

REPORT TO: Executive Board
DATE: 25 February 2016
REPORTING OFFICER: Operational Director – Finance
PORTFOLIO: Resources
SUBJECT: 2016/17 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 31 December 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 31 December 2015, along with individual statements for each Department. In overall terms revenue expenditure is £39,000 below the budget profile for the year to date. Whilst the budget profile is only a guide to eventual spending, spend to date shows a very marginal position and careful monitoring of the budget through to year-end is required to ensure spend is within the overall set budget. In balancing the budget for 2016/17, saving proposals totalling £11.5m have already been approved by Council, early implementation of these proposals will help manage overall spend for the last three months of the financial year. Nevertheless 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 £0.930m 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. Whilst certain vacant posts will need to be filled, a number will be deleted from the staffing structure as approved budget saving proposals for 2016/17.

- 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 the Economy, Enterprise & Property, Community & Environment and Planning & Transportation Departments due to low levels of staff turnover.
- 3.4 Expenditure on general supplies and services is £0.427m below budget as at 31 December 2015, a number of approved saving proposals for 2016/17 include reductions to supplies and services budgets. Supplies & Services expenditure for the remainder of the year will continue to be restricted in a number of Departments to offset against other budget pressures.
- 3.5 The Children and Families Department is continuing to experience budget pressures and is significantly over the profiled budget to date. There is still high demand for a number of services within the Department including residential placements, direct payments, out-of-borough fostering, special guardianship orders and in-house foster carer placements. The outturn position for the Department is estimated to show spend will be approximately £2.7m over the budget for the year. Spend continues to be restricted where possible across the rest of the Directorate to help offset this spending pressure.
- 3.6 Spending on employees within the Children and Families Department is £0.118m over the profiled budget to date. This variance can be largely attributed to the use of agency staff. The variance position for the past quarter has only seen a slight increase from quarter 2 which demonstrates a positive impact from the Department's new staffing structure beginning to take shape.
- 3.7 Net expenditure within the Economy, Enterprise & Property Department is currently £0.433m over the profiled budget to date. A savings target of £1.0m was set against surplus property assets for the current year, which will not be fully achieved by year-end. Whilst an action plan has been implemented, the time period required to rationalise property assets and thereby realise budget savings, means the full amount of the target will not be achieved until 2016/17 at the earliest. It is therefore estimated that the Department will be over budget by around £0.6m at year-end.
- 3.8 The net spend position for the Complex Care Pooled Budget is £18,000 below the budget to date. Appendix 2 provides a summary of spending against the Pool budget.
- 3.9 The Community & Environment Department is currently £0.170m over the budget to date. This is largely due to shortfalls in various income areas and not yet fully achieving the staff turnover target.
- 3.10 Capital financing costs for the year to date are lower than budgeted due to favourable rates secured for borrowing compared to forecasts and the Council receiving higher returns on investments.

- 3.11 The collection rate for council tax for the quarter is 83.4%, which is 0.22% lower than at this stage last year. The collection rate for business rates is 82.2% for the quarter which is down by 0.38% 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, the forecasting of retained business rates is currently made difficult due to the high number of valuation appeals lodged by businesses with the Valuation Office Agency prior to 31 March 2015.
- 3.12 The Council's overall net spending is only marginally below the budget profile at 31 December 2015. Given a number of budget pressures being felt across all Departments it is important that budget managers continue to closely monitor and control spending and income. In the current financial climate budget underspends will be required to keep the Council's overall spending within budget, therefore spending should continue to be limited to the absolutely essential.

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;
1. Former Fairfield Site Demolition
 2. Peelhouse Lane Cemetery Enabling Works
 3. Peelhouse Lane Cemetery
 4. Peelhouse Lane Roundabout & Cemetery Access
 5. Equality Act Improvement Works
 6. Fairfield Primary School
 7. Ditton Primary School
 8. St Bede's Junior School
 9. Capital Repairs – Schools
 10. Runcorn Hill Park
 11. Open Spaces Schemes
 12. Grangeway Court Refurbishment
 13. Former Crosville Site
 14. Street Lighting
 15. Travellers' Site Warrington Road
 16. Leisure Management
 17. Signage - The Hive
 18. Advertising Screen - The Hive
 19. Mersey Gateway Land Acquisition, Development costs, Loan Interest
During Construction
 20. Fleet Replacement
 21. Sci Tech Daresbury – Tech Space

- 3.14 Capital spending at 31 December 2015 totalled £19.896m, which is slightly ahead of the planned spending of £19.431m at this stage. This represents 65% of the total Capital Programme of £30.478m (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 and within the current financial climate.

