

REPORT TO: Executive Board
DATE: 3 September 2015
REPORTING OFFICER: Operational Director – Finance
PORTFOLIO: Resources
SUBJECT: 2015/16 Quarter 1 Spending
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue and capital spending position as at 30 June 2015.

2.0 RECOMMENDED: That

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

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30 June 2015, along with individual statements for each Department. In overall terms revenue expenditure is £0.131m below the budget profile. However the budget profile is only a guide to eventual spending and experience shows that spending is usually lower in the first quarter of the financial year and is likely to accelerate towards the end of the year. 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.
- 3.2 Total spending on employees is £0.4m below budget profile at the end of the quarter. Vacant posts exist within a number of departments which has helped generate the favourable variance to date. A number of these posts are intended to be offered as savings for 2016/17, whilst others will need to be filled and thereby the variance will reduce.
- 3.3 Included within the employees budget is a staff turnover savings target of 2.6% which reflects the saving made between a member of staff leaving a

post and the post being filled. The target for the quarter has been achieved for all departments with the exception of Economy, Enterprise and Property Department, due to a low level of staff turnover.

- 3.4 Expenditure on general supplies and services is £80,000 below budget as at 30 June 2015, although these budgets were cut by 8% for 2015/16, being one of the measures approved in balancing the budget. The position is however marginal and therefore it is important to ensure spending continues to be limited to only essential items.
- 3.5 In 2014/15 the Children and Families Department experienced severe cost pressures due to significant increases in numbers of children subject to protection plans, special guardianship orders or entering residential care. This resulted in a budget overspend of £4.4m for the year. At the end of the first quarter of 2015/16, expenditure relating to Out of Borough Residential Placements is £371,000 (67%) over the profiled budget. Other pressure areas the Department is continuing to deal with relate to Special Guardianship, Out of Borough Fostering, Direct Payments and Individual Budgets.
- 3.6 During the last financial year there was a high level of agency staff required within the Children & Families Department, due to the exceptional service pressures within this area and difficulties recruiting suitably qualified staff, which contributed to a significant overspend. New staffing structures and recruitment to vacant posts is beginning to help reduce the level of agency staff required this year. Therefore, by year-end the overspend on staffing for the Department is expected to be considerably lower than last year.
- 3.7 At 30 June 2015 the Children & Families Department's spending was in total £0.7m (16%) over the budget to date of £4.5m. Work is underway to reduce the number of agency staff and utilise in-house services where possible, but it is still anticipated that spend will be approximately £2.9m over budget at year-end.
- 3.8 The Community and Environment Department is continuing to experience shortfalls in various sources of income, although these are largely being managed from underspends elsewhere across the Department's budget.
- 3.9 The Complex Care Pool budget has performed well over the first quarter of the financial year and at 30 June 2015, net spend is £71,000 below the budget to date. The number of clients receiving care was slightly higher than at the start of the calendar year, although this was offset by a reduction in the average cost per client.
- 3.10 The collection rate for Council Tax for the quarter is 28.6%, slightly lower (0.02%) than at this stage last year. Whilst the collection rate for Business Rates of 28.9% is down by 0.87% from this point last year. The forecast retained element of business rates is in line with the estimate used when setting the 2015/16 budget. However, it remains very difficult to forecast retained business rates to the end of the financial year, due to the high

number of valuation appeals lodged by businesses with the Valuation Office Agency prior to 31 March 2015.

- 3.11 The Council's overall net spending is marginally below the budget profile at 30 June 2015. It is important that budget managers continue to closely monitor and control spending and income. In the current financial climate budget underspends will be helpful in replenishing reserves which have been approved for use in balancing the budget, therefore spending should continue to be limited to the absolutely essential.

