expenditure	4,934	3,305	3,924	(619)	(1,243)
<u>Recharges</u>					
Central Support Services	138	69	69	0	0
Support Service Income	-79	-39	-39	0	0
Premises Support	1,756	878	878	0	0
Transport Support	17	0	0	0	0
HBC Asset Rental Support	410	261	261	0	0
Net Total Recharges	2,242	1,169	1,169	0	0
Net Department Expenditure	7,176	4,474	5,093	(619)	(1,243)

Public Health & Public Protection

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	3,693	1,864	1,818	46	90
Other Premises	5	0	0	0	0
Supplies & Services	293	142	99	43	83
Contracts & SLA's	6,586	3,074	3,122	(48)	(95)
Transport	10	5	5	0	1
Agency	18	18	19	(1)	(1)
Total Expenditure	10,605	5,103	5,063	40	78
<u>Income</u>					
Other Fees & Charges	-86	-76	-67	(9)	(18)
Government Grant	-9,919	-4,961	-4,961	0	0
Reimbursements & Grant Income	-229	-180	-157	(23)	(45)
Transfer from Reserves	-405	-44	-44	0	0
Total Income	-10,639	-5,261	-5,229	(32)	(63)
Net Operational Expenditure	-34	-158	-166	8	15
<u>Recharges</u>					
Premises Support	143	72	72	0	0
Central Support Services	786	393	393	0	0
Transport Recharges	23	11	11	0	0
Support Income	-17	-17	-17	0	0
Net Total Recharges	935	459	459	0	0
Net Department Expenditure	901	301	293	8	15

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	250	125	149	(24)	(48)
Contracted Services	35	17	7	11	0
Supplies & Services	130	59	104	(46)	0
Members Allowances	877	439	441	(2)	0
Interest Payable	2,236	1,119	564	555	1,109
Bank Charges	83	41	63	(22)	(44)
Audit Fees	124	62	62	0	0
Contingency	964	482	0	482	482
Capital Financing	1,350	0	0	0	0
Contribution to Reserves	2,455	2,455	2,455	0	0
Debt Management Expenses	34	17	11	6	0
Precepts & Levies	192	48	48	0	0
Total Expenditure	8,730	4,864	3,904	960	1,499
<u>Income</u>					
Interest Receivable – Treasury	-1,508	-377	-459	82	327
Interest Receivable – Other	-25	-12	-12	0	0
Fees & Charges	-54	-27	-23	(4)	0
Grants & Reimbursements	-65	-32	-446	414	421
Government Grant Income	-7,608	-3,804	-3,909	105	105
Total Income	-9,260	-4,252	-4,849	597	853
Net Operational Expenditure	-530	612	-945	1,557	2,352
<u>Recharges</u>					
Premises	5	2	2	0	0
Central Support Services	1,315	658	658	0	0
Support Services Income	-3,052	-170	-170	0	0
Net Total Recharges	-1,732	490	490	0	0
Net Department Expenditure	-2,262	1,102	-455	1,557	2,352

Mersey Gateway

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Premises	160	134	124	10	10
Hired and Contracted Services	0	0	2	(2)	(2)
Unitary Charge	37,053	15,489	15,594	(105)	(437)
DMPA fee	8,449	3,521	4,948	(1,427)	(2,553)
Insurance	1,540	1,272	242	1,030	1,003
MGCB Ltd	2,208	1,248	531	717	765
MGET Ltd	573	98	85	13	125
Sustainable Transport	500	305	128	177	177
External Interest	5,173	2,246	2,246	0	0
Finance Charges	151	151	148	3	3
Total Expenditure	55,807	24,464	24,048	416	(909)
<u>Income</u>					
Toll Income	-29,492	-10,746	-20,218	9,472	19,010
Grants & reimbursements	-25,808	-25,808	-15,933	(9,875)	(17,976)
Transfer from reserves	-573	-98	-85	(13)	(125)
Total Income	-55,873	-36,652	-36,236	(416)	909
Net Operational Expenditure	-66	-12,188	-12,188	0	0
<u>Recharges</u>					
Central Support Recharges	66	33	33	0	0
Net Total Recharges	66	33	33	0	0
Net Department Expenditure	0	-12,155	-12,155	0	0

APPENDIX 2

Capital Programme as at 30 September 2019

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation			Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<u>Enterprise Community & Resources Directorate</u>						
Community and Environment						
Stadium Minor Works	0	20	30	39	30	30
Stadium Pitch	0	0	21	21	0	0
Stadium Reconfiguration	119	119	300	464	0	0
Open Spaces Schemes	249	200	385	560	0	0
Children's Playground Equipment	42	85	100	154	65	65
Upton Improvements	0	5	10	13	0	0
Crow Wood Play Area	10	10	15	20	15	0
Crow Wood Park Pavilion	217	217	270	320	0	0
Peelhouse Lane Cemetery	92	400	700	939	39	20
Peelhouse Lane Cemetery – Enabling Works	7	5	7	11	1	0
Pheonix Park	3	3	3	3	0	0
Victoria Park Glass House	144	144	225	305	0	0
Sandymoor Playing Fields	27	25	30	40	30	0
Widnes & Runcorn Cemeteries	179	100	150	190	9	0
Landfill Tax Credit Schemes	2	2	10	20	340	340

