

REPORT TO: Executive Board

DATE: 16 November 2017

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2017/18 Quarter 2 Spending

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue and capital spending position as at 30 September 2017.

2.0 RECOMMENDED: That

- 1) All spending continues to be limited to the absolutely essential;**
- 2) Strategic Directors continue to take appropriate action to contain overall spending within their total operational budget by year-end; and**
- 3) Council be asked to 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 September 2017, along with individual statements for each Department. In overall terms revenue expenditure is £1.939m above the budget profile at this stage.
- 3.2 Given the Council's overall position and continuing budget pressures, it is essential that all Departments restrict and/or defer any non-essential spend over the remainder of the financial year.
- 3.3 The overspend position reported as at the end of 30 June 2017 was £0.808m above the profiled budget. Unfortunately over the last quarter the position has worsened with the overspend increasing by £1.131m. It is proposed Strategic Directors report back to Management Team with details of what steps all Departments are taking to assist the Council with managing this situation.
- 3.4 If current spending patterns continue, projections show that the Council will be overspent by approximately £4m by year-end if no corrective action is taken. As at 31 March 2017 the Council's General Fund balance

was £4.830m. Unless the projected overspend is reduced the general reserve will be all but consumed, giving the Council little scope to meet any future overspends.

- 3.5 The main budget pressure facing the Council continues to be within the Children & Families Department. The overspend position over the past quarter has increased from £1.2m to £2.8m, an increase of £1.6m. It is currently forecast that the Department's total spend for the year will be £5.7m in excess of the total available budget. This is an increase of £0.9m (18.7%) from that forecast at the end of quarter 1.
- 3.6 The two services which are dominating the overspend position continue to be Out of Borough Residential Places and Out of Borough Fostering. Between them they account for £2.4m (84%) of the current overspend position.
- 3.7 Against the Residential Placements budget to date of £1.5m, actual costs are currently £3.0m, which represents 80% of the full year's budget. Latest information shows that children in care numbers have increased over the past quarter, with an additional eight children entering the Service at a cost of £0.7m to the end of the financial year. Two children have left the Service at a cost reduction of £0.2m, although there has been an £81,000 increase in existing placement costs.
- 3.8 There continues to be a large amount of work undertaken to reduce, where appropriate, the cost of placements, particularly around young people who are aged 16+ and moving into semi-independent accommodation. Based on current service usage it is expected that the year-end overspend against the Residential Placements budget will be £2.9m.
- 3.9 The number of placements for Out of Borough Fostering has also increased over the past quarter. The total number of placements has increased by six during the quarter at an increased cost of £164,000. Whilst every effort is made to utilise in-house foster carers it is not always possible and therefore Out of Borough Placements are utilised at a much higher weekly cost. In an effort to recruit new foster carers the Council are in discussions to set up a collaborative fostering service with Cheshire West and Chester, Cheshire East and Warrington Councils. This service is forecast to spend £1.8m above the available budget by year-end.
- 3.10 The Department continues to experience high costs for direct payments, special guardianship orders, early years' service, court costs and transport related expenditure.
- 3.11 The Complex Care Pool Budget with Halton Clinical Commissioning Group is over budget by £1.004m as at 30 September 2017, although the Council is only liable for 61% of any year-end overspend position. Financial pressures within the Service relate to costs for health and social care services covering Residential and Domiciliary Care, Direct Payments and Day Care.

