

REPORT TO: Executive Board
DATE: 12 February 2015
REPORTING OFFICER: Operational Director – Finance
PORTFOLIO: Resources
SUBJECT: 2014/15 Quarter 3 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 31st December 2014.

2.0 RECOMMENDED: That

- (i) all spending continues to be limited only to the absolutely essential;**
- (ii) Strategic Directors ensure overall spending at year-end is within their total operational budget;**
- (iii) the transfer of the remaining 2014/15 contingency budget to the Children & Families Department as outlined in paragraph 3.7, be approved;**
- (iv) Council approve the revised capital programme as set out in Appendix 3.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the revenue budget up to 31st December 2014, along with individual statements for each Department. In overall terms revenue expenditure is £0.053m below the budget profile. However the budget profile is only a guide to eventual spending, experience shows that spending usually accelerates during the final quarter of the financial year.

3.2 Total spending on employees is £0.434m below the budget profile as at 31st December 2014. This takes into account back pay and one off payments as part of the recently agreed two year pay deal. Across the three directorates there are a number of posts which have remained vacant during the year which has contributed towards the lower than planned spending. In December 2014 as part of the first phase of savings for 2015/16 a number of these posts were approved by Council to be

deleted from the 2015/16 budget. Staff turnover targets in one or two Departments are not currently being met and therefore spending is currently above budget in these areas. Other vacant posts have and will continue to be filled during the current financial year, but it is expected at outturn that overall spending on employees will be below budget.

- 3.3 Expenditure on general supplies and services is £0.442m under budget against a budget profile of £7.5m at 31st December 2014, equating to 5.8% of available budget for the three quarters to date. The reduction in spend is across all areas and can be attributed to the policy on ensuring spend is limited to what is essential. As part of the approved saving measures for 2015/16, a cut of 8% will be applied to all supplies and services budgets.
- 3.4 Within the Children & Families Department, expenditure relating to Out of Borough Residential Placements continues to be significantly over the profiled budget to date. There can be emergency placements and some long term placements ending earlier or continuing longer than originally anticipated, making this a very unpredictable budget. Although every effort is made to utilise in house services, this is not always possible, so at present, there is a high demand for long term, out of Borough placements, which are at a higher cost than in house placements.
- 3.5 Within the same Department costs for in-house adoption are also substantially higher than the budget to date due to special guardianship payments increasing over the past year.
- 3.6 In addition, spending on employees is significantly above budget, due primarily to the use of agency social workers given the difficulties with recruiting social workers.
- 3.7 All of the above areas are having a considerable financial impact and there are no signs that the speed of spending within these areas is slowing. It is currently forecast that the Children & Families Department will be overspent by £4m at year-end. It is therefore proposed to allocate the remaining £0.713m of contingency funds for 2014/15 to the Children & Families Department, in order to help mitigate the budget and service pressures which the Department is dealing with. After allowing for this contingency allocation, the Department's budget will still be overspent by approximately £3.3m at year-end.
- 3.8 An action plan is currently being formulated with various options to try and reduce the budget burden within the Children & Families Department for the current and future years. This includes continuous focus on high cost residential placements ensuring value for money is achieved through better commissioning of placements.
- 3.9 There continues to be budget pressures on some budgeted income targets, including trade waste income and sales revenue from the Stadium.

- 3.10 The Council has taken advantage of current low interest rates for capital borrowing, which results in interest payments to date being below what was forecast at the start of the year. In addition the revised Investment Strategy has given the Council a wider scope to invest funds which has meant the interest generated on investments is above the income target for the year to date. These are therefore helping to offset the overspends within the Children & Families Department budget.
- 3.11 The collection rate for Council Tax for the quarter is 83.62%, which is slightly higher (0.21%) than at this stage last year, and continues to be above the average collection rate for neighbouring councils. The forecast retained element of business rates is behind with what was set as the Council's business rate baseline for the year. The reduction in the net yield for the year to date is due to a large number of VOA appeals which have gone against the Council which has resulted in in back payments relating to previous years having to be paid.
- 3.12 The overall variance to date of £0.053m against a budget profile of £71.282m is very marginal and therefore Directorates should continue to limit all spending to the absolutely essential to ensure that each Directorate's spending at year-end is within its total operational budget. Financial Management division will continue to monitor budgets closely during the final three months of the year to ensure spending for the year does remain within the approved budget.

