

**REPORT TO:** Executive Board

**DATE:** 30 July 2020

**REPORTING OFFICER:** Operational Director – Finance

**PORTFOLIO:** Resources

**SUBJECT:** 2019/20 Financial Outturn Position

**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 To report the Council's final overall revenue and capital spending position as at 31 March 2020.

## **2.0 RECOMMENDED: That;**

**1) The report be noted.**

**2) The information within the report is taken into account when reviewing the 2020/21 budget monitoring position, medium term forecast and saving proposals for future years.**

## **3.0 SUPPORTING INFORMATION**

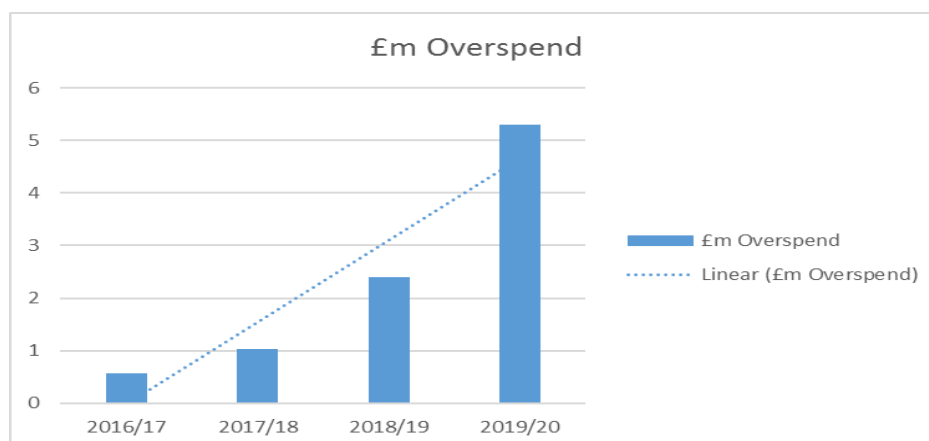
### **Revenue Spending**

3.1 The final accounts for 2019/20 are nearing completion and the revenue spending position for each Department is shown in Appendix 1.

3.2 Overall the final outturn position shows a net overspend of £5.296m against a revised budget of £108.621m. The adverse position has been highlighted throughout the year, at the end of December 2019 it was forecast that the final overspend outturn would be in the region of £5.115m.

3.3 The outturn position is representative of the continuing pressures evidenced on the Council's budget position over the last 4 years. The overspend position has gradually increased between 2016/17 and 2019/20 and emphasises the difficulty in being able to fully realise and achieve the efficiency savings put forward in approving the Council's annual budget. Chart 1 shows the growth to the overspend position over the last 4 years.

## **Chart 1**



- 3.4 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 saving proposals totalling £1.604m proved difficult to achieve and were not fully implemented over the course of the year.
- 3.5 The risk to the Council's budget continues over the next year due to increasing service demand pressures. To mitigate the risk, budgets have been increased in 2020/21 to help manage the current departmental budget overspends, inclusive of £5.200m across Adults and Children's Social Care and £0.490m for the Community and Environment Department. Funding for these measures came from an additional £2.915m social care grant, 2% council tax precept for Adult Social Care and gains from retained business rates.
- 3.6 In order to fund the outturn position a review of the Council's earmarked reserves has been undertaken. It is proposed that £4.300m of the accumulated reserve from the business rate retention pilot scheme is used, which leaves a balance of £0.996m to be funded from the General Fund Reserve.
- 3.7 The resulting General Fund balance of £4.002m is considered to be the minimum necessary going forward, in conjunction with other earmarked reserves and provisions, given ongoing service pressures.
- 3.8 Employee expenditure for the year was approximately £71.773m (£71.721m-2018/19), which was £0.488m 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.
- 3.9 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 outturn position, as all spend has been funded from either toll charges or Government grant. Toll income for the year is greater than forecast. The increase in toll income reduces the amount of

Government Availability Support Grant used to help reach a balanced position.

3.10 Within the overall net overspend for the year, the key budget variances are as follows;

**i. Children and Families Department (£4,289,000 Overspend)**

As highlighted throughout the year, a significant overspend against budget was expected for the Department. As at 31 December 2019 the overspend position was £3.498m with the final outturn position expected to be in the region of £4.665m. Concentrated efforts in controlling spend and looking at more efficient use of resources throughout the Department has helped limit the final overspend position to £4.289m.

External provider residential placement costs are significantly over budget by £2.132m (43%). Savings have been applied to this area totalling £150,000, which have not been achieved and an income target of £120,000 relating to the Halton CCG contribution to joint funded packages has also been applied in the last two years. Without more children meeting the strict criteria for joint funded placements, this will remain unachievable. The last quarter of the year has seen an increase in the numbers of young people placed within a residential care setting. Processes are in place to identify those children who may be able to step down from residential care into foster care, which will therefore reduce these numbers and costs. However, this will be an ongoing and lengthy process due to the complexities of the cases and there is no certainty that there will be any suitable young people identified.