- 3.12 Within Residential and Nursing Care, continuing health care (CHC) and joint funded care (JFC) packages are placing pressure on the budget as an increasing number of people are deemed eligible for CHC and are also receiving care for longer periods of time than previously. The total number of clients receiving a permanent residential care package has increased from 599 to 611 in the first six months of the year, whilst the average weekly cost of a package has increased from £586 to £591. The number of out-of-borough placements has also increased, which on average attract a 30% higher cost than in-borough placements.
- 3.13 The year-end forecast of spend for Domiciliary Services has increased by just over £0.5m, as the average weekly cost of a domiciliary care package has increased from £299 to £313 (4.7%). There has also been a significant increase to the forecast spend for Direct Payment care packages, with an increase to the number of clients from 470 to 505 (7.4%).
- 3.14 Based on current service demand it is forecast the Complex Care Pool Budget will be overspent against budget by £2.3m by financial year-end. The Council's share of this overspend would be £1.4m. A financial recovery action plan has therefore been implemented by the Pool Manager, to look at reducing costs to bring spend back in line with budget.
- 3.15 Community & Environment Department spend to 30 September 2017 exceeds the profiled budget by £0.2m. The forecast level of overspend has however slowed during the second quarter. This is primarily due to shortfalls of income which continue to be experienced in a number of areas, including stadium catering, bars, and fitness membership.
- 3.16 Budget pressures are still evident on School Transport within the Education, Inclusion & Prevention Department. The Service is showing an overspend position of £0.138m as at 30 September 2017. This is mainly due to the high demand for special educational pupils transport provision, which has been growing steadily for a number of years.
- 3.17 Corporate & Democracy net spend is currently under budget by £1.4m, which is helping mitigate the budget pressures elsewhere across the Council. This is primarily due to borrowing costs being significantly lower than forecast and a review of unused reserves having released balances back into the general fund.
- 3.18 Total spending on employees is £0.1m below budget profile at the end of the quarter. This is only 20% of the underspend on staffing at this point last year, which indicates the significant number of vacant posts which have been deleted as budget savings and that vacancies are having to be filled quicker due to the increased pressure upon Services.
- 3.19 Included within the employees budget is a staff turnover savings target of 3.0% 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 in all Departments with the exception of Community & Environment, Economy, Enterprise & Property, Legal & Democratic Services, Policy People Performance & Efficiency and Education Inclusion & Provision.

- 3.20 The council tax collection rate for the second quarter of 55.37% is marginally lower (0.42%) than at this stage last year and the collection rate for business rates of 55.74% is also marginally lower (0.24%). The forecast retained element of business rates is however in line with the estimate used when setting the 2017/18 budget. Forecasting retained business rates through to the end of the financial year remains difficult, due to the number of appeals outstanding with the Valuation Office Agency and the new process of appealing against rateable values introduced with the April 2017 revaluation.

Capital Spending

- 3.21 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. Widnes Market Refurbishment
2. 3MG
3. Equality Act Improvement Works
4. Broseley House
5. Murdishaw Regeneration
6. Land Acquisitions – Mersey Gateway
7. Development Costs – Mersey Gateway
8. Loan Interest During Construction – Mersey Gateway
9. Disabled Facilities Grant
10. RSL Adaptations
11. Basic Need Projects
12. The Bridge School Vocational Centre

- 3.22 Capital spending at 30 September 2017 totalled £53.3m, which is 99% of the planned spending of £53.9m at this stage. This represents 44.7% of the total Capital Programme of £119.4m (which assumes a 20% slippage between years). Note that no slippage has been calculated on the Mersey Gateway Construction Costs or Mersey Gateway Liquidity Fund.

Balance Sheet

- 3.23 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 is reviewed in line with budget. Reserves are monitored and released when appropriate, to help meet the challenge of keeping expenditure in line with the current year's budget.

6.2 In preparing the 2017/18 budget, a register of significant financial risks was prepared which has been updated as at 30 September 2017.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

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

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

APPENDIX 1

Summary of Revenue Spending to 30 September 2017

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Community & Environment	19,368	8,599	8,813	(214)
Economy, Enterprise & Property	1,451	955	926	29
Finance	4,460	24	-126	150
ICT & Support Services	-4	-284	-310	26
Legal & Democratic Services	532	356	357	(1)
Planning & Transportation	7,629	3,369	3,399	(30)
Policy, People, Performance & Efficiency	0	-266	-388	122
Enterprise, Community & Resources	33,436	12,753	12,671	82
Adult Social Care	37,993	16,448	16,929	(481)
Children & Families	20,403	9,042	11,890	(2,848)
Education, Inclusion & Provision	7,752	9,310	9,406	(96)
Public Health & Public Protection	388	226	220	6
People	66,536	35,026	38,445	(3,419)
Corporate & Democracy	3,277	4,468	3,070	1,398
Mersey Gateway	0	0	0	0
Net Total	103,249	52,247	54,186	(1,939)

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE
Community & Environment Department