Capital Spending

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

- (i) Former Fairfield Site Schemes
- (ii) Fleet Replacements
- (iii) Surface Water Management
- (iv) ALD Bungalows
- (v) Grangeway Court

- 3.13 Capital spending at 30 June 2015 totalled £4.575m, which is 96% of the planned spending of £4.780m at this stage. This represents 9% of the total Capital Programme of £49.234m.

Balance Sheet

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

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 None.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

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

6.0 RISK ANALYSIS

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

- 6.2 In preparing the 2015/16 budget, a register of significant financial risks was prepared which has been updated as at 30 June 2015.

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 30th June 2015

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Children and Families Services	18,733	4,534	5,281	(747)
Education, Inclusion and Provision	15,149	3,618	3,486	132
Economy, Enterprise & Property	3,216	-194	-118	(76)
Children & Enterprise	37,098	7,958	8,649	(691)
Human Resources	0	-368	-387	19
Policy, Planning & Transportation	16,039	1,757	1,707	50
Legal & Democratic Services	512	107	86	21
Finance	4,668	-1,094	-1,309	215
ICT & Support Services	0	-401	-595	194
Public Health & Public Protection	1018	1,191	1,150	41
Policy & Resources	22,237	1,192	652	540
Commissioning & Complex Care	12,714	3,316	3,281	35
Community & Environment	24,273	3,360	3,412	(52)
Prevention & Assessment	26,098	3,287	3,168	119
Communities	63,085	9,963	9,861	102
Corporate & Democracy	-21,007	1,835	1,655	180
Mersey Gateway	39	546	546	0
Net Total	101,452	21,494	21,363	131

CHILDREN & ENTERPRISE DIRECTORATE

Children & Families Services

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	8,617	2,211	2,262	(51)
Premises	339	172	173	(1)
Supplies & Services	955	157	162	(5)
Transport	18	12	13	(1)
Direct Payments / Individual Budgets	252	23	92	(69)
Commissioned Services	342	38	48	(10)
Residential Placements	2,703	555	926	(371)
Out of Borough Adoption	80	0	0	0
Out of Borough Fostering	414	139	188	(49)
In house Adoption	195	69	90	(21)
Special Guardianship	527	122	271	(149)
In House Foster Carer Placements	1,763	436	432	4
Care Leavers	125	18	29	(11)
Family Support	113	5	20	(15)
Capital Financing	6	0	0	0
Total Expenditure	16,449	3,957	4,706	(749)
<u>Income</u>				
Adoption Placements	-43	0	0	0
Fees & Charges	-114	-7	-9	2
Dedicated Schools Grant	-75	0	0	0
Reimbursements & Other Income	-254	-32	-32	0
Transfer from Reserves	-80	-80	-80	0
Total Income	-566	-119	-121	2
Net Operational Expenditure	15,883	3,838	4,585	(747)
<u>Recharges</u>				
Premises Support Costs	288	72	72	0
Transport Support Costs	72	12	12	0
Central Support Service Costs	2,446	612	612	0
Asset Rental Support Costs	44	0	0	0
Total Recharges	2,850	696	696	0
Net Departmental Expenditure	18,733	4,534	5,281	(747)

Education, Inclusion and Provision

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	6,913	1,610	1,520	90
Premises	444	13	12	1
Supplies & Services	2,892	515	489	26
Transport	5	1	0	1
School Transport	919	14	14	0
Commissioned Services	2,127	306	291	15
Agency Related Expenditure	53	11	5	6
Independent School Fees	1,541	400	400	0
Inter Authority Special Needs	252	0	0	0
Nursery Education Payments	2,949	1,065	1,065	0
Schools Contingency	517	160	160	0
Special Education Needs Contingency	1,141	453	453	0
Capital Finance	3	0	0	0
Early Years Contingency	191	0	0	0
Total Expenditure	19,947	4,548	4,409	139
<u>Income</u>				
Fees & Charges	-425	-22	-18	(4)
Rent	-100	-8	-8	0
HBC Support Costs	-79	0	0	0
Transfer to / from Reserves	-593	-496	-496	0
Dedicated Schools Grant	-9,551	-571	-571	0
Government Grant Income	-24	-24	-24	0
Reimbursements & Other Income	-525	-50	-47	(3)
Sales Income	-46	-2	0	(2)
Inter Authority Income	-578	0	0	0
Schools SLA Income	-246	-227	-229	2
Total Income	-12,167	-1,400	-1,393	(7)
Net Operational Expenditure	7,780	3,148	3,016	132
<u>Recharges</u>				
Premises Support Costs	205	54	54	0
Transport Support Costs	296	5	5	0
Central Support Service Costs	1,851	411	411	0
Asset Rental Support Costs	5,017	0	0	0
Total Recharges	7,369	470	470	0
Net Departmental Expenditure	15,149	3,618	3,486	132