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 None.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The financial implications are as set out within the report and appendices.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children & Young People in Halton

6.2 Employment, Learning & Skills in Halton

6.3 A Healthy Halton

6.4 A Safer Halton

6.5 Halton's Urban Renewal

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

7.0 RISK ANALYSIS

- 7.1 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.

- 7.2 In preparing the 2015/16 budget, a register of significant financial risks was prepared which has been updated as at 31 December 2015.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

9.1 There are no background papers under the meaning of the Act.

APPENDIX 1

Summary of Revenue Spending to 31 December 2015

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Children and Families Services	19,233	14,427	16,508	(2,081)
Education, Inclusion and Provision	15,149	5,054	4,614	440
Economy, Enterprise & Property	3,226	-81	352	(433)
Commissioning & Complex Needs	12,659	10,686	10,638	48
Adult Social Services and Prevention & Assessment	26,036	11,292	11,250	42
People & Economy	76,303	41,378	43,362	(1,984)
Policy, People, Performance & Efficiency	-148	-271	-369	98
Planning & Transportation	16,409	6,246	6,217	29
Legal & Democratic Services	525	338	216	122
Finance	4,554	7,435	6,879	556
ICT & Support Services	0	-833	-1,091	258
Public Health & Public Protection	1,018	13	9	4
Community & Environment	24,273	13,238	13,408	(170)
Community & Resources	46,631	26,166	25,269	897
Corporate & Democracy	-21,521	2,228	1,102	1,126
Mersey Gateway	39	331	331	0
Net Total	101,452	70,103	70,064	39

PEOPLE & ECONOMY DIRECTORATE

Children & Families Services Department

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	8,731	6,721	6,839	(118)
Premises	339	239	237	2
Supplies & Services	961	606	600	6
Transport	8	6	9	(3)
Direct Payments / Individual Budgets	252	184	390	(206)
Commissioned Services	342	248	268	(20)
Residential Placements	3,371	2,564	3,412	(848)
Out of Borough Adoption	80	20	20	0
Out of Borough Fostering	457	398	547	(149)
In house Adoption	235	216	258	(42)
Special Guardianship	527	433	920	(487)
In House Foster Carer Placements	1,753	1,317	1,507	(190)
Care Leavers	154	89	92	(3)
Family Support	117	59	84	(25)
Capital Financing	6	0	0	0
Total Expenditure	17,333	13,100	15,183	(2,083)
<u>Income</u>				
Adoption Placements	-43	-32	-32	0
Fees & Charges	-114	-116	-121	5
Dedicated Schools Grant	-75	-56	-56	0
Reimbursements & Other Income	-638	-467	-464	-3
Transfer from Reserves	-80	-80	-80	0
Total Income	-950	-751	-753	2
Net Operational Expenditure	16,383	12,349	14,430	(2,081)
<u>Recharges</u>				
Premises Support Costs	288	216	216	0
Transport Support Costs	72	47	47	0
Central Support Service Costs	2,446	1,815	1,815	0
Asset Rental Support Costs	44	0	0	0
Total Recharges	2,850	2,078	2,078	0
Net Expenditure	19,233	14,427	16,508	(2,081)