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (Overspend) £'000
<u>Expenditure</u>				
Employees	13,311	6,851	7,096	(245)
Other Premises	1,965	1,182	1,163	19
Supplies & Services	1,634	812	729	83
Book Fund	167	89	86	3
Hired & Contracted Services	1,098	459	441	18
Food Provisions	570	309	351	(42)
School Meals Food	1,983	714	709	5
Transport	55	37	29	8
Other Agency Costs	442	149	136	13
Waste Disposal Contracts	5,775	2,165	1,969	196
Grants To Voluntary Organisations	67	21	3	18
Grant To Norton Priory	172	86	88	(2)
Rolling Projects	108	108	108	0
Capital Financing	84	10	7	3
Total Expenditure	27,431	12,992	12,915	77
<u>Income</u>				
Sales Income	-2,104	-1,118	-1,024	(94)
School Meals Sales	-2,324	-886	-915	29
Fees & Charges Income	-5,387	-3,041	-2,952	(89)
Rents Income	-297	-90	-32	(58)
Government Grant Income	-1,246	-31	-31	0
Reimbursements & Other Grant Income	-677	-378	-375	(3)
Schools SLA Income	-99	-98	-96	(2)
Internal Fees Income	-191	-78	-61	(17)
School Meals Other Income	-2,096	-1,664	-1,663	(1)
Catering Fees	-182	-91	-35	(56)
Capital Salaries	-123	-31	-28	(3)
Rolling Projects Income	-108	0	0	0
Transfers From Reserves	-173	-165	-165	0
Total Income	-15,007	-7,671	-7,377	(294)
Net Operational Expenditure	12,424	5,321	5,538	(217)
<u>Recharges</u>				
Premises Support	1,760	880	880	0
Transport Recharges	2,072	920	917	3
Departmental Support Services	9	0	0	0
Central Support Services	3,467	1,769	1,769	0
Asset Charges	85	0	0	0
HBC Support Costs Income	-449	-291	-291	0
Net Total Recharges	6,944	3,278	3,275	3
Net Department Expenditure	19,368	8,599	8,813	(214)

Economy, Enterprise & Property Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,620	2,255	2,266	(11)
Repairs & Maintenance	2,294	862	861	1
Premises	43	42	42	0
Energy & Water Costs	642	238	208	30
NNDR	538	510	495	15
Rents	353	258	254	4
Economic Regeneration Activities	42	1	1	0
Supplies & Services	2,777	924	924	0
Grant to Non Vol Organisations	87	29	29	0
Agency Related	1	0	0	0
Total Expenditure	11,397	5,119	5,080	39
<u>Income</u>				
Fees & Charges	-291	-122	-125	3
Rent – Markets	-789	-392	-391	(1)
Rent – Investment Properties	-161	-74	-68	(6)
Rent – Commercial Properties	-879	-355	-353	(2)
Government Grant	-3,025	-780	-780	0
Reimbursements & Other Income	-182	-110	-111	1
Recharges to Capital	-162	-46	-46	0
Transfer from Reserves	-637	-163	-163	0
Schools SLA Income	-532	-502	-497	(5)
Total Income	-6,658	-2,544	-2,534	(10)
Net Operational Expenditure	4,739	2,575	2,546	29
<u>Recharges</u>				
Asset Rental Support Costs	4	0	0	0
Premises Support Costs	1,746	874	874	0
Transport Support Costs	23	11	11	0
Central Support Service Costs	1,865	958	958	0
Repairs & Maintenance Recharge Income	-2,412	-1,206	-1,206	0
Accommodation Recharge Income	-2,624	-1,312	-1,312	0
Central Support Service Recharge Income	-1,890	-945	-945	0
Net Total Recharges	-3,288	-1,620	-1,620	0
Net Department Expenditure	1,451	955	926	29