Costs relating to independent fostering agency placements are also significantly over budget £0.854 (52%). In-house foster carers are utilised wherever possible and the Council is part of a collaborative fostering service with Cheshire West and Chester, Cheshire East and Warrington Councils. Every effort is being made to recruit new foster carers, but this is a lengthy process and it will take time for the Council to build up a new bank of foster carers. However, the numbers of in-house carers has increased significantly over the last few months and the number of those children placed within in-house foster placements have increased from 110 at the start of the year to 132 in March 2020. Incentives to help recruit and retain foster carers have also been implemented in 2019/20, for example, discretionary council tax relief. These measures continue to have a positive impact on recruitment and retention and have reduced the reliance on independent fostering placements being sought at a much higher cost over the last few months. Additional training is now also being provided to foster carers to enable them to provide more specialist placements e.g. mother and baby placements. This will help to alleviate the need to place young people into expensive mother and baby residential placements or independent foster carer placements. Independent foster care placements will continue to be a pressure area, as there is a risk that additional service user numbers will increase overspend levels during the coming year.

The Early Years net divisional expenditure is £0.258m over budget at the end of the year. The main pressure was from income shortfalls not covering spending incurred at the settings. Income was £397,000 under the set target due to parental fees continuing to underachieve. This level of underachievement is expected to continue in future as income targets were set based on both settings having full occupancy levels.

There is a need to continue the good work of achieving efficiencies and value for money, in spite of the demand pressures for the forthcoming financial year. In setting the 2020/21 budget, additional funding of £3.100m was provided to reflect the existing demands upon the Department, in addition to extra budget provided to fund inflation and increased staffing costs.

**ii. Community & Environment Department (£1,179,000 overspend):-**

The net overspend for the Department is slightly higher than the forecast of £1.103m at 31 December 2019.

The main issue for the Department was once again fees and charges income, which was £0.812m short of the budgeted amount at year-end. Fee income at the Leisure Centres underachieved by £0.469m. A major reason for this was due to difficulties in the recruitment of swimming and fitness instructors, leading to a reduced number of swimming lessons and a lack of fitness classes, although this should be considered alongside a staffing underspend of £0.313m across the three centres. Ticket income fell at the Brindley in 2019/20 due to the impact of Covid-19 in the latter part of the year. In addition to losses from shows postponed due to the closure of the building in the second half of March, ticket sales dropped considerably from late February due to uncertainty about whether shows would go ahead and concern about whether refunds could be obtained if people were unable or unwilling to attend shows.

Sales income across the Department was £0.382m short of its target in 2019/20, with the main issues occurring in the Commercial Catering Division and at the Stadium. Stadium concourse sales fell considerably in 2018/19 due to lower attendances at matches following Widnes Vikings' relegation, and this has continued in 2019/20, exacerbated by the postponement of matches due to be played in March 2020.

The Universal Infants Free School Meals grant received was £0.179m short of budget due to an increasing number of schools converting to academy status, for which a similar level of grant funding was not received.

**iii. Adult Social Care, Including Care Homes (£1,065,000 Overspend):-**

Whilst the Department recorded an overall overspend position, the primary reason for this was the additional costs incurred for the provision of the in-house care homes. Over the past two years the Council has acquired four care homes and spending for the year against these homes was £1.141m higher than the approved budget.

The main driver of the higher costs relates to the use of agency staff, required until Council staffing structures are fully implemented within each of the four care homes. It is expected for this to be a short term impact and costs for 2020/21 will be lower. However, budgeted income for each of the care homes is based upon 100% bed occupancy, which may not be realistic.

Premises maintenance costs are also a concern and are running at a rate considerably higher than the set budget provision. A major refurbishment at the Millbrow setting is planned to be undertaken in 2020/21 which should help to reduce on-going costs.

#### **iv. Education, Inclusion and Provision (921,000 Overspend):-**

The main budget pressure area for the Department is in relation to Schools Transport where spend is over the approved budget by £0.774m (128%). The Council has a statutory responsibility to provide special educational needs pupils with transport and there has been an increasingly large demand for this service. The budget is inclusive of a £350k unachieved transport saving which was offered up for 2019/20, all of which has been placed against Schools Transport.

It had previously been reported that there would be a shortfall in inter-authority income due to the Council's reduced capacity to accept pupils from other authorities. After further analysis it was established that as this income target is linked to school funding, it should be part funded from the Dedicated Schools Grant. This has helped reduce the forecast overspend of £1.050m at 31 December 2019 to £0.921m.

#### **v. Complex Care Pool (£821,000 Overspend):-**

The overall position for the Complex Care Pool budget is £0.821m over budget at the end of the financial year, of which £0.762m relates to the Adult Health & Social Care budget. The pressures on this budget have been significant due to continuing demand.

The average number of HBC funded clients receiving a Direct Payment has increased by 7% (472 to 505) from 2018/19 to 2019/20. The average cost of a DP package is currently £369 per week compared to £318 in April 2019, an increase of 16%.

The average number of HBC funded residential placements has increased by 2.3% from 2018/19 to 2019/20. The average weekly cost of a residential care package is currently £573 compared to £541 in April 2019 an increase of 6% in line with increases to providers.

The average total number of clients in receipt of a home care package, funded by social care, has reduced by over 4% from 2018/19 to 2019/20. The cost of an average package of care has increased by 7% from April 2019 to March 2020.

## vi. Corporate & Democracy (£1,668,000 Underspend)

Whilst the Council has benefitted from higher investment rate returns over the majority of the year, the last three months has had more of a detrimental impact. The shadow of Covid-19 on global markets has resulted in investment returns dropping back during January to March. This included a drop in the value of the Councils property fund portfolio of £0.176m.