Economy, Enterprise & Property

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,242	1,073	1,099	(26)
Repairs & Maintenance	2,485	399	398	1
Premises	41	36	36	0
Energy & Water Costs	599	95	98	(3)
NNDR	544	504	501	3
Rents	446	120	120	0
Marketing Programme	23	3	3	0
Promotions	9	4	4	0
Supplies & Services	1,726	290	285	5
Agency Related Expenditure	42	2	3	(1)
Grants to Non Voluntary Organisations	323	301	301	0
Surplus Property Assets	-685	-75	0	(75)
Revenue Contrib'n to / from Reserves	35	35	35	0
Total Expenditure	9,830	2,787	2,883	(96)
<u>Income</u>				
Fees & Charges	-654	-268	-274	6
Rent - Markets	-766	-164	-166	2
Rent - Industrial Estates	-605	-120	-123	3
Rent - Investment Properties	-627	-111	-119	8
Transfer to / from Reserves	-518	-518	-518	0
Government Grant – Income	-1,827	-537	-537	0
Reimbursements & Other Income	-46	-32	-36	4
Recharges to Capital	-227	-3	-3	0
Schools SLA Income	-510	-437	-434	(3)
Total Income	-5,780	-2,190	-2,210	20
Net Operational Expenditure	4,050	597	673	(76)
<u>Recharges</u>				
Premises Support Costs	1,924	508	508	0
Transport Support Costs	32	5	5	0
Central Support Service Costs	2,049	542	542	0
Asset Rental Support Costs	2,543	0	0	0
Repairs & Maint. Rech. Income	-2,558	-640	-640	0
Accommodation Rech. Income	-2,763	-691	-691	0
Central Supp. Service Rech. Income	-2,061	-515	-515	0
Total Recharges	-834	-791	-791	0
Net Departmental Expenditure	3,216	-194	-118	(76)

POLICY & RESOURCES DIRECTORATE

Human Resources

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	1,572	368	370	(2)
Employee Training	133	9	9	0
Supplies & Services	118	25	26	(1)
Total Expenditure	1,823	402	405	(3)
<u>Income</u>				
Fees & Charges	-43	-43	-65	22
School SLA's	-406	-383	-383	0
Total Income	-449	-426	-448	22
Net Operational Expenditure	1,374	-24	-43	19
<u>Recharges</u>				
Premises Support	61	15	15	0
Transport Recharges	5	1	1	0
Central Support Recharges	531	133	133	0
Support Recharges Income	-1,971	-493	-493	0
Net Total Recharges	-1,374	-344	-344	0
Net Departmental Expenditure	0	-368	-387	19