Finance Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,724	3,283	3,180	103
Premises	56	54	54	0
Supplies & Services	386	302	287	15
Insurances	1,299	835	814	21
Concessionary Travel	2,175	528	528	0
LCR Levy (re Concessionary Travel)	2,175	0	0	0
Rent Allowances	50,200	21,504	21,504	0
Non HRA Rent Rebates	65	28	28	0
Discretionary Housing Payments	386	215	215	0
Discretionary Social Fund	154	70	70	0
Total Expenditure	63,620	26,819	26,680	139
<u>Income</u>				
Fees & Charges	-164	-117	-128	11
School SLAs	-837	-837	-837	0
NNDR Admin Grant	-166	0	0	0
Rent Allowances	-49,800	-22,773	-22,773	0
Clerical Error Recoveries	-400	-185	-185	0
Non HRA Rent Rebate	-65	-32	-32	0
Discretionary Housing Payments Grant	-386	-136	-136	0
Housing Benefit Admin Grant	-510	-212	-212	0
Universal Credit Support Grant	-130	-18	-18	0
Council Tax Admin Grant	-221	-221	-221	0
Transfer From Reserves	-251	0	0	0
Council Tax Liability Orders	-421	-372	-372	0
Reimbursement & Other Grant Income	-262	-263	-263	0
LCR Reimbursement (re Concess Travel)	-2,175	0	0	0
Dedicated Schools Grant	-92	0	0	0
Total Income	-55,880	-25,166	-25,177	11
Net Operational Expenditure	7,740	1,653	1,503	150
<u>Recharges</u>				
Premises Support	315	158	158	0
Transport Recharges	6	3	3	0
Central Support Recharges	2,686	1,343	1,343	0
Support Recharges Income	-6,287	-3,133	-3,133	0
Net Total Recharges	-3,280	-1,629	-1,629	0
Net Department Expenditure	4,460	24	-126	150

ICT & Support Services Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,532	2,789	2,785	4
Supplies & Services	713	387	380	7
Capital Financing	1,594	120	120	0
Computer repairs & Software	525	209	191	18
Communication Costs	385	351	354	(3)
Transfer To Reserves	15	0	0	0
Total Expenditure	8,764	3,856	3,830	26
<u>Income</u>				
Fees & Charges	-1,116	-69	-69	0
School SLAs	-509	-499	-499	0
Total Income	-1,625	-568	-568	0
Net Operational Expenditure	7,139	3,288	3,262	26
<u>Recharges</u>				
Premises Support	381	191	191	0
Transport Recharges	5	2	2	0
Central Support Recharges	685	342	342	0
Support Recharges Income	-8,214	-4,107,	-4,107	0
Net Total Recharges	-7,143	-3,572	-3,572	0
Net Department Expenditure	-4	-284	-310	26

Legal & Democratic Services Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,634	916	925	(9)
Supplies & Services	304	156	150	6
Civic Catering & Functions	27	15	14	1
Legal Expenses	223	124	110	14
Mayoral Allowances	22	0	0	0
Total Expenditure	2,210	1,211	1,199	12
<u>Income</u>				
Land Charges	-105	-48	-39	(9)
School SLAs	-80	-80	-80	0
Licence Income	-261	-116	-112	(4)
Other Income	-26	-13	-13	0
Transfer From Reserves	-10	0	0	0
Total Income	-482	-257	-244	(13)
Net Operational Expenditure	1,728	954	955	(1)
<u>Recharges</u>				
Premises Support	187	94	94	0
Transport Recharges	36	18	18	0
Central Support Recharges	313	156	156	0
Support Recharges Income	-1,732	-866	-866	0
Net Total Recharges	-1,196	-598	-598	0
Net Department Expenditure	532	356	357	(1)

Planning & Transportation Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,307	2,151	2,143	8
Other Premises	171	63	59	4
Contracted Services	244	53	19	34
Supplies & Services	172	152	142	10
Street Lighting	1,695	606	606	0
Highways Maintenance	2,365	983	969	14
Fleet Transport	1,397	610	608	2
Lease Car Contracts	40	26	26	0
Bus Support	660	320	358	(38)
Finance Charges	145	32	31	1
Grants to Vol. Organisations	68	34	34	0
LCR Levy	754	377	377	0
NRA Levy	63	63	63	0
Total Expenditure	12,081	5,470	5,435	35
<u>Income</u>				
Sales	-316	-194	-198	4
Planning Fees	-562	-263	-253	-10
Building Control Fees	-209	-104	-91	-13
Other Fees & Charges	-592	-333	-351	18
Rent	-8	-4	0	-4
Grants & Reimbursements	-230	-133	-143	10
Government Grant Income	-129	-72	-72	0
Efficiency Savings	-60	0	0	0
Schools SLAs	-42	-42	-44	2
Capital Salaries	-317	-12	-12	0
LCR Levy Reimbursement	-754	-377	-377	0
Transfers from Reserves	-100	0	0	0
Total Income	-3,319	-1,534	-1,541	7
Net Operational Expenditure	8,762	3,936	3,894	42
<u>Recharges</u>				
Premises Recharges	579	290	290	0
Transport Recharges	484	242	220	22
Asset Charges	358	179	179	0
Central Recharges	1,333	666	666	0
Borrow to Save Cost	240	120	120	0
Transport Recharge Income	-2,736	-1,368	-1,274	-94
Central Recharge Income	-1,391	-696	-696	0
Net Total Recharges	-1,133	-567	-495	-72
Net Department Expenditure	7,629	3,369	3,399	-30