The Council's contingency fund has remained unused for the majority of the year which together with slippage in funding of the capital programme has contributed towards the overall underspend position.

## vii. Finance (£528,000 Underspend):-

The underspend position for the department is greater than forecast at 31 December (£0.211m), attributable to two particular areas.

Insurance costs are below budget at the end of the year due to the value of liability excesses being less than forecast. These are dependent upon the amount of claims received in any financial year, other than through the use of historical data it remains a difficult area in which to estimate annual spend.

Concessionary travel costs for the year are under budget due to Halton Borough Transport going into liquidation towards the end of the financial year. The reduction in the volume of services offered had a corresponding impact upon concessionary travel uptake.

- 3.11 The council tax collection rate for the third quarter of 94.6% is marginally lower (0.18%) than was the case for 2018/19. The collection rate for business rates of 97.1% is down by 1.3% from last year. However, the forecast retained element of business rates and council tax exceeded the estimate used when setting the 2019/20 budget, the surplus retained helped balance the 2020/21 budget.

### Covid-19

- 3.12 The impact of Covid-19 started to have a real visible impact upon the Council's budget towards the end of the financial year. It will have a significant influence upon the Council's finances over the medium term going forward. The Council will monitor the overall forecast cost of Covid-19 on a monthly basis and report back to MHCLG. It will also work with the Liverpool City Region to lobby Government to ensure full funding is provided to cover the additional costs and income losses arising from the pandemic.
- 3.13 Prior to the end of the financial year the Council received an initial grant allocation of £4.337m, followed by a second allocation of £3.547m.
- 3.14 The figures within this report include 2019/20 costs relating to Covid-19. These costs and shortfalls in income have been fully funded by

drawdown of the grant funding. For March 2020 initial costs and losses of income were identified totalling £0.850m. The latest estimate of the cost of Covid-19 to the Council in terms of additional spending and loss of income, is calculated at £25.8m (as per LCR lobbying letter).

- 3.15 In finalising the accounts for the year, the Council has taken a prudent view on the provision set aside for bad debt across sundry debtors, the Collection Fund (council tax and business rates) and Mersey Gateway. There is an expectancy that unpaid debts will increase over the course of the next twelve months.

### **Capital Spending**

- 3.16 Capital spending at 31st March 2020 totalled £36.208m, which is 99% of the planned spending of £36.467m (which assumes a 20% slippage between years).

## **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 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 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

### 2019/20 REVENUE EXPENDITURE

#### Summary

Department/Directorate	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
Community & Environment	24,023	25,202	(1,179)
Economy, Enterprise & Property	3,139	2,893	246
Finance	4,462	3,934	528
ICT & Support Services	-169	-131	(38)
Legal & Democratic	546	448	98
Planning & Transportation	16,145	15,745	400
Policy, People, Performance & Efficiency	169	118	51
<b>Enterprise, Community &amp; Resources Directorate</b>	<b>48,315</b>	<b>48,209</b>	<b>106</b>
Adult Social Care (Incl Care Homes)	22,285	23,350	(1,065)
Children & Families	22,896	27,185	(4,289)
Complex Care Pool	21,844	22,665	(821)
Education, Inclusion & Provision	9,268	10,189	(921)
Public Health & Public Protection	934	908	26
<b>People Directorate</b>	<b>77,227</b>	<b>84,297</b>	<b>(7,070)</b>
<b>Corporate &amp; Democracy</b>	<b>-24,648</b>	<b>-26,316</b>	<b>1,668</b>
<b>Mersey Gateway</b>	<b>7,727</b>	<b>7,727</b>	<b>0</b>
<b>Total Revenue Expenditure</b>	<b>108,621</b>	<b>113,917</b>	<b>5,296</b>



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

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	14,719	14,595	124
Premises	2,029	2,269	(240)
Supplies & Services	1,097	1,322	(225)
Book Fund	147	148	(1)
Hired & Contracted Services	990	971	19
Food Provisions	450	440	10
School Meals Food	1,919	2,006	(87)
Transport	88	89	(1)
Other Agency Costs	350	337	13
Waste Disposal Contracts	6,140	6,003	137
Grants to Voluntary Organisations	67	20	47
Grant to Norton Priory	172	173	(1)
Rolling Projects	46	54	(8)
Capital Financing	443	558	(115)
<b>Total Expenditure</b>	<b>28,657</b>	<b>28,985</b>	<b>(328)</b>
<b><u>Income</u></b>			
Sales Income	(1,672)	(1,290)	(382)
School Meals Sales	(2,305)	(2,209)	(96)
Fees & Charges Income	(5,933)	(5,122)	(811)
Rents Income	(207)	(222)	15
Government Grant Income	(1,198)	(1,022)	(176)
Reimbursements & Other Grant Income	(733)	(784)	51
Schools SLA Income	(1,348)	(1,406)	58
Internal Fees Income	(265)	(398)	133
School Meals Other Income	(255)	(271)	16
Catering Fees	(114)	(94)	(20)
Capital Salaries	(173)	(180)	7
Transfers from Reserves	(965)	(1,155)	190
<b>Total Income</b>	<b>(15,168)</b>	<b>(14,153)</b>	<b>(1,015)</b>
<b>Net Operational Expenditure</b>	<b>13,489</b>	<b>14,832</b>	<b>(1,343)</b>
<b><u>Recharges</u></b>			
Asset Charges	3,426	3,426	0
Central Support Services	3,892	3,892	0
HBC Support Costs Income	(647)	(653)	6
Transport Recharges	2,364	2,206	158
Premises Support	1,499	1,499	0
<b>Net Total Recharges</b>	<b>10,534</b>	<b>10,370</b>	<b>164</b>
<b>Net Department Expenditure</b>	<b>24,023</b>	<b>25,202</b>	<b>(1,179)</b>

