

REPORT TO: Executive Board
DATE: 27 February 2020
REPORTING OFFICER: Operational Director – Finance
PORTFOLIO: Resources
SUBJECT: 2019/20 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 2019.

2.0 RECOMMENDED: That

- 1) All spending continues to be limited to only absolutely essential items;**
- 2) Departments continue to seek to implement the 2019/20 budget savings proposals listed in Table A which were approved by Council in March 2019;**
- 3) Strategic Directors take appropriate action to ensure overall spending is contained as far as possible within their total operational budget by year-end; and**
- 4) Council be asked to approve the revised capital programme as set out in Appendix 2.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the revenue budget up to 31 December 2019, along with individual statements for each Department. In overall terms, revenue expenditure is £3.790m above the budget profile. This compares with £2.654m reported as at the end of September 2019. The trend shows that the overspend has slowed over the past three months, as action continues to be taken by all Departments to restrict spending.
- 3.2 Based on current spend patterns the Council will have a year-end outturn overspend of approximately £5.115m. This is a reduction from the £6.145m forecast at quarter 2, but still represents a significant risk to the Council finances. As at 31 March 2019 the Council's General Reserve balance was £5.0m. Unless the projected overspend is reduced and net

spending brought back into line with budget as far as possible, the General Reserve will be fully consumed and impact negatively upon the Council's financial position going forward. The level of earmarked reserves will continue to be reviewed on a regular basis and surplus funds released to the General Reserve.

- 3.3 In March 2019 the Council approved budget savings proposals totalling £9.250m for the current year's budget. The value of permanent savings was £4.432m, of which a number of savings proposals totalling £1.604m remain to be implemented. The resulting delay with their implementation impacts detrimentally upon the forecast outturn position and will also have a negative impact on the 2020/21 budget.
- 3.4 There are a number of departments where net spend for the quarter significantly exceeds the budgeted profile, The main budget pressure continues to be within the Children & Families Department where the forecast outturn overspend is in the region of £4.7m. Service demand for Adult Social Care has increased over the year to date and this has resulted in an increase in the forecast outturn to a level of £2.1m above budget. There are four departments with forecast overspend positions of over £1m at 31 March 2020.
- 3.5 In December 2019 Government announced the provisional financial settlement for Local Government which included additional social care grant of £2.915m allocated to Halton. The funding will help address existing service demand pressures but there will continue to be concern to future budgets based on future demand increasing provider costs.
- 3.6 Total spending on employees is £0.364m above budget profile at the end of the quarter, compared to an overall staffing budget to date of £36.381m.
- 3.7 Included within the employee budget is a staff turnover saving target of 7%, which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the year to date has been achieved in just under half of the departments. Staff turnover saving targets are not held against service areas where continuity of front line service is required. Based on current projections it is unlikely the target will be achieved across the Council unless consideration is given to vacant posts being held open for a longer period.
- 3.8 Included as part of the 2019/20 budget savings was a reduction in the supplies and services budget of £0.4m. Based upon projections at 31 December it is forecast the saving will not be achieved in full by year-end. Further action is required across all departments to reduce the level of spend in this area.
- 3.9 Details of spend and income on Mersey Gateway is included within Appendix 1 to the report. Overall the Mersey Gateway has no impact on the Council's 2019/20 budget position as all spend is funded from either toll charges or Government grant.

3.10 Within the overall budget position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department:-**

The Department's net spend position is currently £3.498m over budget, an increase of £1.264m from the Q2 position. The projected outturn forecast is for the Department to overspend by £4.665m against a net budget of £22.842m.

It is forecast that staffing will overspend by £0.467m by year-end. Included within this figure are a number of 2019/20 savings which have not yet been allocated. These budget reductions are offset by staffing costs not being incurred whilst Edinburgh Road remains closed.

Spend on supplies and services over the three quarters to date has been consistently above the profiled budget. If spend continues at the same levels in the final quarter of the year it is forecast to be £0.289m higher than the available budget.

Spend on direct payments has increased consistently since 2016/17 as a result of increased users and cost of packages. Extrapolating similar levels of increase in 2019/20, results in a forecast outturn overspend of £0.361m. A saving measure of £0.127m was applied in 2019/20, with regard to efficiencies within the short break respite service. Halton Clinical Commissioning Group (HCCG) continues to robustly implement their Continuing Healthcare Assessment, which has resulted in a reduction in the number of joint funded packages of care at the detriment of the Council. The high cost packages will need to be reviewed periodically to see if any costs can be reduced, but still ensuring all needs are being met.