Policy, People, Performance & Efficiency Department

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	1,618	829	831	(2)
Employees - Apprenticeship	200	100	0	100
Employees Training	133	66	53	13
Supplies & Services	138	65	54	11
Apprenticeship Levy	300	0	0	0
Total Expenditure	2,389	1,060	938	122
<u>Income</u>				
Fees & Charges	-90	-45	-45	0
Schools SLAs	-416	-389	-389	0
Transfer from Reserves	-98	0	0	0
Total Income	-604	-434	-434	0
Net Operational Expenditure	1,785	626	504	122
<u>Recharges</u>				
Premises Support	60	30	30	0
Central Support Recharges	1,081	541	541	0
Support recharges Income	-2,926	-1,463	-1,463	0
Net Total Recharges	-1,785	-892	-892	0
Net Department Expenditure	0	-266	-388	122

PEOPLE DIRECTORATE

Adult Social Care Department

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (Overspend) £'000
Expenditure				
Employees	13,844	6,861	6,698	163
Other Premises	354	161	163	(2)
Supplies & Services	1,249	601	607	(6)
Aids & Adaptations	113	48	43	5
Transport	201	105	109	(4)
Food Provision	195	77	73	4
Contracts & SLAs	496	247	233	14
Emergency Duty Team	95	24	17	7
Other Agency	624	379	381	(2)
Payments To Providers	1,468	970	970	0
Contribution To Complex Care Pool	20,646	7,622	8,229	(607)
Total Expenditure	39,285	17,095	17,523	(428)
Income				
Sales & Rents Income	-307	-206	-241	35
Fees & Charges	-741	-370	-301	(69)
Reimbursements & Grant Income	-1,102	-416	-410	(6)
Transfer From Reserves	-631	0	0	0
Capitalised Salaries	-111	-56	-56	0
Government Grant Income	-854	-469	-456	(13)
Total Income	-3,746	-1,517	-1,464	(53)
Net Operational Expenditure	35,539	15,578	16,059	(481)
Recharges				
Premises Support	517	258	258	0
Asset Charges	83	0	0	0
Central Support Services	3,352	1,619	1,619	0
Internal Recharge Income	-1,995	-1,132	-1,132	0
Transport Recharges	497	125	125	0
Net Total Recharges	2,454	870	870	0
Net Department Expenditure	37,993	16,448	16,929	(481)

Children & Families Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date
	£'000	£'000	£'000	(Overspend) £'000
<u>Expenditure</u>				
Employees	8,850	4,136	4,121	15
Premises	264	112	107	5
Supplies and Services	930	424	460	(36)
Transport	6	3	43	(40)
Direct Payments/Individual Budgets	228	133	274	(141)
Commissioned Services	277	108	94	14
Out of Borough Residential Placements	3,706	1,500	2,978	(1,478)
Out of Borough Adoption	80	57	57	0
Out of Borough Fostering	612	145	1,034	(889)
In House Adoption	215	87	154	(67)
Special Guardianship	1,092	572	718	(146)
In House Foster Carer Payments	1,829	802	802	0
Care Leavers	164	86	74	12
Family Support	53	31	33	(2)
Emergency Duty Team	89	0	0	0
Contracted Services	4	2	2	0
Capital Finance	6	0	0	0
Early Years	97	28	109	(81)
Total Expenditure	18,502	8,226	11,060	(2,834)
<u>Income</u>				
Adoption Placements	-45	-11	0	(11)
Fees and Charges	-15	-6	-5	(1)
Sales Income	-26	-26	-26	0
Rents	-97	-24	-24	0
Dedicated Schools Grant	-47	-24	-24	0
Reimbursements & Other Grant Income	-345	-237	-235	(2)
Government Grants	-67	-67	-67	0
Transfer from Reserves	-93	-93	-93	0
Total Income	-735	-488	-474	(14)
Net Operational Expenditure	17,767	7,738	10,586	(2,848)
<u>Recharges</u>				
Premises Support	374	191	191	0
Transport Support	47	21	21	0
Central Support Service Costs	2,215	1,092	1,092	0
Net Total Recharges	2,636	1,304	1,304	0
Net Department Expenditure	20,403	9,042	11,890	(2,848)