## Economy, Enterprise & Property Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	4,653	4,566	87
Repairs & Maintenance	2,276	2,024	252
Premises	62	66	(4)
Energy & Water Costs	632	664	(32)
NNDR	495	502	(7)
Rents	353	355	(2)
Economic Regeneration Activities	16	16	0
Supplies & Services	1,774	1,792	(18)
Grants to Voluntary Organisations	47	47	0
Transport Related	2	2	0
Capital Finance	34	34	0
Transfer to Reserves	1,546	1,546	0
<b>Total Expenditure</b>	<b>11,890</b>	<b>11,614</b>	<b>276</b>
<b><u>Income</u></b>			
Fees & Charges	-1,319	-1,324	5
Rent – Commercial Properties	-1,057	-968	(89)
Rent – Investment Properties	-44	-43	(1)
Rent – Markets	-737	-733	(4)
Government Grant Income	-1,234	-1,234	0
Reim & Other Grant Income	-1,256	-1,255	(1)
Schools SLA Income	-491	-492	1
Recharges to Capital	-174	-233	59
Transfer from Reserves	-1,127	-1,127	0
<b>Total Income</b>	<b>-7,439</b>	<b>-7,409</b>	<b>-30</b>
<b>Net Operational Expenditure</b>	<b>4,451</b>	<b>4,205</b>	<b>246</b>
<b><u>Recharges</u></b>			
Premises Support	1,868	1,868	0
Transport Support	28	28	0
Central Support Service	1,974	1,974	0
Central Support Service Income	-6,559	-6,559	0
Asset Rental	1,377	1,377	0
<b>Net Total Recharges</b>	<b>-1,312</b>	<b>-1,312</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>3,139</b>	<b>2,893</b>	<b>246</b>

## Finance Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	5,516	5,466	50
Supplies & Services	388	317	71
Insurance	1,049	776	273
Rent Allowances	42,900	42,900	0
Non HRA Rent Rebates	65	62	3
Discretionary Social Fund	106	128	(22)
Discretionary Housing	469	467	2
Concessionary Travel	2,218	2,062	156
LCR Levy	2,241	2,241	0
<b>Total Expenditure,</b>	<b>54,952</b>	<b>54,419</b>	<b>533</b>
<b><u>Income</u></b>			
Clerical Error Recovery	-400	-698	298
Rent Allowances	-42,500	-41,959	(541)
Fees & Charges	-231	-272	41
Non HRA Rent Rebate	-65	-62	(3)
Burdens Grant	-66	-101	35
Dedicated Schools Grant	-102	-102	0
Discretionary Housing Grant	-469	-469	0
Hsg Benefit Admin Grant	-446	-446	0
Council Tax Admin Grant	-204	-208	4
Council Tax Liability Order	-406	-505	99
Business Rates Admin Grant	-156	-156	0
Schools SLAs	-818	-861	43
LCR Reimbursement	-2,241	-2,241	0
Reimbursements & Other Grants	-196	-232	36
Transfer from Reserves	-54	-37	(17)
<b>Total Income</b>	<b>-48,354</b>	<b>-48,349</b>	<b>(5)</b>
<b>Net Operational Expenditure</b>	<b>6,598</b>	<b>6,070</b>	<b>528</b>
<b><u>Recharges</u></b>			
Premises Support	248	248	0
Central Support Services	2,493	2,493	0
Central Support Income	-4,877	-4,877	0
<b>Net Total Recharges</b>	<b>-2,136</b>	<b>-2,136</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>4,462</b>	<b>3,934</b>	<b>528</b>

## ICT & Support Services Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	7,332	7,258	74
Supplies & Services	1,026	965	61
Capital Financing	78	44	34
Computer Repairs & Software	940	792	148
Communication Costs	17	37	(20)
Transfer To Reserves	15	0	15
Premises Costs	64	82	(18)
Transport Expenditure	3	2	1
<b>Total Expenditure</b>	<b>9,475</b>	<b>9,180</b>	<b>295</b>
<b><u>Income</u></b>			
Fees & Charges	-1,108	-693	(415)
Schools SLA	-532	-609	77
<b>Total Income</b>	<b>-1,640</b>	<b>-1,302</b>	<b>(338)</b>
<b>Net Operational Expenditure</b>	<b>7,835</b>	<b>7,878</b>	<b>(43)</b>
<b><u>Recharges</u></b>			
Premises Support	424	424	0
Transport	20	20	0
Central Support Recharges	1,116	1,116	0
Asset Rental Support Costs	1,309	1,309	0
Support Services Income	-10,873	-10,878	5
<b>Net Total Recharges</b>	<b>-8,004</b>	<b>-8,009</b>	<b>5</b>
<b>Net Department Expenditure</b>	<b>-169</b>	<b>-131</b>	<b>(38)</b>