The biggest pressure on the budget continues to be as a result of costs for residential and independent fostering placements. Extensive work continues with the aim of reducing the number of placements and cost per placement. There is evidence that this work has had an impact as the forecast outturn overspend has reduced from £3.711m to £3.149m. This is offset by an increase in costs for in-house foster carers although the cost per placement will be much lower. Unfortunately over the past quarter there has been a net increase of 5 young people entering residential placement at an additional cost of approximately £300,000 to March 2020.

(ii) **Community & Environment Department:-**

The Department's spending is currently £0.786m above budget. The projected outturn forecast for the department has reduced during the past quarter from £1.396m to £1.033m, against a net budget of £21.040m. The reduction in forecast is largely due to a reduction in staffing costs and increased income.

The forecast on staffing costs has reduced as a result of the implementation of a restructure at the Stadium which came into effect in mid-June and reductions on overtime and casual staffing costs.

The most significant issue for the Department once again relates to income targets not being achieved. The current forecast shows income will be below the budgeted target by £1.056m at year-end, but is a significant improvement from the forecast of £1.327m estimated at quarter 2. Income targets were reviewed as part of the 2019/20 budget setting process and were reduced wherever possible. A policy which has again been adopted for the 2020/21 budget

The majority of the shortfalls in sales income budgets relate to activities within the Stadium and the commercial catering division.

The shortfall in the fees and charges income budget is primarily due to activities within leisure management and the difficulties in recruitment and retention of swimming instructors, leading to cancelled swimming lessons and lack of fitness classes.

The cancellation of the Vintage Rally over the past quarter has resulted in an income target not being achieved for the event as well as the Council having to meet unavoidable costs.

There are some positives in relation to fee income, including crematorium fees being £0.085m higher than at this point last year.

(iii) **Education, Inclusion & Provision:-**

As at 31 December 2019 the Department's net spend is exceeding the profiled budget by £0.829m. Based upon current projections it is forecast that the Department will overspend in the region of £1.050m by 31 March 2020, a reduction of £0.193m from that forecast at Q2.

The main budget pressure area for the Department relates to costs for school transport. In 2018/19 costs for the service were £0.438m above budget and an additional £0.375m was agreed as a 2019/20 saving measure from a review of all transport arrangements within the People Directorate. This review has not yet been undertaken and therefore the forecast overspend for the year is £0.785m.

A general budget savings target of £0.590m was approved for the People Directorate, to reduce costs associated with the re-procurement of contracts across the Directorate. To date £0.391m of this saving has been achieved against specific budget areas, but £0.199m remains unallocated and is temporarily held within this Department's budget.

Inter authority income is expected to be £0.267m short of the budget target as the Council has reduced capacity to accept pupils from other authorities as special schools and units are full as a result of the volume of SEN pupils.

(iv) ICT & Support Services:-

The Department's net spend at quarter 3 is £0.304m above budget. The forecast net outturn spend for the Department is £0.478m over budget. This represents a significant reduction from previous forecasts (£1.0m at Q1), notably as result of vacant posts being held open for longer periods both within the Admin Services and ICT Services.

Software costs for the current year are estimated at £1.072m, compared to available budget of £0.940m, due to increasing charges for Microsoft licences.

The Department has an income target of £0.984m, predominantly from the charging of services to other local authorities from the hosting of Financial Management services. Based upon current known agreements and income levels from last year, it is forecast that external income generation will be £0.386m below the budget target by year-end, inclusive of the 2019/20 additional saving target of £0.250m.

5)Adult Social Care incl Complex Care Pool:-

The Complex Care Pool arrangement hosted with Halton Clinical Commissioning Group (HCCG) has seen an increase in costs over the three quarters to date. This has resulted in a forecast outturn overspend significantly higher than what was anticipated. The main increase in forecast costs relates to the number and value of direct payments made.

After allowing for HCCG contributions to the Pool Budget it is forecast the net outturn overspend will be in the region of £1.467m.

Expenditure on Directs Payments has doubled since 2014, and in the last two years costs have increased by 150%. The trend of service users choosing this service over a traditional commissioned domiciliary care package is forecast to continue as it provides a more flexible, personalised service. In theory there should be a corresponding reduction in the cost of commissioned services, but this is not fully being borne out.

The number of Direct Payment awards as at 31 December was 605, compared to 564 at the start of the financial year. During the past quarter alone the net additional cost of Direct Payment care packages was £14,000 per week, equating to £0.728m over the course of the year.