Capital Spending

- 3.13 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;
- i Widnes Recreation Site
 - ii Warrington Road Traveller Site
 - iii Norton Priory
 - iv Former Fairfield Site – Demolition / Highways / Cemetery
 - v Mersey Gateway Land Acquisitions
 - vi Mersey Gateway Interest during Construction
 - vii IT Rolling Programme
 - viii School Capital Repairs
 - ix Lunts Heath Primary School
 - x Universal Infant School Meals
 - xi Education Programme (General)
 - xii Stadium Minor Works
- 3.14 Capital spending at 31st December 2014 totalled £20.9m, which is 97% of the planned spending of £21.5m at this stage. This represents 60% of the total Capital Programme of £34.7m (which assumes a 20% slippage between years).

Balance Sheet

- 3.15 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 2014/15 budget, a register of significant financial risks was prepared which has been updated as at 31st December 2014.

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 31st December 2014

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Children and Families Services	19,101	14,414	16,937	(2,523)
Children's Organisation and Provision	12,810	4,825	4,550	275
Learning and Achievement	2,623	1,962	1,675	287
Economy, Enterprise & Property	3,781	720	674	46
Children & Enterprise	38,315	21,921	23,836	(1,915)
Human Resources	44	-97	-181	84
Policy, Planning & Transportation	16,380	6,639	6,569	70
Legal & Democratic Services	578	350	190	160
Finance	4,750	2,194	1,801	393
ICT & Support Services	99	-1,259	-1,260	1
Public Health & Public Protection	1,462	2,555	2,488	67
Policy & Resources	23,313	10,382	9,607	775
Commissioning & Complex Care	12,954	8,073	8,021	52
Community & Environment	26,361	16,879	16,974	(95)
Prevention & Assessment	24,249	12,462	12,360	102
Communities	63,564	37,414	37,355	59
Corporate & Democracy	-16,949	-2,242	-3,376	1,134
	108,243	67,475	67,422	53

CHILDREN & ENTERPRISE DIRECTORATE

Children & Families Services Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	8,393	6,669	7,003	(334)
Premises	375	257	208	49
Supplies & Services	1,347	827	762	65
Transport	33	28	26	2
Commissioned Services	342	174	173	1
Agency Related Expenditure	258	248	444	(196)
Residential Placements	1,969	1,093	2,826	(1,733)
Out of Borough Adoption	80	72	96	(24)
Out of Borough Fostering	414	401	651	(250)
In house Foster Carer Placements	1,721	1,372	1,493	(121)
In house Adoption	552	482	1,101	(619)
Care Leavers	316	237	290	(53)
Family Support	125	107	137	(30)
Contingency	713	713	0	713
Capital Financing	6	0	0	0
Total Expenditure	16,644	12,680	15,210	(2,530)
<u>Income</u>				
Fees & Charges	-113	-88	-97	9
Adoption Placements	-43	0	0	0
Transfer to / from Reserves	-216	-216	-216	0
Dedicated Schools Grant	-76	0	0	0
Reimbursements & Other Income	-334	-311	-309	(2)
Adoption Reform Grant	-90	-90	-90	0
Total Income	-872	-705	-712	7
NET OPERATIONAL BUDGET	15,772	11,975	14,498	(2,523)
<u>Recharges</u>				
Premises Support Costs	349	262	262	0
Transport Support Costs	72	48	48	0
Central Support Service Costs	2,864	2,129	2,129	0
Asset Rental Support Costs	44	0	0	0
Total Recharges	3,329	2,439	2,439	0
Net Expenditure	19,101	14,414	16,937	(2,523)