Education, Inclusion and Provision Department

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,008	5,015	4,682	333
Premises	437	94	79	15
Supplies & Services	3,891	2,097	1,995	102
Transport	5	3	3	0
School Transport	922	590	706	(116)
Commissioned Services	2,877	1,792	1,730	62
Agency Related Expenditure	1,176	885	859	26
Independent School Fees	1,541	1,522	1,522	0
Inter Authority Special Needs	252	39	39	0
Pupil Premium	174	39	39	0
Nursery Education Payments	2,995	2,813	2,813	0
Schools Contingency	1,194	276	276	0
Special Education Needs Contingency	539	395	395	0
Capital Finance	3	0	0	0
Total Expenditure	23,014	15,560	15,138	422
<u>Income</u>				
Fees & Charges	-425	-146	-147	1
Rent	-100	-100	-113	13
HBC Support Costs	-79	-79	-79	0
Transfer to / from Reserves	-1,078	-921	-921	0
Dedicated Schools Grant	-9,083	-8,367	-8,367	0
Government Grant Income	-2,038	-1,230	-1,230	0
Reimbursements & Other Income	-1,564	-993	-990	(3)
Sales Income	-46	0	0	0
Inter Authority Income	-578	0	0	0
Schools SLA Income	-246	-239	-246	7
Total Income	-15,237	-12,075	-12,093	18
Net Operational Expenditure	7,777	3,485	3,045	440
<u>Recharges</u>				
Premises Support Costs	205	155	155	0
Transport Support Costs	295	136	136	0
Central Support Service Costs	1,855	1,278	1,278	0
Asset Rental Support Costs	5,017	0	0	0
Total Recharges	7,372	1,569	1,569	0
Net Expenditure	15,149	5,054	4,614	440

Economy, Enterprise & Property Department

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,259	3,138	3,175	(37)
Repairs & Maintenance	2848	1,936	1,930	6
Premises	45	43	43	0
Energy & Water Costs	656	384	366	18
NNDR	533	513	506	7
Rents	431	397	391	6
Marketing Programme	22	7	7	0
Promotions	8	4	4	0
Supplies & Services	1,404	641	616	25
Agency Related Expenditure	3	3	3	0
Grants to Non Voluntary Organisations	352	339	339	0
Surplus Property Assets	-685	-514	0	(514)
Revenue Contrib'n to / from Reserves	175	175	175	0
Total Expenditure	10,051	7,066	7,555	(489)
<u>Income</u>				
Fees & Charges	-496	-338	-351	13
Rent - Markets	-766	-574	-585	11
Rent - Industrial Estates	-614	-452	-465	13
Rent – Investment Properties	-655	-447	-456	9
Transfer to / from Reserves	-676	-676	-676	0
Government Grant - Income	-1,806	-1,355	-1,355	0
Reimbursements & Other Income	-265	-260	-269	9
Recharges to Capital	-227	-47	-37	(10)
Schools SLA Income	-486	-481	-492	11
Total Income	-5,991	-4,630	-4,686	56
Net Operational Expenditure	4,060	2,436	2,869	(433)
Premises Support Costs	1,924	1,452	1,452	0
Transport Support Costs	32	21	21	0
Central Support Service Costs	1,824	1,378	1,378	0
Asset Rental Support Costs	2,543	0	0	0
Repairs & Maint. Rech. Income	-2,558	-1,919	-1,919	0
Accommodation Rech. Income	-2,763	-2,072	-2,072	0
Central Supp. Service Rech. Income	-1,836	-1,377	-1,377	0
Total Recharges	-834	-2,517	-2,517	0
Net Expenditure	3,226	-81	352	(433)

Commissioning & Complex Needs Department

	Annual Budget	Budget To Date	Expenditure To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	7,533	5,322	5,202	120
Premises	243	185	165	20
Supplies & Services	2,102	1,630	1,627	3
Carers Breaks	427	347	351	(4)
Transport	187	140	140	0
Contracts & SLAs	90	68	77	(9)
Payments To Providers	3,531	2,273	2,273	0
Emergency Duty Team	93	14	14	0
Other Agency Costs	640	592	613	(21)
Total Expenditure	14,846	10,571	10,462	109
<u>Income</u>				
Sales & Rents Income	-218	-186	-175	(11)
Fees & Charges	-176	-132	-110	(22)
CCG Contribution To Service	-360	-237	-207	(30)
Reimbursements & Grant Income	-536	-391	-393	2
Transfer From Reserves	-620	0	0	0
Total Income	-1,910	-946	-885	(61)
Net Operational Expenditure	12,936	9,625	9,577	48
<u>Recharges</u>				
Premises Support	174	108	108	0
Transport	450	337	337	0
Central Support Services	1,516	1,136	1,136	0
Asset Charges	62	47	47	0
Internal Recharge Income	-2,479	-567	-567	0
Total Recharges	-277	1,061	1,061	0
Net Expenditure	12,659	10,686	10,638	48