There has been an increase in the number of service users commissioning services from agencies, which charge more than the council's contract rate of £14.50 per hour. These are generally complex needs clients whose needs cannot be met by Council contracted providers. The annual cost for these clients to date is £162,000.

The financial recovery working group remains in place to look at addressing the current cost pressures within Health and Social Care, whilst ensuring the needs of clients continue to be met.

Established as a short term solution, Ward B3 was initiated to support individuals who no longer require ongoing care in an acute setting i.e. who are medically optimised and have reached their functional potential, but are delayed being discharged from hospital. Costs up to November 2019 are forecast to be in the region of £1.4m, funded from slippage on Better Care Fund and Improved Better Care Fund schemes. In previous years this funding has been used to help achieve a balanced budget position for the Complex Care Pool.

Over the past two years the Council has acquired four care homes, costs for the year against these homes are forecast to be in the region of £0.676m higher than the set budget.

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

(vi) **Corporate & Democracy:-**

Corporate and Democracy is currently £2.262m under budget. The 2019/20 net spend for this area is forecast to be £3.249m below budget.

Investment income is currently forecast to be £0.374m above the target income level, as a result of higher investment rates than expected and cash balances held being higher than forecast.

Slippage in the capital programme over the past couple of years will result in borrowing costs for the year being lower than anticipated by approximately £0.941m.

There has to date been limited use of the contingency budget. However, there may be calls upon it during the fourth quarter from additional bus support costs arising from the interim measures put in place due to Halton Borough Transport Limited ceasing to operate.

The business rate pool budget arrangement operated between Halton, St Helens and Warrington recorded a significant surplus as at the end of March 2019 and a one-off payment of £0.421m was payable to Halton in accordance with the sharing agreement.

A review of earmarked reserves has been undertaken at the end of the quarter which has resulted in £0.500m being released to the General Fund.

- 3.11 The council tax collection rate for the third quarter of 81.9% is marginally lower (0.25%) than at this stage last year. The collection rate for business rates of 82.4% is down by 0.63% from last year. However, the forecast retained element of business rates and council tax are still in line with the estimate used when setting the 2019/20 budget.

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;

1. Stadium Reconfiguration
2. Community Shop
3. Venture Fields
4. Murdishaw Redevelopment
5. Advertising Screen at The Hive
6. Foundary Lane Residential Area
7. Mersey Gateway Land Acquisitions
8. Mersey Gateway Construction
9. Bridge & Highway Maintenance
10. Integrated Transport & Network Management
11. Strategic Cycling & Walking Network
12. Grangeway Court Refurbishment
13. Carehome acquisitions & refurbishment
14. Millbrow
15. Madeline McKenna Care Home
16. Basic Need
17. SEND capital allocation
18. The Grange – Brookfields Provision

Capital spending at 31st December 2019 totalled £25.5m, which is 96% of the planned spending of £26.6m at this stage. This represents 70% of the total Capital Programme of £36.4m (which assumes a 20% slippage between years).

Balance Sheet

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

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 None.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

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

6.0 RISK ANALYSIS

- 6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget.
- 6.2 In preparing the 2019/20 budget, a register of significant financial risks was prepared which has been updated as at 31 December 2019.

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 31 December 2019

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
Community & Environment	21,042	13,218	14,004	(786)	(1,033)
Economy, Enterprise & Property	1,766	1,393	1,266	127	170
Finance	4,462	5,621	5,441	180	211
ICT & Support Services	17	-748	-444	(304)	(478)
Legal & Democratic Services	545	451	357	94	94
Planning & Transportation	8,446	4,908	4,559	349	465
Policy, People, Performance & Efficiency	169	-40	-48	8	10
Enterprise, Community & Resources	36,447	24,803	25,135	(332)	(561)
Adult Social Care	20,968	15,964	16,465	(501)	(656)
Children & Families	22,842	15,611	19,109	(3,498)	(4,665)
Complex Care pool Budget	22,540	14,829	15,752	(923)	(1,467)
Education, Inclusion & Provision	7,283	4,998	5,827	(829)	(1,050)
Public Health & Public Protection	901	229	198	31	35
People	74,534	51,631	57,351	(5,720)	(7,803)
Corporate & Democracy	-2,360	1,249	-1,013	2,262	3,249
Mersey Gateway	0	-12,033	-12,033	0	0
Net Total	108,621	65,650	69,440	(3,790)	(5,115)