Education, Inclusion & Provision Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,970	2,923	2,936	(13)
Premises	112	31	31	0
Supplies & Services	2,624	1,056	1,003	53
Transport	5	1	0	1
Schools Transport	926	233	371	(138)
Commissioned Services	2,678	890	890	0
Agency Related Expenditure	1,595	752	745	7
Independent School Fees	2,463	1,036	1,036	0
Inter Authority Special Needs	175	1	1	0
Pupil Premium Grant	83	43	43	0
Nursery Education Payments	5,129	3,120	3,120	0
Special Education Needs Contingency	91	45	45	0
Capital Finance	150	118	118	0
Total Expenditure	22,001	10,249	10,339	(90)
<u>Income</u>				
Fees & Charges	-301	-295	-291	(4)
Government Grants	-639	-582	-582	0
Reimbursements & Other Income	-933	-411	-411	0
Schools SLA Income	-181	-168	-166	(2)
Transfer to/from Reserves	-587	-487	-487	0
Dedicated Schools Grant	-13,052	0	0	0
Inter Authority Income	-578	15	15	0
Rent	-104	0	0	0
Total Income	-16,375	-1,928	-1,922	(6)
Net Operational Expenditure	5,626	8,321	8,417	(96)
<u>Recharges</u>				
Central Support Services Costs	1,770	836	836	0
HBC Support Costs Income	-79	-39	-39	0
Premises Support Costs	226	113	113	0
Transport Support Costs	209	79	79	0
Net Total Recharges	2,126	989	989	0
Net Department Expenditure	7,752	9,310	9,406	(96)

Public Health & Public Protection Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	3,377	1,634	1,577	57
Other Premises	5	0	0	0
Supplies & Services	229	17	67	(50)
Contracts & SLA's	7,223	2,914	2,914	0
Transport	8	4	3	1
Other Agency	18	18	17	1
Total Expenditure	10,860	4,587	4,578	9
<u>Income</u>				
Sales Income	-19	-18	-19	1
Other Fees & Charges	-58	-35	-32	(3)
Government Grant	-10,454	-4,678	-4,678	0
Reimbursements & Grant Income	-81	-28	-28	0
Transfer from Reserves	-652	-30	-30	0
Total Income	-11,264	-4,789	-4,787	(2)
Net Operational Expenditure	-404	-202	-209	7
<u>Recharges</u>				
Premises Support	127	63	63	0
Central Support Services	739	370	370	0
Transport Recharges	20	10	11	(1)
Support Income	-94	-15	-15	0
Net Total Recharges	792	428	429	(1)
Net Department Expenditure	388	226	220	6

Corporate & Democracy

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	153	176	145	31
Contracted Services	35	17	25	(8)
Supplies & Services	-492	-252	117	(369)
Members Allowances	793	397	406	(9)
Interest Payable	2,098	1,041	578	463
Bank Charges	79	39	57	(18)
Audit Fees	144	72	72	0
Contingency	1,225	550	0	550
Capital Financing	1,491	1,491	1,508	(17)
Contribution to Reserves	4,713	3,134	2,342	792
Debt Management Expenses	34	17	11	6
Precepts & Levies	184	184	179	5
Total Expenditure	10,457	6,866	5,440	1,426
<u>Income</u>				
Interest Receivable – Treasury	-406	-203	-204	1
Interest Receivable – Other	-258	-129	-113	-16
Other Fees & Charges	-52	-26	-23	-3
Grants & Reimbursements	-85	-42	-32	-10
Government Grant Income	-5,052	-2,590	-2,590	0
Transfer from Reserves	-500	0	0	0
Total Income	-6,353	-2,990	-2,962	-28
Net Operational Expenditure	4,104	3,876	2,478	1,398
<u>Recharges</u>				
Premises Recharges	173	87	87	0
Asset Charges	-1,648	60	60	0
Central Recharges	1,299	650	650	0
Central Recharge Income	-651	-205	-205	0
Net Total Recharges	-827	592	592	0
Net Department Expenditure	3,277	4,468	3,070	1,398