Policy, Planning & Transportation

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,831	1,180	1,181	(1)
Other Premises	222	64	51	13
Hired & Contracted Services	307	67	43	24
Supplies & Services	283	73	76	(3)
Street Lighting	2,026	65	66	(1)
Highways Maintenance	2,281	300	295	5
Bridges	98	4	3	1
Fleet Transport	1,397	178	177	1
Lease Car Contracts	516	197	196	1
Bus Support – Hopper Tickets	180	30	30	0
Bus Support	525	151	154	(3)
Out of Borough Transport	51	9	7	2
Finance Charges	406	146	143	3
Grants to Voluntary Organisations	68	34	34	0
NRA Levy	60	15	15	0
Total Expenditure	13,250	2,513	2,471	42
<u>Income</u>				
Sales	-358	-51	-42	(9)
Planning Fees	-531	-133	-124	(9)
Building Control Fees	-201	-50	-57	7
Other Fees & Charges	-449	-76	-89	13
Rents	-8	0	0	0
Grants & Reimbursements	-527	-74	-74	0
Efficiency Savings	-60	0	0	0
School SLAs	-40	-40	-40	0
Recharge to Capital	-312	0	0	0
Transfer from Reserves	-217	0	0	0
Total Income	-2,703	-424	-426	2
Net Operational Expenditure	10,547	2,089	2,045	44
<u>Recharges</u>				
Premises Support	681	271	271	0
Transport Recharges	629	147	157	(10)
Asset Charges	7,791	0	0	0
Central Support Recharges	2,120	530	530	0
Departmental Support Recharges	491	123	123	0
Departmental Support Recharges Income	-491	-123	-123	0
Support Recharges Income – Transport	-3,734	-850	-866	16
Support Recharges Income	-1,995	-430	-430	0
Net Total Recharges	5,492	-332	-338	6
Net Departmental Expenditure	16,039	1,757	1,707	50

Legal & Democratic Services

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	1,906	427	429	(2)
Supplies & Services	337	106	93	13
Civic Catering & Functions	27	1	1	0
Mayoral Allowances	22	22	22	0
Legal Expenses	310	129	128	1
Total Expenditure	2,602	685	673	12
<u>Income</u>				
Land Charges	-101	-25	-22	(3)
License Income	-251	-42	-42	0
Schools SLA's	-55	-55	-70	15
Government Grants	-34	-34	-34	0
Other Income	-28	-1	-1	0
Transfers from Reserves	-150	-54	-51	(3)
Total Income	-619	-211	-220	9
Net Operational Expenditure	1,983	474	453	21
<u>Recharges</u>				
Premises Support	132	33	33	0
Transport Recharges	26	7	7	0
Central Support Recharges	425	106	106	0
Support Recharges Income	-2,054	-513	-513	0
Net Total Recharges	-1,471	-367	-367	0
Net Departmental Expenditure	512	107	86	21

Finance

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,349	1,781	1,659	122
Supplies & Services	515	242	241	1
Other Premises	86	60	60	0
Insurances	1,614	859	853	6
Concessionary Travel	2,127	532	532	0
Rent Allowances	56,000	11,892	11,892	0
Non HRA Rebates	66	14	14	0
Discretionary Housing Payments	387	72	72	0
Local Welfare Payments	150	21	21	0
Total Expenditure	68,294	15,473	15,344	129
<u>Income</u>				
Fees & Charges	-318	-28	-36	8
SLA to Schools	-798	-798	-747	(51)
NNDR Administration Grant	-166	0	0	0
Hsg Ben Administration Grant	-782	-195	-195	0
Council Tax Admin Grant	-208	-208	-207	(1)
Rent Allowances	-55,600	-13,900	-13,895	(5)
Clerical Error Recoveries	-398	-133	-133	0
Non HRA Rent Rebates	-66	-18	-18	0
Discretionary Housing Payments Grant	-387	-115	-115	0
Reimbursements & Other Grants	-185	-36	-171	135
Liability Orders	-421	-243	-243	0
Transfer from Reserves	-745	0	0	0
Total Income	-60,074	-15,674	-15,760	86
Net Operational Expenditure	8,220	-201	-416	215
<u>Recharges</u>				
Premises	399	100	100	0
Transport	24	6	6	0
Asset Charges	19	0	0	0
Central Support Services	3,546	886	886	0
Support Services Income	-7,540	-1,885	-1,885	0
Net Total Recharges	-3,552	-893	-893	0
Net Departmental Expenditure	4,668	-1,094	-1,309	215