Adult Social Services and Prevention & Assessment Department

	Annual Budget	Budget To Date	Expenditure To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,816	4,960	4,881	79
Other Premises	113	55	62	(7)
Supplies & Services	399	263	265	(2)
Aids & Adaptations	113	61	88	(27)
Transport	17	8	8	0
Food Provision	28	12	15	(3)
Other Agency	22	18	18	0
Transfer to Reserves	1,874	0	0	0
Contribution to Complex Care Pool	17,330	6,011	5,993	18
Total Expenditure	26,712	11,388	11,330	58
<u>Income</u>				
Fees & Charges	-302	-210	-206	(4)
Reimbursements & Grant Income	-196	-132	-120	(12)
Transfer from Reserves	-940	-46	-46	0
Capital Salaries	-121	-91	-91	0
Government Grant Income	-300	-300	-300	0
Other Income	-5	-5	-5	0
Total Income	-1,864	-784	-768	(16)
Net Operational Expenditure	24,848	10,604	10,562	42
<u>Recharges</u>				
Premises Support	331	248	248	0
Asset Charges	175	0	0	0
Central Support Services	2,193	1,572	1,572	0
Internal Recharge Income	-1,560	-1,162	-1,162	(1)
Transport Recharges	49	32	31	1
Total Recharges	1,188	689	689	0
Net Expenditure	26,036	11,292	11,250	42

Policy, People, Performance & Efficiency

	Annual Budget £'000	Budget To Date £'000	Expenditure To Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Employees	2,080	1,577	1,522	55
Employee Training	133	49	49	0
Supplies & Services	131	95	69	26
Agency Related	23	23	23	0
Total Expenditure	2,367	1,744	1,663	81
<u>Income</u>				
Fees & Charges	-106	-95	-111	16
Reimbursements & Other Grants	-31	-25	-26	1
School SLA's	-381	-381	-381	0
Transfers from Reserves	-70	-70	-70	0
Total Income	-588	-571	-588	17
Net Operational Expenditure	1,779	1,173	1,075	98
<u>Recharges</u>				
Premises Support	104	78	78	0
Transport Recharges	5	4	4	0
Central Support Recharges	906	680	680	0
Support Recharges Income	-2,942	-2,206	-2,206	0
Total Recharges	-1,927	-1,444	-1,444	0
Net Expenditure	-148	-271	-369	98

	Annual Budget £'000	Budget To Date £'000	Expenditure To Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,561	3,462	3,500	(38)
Other Premises	228	77	76	1
Hired & Contracted Services	214	92	100	(8)
Supplies & Services	299	182	160	22
Street Lighting	2,085	813	813	0
Highways Maintenance	2,333	1,972	1,968	4
Bridges	98	4	4	0
Fleet Transport	1,397	733	733	0
Lease Car Contracts	516	282	282	0
Bus Support – Hopper Tickets	180	80	80	0
Bus Support	525	497	497	0
Out of Borough Transport	51	16	16	0
Finance Charges	406	177	177	0
Grants to Voluntary Organisations	68	68	68	0
Direct Revenue Financing	14	14	14	0
NRA Levy	60	45	45	0
Total Expenditure	13,035	8,514	8,533	(19)
<u>Income</u>				
Sales	-372	-203	-213	10
Planning Fees	-531	-493	-493	0
Building Control Fees	-201	-179	-179	0
Other Fees & Charges	-469	-310	-345	35
Rents	-8	-6	-6	0
Grants & Reimbursements	-559	-185	-185	0
Efficiency Savings	-60	0	0	0
School SLAs	-40	-40	-42	2
Recharge to Capital	-312	0	0	0
Transfer from Reserves	-217	0	0	0
Total Income	-2,769	-1,416	-1,463	47
Net Operational Expenditure	10,266	7,098	7,070	28
<u>Recharges</u>				
Premises Support	642	515	515	0
Transport Recharges	629	460	512	(52)
Asset Charges	7,791	0	0	0
Central Support Recharges	1,935	1,455	1,455	0
Departmental Support Recharges	393	292	292	0
Departmental Support Recharges	-491	-368	-368	0
Income				
Support Recharges Income – Transport	-3,734	-2,612	-2,665	53
Support Recharges Income	-1,022	-594	-594	0
Total Recharges	6,143	-852	-853	1
Net Expenditure	16,409	6,246	6,217	29