## Legal & Democratic Services Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	1,894	1,845	49
Supplies & Services	271	225	46
Civic Catering & Functions	49	30	19
Legal Expenses	300	362	(62)
Transport Related Expenditure	11	9	2
<b>Total Expenditure</b>	<b>2,525</b>	<b>2,471</b>	<b>54</b>
<b><u>Income</u></b>			
Land Charges	-80	-71	(9)
School SLAs	-80	-80	0
Licence Income	-250	-264	14
Fees & Charges Income	-56	-74	18
Government Grant	0	-21	21
Reimbursements & Other Grant Income	-122	-122	0
Transfer From Reserves	-91	-91	0
<b>Total Income</b>	<b>-679</b>	<b>-723</b>	<b>44</b>
<b>Net Operational Expenditure</b>	<b>1,846</b>	<b>1,748</b>	<b>98</b>
<b><u>Recharges</u></b>			
Premises Support	64	64	0
Central Support Service	363	363	0
Support Recharges Income	-1,727	-1,727	0
<b>Net Total Recharges</b>	<b>-1,300</b>	<b>-1,300</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>546</b>	<b>448</b>	<b>98</b>

## Planning & Transportation Department

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
<b><u>Expenditure</u></b>			
Employees	4,663	4,439	224
Premises	160	165	(5)
Contracted Services	448	591	(143)
Supplies & Services	227	348	(121)
Street Lighting	1,627	1,882	(255)
Highways Maintenance	2,495	2,347	148
Fleet Transport	1,366	1,073	293
Halton Hopper Tickets	142	142	0
Bus Support	519	504	15
Finance Charges	16	12	4
Grants to Voluntary Organisations	61	61	0
LCR Levy	882	882	0
NRA Levy	66	66	0
Contribution to Reserves	822	822	0
<b>Total Expenditure</b>	<b>13,494</b>	<b>13,334</b>	<b>160</b>
<b><u>Income</u></b>			
Sales	-121	-166	45
Planning Fees	-546	-558	12
Building Control Fees	-213	-219	6
Other Fees & Charges	-840	-954	114
Grants & Reimbursements	-257	-306	49
Government Grant Income	-197	-203	6
Halton Hopper Income	-152	-133	(19)
Efficiency Savings	-28	0	(28)
Contribution from Reserves	-325	-325	0
School SLA's	-44	-43	(1)
Capital Salaries	-414	-414	0
LCR Levy Reimbursement	-882	-882	0
<b>Total Income</b>	<b>-4,019</b>	<b>-4,203</b>	<b>184</b>
<b>Net Operational Expenditure</b>	<b>9,475</b>	<b>9,131</b>	<b>344</b>
<b><u>Recharges</u></b>			
Premises Recharges	542	542	0
Transport Recharges	688	671	17
Asset Charges	8,743	8,743	0
Central Support Services	1,643	1,646	(3)
Transport Recharge Income	-4,296	-4,338	42
Support Service Income	-650	-650	0
<b>Net Total Recharges</b>	<b>6,670</b>	<b>6,614</b>	<b>56</b>
<b>Net Department Expenditure</b>	<b>16,145</b>	<b>15,745</b>	<b>400</b>

**Policy, People, Performance & Efficiency Department**

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	2,033	2,072	(39)
Employees Training	133	94	39
Supplies & Services	137	138	(1)
Apprenticeship Levy	300	287	13
<b>Total Expenditure</b>	<b>2,603</b>	<b>2,591</b>	<b>12</b>
<b><u>Income</u></b>			
Fees & Charges	-95	-136	41
Reimbursements & Other Grants	0	-15	15
Schools SLAs	-435	-418	-17
Transfer from Reserves	-12	-12	0
<b>Total Income</b>	<b>-542</b>	<b>-581</b>	<b>39</b>
<b>Net Operational Expenditure</b>	<b>2,061</b>	<b>2,010</b>	<b>51</b>
<b><u>Recharges</u></b>			
Premises Support	89	89	0
Central Support Recharges	900	900	0
Support recharges Income	-2,881	-2,881	0
<b>Net Total Recharges</b>	<b>-1,892</b>	<b>-1,892</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>169</b>	<b>118</b>	<b>51</b>

**PEOPLE DIRECTORATE**

**Adult Social Care Department (Including Care Homes)**

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure Excluding Care Homes</u></b>			
Employees	13,858	13,712	146
Premises	429	445	(16)
Supplies & Services	950	970	(20)
Aids & Adaptations	113	101	12
Transport	228	257	(29)
Food Provision	174	182	(8)
Contracts & SLAs	536	544	(8)
Emergency Duty Team	100	108	(8)
Agency	703	713	(10)
Payments To Providers	1,492	1,493	(1)
Revenue Contrib.To Capital	44	44	0
<b>Total Expenditure</b>	<b>18,627</b>	<b>18,569</b>	<b>58</b>
<b><u>Income Excluding Care Homes</u></b>			
Sales & Rents Income	-369	-352	(17)
Fees & Charges	-676	-688	12
Reimbursements & Grant Income	-1,100	-1,110	10
Transfer From Reserves	-1,382	-1,382	0
Capitalised Salaries	-111	-121	10
Government Grant Income	-882	-885	3
<b>Total Income</b>	<b>-4,520</b>	<b>-4,538</b>	<b>18</b>
<b>Net Operational Spend Excluding Care Homes</b>	<b>14,107</b>	<b>14,031</b>	<b>76</b>
<b><u>Recharges</u></b>			
Premises Support	490	490	0
Asset Charges	246	246	0
Central Support Services	3,027	3,027	0
Internal Recharge Income	-167	-167	0
Transport Recharges	648	648	0
<b>Net Total Recharges</b>	<b>4,244</b>	<b>4,244</b>	<b>0</b>
<b>Net Department Expenditure Excluding Care Homes</b>	<b>18,351</b>	<b>18,275</b>	<b>76</b>
Care Homes Net Expenditure	3,905	5,046	(1,141)
<b>Net Department Expenditure Including Care Homes</b>	<b>22,256</b>	<b>23,321</b>	<b>(1,065)</b>