ICT & Support Services

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	5,846	1,448	1,275	173
Supplies & Services	682	106	89	17
Computer Repairs & Software	651	232	232	0
Communications Costs	332	52	52	0
Other Premises	23	14	14	0
Capital Financing	352	105	101	4
Transfers to Reserves	65	0	0	0
Total Expenditure	7,951	1,957	1,763	194
<u>Income</u>				
Fees & Charges	-895	-94	-94	0
Reimbursements & Other Grants	-144	0	0	0
Transfers from Reserves	-150	0	0	0
SLA to Schools	-536	-417	-417	0
Total Income	-1,725	-511	-511	0
Net Operational Expenditure	6,226	1,446	1,252	194
<u>Recharges</u>				
Premises	397	99	99	0
Transport	27	7	7	0
Asset Charges	1,161	0	0	0
Central Support Services	1,121	280	280	0
Support Service Income	-8,932	-2,233	-2,233	0
Net Total Recharges	-6,226	-1,847	-1,847	0
Net Departmental Expenditure	0	-401	-595	194

Public Health & Public Protection

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	3,081	757	720	37
Supplies & Services	289	49	46	3
Other Agency	21	21	17	4
Contracts & SLA's	4,193	284	274	10
Total Expenditure	7,584	1,111	1,057	54
<u>Income</u>				
Other Fees & Charges	-67	-15	-10	(5)
Sales Income	-26	-26	-18	(8)
Reimbursements & Grant Income	-54	-39	-38	(1)
Government Grant	-8,786	-9	-9	0
Total Income	-8,933	-89	-75	(14)
Net Operational Expenditure	-1,349	1,022	982	40
<u>Recharges</u>				
Premises Support	166	41	41	0
Central Support Services	2,180	126	126	0
Transport Recharges	21	2	1	1
Net Total Recharges	2,367	169	168	1
Net Departmental Expenditure	1,018	1,191	1,150	41

COMMUNITIES DIRECTORATE

Commissioning & Complex Care

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,608	1,746	1,700	46
Premises	308	87	82	5
Supplies & Services	1,912	498	500	(2)
Carers Breaks	427	166	164	2
Transport	170	44	40	4
Contracts & SLAs	90	23	21	2
Payments To Providers	3,591	757	757	0
Emergency Duty Team	93	0	0	0
Other Agency Costs	446	87	87	0
Total Expenditure	14,645	3,408	3,351	57
<u>Income</u>				
Sales & Rents Income	-284	-129	-134	5
Fees & Charges	-176	-44	-29	(15)
CCG Contribution To Service	-392	-98	-89	(9)
Reimbursements & Grant Income	-648	-78	-75	(3)
Transfer From Reserves	-620	-0	0	0
Total Income	-2,120	-349	-327	(22)
Net Operational Expenditure	12,525	3,059	3,024	35
<u>Recharges</u>				
Premises Support	174	57	57	0
Transport	450	7	7	0
Central Support Services	1,515	376	376	0
Asset Charges	62	16	16	0
Internal Recharge Income	-2,012	-199	-199	0
Net Total Recharges	189	257	257	0
Net Departmental Expenditure	12,714	3,316	3,281	35