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE

Community & Environment

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	14,393	10,830	10,844	(14)	(6)
Premises	2,034	1,539	1,639	(100)	(144)
Supplies & Services	1,073	880	976	(96)	(108)
Book Fund	146	114	106	8	11
Hired & Contracted Services	951	635	551	84	78
Food Provisions	450	314	316	(2)	(4)
School Meals Food	1,919	1,272	1,240	32	54
Transport	115	72	68	4	5
Other Agency Costs	431	297	266	31	10
Waste Disposal Contracts	6,140	2,475	2,492	(17)	(52)
Grants To Voluntary Organisations	67	5	(10)	15	51
Grant To Norton Priory	172	172	173	(1)	(1)
Rolling Projects	41	41	44	(3)	(17)
Capital Financing	88	88	90	(2)	(2)
Total Expenditure	28,020	18,734	18,795	(61)	(125)
<u>Income</u>					
Sales Income	(1,672)	(1,301)	(1,020)	(281)	(375)
School Meals Sales	(2,305)	(1,574)	(1,510)	(64)	(85)
Fees & Charges Income	(5,803)	(4,254)	(3,781)	(473)	(633)
Rents Income	(207)	(171)	(184)	13	19
Government Grant Income	(1,198)	(1,198)	(1,023)	(175)	(176)
Reimbursements & Other Grant Income	(597)	(261)	(261)	0	36
Schools SLA Income	(1,349)	(1,349)	(1,407)	58	58
Internal Fees Income	(247)	(116)	(199)	83	107
School Meals Other Income	(254)	(146)	(151)	5	6
Catering Fees	(114)	(57)	(40)	(17)	(23)
Capital Salaries	(173)	(128)	(135)	7	10
Transfers From Reserves	(314)	(215)	(215)	0	0
Total Income	(14,233)	(10,770)	(9,926)	(844)	(1,056)
Net Operational Expenditure	13,787	7,964	8,869	(905)	(1,181)
<u>Recharges</u>					
Premises Support	1,499	1,124	1,124	0	0
Transport Recharges	2,365	1,752	1,634	118	147
Central Support Services	3,892	2,919	2,919	0	0
Asset Charges	146	0	0	0	0
HBC Support Costs Income	(647)	(541)	(542)	1	1
Net Total Recharges	7,255	5,254	5,135	119	148
Net Department Expenditure	21,042	13,218	14,004	(786)	(1,033)

Economy, Enterprise & Property

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	4,582	3,458	3,409	49	65
Repairs & Maintenance	2,243	1,540	1,355	185	246
Premises	62	53	54	(1)	(1)
Energy & Water Costs	712	409	425	(16)	(22)
NNDR	495	496	502	(6)	(7)
Rents	301	231	231	0	0
Economic Regeneration Activities	34	8	6	2	3
Supplies & Services	2,044	1,261	1,277	(16)	(21)
Grants To Voluntary Organisations	61	35	35	0	0
Transfer to Reserves	217	194	194	0	0
Total Expenditure	10,751	7,685	7,488	197	263
<u>Income</u>					
Fees & Charges Income	-462	-214	-215	1	1
Rent – Commercial Properties	-1,057	-771	-707	-64	-85
Rent – Investment Properties	-44	-32	-32	0	0
Rent – Markets	-771	-570	-569	-1	-1
Government Grant Income	-1,841	-642	-642	0	0
Reimbursements & Other Grant Income	-416	-416	-416	0	0
Schools SLA Income	-502	-496	-490	-6	-8
Capital Salaries	-108	-90	-90	0	0
Transfers From Reserves	-1,099	-1,099	-1,099	0	0
Total Income	-6,300	-4,330	-4,260	-70	-93
Net Operational Expenditure	4,451	3,355	3,228	127	170
<u>Recharges</u>					
Premises	1,868	1,401	1,401	0	0
Transport	28	21	21	0	0
Asset Charges	4	0	0	0	0
Central Support Services	1,975	1,489	1,489	0	0
HBC Support Income	-6,560	-4,873	-4,873	0	0
Net Total Recharges	-2,685	-1,962	-1,962	0	0
Net Department Expenditure	1,766	1,393	1,266	127	170