## Children & Families Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	8,787	8,997	(210)
Premises	270	287	(17)
Supplies and Services	1,010	1,348	(338)
Transport	97	151	(54)
Direct Payments/Individual Budgets	506	763	(257)
Commissioned Services	224	201	23
External Provider Residential Placements	4,997	7,129	(2,132)
Out of Borough Adoption	84	88	(4)
Independent Fostering Agency Placements	1,630	2,484	(854)
In House Adoption	294	402	(108)
Special Guardianship	1,699	1,707	(8)
In House Foster Carer Payments	2,031	2,030	1
Care Leavers	331	343	(12)
Family Support	53	73	(20)
Emergency Duty Team	102	108	(6)
Contracted Services	4	3	1
Early Years	86	344	(258)
Transfer to Reserves	43	43	0
<b>Total Expenditure</b>	<b>22,248</b>	<b>26,501</b>	<b>(4,253)</b>
<b><u>Income</u></b>			
Fees and Charges	-29	-25	(4)
Sales Income	-43	-47	4
Rents	-82	-86	4
Dedicated Schools Grant	-85	-85	0
Reimbursements & Other Grant Income	-653	-612	(41)
Government Grants	-1,263	-1,263	0
Transfer from Reserves	-50	-50	0
<b>Total Income</b>	<b>-2,205</b>	<b>-2,168</b>	<b>(37)</b>
<b>Net Operational Expenditure</b>	<b>20,043</b>	<b>24,333</b>	<b>(4,290)</b>
<b><u>Recharges</u></b>			
Premises Support	192	192	0
Transport Support	19	18	1
Central Support Service Costs	2,687	2,687	0
Internal Recharge Income	-45	-45	0
<b>Net Total Recharges</b>	<b>2,853</b>	<b>2,852</b>	<b>1</b>
<b>Net Department Expenditure</b>	<b>22,896</b>	<b>27,185</b>	<b>(4,289)</b>

## Complex Care Pool Budget

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Intermediate Care Services	6,063	6,106	(43)
B3 beds	1,175	1,175	0
Oakmeadow	1,331	1,403	(72)
End of Life	200	180	20
Sub-Acute	1,940	1,907	33
Joint Equipment Service	613	682	(69)
CCG Contracts & SLA's	2,974	2,970	4
Inglenook	125	80	45
Intermediate Care Beds	599	599	0
BCF schemes	155	139	16
Carer's Centre	359	359	0
	0	0	0
<b>Adult Health &amp; Social Care</b>	0	0	0
Residential & Nursing Care	20,928	21,513	(585)
Domiciliary & Supported Living	13,091	13,273	(182)
Direct Payments	9,853	10,931	(1,078)
Daycare	445	524	(79)
Carer's Breaks	394	313	81
<b>Total Expenditure</b>	<b>60,245</b>	<b>62,154</b>	<b>1,909</b>
<b><u>Income</u></b>			
Residential & Nursing Income	-6,958	-6,879	(79)
Care Homes Income	-1,533	-1,355	(178)
Community Care Income	-1,445	-1,511	66
Direct Payments Income	-581	-684	103
Winter Pressures	-639	-639	0
BCF	-10,377	-10,377	0
CCG Contribution to Pool	-15,129	-16,309	1,180
ILF	-656	-656	0
Oakmeadow Income	-604	-600	(4)
Income from other CCG's	-113	-113	0
Transfer from reserve	-319	-319	0
Other income	-47	-47	0
<b>Total Income</b>	<b>-38,401</b>	<b>-39,489</b>	<b>1,088</b>
<b>Net Operational Expenditure</b>	<b>21,844</b>	<b>22,665</b>	<b>(821)</b>

## Education, Inclusion & Provision Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	5,110	5,167	(57)
Premises	27	24	3
Supplies & Services	1,137	1,212	(75)
Transport	43	41	2
Schools Transport	607	1,381	(774)
Commissioned Services	2,444	2,467	(23)
Agency Related Expenditure	1,461	1,461	0
Independent School Fees	3,882	3,882	0
Inter Authority Special Needs	346	346	0
Pupil Premium Grant	112	112	0
Nursery Education Payments	6,179	6,179	0
Capital Finance	-2,273	-2,273	0
<b>Total Expenditure</b>	<b>19,075</b>	<b>19,999</b>	<b>(924)</b>
<b><u>Income</u></b>			
Fees & Charges	-56	-92	36
Government Grants	-1,233	-1,233	0
Reimbursements & Other Grants	-593	-646	53
Schools SLA Income	-526	-547	21
Transfer from Reserves	524	524	0
Dedicated Schools Grant	-14,136	-14,136	0
<b>Total Income</b>	<b>-16,020</b>	<b>-16,130</b>	<b>110</b>
<b>Net Operational Expenditure</b>	<b>3,055</b>	<b>3,869</b>	<b>(814)</b>
<b><u>Recharges</u></b>			
Central Support Services	1,756	1,760	(4)
Support Costs Income	-79	-79	0
Premises Support	138	138	0
Transport Support	410	513	(103)
Asset Rental	174	174	0
<b>Net Total Recharges</b>	<b>2,399</b>	<b>2,506</b>	<b>(107)</b>
<b>Net Department Expenditure</b>	<b>5,454</b>	<b>6,375</b>	<b>(921)</b>