Mersey Gateway

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Premises Related Costs	136	65	66	(1)
Bridge Operations (Unitary) Charge	19,784	0	0	0
Toll Collection Management Fee (DMPA)	4,441	0	0	0
Insurance	748	0	0	0
Supplies & Services	3	2	2	0
Mersey Gateway Crossings Board Ltd	1,730	413	405	8
External Interest Payments	4,010	0	0	0
Finance Charges	164	82	73	9
Total Expenditure	31,016	562	546	16
<u>Income</u>				
Toll Income	-15,554	0	0	0
Government Grant & Reimbursements	-15,503	-582	-566	(16)
Total Income	-31,057	-582	-566	(16)
Net Operational Expenditure	-41	-20	-20	0
<u>Recharges</u>				
Property Support Recharges	3	1	1	0
Central Support Recharges	38	19	19	0
Net Total Recharges	41	20	20	0
Net Department Expenditure	0	0	0	0

Complex Care Pooled Budget

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (Overspend) £'000
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Intermediate Care Services	4,677	1,931	1,710	221
End of Life	194	97	107	(10)
Sub-Acute	1,734	859	852	7
Urgent Care Centres	815	188	188	0
Joint Equipment Store	616	258	376	(118)
CCG Contracts & SLA's	1,215	608	528	80
Intermediate Care Beds	596	298	298	0
BCF Schemes	2,836	868	849	19
Carers Breaks	434	156	156	0
Adult Health & Social Care Services:				
Residential & Nursing Care	21,487	9,252	9,339	(87)
Domiciliary & Supported Living	13,469	5,743	6,358	(615)
Direct Payments	6,866	3,548	4,057	(509)
Day Care	410	159	210	(51)
Total Expenditure	55,349	23,965	25,028	(1,063)
<u>Income</u>				
Residential & Nursing Income	-5,963	-2,541	-2,608	67
Domiciliary Income	-1,867	-636	-611	(25)
Direct Payments Income	-458	-162	-179	17
BCF	-9,661	-4,830	-4,830	0
Improved Better Care Fund	-2,974	-1,487	-1,487	0
CCG Contribution to Pool	-12,968	-6,484	-6,484	0
Independent Living Fund	-699	-175	-175	0
Other Income	-113	-28	-28	0
Total Income	-34,703	-16,343	-16,402	59
Net Department Expenditure	20,646	7,622	8,626	(1,004)
Less: HCCG Liability as per Joint Working Agreement (37%)	0	0	-397	397
HBC Net Liability	20,646	7,622	8,229	(607)

Capital Programme as at 30 September 2017

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation			Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<u>Enterprise Community & Resources Directorate</u>						
Community and Environment						
Stadium Minor Works	0	0	0	30	30	30
Brindley Café Extension	0	0	0	80	0	0
Norton Priory	2	5	10	348	0	0
Norton Priory Biomass Boiler	0	0	0	107	0	0
Open Spaces Schemes	242	250	425	602	0	0
Children's Playground Equipment	6	10	35	55	110	65
Upton Improvements	0	0	0	0	13	0
The Glen Play Area	0	0	0	25	18	0
Runcorn Hill Park	66	75	75	75	75	50
Crow Wood Play Area	21	30	150	450	60	5
Runcorn Cemetery Extension	11	9	9	9	0	0
Peelhouse Lane Cemetery	70	100	225	350	750	296
Peelhouse Lane Cemetery Enabling Works	0	0	30	33	0	0
Phoenix Park	2	10	10	110	11	0
Victoria Park Glass House	0	0	0	150	120	10
Sandymoor Playing Fields	74	100	350	600	500	500
Widnes Recreation	9	0	0	0	0	0
Landfill Tax Credit Schemes	0	0	0	160	340	340