Community & Environment

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	12,018	3,022	3,039	(17)
Other Premises	1,182	479	471	8
Supplies & Services	1,565	374	347	27
Book Fund	142	35	35	0
Hired & Contracted Services	1,151	225	239	(14)
Food Provisions	652	163	162	1
School Meals Food	2,077	389	382	7
Transport	54	9	5	4
Other Agency Costs	674	169	142	27
Waste Disposal Contracts	5,160	525	536	(11)
Leisure Management Contract	1,496	260	280	(20)
Grants To Voluntary Organisations	322	137	131	6
Grant To Norton Priory	222	115	117	(2)
Rolling Projects	20	21	21	0
Capital Financing	9	2	0	2
Total Spending	26,744	5,925	5,907	18
<u>Income</u>				
Sales Income	-2,259	-607	-563	(44)
School Meals Sales	-2,180	-349	-357	8
Fees & Charges Income	-3,235	-1,029	-1,000	(29)
Rents Income	-235	-48	-63	15
Government Grant Income	-1,186	-8	-8	0
Reimbursements & Other Grant Income	-516	-96	-100	4
Schools SLA Income	-79	-79	-83	4
Internal Fees Income	-120	-25	-30	5
School Meals Other Income	-2,270	-1,373	-1,375	2
Meals On Wheels	-196	-49	-37	(12)
Catering Fees	-225	-39	-15	(24)
Capital Salaries	-53	-13	-13	0
Transfers From Reserves	-32	0	0	0
Total Income	-12,586	-3,715	-3,644	(71)
Net Operational Expenditure	14,158	2,210	2,263	(53)
<u>Recharges</u>				
Premises Support	1,947	522	522	0
Transport Recharges	2,390	165	164	1
Departmental Support Services	9	0	0	0
Central Support Services	3,146	845	845	0
Asset Charges	3,005	0	0	0
HBC Support Costs Income	-382	-382	-382	0
Net Total Recharges	10,115	1,150	1,149	1
Net Departmental Expenditure	24,273	3,360	3,412	(52)

Prevention & Assessment

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	6,613	1,620	1,588	32
Other Premises	63	18	6	12
Supplies & Services	420	40	41	(1)
Aids & Adaptations	113	28	24	4
Transport	8	2	2	0
Food Provision	28	7	3	4
Other Agency	22	3	4	(1)
Transfer to Reserves	1,600	0	0	0
Contribution to Complex Care Pool	17,330	1,476	1,419	57
Total Expenditure	26,197	3,194	3,087	107
<u>Income</u>				
Fees & Charges	-236	-59	-67	8
Reimbursements & Grant Income	-149	-4	-5	1
Transfer from Reserves	-1,001	0	0	0
Capital Salaries	-71	0	0	0
Government Grant Income	-154	-75	-75	0
CCG Contribution to Service	0	0	0	0
Total Income	-1,611	-138	-147	9
Net Operational Expenditure	24,586	3,056	2,940	116
<u>Recharges</u>				
Premises Support	331	525	525	0
Asset Charges	175	83	83	0
Central Support Services	2,193	0	0	0
Internal Recharge Income	-1,236	9	7	2
Transport Recharges	49	-386	-387	1
Net Total Recharges	1,512	231	228	3
Net Departmental Expenditure	26,098	3,287	3,168	119

Corporate & Democracy

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employee Related	392	81	82	(1)
Interest Payments	2,495	384	384	0
Members Allowances	777	214	214	0
Supplies & Services	163	59	59	0
Contracted Services	63	40	41	(1)
Contingency	1,000	0	0	0
Precepts & Levies	179	0	0	0
Capital Financing	2,341	2,306	2,128	178
Transfers to Reserves	1,401	0	0	0
Bank Charges	77	6	7	(1)
Audit Fees	140	0	0	0
Total Expenditure	9,028	3,090	2,915	175
<u>Income</u>				
External Interest	-497	-75	-75	0
Government Grants	-4,988	-1,348	-1,353	5
Fees & Charges	-109	-17	-17	0
Reimbursements & Other Grants	-25	-22	-22	0
Transfers from Reserves	-6,030	0	0	0
Total Income	-11,649	-1,462	-1,467	5
Net Operational Expenditure	-2,621	1,628	1,448	180
<u>Recharges</u>				
Premises	7	2	2	0
Transport	3	1	1	0
Asset Charges	151	0	0	0
Central Support Services	1,840	308	308	0
Support Services Income	-20,387	-104	-104	0
Net Total Recharges	-18,386	207	207	0
Net Departmental Expenditure	-21,007	1,835	1,655	180