## Public Health & Public Protection Department

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	3,696	3,656	40
Premises	5	5	0
Supplies & Services	254	226	28
Contracts & SLA's	6,526	6,526	0
Transport	10	7	3
Agency	18	19	(1)
Transfer to Reserve	38	38	0
<b>Total Expenditure</b>	<b>10,547</b>	<b>10,477</b>	<b>70</b>
<b><u>Income</u></b>			
Fees & Charges	-102	-89	(13)
Government Grant	-9,919	-9,919	0
Reimbursements & Grant Income	-484	-452	(32)
<b>Total Income</b>	<b>-10,505</b>	<b>-10,460</b>	<b>(45)</b>
<b>Net Operational Expenditure</b>	<b>42</b>	<b>17</b>	<b>25</b>
<b><u>Recharges</u></b>			
Premises Support	143	143	0
Central Support Services	726	726	0
Transport	23	22	1
<b>Net Total Recharges</b>	<b>892</b>	<b>891</b>	<b>1</b>
<b>Net Department Expenditure</b>	<b>934</b>	<b>908</b>	<b>26</b>

## Corporate & Democracy

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	250	272	(22)
Contracted Services	35	7	28
Members Allowances	877	860	17
Interest Payable	3,404	3,370	34
Supplies & Services	130	271	(141)
Bank Charges	83	137	(54)
Audit Fees	124	151	(27)
Contingency	939	0	939
Capital Financing	2,721	2,755	(34)
Contribution to Reserves	15,361	15,361	0
Debt Management Expenses	34	13	21
Precepts & Levies	192	197	(5)
<b>Total Expenditure</b>	<b>24,150</b>	<b>23,394</b>	<b>756</b>
<b><u>Income</u></b>			
Interest Receivable – Treasury	-1,055	-1,482	427
Interest Receivable – Other	-477	-461	-16
Fees & Charges	-54	-61	7
Grants & Reimbursements	-65	-517	452
Government Grant Income	-16,425	-16,425	0
Transfer from Reserves	-4,759	-4,801	42
<b>Total Income</b>	<b>-22,835</b>	<b>-23,747</b>	<b>912</b>
<b>Net Operational Expenditure</b>	<b>1,315</b>	<b>-353</b>	<b>1,668</b>
<b><u>Recharges</u></b>			
Premises Recharges	5	5	0
Central Recharges	1,315	1,315	0
Support Services Income	-27,283	-27,283	0
<b>Net Total Recharges</b>	<b>-25,963</b>	<b>-25,963</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>-24,648</b>	<b>-26,316</b>	<b>1,668</b>

## Mersey Gateway

	<b>Annual Budget £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (overspend) £'000</b>
<b><u>Expenditure</u></b>			
Employees	0	50	(50)
Other Premises	160	143	17
Hired & Contracted	0	14	(14)
Unitary Charge	37,053	37,065	(12)
DMPA Fee	8,449	13,608	(5,159)
Insurance	1,540	511	1,029
Supplies & Services	0	12	(12)
MGCB Ltd	2,208	1,255	953
MGET	573	461	112
Bus Support	53	326	(273)
External Interest	5,173	5,175	(2)
Finance Charges	151	148	3
Bad debt provision	0	11,779	(11,779)
Direct Revenue Financing	447	149	298
Transfer to reserves	0	14,344	(14,344)
<b>Total Expenditure</b>	<b>55,807</b>	<b>85,040</b>	<b>(29,233)</b>
<b><u>Income</u></b>			
Toll Income	-29,492	-56,571	27,079
Grants & Reimbursements	-25,808	-28,075	2,267
Transfer from reserves	-573	-461	(112)
<b>Total Income</b>	<b>-55,873</b>	<b>-85,107</b>	<b>29,234</b>
<b>Net Operational Expenditure</b>	<b>(66)</b>	<b>(67)</b>	<b>1</b>
<b><u>Recharges</u></b>			
Central Support Recharges	66	67	(1)
Depreciation	7,727	7,727	0
<b>Net Total Recharges</b>	<b>7,793</b>	<b>7,794</b>	<b>(1)</b>
<b>Net Department Expenditure</b>	<b>7,727</b>	<b>7,727</b>	<b>0</b>