Directorate/Department	Actual Expenditure to Date	2019/20 Cumulative Capital Allocation			Capital Allocation 2020/21	Capital Allocation 2021/22
	£'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Runcorn Town Park	7	75	150	200	280	280
Bowling Greens	2	10	20	32	2	0
Litter Bins	0	0	0	20	20	20
Community Shop	0	0	50	50	0	0
Libraries IT equipment	83	83	94	94	0	0
ICT & Support Services						
ICT Rolling Programme	159	159	400	700	700	700
Economy, Enterprise & Property						
3MG	40	40	80	126	0	0
Widnes Waterfront	0	0	0	0	1,000	0
SciTech Daresbury – EZ Grant	40	40	96	96	0	0
Venture Field	0	0	41	41	0	0
Linnets Clubhouse	32	32	50	50	59	0
The Croft	0	0	30	30	0	0
Murdishaw redevelopment	0	0	20	38	0	0
Former Crosville Site	127	127	127	127	0	0
Advertising Screen at The Hive	0	0	0	100	0	0
Widnes Market Refurbishment	32	32	50	100	40	0
Broseley House	12	12	15	15	5	441
Solar Farm	21	21	353	1,209	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation			Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Moor Lane Bus Depot	4	4	4	247	0	0
Manor Park	0	0	0	37	0	0
Equality Act Improvement Works	198	198	250	300	300	300
Mersey Gateway						
Land Acquisitions	0	35	52	3,395	0	0
Development Costs	34	45	75	105	0	0
Other						
Risk Management	39	39	200	377	120	120
Fleet Replacements	457	457	1,154	1,471	1,760	3,043
Policy, Planning & Transportation						
Bridge & Highway Maintenance	3,041	3,041	4,200	5,867	0	0
Integrated Transport & Network Management	200	200	430	618	0	0
Street Lighting – Structural Maintenance & Upgrades	109	109	1,190	1,755	2,000	200
STEPS Programme	1,218	1,218	2,013	2,013	0	0
Silver Jubilee Bridge Major Maintenance	1,876	1,876	3,250	4,126	0	0
Silver Jubilee Bridge Decoupling	2,315	2,315	4,200	5,705	0	0
Widnes Loops	188	188	3,070	4,553	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation			Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
KRN – Earle Road Gyratory	3	3	160	238	0	0
Travelodge / Watkinson Way Footpath	0	0	80	128	0	0
SUD Green Cycle / Walk Corridors	9	9	123	245	435	267
Total Enterprise Community & Resources	11,337	11,703	24,283	37,307	7,250	5,826
People Directorate						
Adult Social Care						
ALD Bungalows	0	0	0	0	199	0
Grangeway Court Refurbishment	1	1	135	273	0	0
Bredon Reconfiguration	17	20	25	30	0	0
Purchase of 2 adapted properties	124	130	320	512	0	0
Orchard House	26	30	200	407	0	0
Carefirst Upgrade	362	362	362	362	0	0
Complex Pool						
Disabled Facilities Grant	277	300	450	601	0	0
Stairlifts (Adaptations Initiative)	111	125	190	256	0	0
RSL Adaptations (Joint Funding)	126	130	195	260	0	0
Carehome Acquisitions and refurbishment	1,946	1,950	3,000	3,837	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation			Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Oakmeadow refurbishment	19	20	105	105	0	0
Madeline McKenna Care Home	14	14	14	14	0	0
Schools Related						
Asset Management Data	3	5	5	5	0	0
Capital Repairs	181	588	608	883	0	0
Asbestos Management	5	10	20	43	0	0
Schools Access Initiative	0	5	17	17	0	0
Basic Need Projects	0	0	0	194	437	0
Fairfield Primary School	19	34	34	34	0	0
Kitchen Gas Safety	19	30	50	68	0	0
Small Capital Works	16	16	75	126	0	0
Bridge School Vocational Centre	1	11	27	27	0	0
Simms Cross	1	1	1	1	0	0
SEND capital allocation	245	350	550	639	233	0
Healthy Pupils Capital Fund	4	13	17	17	0	0
The Grange – Brookfields Provision	0	30	30	30	0	0
Chesnut Lodge	0	0	0	300	0	0
Total People Directorate	3,517	4,175	6,430	9,041	869	0
TOTAL CAPITAL PROGRAMME	14,854	15,878	30,713	46,348	8,119	5,826
Slippage (20%)				-9,270	-1,624	-1,165
					9,270	1,624
TOTAL	14,854	15,878	30,713	37,078	15,765	6,285