**Children's Organisation & Provision
Revenue Spending as at 31st December 2014**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	3,762	2,584	2,512	72
Premises	611	200	198	2
Supplies & Services	2,809	1,317	1,158	159
Transport	5	4	4	0
School Transport	916	620	610	10
Commissioned Services	2,772	1,559	1,547	12
Agency Related Expenditure	1,475	1,348	1,348	0
Nursery Education Payments	2,570	2,570	2,570	0
Schools Contingency	170	170	170	0
Special Education Needs Contingency	975	975	975	0
Early Years Contingency	1	0	0	0
Total Expenditure	16,066	11,347	11,092	255
<u>Income</u>				
Fees & Charges	-380	-105	-103	-2
Rent	-55	-13	-13	0
HBC Support Costs	-79	-79	-79	0
Transfer to / from Reserves	-1,042	-1,042	-1,042	0
Dedicated Schools Grant	-6,898	-5,174	-5,174	0
Reimbursements & Other Income	-845	-699	-718	19
Schools SLA Income	-202	-196	-199	3
Total Income	-9,501	-7,308	-7,328	20
Net Operational Budget	6,565	4,039	3,764	275
<u>Recharges</u>				
Premises Support Costs	181	136	136	0
Transport Support Costs	288	144	144	0
Central Support Service Costs	836	506	506	0
Asset Rental Support Costs	4,940	0	0	0
Total Recharges	6,245	786	786	0
Net Expenditure	12,810	4,825	4,550	275

**Learning and Achievement
Revenue Spending as at 31st December 2014**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	3,410	2,384	2,269	115
Premises	9	0	0	0
Supplies & Services	701	429	350	79
Agency Related Expenditure	33	15	0	15
Independent School Fees	1,541	1,512	1,512	0
Inter Authority Recoupment	752	44	44	0
Speech Therapy	120	68	0	68
Capital Financing	2	0	0	0
Total Expenditure	6,568	4,452	4,175	277
<u>Income</u>				
Fees & Charges	-157	-130	-139	9
Transfer to / from Reserves	-76	-76	-76	0
Dedicated Schools Grant	-3,708	-2,781	-2,781	0
Government Grant Income	-176	-63	-63	0
Reimbursements & Other Income	-110	-82	-78	-4
Inter Authority Income	-578	-1	-1	0
Schools SLA Income	-39	-29	-34	5
Total Income	-4,844	-3,162	-3,172	10
NET OPERATIONAL BUDGET	1,724	1,290	1,003	287
<u>Recharges</u>				
Premises Support Costs	157	117	117	0
Transport Support Costs	15	11	11	0
Central Support Service Costs	727	544	544	0
Asset Rental Support Costs	0	0	0	0
Total Recharges	899	672	672	0
Net Expenditure	2,623	1,962	1,675	287

**Economy, Enterprise & Property
Revenue Spending as at 31st December 2014**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,376	3,162	3,220	(58)
Repairs & Maintenance	2,730	1,941	1,944	(3)
Premises	49	42	43	(1)
Energy & Water Costs	614	394	368	26
NNDR	613	604	590	14
Rents	458	390	391	(1)
Marketing Programme	36	21	17	4
Promotions	62	34	33	1
Supplies & Services	1,469	735	701	34
Agency Related Expenditure	76	42	43	(1)
Grants to Non Voluntary Organisations	148	148	148	0
Other Expenditure	0	0	0	0
Total Expenditure	10,631	7,513	7,498	15
<u>Income</u>				
Fees & Charges	-544	-379	-388	9
Rent - Markets	-759	-563	-561	(2)
Rent - Industrial Estates	-691	-516	-525	9
Rent - Commercial	-563	-366	-364	(2)
Transfer to / from Reserves	-660	-588	-568	0
Government Grant - Income	-1,959	-1,277	-1,277	0
Reimbursements & Other Income	-90	-116	-122	6
Recharges to Capital	-297	-92	-92	0
Schools SLA Income	-553	-562	-573	11
Total Income	-6,116	-4,439	-4,470	31
NET OPERATIONAL BUDGET	4,515	3,074	3,028	46
<u>Recharges</u>				
Premises Support Costs	1,409	1,065	1,065	0
Transport Support Costs	30	17	17	0
Central Support Service Costs	1,970	1,483	1,483	0
Asset Rental Support Costs	2,414	0	0	0
Repairs & Maint. Rech. Income	-2,448	-1,836	-1,836	0
Accommodation Rech. Income	-2,652	-1,990	-1,990	0
Central Supp. Service Rech. Income	-1,457	-1,093	-1,093	0
Total Recharges	-734	-2,354	-2,354	0
Net Expenditure	3,781	720	674	46