Legal & Democratic Services Department

	Annual Budget £'000	Budget To Date £'000	Expenditure To Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Employees	1,919	1,443	1,418	25
Supplies & Services	337	266	195	71
Civic Catering & Functions	27	3	3	0
Mayoral Allowances	22	16	18	(2)
Legal Expenses	215	101	104	(3)
Total Expenditure	2,520	1,829	1,738	91
<u>Income</u>				
Land Charges	-101	-76	-69	(7)
License Income	-251	-218	-218	0
Schools SLA's	-55	-55	-76	21
Government Grants	-34	-34	-35	1
Other Income	-73	-70	-86	16
Transfers from Reserves	-10	0	0	0
Total Income	-524	-453	-484	31
Net Operational Expenditure	1,996	1,376	1,254	122
<u>Recharges</u>				
Premises Support	132	99	99	0
Transport Recharges	26	20	20	0
Central Support Recharges	425	319	319	0
Support Recharges Income	-2,054	-1,476	-1,476	0
Total Recharges	-1,471	-1,038	-1,038	0
Net Expenditure	525	338	216	122

	Annual Budget £'000	Budget To Date £'000	Expenditure To Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,258	5,486	5,071	415
Supplies & Services	560	435	416	19
Other Premises	86	77	50	27
Insurances	1,614	1,104	1,104	0
Concessionary Travel	2,127	1,201	1,201	0
Rent Allowances	53,700	39,736	39,736	0
Non HRA Rebates	66	47	47	0
Discretionary Housing Payments	387	233	233	0
Local Welfare Payments	150	86	86	0
Total Expenditure	65,948	48,405	47,944	461
<u>Income</u>				
Fees & Charges	-190	-112	-112	0
SLA to Schools	-747	-747	-747	0
NNDR Administration Grant	-166	0	0	0
Hsg Ben Administration Grant	-782	-521	-521	0
Council Tax Admin Grant	-208	-208	-208	0
Rent Allowances	-52,700	-35,186	-35,186	0
Clerical Error Recoveries	-998	-378	-378	0
Non HRA Rent Rebates	-66	-52	-52	0
Discretionary Housing Payments Grant	-387	-344	-344	0
Reimbursements & Other Grants	-319	-282	-332	50
Liability Orders	-421	-421	-466	45
Transfer from Reserves	-803	0	0	0
Total Income	-57,787	-38,251	-38,346	95
Net Operational Expenditure	8,161	10,154	9,598	556
<u>Recharges</u>				
Premises	396	297	297	0
Transport	24	18	18	0
Asset Charges	19	0	0	0
Central Support Services	3,494	2,621	2,621	0
Support Services Income	-7,540	-5,655	-5,655	0
Total Recharges	-3,607	-2,719	-2,719	0
Net Expenditure	4,554	7,435	6,879	556

ICT & Support Services Department

	Annual Budget	Budget to Date	Expenditure to Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,607	4,159	4,012	147
Supplies & Services	682	416	315	101
Computer Repairs & Software	641	515	506	9
Communications Costs	332	319	319	0
Other Premises	23	22	23	(1)
Capital Financing	372	293	288	5
Transfers to Reserves	75	0	0	0
Total Expenditure	7,732	5,724	5,463	261
<u>Income</u>				
Fees & Charges	-551	-253	-246	(7)
Reimbursements & Other Grants	-176	-176	-176	0
Internal Billing	-12	-12	-18	6
Transfers from Reserves	-211	-61	-61	0
SLA to Schools	-556	-515	-513	(2)
Total Income	-1,506	-1,017	-1,014	(3)
Net Operational Expenditure	6,226	4,707	4,449	258
<u>Recharges</u>				
Premises	397	298	298	0
Transport	27	20	20	0
Asset Charges	1,161	0	0	0
Central Support Services	1,121	841	841	0
Support Service Income	-8,932	-6,699	-6,699	0
Total Recharges	-6,226	-5,540	-5,540	0
Net Expenditure	0	-833	-1,091	258