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation			Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Litter Bins	10	10	15	20	20	20
ICT & Support Services						
ICT Rolling Programme	514	550	860	1,100	1,100	1,100
Economy, Enterprise & Property						
Castlefields Regeneration	0	0	0	0	0	0
3MG	3,135	3,135	4,400	4,966	105	0
Widnes Waterfront	0	0	0	0	1,000	0
Johnsons Lane Infrastructure	0	0	66	66	0	0
Decontamination of Land	0	0	40	50	0	0
SciTech Daresbury – EZ Grant	0	0	483	483	0	0
Venture Field	6	6	6,000	6,000	0	0
Linnets Clubhouse	634	634	1,379	1,379	43	0
The Croft	0	0	0	30	0	0
Former Crosville Site	926	926	1,000	1,150	234	0
Signage at The Hive	87	87	87	87	0	0
Advertising Screen at The Hive	0	0	0	0	100	0
Widnes Market Refurbishment	53	53	75	100	1,205	0
Widnes Land Purchases	235	235	235	235	0	0
Former Simms Cross Caretakers House	0	0	14	14	0	0
Equality Act Improvement Works	37	37	113	150	300	300

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation			Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Broseley House	0	0	690	690	0	0
Murdishaw Regeneration	0	0	0	46	0	0
Mersey Gateway						
Land Acquisitions	5,933	5,933	6,145	6,355	4,039	0
Development Costs	848	848	1,707	2,218	0	0
Loan Interest During Construction	2,031	2,031	2,186	2,186	0	0
Construction Costs	35,000	35,000	67,500	67,500	0	0
Mersey Gateway Liquidity Fund	0	0	10,000	10,000	0	0
Other						
Risk Management	1	10	100	155	120	120
Fleet Replacements	159	200	900	1,500	556	1,317
Policy, Planning & Transportation						
Bridge & Highway Maintenance	854	900	2,108	4,236	1,546	0
Integrated Transport & Network Management	45	50	330	460	0	0
Street Lighting – Structural Maintenance & Upgrades	44	80	2,470	3,706	200	200
STEPS Programme	273	300	660	978	0	0
Silver Jubilee Bridge Major Maintenance	118	200	2,500	4,880	4,900	0
Total Enterprise Community & Resources	51,446	51,814	113,382	123,924	17,495	4,353

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation			Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
People Directorate						
Adult Social Care						
Upgrade PNC	6	10	34	34	0	0
ALD Bungalows	0	0	100	199	0	0
Grangeway Court	0	0	140	140	0	0
Bredon Reconfiguration	56	90	130	186	0	0
Vine Street Reconfiguration	3	0	50	102	0	0
Purchase of 2 Adapted Properties	0	0	0	520	0	0
Complex Pool						
Disabled Facilities Grant	294	425	650	849	0	0
Stairlifts (Adaptations Initiative)	128	150	225	300	0	0
RSL Adaptations (Joint Funding)	124	125	175	250	0	0
Madeline McKenna Residential Home	0	0	450	450	0	0
Schools Related						
Asset Management Data	1	1	3	5	0	0
Capital Repairs	322	322	650	815	0	0
Asbestos Management	8	8	30	38	0	0
Schools Access Initiative	0	0	55	55	0	0
Basic Need Projects	0	0	0	396	0	283
School Modernisation Projects	47	47	68	68	0	0

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation			Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Lunts Heath Primary School	91	91	150	200	5	0
Universal Infant School Meals	2	2	2	2	0	0
Early Education for 2yr Olds	8	8	8	8	0	0
Hale Primary	2	2	3	3	0	0
Fairfield Primary School	670	670	655	655	10	0
Weston Point Primary School	100	100	110	128	4	0
Kitchen Gas Safety	0	0	30	50	0	0
Small Capital Works	15	15	75	106	0	0
SEND Capital Allocation	0	0	0	0	167	167
The Bridge School Vocational Centre	0	0	0	360	0	0
Total People Directorate	1,877	2,066	3,793	5,919	186	450
TOTAL CAPITAL PROGRAMME	53,323	53,880	117,175	129,843	17,681	4,803
Slippage (20%)				-10,469	-3,536	-961
					10,469	3,536
TOTAL	53,323	53,880	117,175	119,374	24,614	7,378