POLICY & RESOURCES DIRECTORATE

Human Resources

Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	1,544	1,163	1,163	0
Employee Training	133	90	58	32
Supplies & Services	111	83	77	6
Total Expenditure	1,788	1,336	1,298	38
<u>Income</u>				
Fees & Charges	-73	-70	-116	46
School SLA's	-437	-437	-437	0
Total Income	-510	-507	-553	46
Net Operational Expenditure	1,278	829	745	84
<u>Recharges</u>				
Premises Support	65	49	49	0
Transport Recharges	11	8	8	0
Central Support Recharges	302	226	226	0
Support Recharges Income	-1,612	-1,209	-1,209	0
Net Total Recharges	-1,234	-926	-926	0
Net Departmental Total	44	-97	-181	84

Policy, Planning & Transportation
Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,810	3,636	3,661	(25)
Other Premises	200	67	65	2
Hired & Contracted Services	433	289	283	6
Supplies & Services	314	203	206	(3)
Street Lighting	1,914	1,091	1,081	10
Highways Maintenance	2,383	2,049	2,038	11
Bridges	96	48	38	10
Fleet Transport	1,385	891	889	2
Lease Car Contracts	516	467	467	0
Bus Support – Halton Hopper Tickets	177	177	177	0
Bus Support	541	367	367	0
Out of Borough Transport	51	24	24	0
Contribution to Reserves	163	163	163	0
Finance Charges	406	238	238	0
Grants to Voluntary Organisations	68	68	68	0
NRA Levy	58	44	44	0
Total Expenditure	13,515	9,822	9,809	13
<u>Income</u>				
Sales	-253	-235	-267	32
Planning Fees	-506	-421	-435	14
Building Control Fees	-186	-155	-153	(2)
Other Fees & Charges	-1,008	-340	-349	9
Rents	-8	0	0	0
Grants & Reimbursements	-523	-373	-373	0
Efficiency Savings	-60	0	0	0
School SLAs	-39	-39	-43	4
Recharge to Capital	-312	0	0	0
Total Income	-2,895	-1,563	-1,620	57
Net Controllable Expenditure	10,620	8,259	8,189	70
<u>Recharges</u>				
Premises Support	534	424	424	0
Transport Recharges	596	500	500	0
Asset Charges	7,946	0	0	0
Central Support Recharges	2,385	1,786	1,786	0
Departmental Support Recharges Income	-432	-324	-324	0
Support Recharges Income – Transport	-2,884	-2,321	-2,321	0
Support Recharges Income – Non Transport	-2,385	-1,685	-1,685	0
Net Total Recharges	5,760	-1,620	-1,620	0
Net Departmental Total	16,380	6,639	6,569	70

Legal & Democratic Services
Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	1,940	1,491	1,360	131
Supplies & Services	371	253	238	15
Civic Catering & Functions	29	13	13	0
Mayoral Allowances	21	13	13	0
Legal Expenses	220	99	99	0
Total Expenditure	2,581	1,869	1,723	146
<u>Income</u>				
Land Charges	-99	-74	-69	(5)
License Income	-251	-188	-182	(6)
Schools SLA's	-49	-49	-60	11
Other Income	-73	-67	-81	14
Transfers from Reserves	-10	0	0	0
Total Income	-482	-378	-392	14
Net Operational Expenditure	2,099	1,491	1,331	160
<u>Recharges</u>				
Premises Support	91	68	68	0
Transport Recharges	18	13	13	0
Central Support Recharges	481	361	361	0
Support Recharges Income	-2,111	-1,583	-1,583	0
Net Total Recharges	-1,521	-1,141	-1,141	0
Net Departmental Total	578	350	190	160

Finance

Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,315	5,533	5,204	329
Supplies & Services	470	323	325	(2)
Other Premises	82	74	64	10
Agency Related	1	0	0	0
Insurances	1,436	1,064	1,058	6
Concessionary Travel	2,247	1,505	1,505	0
Rent Allowances	55,000	41,012	41,012	0
Non HRA Rebates	66	56	56	0
Discretionary Housing Payments	444	444	444	0
Local Welfare Payments	558	80	80	0
Transfers to Reserves	555	300	300	0
Total Expenditure	68,174	50,391	50,048	343
<u>Income</u>				
Fees & Charges	-302	-222	-229	7
SLA to Schools	-770	-770	-730	(40)
NNDR Administration Grant	-169	0	0	0
Hsg Ben Administration Grant	-1,094	-875	-875	0
Rent Allowances	-54,410	-41,511	-41,511	0
Non HRA Rent Rebates	-66	-53	-53	0
Discretionary Housing Payments Grant	-387	-387	-387	0
Local Welfare Grant	-775	-582	-582	0
Reimbursements & Other Grants	-669	-627	-633	6
Liability Orders	-373	-359	-436	77
Transfer from Reserves	-681	0	0	0
Total Income	-59,696	-45,386	-45,436	50
Net Controllable Expenditure	8,478	5,005	4,612	393
<u>Recharges</u>				
Premises	432	324	324	0
Transport	36	27	27	0
Asset Charges	19	0	0	0
Central Support Services	3,291	2,468	2,468	0
Support Services Income	-7,506	-5,630	-5,630	0
Net Total Recharges	-3,728	-2,811	-2,811	0
Net Department Total	4,750	2,194	1,801	393