Mersey Gateway

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Other Premises	86	21	21	0
Hired & Contracted Services	18	2	3	(1)
Supplies & Services	0	0	2	(2)
MGCB Ltd	3,438	438	438	0
Finance Charges	148	148	146	2
Total Expenditure	3,690	609	610	(1)
<u>Income</u>				
Grants & Reimbursements	-976	-71	-71	0
Recharge to Capital	-2714	-2	-3	1
Contribution from Reserves				
Total Income	-3,690	-73	-74	1
Net Operational Expenditure	0	536	536	0
<u>Recharges</u>				
Central Support Recharges	39	10	10	0
Total Recharges	39	10	10	0
Net Departmental Expenditure	39	546	546	0

APPENDIX 2

Complex Care Pooled Budget

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	3,623	460	442	18
End of Life	192	47	47	0
Sub Acute	1,743	376	369	7
Urgent Care Centres	615	0	0	0
Joint Equipment Store	810	4	4	0
Contracts & SLA's	1,197	125	114	11
Intermediate Care Beds	596	149	156	(7)
BCF Schemes	2,546	436	436	0
Adult Care:				
Residential & Nursing Care	18,185	2,586	2,538	48
Domiciliary & Supported Living	10,921	2,048	2,047	1
Direct Payments	4,436	1,476	1,482	(6)
Day Care	523	64	65	(1)
Contingency	518	0	0	0
Total Expenditure	45,905	7,771	7,700	71
<u>Income</u>				
Residential & Nursing Income	-5,018	-740	-734	(6)
Community Care Income	-1,583	-234	-223	(11)
Direct Payments Income	-193	-58	-64	6
Income from other CCGs	-114	-29	-29	0
BCF Income	-9,451	-2,142	-2,142	0
Contribution to Pool	-12,166	-3,042	-3,042	0
Other Income	-50	-50	-47	(3)
Total Income	-28,575	-6,295	-6,281	(14)
Net Divisional Expenditure	17,330	1,476	1,419	57

Capital Expenditure to 30th June 2015

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation				Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Children & Enterprise Directorate							
Schools Related							
Asset Management Data	1	1	3	4	5	0	0
Fire Compartmentation	0	0	10	40	62	0	0
Capital Repairs	96	96	600	800	1,015	0	0
Asbestos Management	0	0	5	10	20	0	0
Schools Access Initiative	4	4	10	30	75	0	0
Education Programme (General)	3	3	10	40	70	0	0
Basic Need Projects	0	0	0	0	0	936	71
School Modernisation Projects	0	0	100	350	460	0	0
Inglefield	0	0	3	6	12	0	0
St Bedes Junior School	4	4	4	4	28	0	0
Ashley School	0	0	11	11	31	0	0
Early Education for 2 Year Olds	5	5	75	100	183	0	0
Universal Infant School Meals	0	0	0	2	2	0	0
Halebank	0	0	0	0	40	0	0
Responsible Bodies Bids	0	0	100	250	475	0	0
St Edwards Catholic Primary	0	0	4	22	35	0	0
Fairfield Primary School	0	0	0	10	1,898	243	0