	Annual Budget	Budget To Date	Expenditure To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	2,989	2,220	2,213	7
Supplies & Services	341	157	172	(15)
Other Agency	21	21	17	4
Contracts & SLA's	5,269	2,924	2,924	0
Total Expenditure	8,620	5,322	5,326	(4)
<u>Income</u>				
Other Fees & Charges	-109	-46	-34	(12)
Sales Income	-52	-52	-45	(7)
Reimbursements & Grant Income	-59	-51	-78	27
Government Grant	-9,565	-7,196	-7,196	0
Transfer from Reserves	-167	-137	-137	0
Total Income	-9,952	-7,482	-7,490	8
Net Operational Expenditure	-1,332	-2,160	-2,164	4
<u>Recharges</u>				
Premises Support	166	125	125	0
Central Support Services	2,163	2,037	2,037	0
Transport Recharges	21	11	11	0
Total Recharges	2,350	2,173	2,173	0
Net Expenditure	1,018	13	9	4

	Annual Budget £'000	Budget To Date £'000	Expenditure To Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Employees	12,058	9,522	9,582	(60)
Other Premises	1,182	913	878	35
Supplies & Services	1,585	949	879	70
Book Fund	142	106	107	(1)
Hired & Contracted Services	1,152	753	766	(13)
Food Provisions	629	469	459	10
School Meals Food	2,077	1,320	1,300	20
Transport	54	52	59	(7)
Other Agency Costs	674	145	60	85
Waste Disposal Contracts	5,160	2,667	2,708	(41)
Leisure Management Contract	1,496	1,075	1,136	(61)
Grants To Voluntary Organisations	317	268	257	11
Grant To Norton Priory	222	222	229	(7)
Rolling Projects	38	38	38	0
Capital Financing	9	7	0	7
Total Expenditure	26,795	18,506	18,458	48
<u>Income</u>				
Sales Income	-2,207	-1,655	-1,526	(129)
School Meals Sales	-2,180	-1,585	-1,606	21
Fees & Charges Income	-3,272	-2,576	-2,501	(75)
Rents Income	-235	-234	-277	43
Government Grant Income	-1,202	-1,179	-1,168	(11)
Reimbursements & Other Grant Income	-548	-426	-453	27
Schools SLA Income	-79	-79	-83	4
Internal Fees Income	-120	-83	-106	23
School Meals Other Income	-2,270	-1,791	-1,800	9
Meals On Wheels	-196	-134	-96	(38)
Catering Fees	-225	-154	-78	(76)
Capital Salaries	-53	-33	-17	(16)
Transfers From Reserves	-50	-23	-23	0
Total Income	-12,637	-9,952	-9,734	(218)
Net Operational Expenditure	14,158	8,554	8,724	(170)
<u>Recharges</u>				
Premises Support	1,947	1,472	1,472	0
Transport Recharges	2,390	1,223	1,223	0
Departmental Support Services	9	0	0	0
Central Support Services	3,146	2,379	2,379	0
Asset Charges	3,005	0	0	0
HBC Support Costs Income	-382	-390	-390	0
Total Recharges	10,115	4,684	4,684	0
Net Expenditure	24,273	13,238	13,408	(170)