ICT & Support Services
Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	5,512	4,078	4,076	2
Supplies & Services	454	256	260	(4)
Computer Repairs & Software	649	557	556	1
Communications Costs	333	285	285	0
Other Premises	36	25	24	1
Capital Financing	336	252	251	1
Transfer to Reserves	480	0	0	0
Total Expenditure	7,800	5,453	5,452	1
<u>Income</u>				
Fees & Charges	-577	-292	-292	0
Transfers from Reserves	-37	-37	-37	0
SLA to Schools	-535	-535	-535	0
Total Income	-1,149	-864	-864	0
Net Controllable Expenditure	6,651	4,589	4,588	1
<u>Recharges</u>				
Premises	521	391	391	0
Transport	17	13	13	0
Asset Charges	1,246	0	0	0
Central Support Services	1,035	776	776	0
Support Service Income	-9,371	-7,028	-7,028	0
Net Total Recharges	-6,552	-5,848	-5,848	0
Net Department Total	99	-1,259	-1,260	1

**Public Health & Public Protection
Revenue Spending as at 31st December 2014**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	2,331	1,559	1,494	65
Supplies & Services	223	107	98	9
Other Agency	20	20	17	3
Contracts & SLA's	5,003	3,239	3,237	2
Transport	5	1	0	1
Transfer to Reserves	707	0	0	0
Total Expenditure	8,289	4,926	4,846	80
<u>Income</u>				
Other Fees & Charges	-59	-45	-39	(6)
Sales Income	-26	-25	-18	(7)
Reimbursements & Grant Income	-3	0	0	0
Government Grant	-8,749	-4,374	-4,374	0
Transfer from Reserves	-200	0	0	0
Total Income	-9,037	-4,444	-4,431	(13)
Net Operational Expenditure	-748	482	415	67
<u>Recharges</u>				
Premises Support	50	37	38	(1)
Central Support Services	2,135	2,018	2,020	(2)
Transport Recharges	25	18	15	3
Net Total Recharges	2,210	2,073	2,073	0
Net Department Total	1,462	2,555	2,488	67

COMMUNITIES DIRECTORATE

Commissioning & Complex Care Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,434	5,356	5,278	78
Premises	304	206	202	4
Supplies & Services	1,922	1,494	1,499	(5)
Carers Breaks	423	353	353	0
Transport	200	153	153	0
Contracts & SLAs	160	100	91	9
Payments To Providers	3,816	2,216	2,216	0
Emergency Duty Team	103	26	18	8
Other Agency Costs	795	484	488	(4)
Total Expenditure	15,157	10,388	10,298	90
<u>Income</u>				
Sales & Rents Income	-284	-242	-277	35
Fees & Charges	-173	-148	-112	(36)
CCG Contribution To Service	-840	-553	-526	(27)
Reimbursements & Grant Income	-662	-497	-487	(10)
Transfer From Reserves	-948	-948	-948	0
Total Income	-2,907	-2,388	-2,350	(38)
Net Operational Expenditure	12,250	8,000	7,948	52
<u>Recharges</u>				
Premises Support	192	151	151	0
Transport	436	274	274	0
Central Support Services	1,685	1,245	1,245	0
Asset Charges	76	0	0	0
Internal Recharge Income	-1,685	-1,597	-1,597	0
Net Total Recharges	704	73	73	0
Net Departmental Total	12,954	8,073	8,021	52