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation				Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Economy, Enterprise & Property							
Castlefields Regeneration	19	19	40	60	635	0	0
3MG	121	121	1,000	3,000	3,493	0	0
Widnes Waterfront	0	0	300	600	1,000	0	0
Johnsons Lane Infrastructure	0	0	150	300	450	0	0
Decontamination of Land	0	0	0	6	6	0	0
SciTech Daresbury – Tech Space	5	5	1,704	1,704	10,965	0	0
Former Crosville Site	25	25	189	354	518	0	0
Former Fairfield Site - Contingency	9	9	27	45	64	0	0
Former Fairfield Site - Highways	2	2	19	36	53	66	0
Former Fairfield Site – New Cemetery	1	1	340	678	1,017	336	70
Police Station Site	0	0	117	234	350	0	0
Travellers Site Warrington Road	604	604	1,286	1,286	1,286	0	0
Widnes Town Centre Initiative	0	0	7	14	21	0	0
Lowerhouse Lane Depot - Upgrade	4	4	15	26	38	0	0
Equality Act Improvement Works	10	10	90	170	250	300	300
Total Children & Enterprise	913	913	6,219	10,192	24,557	1,881	441

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation				Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Policy & Resources Directorate							
ICT & Support Services							
ICT Rolling Programme	117	117	1,317	1,517	1,719	1,100	1,100
Policy, Planning & Transportation							
Local Transport Plan							
Bridge & Highway Maintenance	375	405	1,013	1,620	2,228	2,043	1,981
Integrated Transport & Network Management	125	130	390	650	908	908	908
Street Lighting – Structural Maintenance	81	100	1,700	3,300	4,900	200	200
STEPS Programme	0	0	178	356	534	540	0
Surface Water Management	0	10	40	80	122	0	0
S106 Schemes	4	5	131	257	384	0	0
Mersey Gateway							
Land Acquisitions	211	211	920	1,561	10,125	1,461	567
Development Costs	439	439	1,238	1,946	2,843	2,858	2,153
Loan Interest During Construction	896	896	1,817	2,738	3,587	3,989	356
Construction Costs	0	0	0	0	0	70,000	32,500
Mersey Gateway Liquidity Fund	0	0	0	0	0	0	10,000
Other							
Risk Management	0	10	40	80	120	120	120
Fleet Replacements	283	300	665	806	2,174	1,940	624
Total Policy & Resources	2,531	2,623	9,449	14,911	29,644	85,159	50,509

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation				Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Communities Directorate							
Community and Environment							
Stadium Minor Works	18	20	25	30	42	30	30
Widnes Recreation Site	524	530	741	741	741	0	0
Norton Priory	82	100	1,200	2,300	3,426	151	190
Norton Priory Biomass Boiler	0	0	0	0	140	0	0
Open Spaces Scheme	15	15	18	18	18	0	0
Children's Playground Equipment	53	60	86	112	138	65	65
Upton Improvements	0	0	6	9	13	0	0
Crow Wood Play Area	0	0	6	9	13	0	0
Runcorn Hill Park	199	200	250	250	250	0	0
Runcorn Cemetery Extension	0	0	5	7	9	0	0
Widnes Crematorium Cremators	151	109	109	109	109	0	0
Landfill Tax Credit Schemes	0	0	120	240	340	340	340
Litter Bins	0	0	10	15	20	20	20
Commissioning & Complex Care							
ALD Bungalows	1	0	200	300	200	200	0
Halton Carers Centre Refurbishment	0	0	10	20	34	0	0
Grangeway Court	0	0	174	260	360	40	0
Lifeline Telecare Upgrade	0	0	30	60	100	0	0
Community Meals Oven	0	0	0	0	10	0	0
Social Care Capital Grant	0	0	137	274	413	0	0
The Halton Brew	0	0	5	10	16	0	0

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation				Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Prevention & Assessment							
Disabled Facilities Grant	35	100	250	375	500	0	0
Stairlifts (Adaptations Initiative)	36	60	125	187	250	0	0
RSL Adaptations (Joint Funding)	17	50	100	150	200	0	0
Total Communities Directorate	1,131	1,244	3,607	5,476	7,342	846	645
TOTAL CAPITAL PROGRAMME	4,575	4,780	19,275	30,579	61,543	87,886	51,595
Slippage (20%)					-12,309	-3,577	-1,819
						12,309	3,577
TOTAL	4,575	4,780	19,275	30,579	49,234	96,618	53,353