	Annual Budget	Budget To Date	Actual Expenditure	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employee Related	392	311	309	2
Interest Payments	2,481	1,821	1,178	643
Members Allowances	777	583	578	5
Supplies & Services	163	83	83	0
Contracted Services	63	60	59	1
Contingency	500	0	0	0
Precepts & Levies	179	179	171	8
Capital Financing	2,341	2,306	2,128	178
Transfers to Reserves	1,744	343	343	0
Bank Charges	77	57	60	(3)
Audit Fees	140	62	62	0
Total Expenditure	8,857	5,805	4,971	834
<u>Income</u>				
External Interest	-840	-616	-908	292
Government Grants	-4,988	-3,915	-3,915	0
Fees & Charges	-109	-98	-98	0
Reimbursements & Other Grants	-25	-22	-22	0
Transfers from Reserves	-6,030	0	0	0
Total Income	-11,992	-4,651	-4,943	292
Net Operational Expenditure	-3,135	1,154	28	1,126
<u>Recharges</u>				
Premises	7	5	5	0
Transport	3	2	2	0
Asset Charges	151	0	0	0
Central Support Services	1,840	1,380	1,380	0
Support Services Income	-20,387	-313	-313	0
Total Recharges	-18,386	1,074	1,074	0
Net Expenditure	-21,521	2,228	1,102	1,126

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Other Premises	86	65	65	0
Hired & Contracted Services	18	13	22	(9)
Supplies & Services	0	0	8	(8)
MGCB Ltd	3,438	691	513	178
Finance Charges	148	148	147	1
Total Expenditure	3,690	917	755	162
<u>Income</u>				
Grants & Reimbursements	-976	-615	-456	-159
Recharge to Capital	-2714	0	0	0
Contribution from Reserves				
Total Income	-3,690	-615	-456	-159
Net Operational Expenditure	0	302	299	3
<u>Recharges</u>				
Central Support Services	39	29	32	(3)
Total Recharges	39	29	32	(3)
Net Expenditure	39	331	331	0

Complex Care Pooled Budget

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

	Annual Budget	Budget To Date	Expenditure To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Intermediate Care Services	3,561	2,053	2,046	7
End of Life	192	184	213	(29)
Sub Acute	1,743	1,248	1,226	22
Urgent Care Centres	615	615	615	0
Joint Equipment Store	810	270	270	0
Contracts & SLA's	1,197	520	542	(22)
Intermediate Care Beds	596	447	466	(19)
BCF Schemes	2,546	1,405	1,405	0
Adult Care:				
Residential & Nursing Care	20,960	12,967	12,823	144
Domiciliary & Supported Living	9,569	8,381	8,378	3
Direct Payments	3,706	4,427	4,472	(45)
Day Care	463	292	303	(11)
Contingency	518	0	0	0
Total Expenditure	46,476	32,807	32,758	49
Income				
Residential & Nursing Income	-5,018	-3,709	-3,700	(9)
Community Care Income	-1,583	-990	-956	(34)
Direct Payments Income	-193	-185	-204	19
Income from other CCGs	-114	-86	-79	(7)
BCF Income	-9,451	-9,009	-9,009	0
Contribution to Pool	-12,166	-12,166	-12,166	0
ILF Income	-571	-428	-428	0
Other Income	-225	-223	-223	(0)
Total Income	-29,146	-26,796	-26,765	(31)
Net Expenditure	17,330	6,011	5,993	18