Community & Environment
Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	12,496	9,178	9,202	(24)
Other Premises	1,418	925	861	64
Supplies & Services	1,665	1,154	1,104	50
Book Fund	192	158	156	2
Promotional	9	13	9	4
Other Hired Services	1,259	887	877	10
Food Provisions	681	493	482	11
School Meals Food	1,914	1,225	1,195	30
Transport	55	41	18	23
Other Agency Costs	652	43	33	10
Waste Disposal Contracts	5,012	2,782	2,817	(35)
Leisure Management Contract	1,467	991	1,059	(68)
Grants To Voluntary Organisations	333	265	260	5
Grant To Norton Priory	222	222	224	(2)
Rolling Projects	154	0	0	0
Capital Financing	13	0	0	0
Total Spending	27,542	18,377	18,297	80
<u>Income</u>				
Sales Income	-2,197	-1,552	-1,444	(108)
School Meals Sales	-2,049	-1,234	-1,274	40
Fees & Charges Income	-2,743	-1,948	-1,845	(103)
Rents Income	-187	-195	-203	8
Government Grant Income	-35	-16	-16	0
Reimbursements & Other Grant Income	-516	-346	-359	13
Schools SLA Income	-82	-81	-85	4
Internal Fees Income	-121	-72	-79	7
School Meals Other Income	-2,935	-397	-460	63
Meals On Wheels	-192	-138	-129	(9)
Catering Fees	-225	-125	-69	(56)
Capital Salaries	-53	-29	-27	(2)
Transfers From Reserves	-285	-285	-285	0
Total Income	-11,620	-6,418	-6,275	(143)
Net Controllable Expenditure	15,922	11,959	12,022	(63)
<u>Recharges</u>				
Premises Support	2,048	1,547	1,548	(1)
Transport Recharges	2,393	1,349	1,379	(30)
Departmental Support Services	9	0	0	0
Central Support Services	3,149	2,381	2,382	(1)
Asset Charges	3,197	0	0	0
HBC Support Costs Income	-357	-357	-357	0
Net Total Recharges	10,439	4,920	4,952	(32)
Net Departmental Total	26,361	16,879	16,974	(95)

**Prevention & Assessment
Revenue Spending as at 31st December 2014**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	6,510	4,735	4,644	91
Other Premises	63	31	27	4
Supplies & Services	935	245	247	(2)
Aids & Adaptations	113	90	109	(19)
Transport	8	6	9	(3)
Food Provision	28	20	22	(2)
Other Agency	23	16	15	1
Transfer to Reserves	962	77	77	0
Contribution to Complex Care Pool	17,971	9,330	9,326	4
Total Expenditure	26,613	14,550	14,476	74
<u>Income</u>				
Other Fees & Charges	-232	-155	-174	19
Reimbursements & Grant Income	-898	-112	-122	10
Transfer from Reserves	-2,485	-2,485	-2,485	0
Capital Salaries	-39	0	0	0
Government Grant Income	-155	-137	-137	0
CCG Contribution to Service	-597	-504	-507	3
Total Income	-4,406	-3,393	-3,425	32
Net Operational Expenditure	22,207	11,157	11,051	106
<u>Recharges</u>				
Premises Support	221	166	166	0
Asset Charges	210	0	0	0
Central Support Services	1,980	1,412	1,412	0
Internal Recharge Income	-419	-307	-307	0
Transport Recharges	50	34	38	(4)
Net Total Recharges	2,042	1,305	1,309	(4)
Net Departmental Total	24,249	12,462	12,360	102

**Corporate & Democracy
Revenue Spending as at 31st December 2014**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employee Related	381	301	309	(8)
Efficiency / Procurement Savings	-330	0	0	0
Interest Payments	3,129	1,698	1,234	464
Members Allowances	768	576	571	5
Supplies & Services	293	169	128	41
Contingency	0	0	0	0
Precepts & Levies	176	176	183	(7)
Capital Financing	2,307	0	0	0
Transfers to Reserves	1,292	175	175	0
Bank Charges	79	59	49	10
Audit Fees	167	106	98	8
Total Expenditure	8,262	3,260	2,747	513
<u>Income</u>				
External Interest	-410	-308	-471	163
Investment Fees	-111	-67	-71	4
Government Grants	-4,762	-3,540	-3,821	281
Fees & Charges	-68	-51	-49	(2)
Reimbursements & Other Grants	-828	-19	-194	175
Transfers from Reserves	-730	-175	-175	0
Total Income	-6,909	-4,160	-4,781	621
Net Controllable Expenditure	1,353	-900	-2,034	1,134
<u>Recharges</u>				
Premises	9	5	5	0
Transport	4	3	3	0
Asset Charges	89	0	0	0
Central Support Services	2,227	1,670	1,670	0
Support Services Income	-20,631	-336	-336	0
Net Total Recharges	-18,302	-1,342	-1,342	0
Net Departmental Total	-16,949	-2,242	-3,376	1,134