**APPENDIX 2**

**2019/20 CAPITAL EXPENDITURE**

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation Quarter 4 £'000	Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
<b><u>Enterprise Community &amp; Resources Directorate</u></b>				
<b>Community and Environment</b>				
Stadium Minor Works	0	39	30	30
Stadium Pitch	18	21	0	0
Stadium Reconfiguration	545	553	0	0
Widnes Recreation site	7	0	0	0
Brookvale Pitch refurbishment	0	0	500	0
New Leisure Centre	14	0	5,000	10,000
Open Spaces Schemes	455	560	0	0
Children's Playground Equipment	98	154	65	65
Upton Improvements	0	13	0	0
Crow Wood Play Area	46	46	15	0
Crow Wood Park Pavillion	244	295	0	0
Peelhouse Lane Cemetery	621	950	40	20
Phoenix Park	3	3	0	0
Victoria Park Glass House	329	305	0	0
Sandymoor Playing Fields	67	40	30	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation Quarter 4 £'000	Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
Widnes & Runcorn Cemeteries	190	190	9	0
Landfill Tax Credit Schemes	2	20	340	340
Runcorn Town Park	184	200	280	280
Bowling Greens	12	32	2	0
Litter Bins	20	20	20	20
Libraries IT equipment	90	95	0	0
<b>ICT &amp; Support Services</b>				
ICT Rolling Programme	700	700	700	700
<b>Economy, Enterprise &amp; Property</b>				
3MG	62	126	0	0
Widnes Waterfront	0	0	1,000	0
SciTech Daresbury – EZ Grant	96	96	0	0
SciTech Daresbury – Project Violet	0	0	5,864	0
Venture Field	55	61	0	0
Linnets Clubhouse	34	50	58	0
The Croft	0	30	0	0
Murdishaw redevelopment	0	0	38	0
Former Crosville Site	127	127	0	0
Advertising Screen at The Hive	0	0	100	0
Widnes Market Refurbishment	61	100	40	0
Broseley House	24	15	5	441
Solar Farm	847	1,209	225	0



Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation Quarter 4 £'000	Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
Moor Lane Bus Depot	257	247	0	0
Manor Park	39	37	0	0
Equality Act Improvement Works	272	300	300	300
Foundry Lane Residential Area	318	350	1,800	0
Kingsway Learning Centre	19	0	745	0
Halton Lea TCF	103	100	0	0
<b>Mersey Gateway</b>				
Land Acquisitions	1,405	3,270	0	0
Development Costs	88	105	0	0
Construction Costs	169	125	0	0
<b>Other</b>				
Risk Management	142	377	120	120
Fleet Replacements	645	1,471	1,760	3,043
<b>Policy, Planning &amp; Transportation</b>				
Bridge & Highway Maintenance	4,183	5,985	1,449	0
Integrated Transport & Network Management	360	692	460	0
Street Lighting – Structural Maintenance & Upgrades	271	1,755	2,000	200
STEPS Programme	2,414	2,013	0	0
Silver Jubilee Bridge Major Maintenance	3,034	4,126	0	0
Silver Jubilee Bridge Decoupling / Runcorn Station Quarter	11,182	5,705	20,000	20,000
SJB Decorative Lighting	0	0	500	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation Quarter 4 £'000	Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
Widnes Loops	294	4,553	0	0
KRN – Earle Road Gyratory	5	238	0	0
Travelodge/Watkinson Way Footpath	162	128	0	0
SUD Green Cycle / Walk Corridors	211	245	435	267
Strategic Cycling & Walking Network	289	289	0	0
<b>Total Enterprise Community &amp; Resources</b>	<b>30,813</b>	<b>38,161</b>	<b>43,930</b>	<b>35,826</b>
<b>People Directorate</b>				
<b>Adult Social Care</b>				
ALD Bungalows	0	0	199	0
Grangeway Court Refurbishment	0	0	0	0
Bredon Reconfiguration	28	30	0	0
Purchase of 2 adapted properties	143	512	0	0
Orchard House	215	407	0	0
Carefirst Upgrade	362	362	0	0
<b>Complex Pool</b>				
Disabled Facilities Grant	587	601	0	0
Stairlifts (Adaptations Initiative)	236	256	0	0
RSL Adaptations (Joint Funding)	245	260	0	0
Carehome Acquisitions	2,079	2,400	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation Quarter 4 £'000	Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
Oakmeadow refurbishment	85	105	0	0
Millbrow	138	107	1,437	0
Madeline McKenna Care Home	30	20	0	0
<b>Schools Related</b>				
Asset Management Data	6	5	27	0
Capital Repairs	410	882	800	0
Asbestos Management	9	43	35	0
Schools Access Initiative	4	17	50	0
Basic Need Projects	0	188	437	0
Fairfield Primary School	21	34	0	0
Kitchen Gas Safety	37	68	0	0
Small Capital Works	78	126	0	0
Bridge School Vocational Centre	10	27	0	0
Simms Cross	0	1	0	0
SEND capital allocation	602	618	253	0
Healthy Pupils Capital Fund	11	17	0	0
The Grange – Brookfields Provision	39	37	0	0
Chesnut Lodge	20	300	0	0
School Condition Grant - unallocated	0	0	112	0
<b>Total People Directorate</b>	<b>5,395</b>	<b>7,423</b>	<b>3,350</b>	<b>0</b>

<b>TOTAL CAPITAL PROGRAMME</b>	<b>36,208</b>	<b>45,584</b>	<b>47,280</b>	<b>35,826</b>
Slippage (20%)		-9,117	-9,456	-7,165
			9,117	9,456
<b>TOTAL</b>	<b>36,208</b>	<b>36,467</b>	<b>47,241</b>	<b>38,117</b>