Capital Expenditure to 31 December 2015

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation		Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 3 £'000	Quarter 4 £'000		
People & Economy Directorate					
Schools Related					
Asset Management Data	3	3	5	5	0
Fire Compartmentation	52	52	62	38	0
Capital Repairs - Schools	982	982	1,013	730	0
Asbestos Management	10	10	20	20	0
Schools Access Initiative	39	39	75	70	0
Education Programme (General)	33	33	70	84	0
Basic Need Projects	0	0	0	936	71
School Modernisation Projects	354	354	460	375	0
Inglefield	0	0	12	0	0
St Bede's Junior School	4	4	4	0	0
Ashley School	12	12	12	0	0
Early Education for 2 Year Olds	107	107	183	0	0
Universal Infant School Meals	1	1	2	0	0
Halebank School	2	2	30	40	0
Responsible Bodies Bids	221	221	475	0	0
St Edwards Catholic Primary	6	6	35	0	0
Fairfield Primary School	67	67	179	1,133	853
Hale Primary School	0	0	10	113	3
Ditton Primary School	0	0	25	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 3 £'000	Quarter 4 £'000		
Economy, Enterprise & Property					
Castlefields Regeneration	117	120	635	0	0
3MG	324	320	3,493	0	0
Widnes Waterfront	0	0	200	800	0
Johnsons Lane Infrastructure	137	120	450	0	0
Decontamination of Land	0	0	6	0	0
SciTech Daresbury – Tech Space	9	9	965	10,000	0
Former Crosville Site	161	161	200	2,618	0
Former Fairfield Site Demolition	1	1	6	0	0
Police Station Site	30	30	342	8	0
Travellers' Site Warrington Road	1,352	1,362	1,362	0	0
Widnes Town Centre Initiative	6	8	21	0	0
Lowerhouse Lane Depot - Upgrade	17	17	24	0	0
Equality Act Improvement Works	18	25	50	300	300
Signage - The Hive	0	0	5	95	0
Advertising Screen – The Hive	0	0	0	100	0
Widnes Market Refurbishment	0	0	0	1,433	0
Prevention & Assessment					
Disabled Facilities Grant	310	375	500	0	0
Stairlifts (Adaptations Initiative)	181	188	250	0	0
RSL Adaptations (Joint Funding)	86	150	200	0	0
Community Meals Oven	0	0	10	0	0
Commissioning & Complex Care					
ALD Bungalows	1	1	200	100	100
Halton Carers Centre Refurbishment	34	34	34	0	0
Grangeway Court Refurbishment	9	9	75	325	0
Lifeline Telecare Upgrade	0	0	100	0	0
Social Care Capital Grant	0	0	0	413	0
The Halton Brew	16	16	16	0	0
Total People & Economy	4,702	4,839	11,816	19,736	1,327

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation		Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 3 £'000	Quarter 4 £'000		
<u>Community & Resources Directorate</u>					
ICT & Support Services					
ICT Rolling Programme	1,497	1,289	1,719	1,100	1,100
Planning & Transportation					
Local Transport Plan					
Bridge & Highway Maintenance	813	815	2,228	2,373	2,311
Integrated Transport & Network Management	258	260	908	908	908
Street Lighting	756	755	1,050	2,550	1,700
STEPS Programme	90	95	664	540	0
Surface Water Management	9	10	122	0	0
Local Pinch Point – Daresbury Expressway	72	80	943	0	0
S106 Schemes	0	0	314	0	0
Peelhouse Lane Roundabout & Cemetery Access	5	5	54	66	0
Mersey Gateway					
Land Acquisitions	4,467	4,467	5,388	5,667	919
Development Costs	1,535	1,535	2,244	3,474	2,649
Loan Interest During Construction	2,700	2,700	3,596	3,917	1,773
Construction Costs	0	0	0	70,000	32,500
Mersey Gateway Liquidity Fund	0	0	0	0	10,000
Other					
Risk Management	95	95	120	120	120
Fleet Replacements	651	650	1,174	2,940	624
Brookvale Biomass Boiler	9	9	9	0	0
Community and Environment					
Stadium Minor Works	31	30	42	280	30
Widnes Recreation Site	573	600	741	0	0
Leisure Management	0	0	225	50	0
Norton Priory	680	700	2,843	920	529

Directorate/Department	Actual Expenditure to Date £'000	2015/16 Cumulative Capital Allocation		Capital Allocation 2016/17 £'000	Capital Allocation 2017/18 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Norton Priory Biomass Boiler	0	0	107	0	0
Open Spaces Schemes	97	100	160	0	0
Children's Playground Equipment	96	96	138	65	65
Upton Improvements	0	0	13	0	0
Crow Wood Play Area	0	2	4	9	0
Runcorn Hill Park	521	138	138	0	0
Runcorn Cemetery Extension	0	0	9	0	0
Widnes Crematorium Cremators	188	109	109	0	0
Peelhouse Lane Cemetery – Enabling Works	20	20	65	0	0
Peelhouse Lane Cemetery	12	12	1,020	336	70
Landfill Tax Credit Schemes	0	0	340	340	340
Litter Bins	19	20	20	20	20
Total Community & Resources	15,194	14,592	26,507	95,675	55,658
TOTAL CAPITAL PROGRAMME	19,896	19,431	38,323	115,411	56,985
Slippage (20%)			-7,665	-9,082	-4,897
				7,665	9,082
TOTAL	19,896	19,431	30,658	113,994	61,170