Mersey Gateway
Revenue Spending as at 31st December 2014

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Other Premises	72	54	54	0
Hired & Contracted Services	362	1,153	945	208
MGCB Ltd	820	917	748	169
Finance Charges	148	148	148	0
Total Expenditure	1,402	2,272	1,895	377
<u>Income</u>				
Grants & Reimbursements	-1,402	-987	-790	(197)
Recharge to Capital	0	-1,285	-1,105	(180)
Contribution from Reserves				
Total Income	-1,402	-2,272	-1,895	(377)
Net Controllable Expenditure	0	0	0	0
Net Departmental Total	0	0	0	0

APPENDIX 2

Complex Care Pooled Budget Revenue Spending as at 31st December 2014

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

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Intermediate Care Services	3,691	2,245	2,234	11
End of Life	192	171	171	0
CHC Assessment Team	255	255	255	0
Sub Acute	1,788	1,311	1,302	9
Joint Equipment Store	532	312	320	(8)
Intermediate Care Beds	596	403	400	3
Adult Care:				
Residential & Nursing Care	20,198	13,022	12,972	50
Domiciliary & Supported Living	9,910	7,726	7,686	40
Direct Payments	3,293	2,745	2,950	(205)
Day Care	457	309	297	12
Total Expenditure	40,912	28,499	28,587	(88)
Income				
Residential & Nursing Income	-4,920	-3,939	-4,017	78
Community Care Income	-1,552	-999	-1,021	22
Direct Payments Income	-189	-150	-142	(8)
Other Income	-485	-485	-485	0
CCG Contribution to Pool	-12,784	-12,841	-12,841	0
Reablement & Section 256 Income	-3,011	-755	-755	0
Total Income	-22,941	-19,169	-19,261	92
Net Divisional Expenditure	17,971	9,330	9,326	4

Capital Expenditure to 31st December 2014

Directorate/Department	Actual Expenditure to Date £'000	2014/15 Cumulative Capital Allocation		Capital Allocation 2015/16 £'000	Capital Allocation 2016/17 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Children & Enterprise Directorate					
Schools Related					
Asset Management Data	5	5	10	0	0
Fire Compartmentation	2	2	39	0	0
Capital Repairs	795	795	1,191	0	0
Asbestos Management	20	20	25	0	0
Schools Access Initiative	63	63	100	0	0
Education Programme (General)	68	68	88	0	0
Inglefield	2	2	50	0	0
Basic Need Projects	0	0	983	892	936
School Modernisation Projects	407	407	683	0	0
Universal Infant School Meals	229	229	259	0	0
Lunts Heath Primary School	31	31	36	0	0
Beechwood Primary School	92	92	93	0	0
St Bedes Junior School	0	0	36	0	0
Halebank	8	8	20	0	0
Ashley School	351	351	369	0	0
Early Education for 2 Year Olds	163	163	334	0	0

Directorate/Department	Actual Expenditure to Date £'000	2014/15 Cumulative Capital Allocation		Capital Allocation 2015/16 £'000	Capital Allocation 2016/17 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Economy, Enterprise & Property					
Castlefields Regeneration	174	174	925	0	0
3MG	1,578	1,578	2,909	0	0
Widnes Waterfront	0	0	1,000	0	0
Johnsons Lane Infrastructure	15	15	466	0	0
Decontamination of Land	0	0	6	0	0
SciTech Daresbury – Power Infrastructure	1377	1,377	1,915	0	0
SciTech Daresbury - Transport	0	0	177	0	0
SciTech Daresbury – Tech Space	0	0	0	8,630	0
Queens Arms	11	20	23	0	0
Former Crosville Site	0	0	518	0	0
Moor Lane Demolition	11	11	150	0	0
Moor Lane Property Purchase	161	160	160	0	0
Former Fairfield Site - Demolition	2	2	2	0	0
Former Fairfield Site – Contingency	49	49	51	27	0
Former Fairfield Site – Highways	0	0	155	605	106
Former Fairfield Site – Cemetery	0	0	20	900	50
Former Fairfield Site –Primary School	0	0	0	380	118
Travellers Site Warrington Road	30	30	1,658	0	0
Widnes Town Centre Initiative	22	22	60	0	0
Lowerhouse Lane Depot - Upgrade	401	410	444	0	0
Disability Discrimination Act	38	38	150	300	300
John Briggs House / Police Station	0	0	0	350	0
Total Children & Enterprise	6,105	6,122	15,105	12,084	1,510

Directorate/Department	Actual Expenditure to Date £'000	2014/15 Cumulative Capital Allocation		Capital Allocation 2015/16 £'000	Capital Allocation 2016/17 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Policy & Resources Directorate					
ICT & Support Services					
ICT Rolling Programme	699	700	2,100	1,100	1,100
Policy, Planning & Transportation					
Local Highway Maintenance Block Funding				2,228	2,043
Local Transport Plan					
Bridge & Highway Maintenance	1,186	1,300	2,761	0	0
Integrated Transport & Network Management	152	200	1,020	0	0
Street Lighting – Structural Maintenance	83	100	200	200	200
Surface Water Management	22	25	195	0	0
Local Pinch Point Fund Programme – Daresbury Expressway	1,161	1,200	2,253	0	0
Mersey Gateway					
Land Acquisitions	5,422	5,422	6,386	10,125	1,461
Development Costs	2,330	2,330	3,289	2,843	2,858
Loan Interest during Construction	0	0	1,980	3,587	3,988
Construction Costs	0	0	0	0	70,000
Other					
Risk Management	39	50	120	120	120

Directorate/Department	Actual Expenditure to Date £'000	2014/15 Cumulative Capital Allocation		Capital Allocation 2015/16 £'000	Capital Allocation 2016/17 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Mid-Mersey Sustainable Transport	7	10	399	0	0
Fleet Replacements	862	900	1,121	2,089	1,940
Brookvale Biomass Boiler	289	322	322	0	0
Total Policy & Resources	12,252	12,559	22,146	22,292	83,710

Directorate/Department	Actual Expenditure to Date £'000	2014/15 Cumulative Capital Allocation		Capital Allocation 2015/16 £'000	Capital Allocation 2016/17 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Communities Directorate					
Community & Environment					
Stadium Minor Works	77	75	80	30	30
Widnes Recreation Site	1,125	1,258	2,792	0	0
Children's Playground Equipment	4	15	79	65	65
Landfill Tax Credit Schemes	17	17	340	340	340
Upton Improvements	49	47	63	0	0
Crow Wood Park	0	0	13	0	0
Runcorn Hill Park	316	311	311	250	0
Open Spaces Schemes	138	142	189	0	0
Runcorn Cemetery Extension	0	0	9	0	0
Widnes Crematorium Cremators	264	297	396	0	0
Litter Bins	0	0	20	20	20
Norton Priory	12	12	339	3,290	151
Norton Priory – Biomass Boiler	0	0	0	140	0
Prevention & Assessment					
Grants for Disabled Facilities	247	375	500	787	0
Energy Promotion	6	6	12	0	0
Joint Funding RSL Adaptations	133	150	200	0	0
Stair lifts (Adaptations Initiative)	180	188	250	0	0

Directorate/Department	Actual Expenditure to Date £'000	2014/15 Cumulative Capital Allocation		Capital Allocation 2015/16 £'000	Capital Allocation 2016/17 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Commissioning & Complex Care					
ALD Bungalows	0	0	100	200	100
Lifeline Telecare Upgrade	0	0	100	0	0
Grangeway Court	0	0	0	347	0
Halton Carers Centre Refurbishment	16	16	50	0	0
Section 256 Grant	0	0	55	0	0
Community Capacity Grant	0	0	166	0	0
Social Care Capital Grant	0	0	0	356	0
Total Communities Directorate	2,584	2,909	6,064	5,825	706
TOTAL CAPITAL PROGRAMME	20,941	21,590	43,315	40,201	85,926
Slippage (20%) *			-8,663	-8,040	-3,185
				8,663	8,040
TOTAL			34,652	40,824	90,781

*Slippage for 2016/17 is calculated after excluding Mersey Gateway Construction costs.