Finance

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	5,497	4,102	4,108	(6)	(8)
Supplies & Services	371	278	258	20	26
Insurance	1,053	733	722	11	15
Rent Allowances	42,900	24,928	24,928	0	0
Non HRA Rent Rebates	65	45	45	0	0
Discretionary Social Fund	106	99	99	0	0
Discretionary Housing Pmts	470	306	306	0	0
Concessionary Travel	2,218	1,342	1,312	30	40
LCR Levy	2,241	2,241	2,241	0	0
Total Expenditure	54,921	34,074	34,019	55	73
<u>Income</u>					
Clerical Error Recovery	-400	-142	-142	0	0
Rent Allowances	-42,500	-21,825	-21,825	0	0
Other fees & Charges	-228	-173	-201	28	38
Non HRA Rent Rebate	-65	-47	-47	0	0
Burdens Grant	-66	-66	-101	35	35
Dedicated Schools Grant	-102	0	0	0	0
Discretionary Hsg Payment Grant	-469	-469	-469	0	0
Hsg Benefit Admin Grant	-445	-334	-334	0	0
Council Tax Admin Grant	-204	-204	-208	4	4
Council Tax Liability Order	-406	-386	-386	0	0
Business Rates Admin Grant	-156	0	0	0	0
Schools SLAs	-818	-818	-844	26	26
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
Reimbursements & Other Grants	-196	-135	-167	32	35
Transfer from Reserves	-27	-10	-10	0	0
Total Income	-48,323	-26,850	-26,975	125	138
Net Operational Expenditure	6,598	7,224	7,044	180	211
<u>Recharges</u>					
Premises	248	186	186	0	0
Central Support Services	2,493	1,870	1,870	0	0
Support Service Income	-4,877	-3,659	-3,659	0	0
Net Total Recharges	-2,136	-1,603	-1,603	0	0
Net Department Expenditure	4,462	5,621	5,441	180	211

ICT & Support Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	7,332	5,493	5,475	18	24
Supplies & Services	1,029	687	658	29	40
Capital Financing	78	32	17	15	19
Computer Repairs & Software	940	940	978	(38)	(132)
Communication Costs	17	17	42	(25)	(25)
Transfer to Reserves	15	0	0	0	0
Premises Costs	64	51	65	(14)	(18)
Total Expenditure	9,475	7,220	7,235	(15)	(92)
<u>Income</u>					
Fees & Charges	-1,107	-499	-179	(320)	(428)
Schools SLA Income	-532	-485	-516	31	42
Total Income	-1,639	-984	-695	(289)	(386)
Net Operational Expenditure	7,836	6,236	6,540	(304)	(478)
<u>Recharges</u>					
Premises	424	318	318	0	0
Transport	20	15	15	0	0
Central Support Services	1,116	837	837	0	0
Asset Charges	1,494	0	0	0	0
Support Service Income	-10,873	-8,154	-8,154	0	0
Net Total Recharges	-7,819	-6,984	-6,984	0	0
Net Department Expenditure	17	-748	-444	(304)	(478)

Legal & Democratic Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	1,765	1,390	1,392	(2)	(3)
Supplies & Services	282	195	177	18	23
Civic Catering & Functions	49	26	15	11	15
Legal Expenses	215	174	174	0	0
Total Expenditure	2,311	1,785	1,758	27	35
<u>Income</u>					
Land Charges	-80	-43	-50	7	8
School SLAs	-80	-80	-80	0	0
Licence Income	-250	-179	-188	9	18
Government Grant	0	0	-21	21	21
Fees & Charges Income	-56	-56	-86	30	12
Total Income	-466	-358	-425	67	59
Net Operational Expenditure	1,845	1,427	1,333	94	94
<u>Recharges</u>					
Premises	64	48	48	0	0
Central Support Services	363	271	271	0	0
Support Service Income	-1,727	-1,295	-1,295	0	0
Net Total Recharges	-1,300	-976	-976	0	0
Net Department Expenditure	545	451	357	94	94

Planning & Transportation

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	4,663	3,498	3,288	210	280
Premises	169	136	101	35	47
Contracted Services	186	113	265	(152)	(203)
Supplies & Services	162	172	279	(107)	(142)
Street Lighting	1,583	762	755	7	9
Highways Maintenance	2,495	1,877	1,807	70	94
Fleet Transport	1,333	946	793	153	203
Halton Hopper Tickets	193	121	121	0	0
Bus Support	519	318	318	0	0
Finance Charges	16	12	12	0	0
Grants to Voluntary Organisations	61	61	61	0	0
LCR Levy	882	661	661	0	0
NRA Levy	66	66	65	1	1
Contribution to Reserves	432	31	0	31	41
Total Expenditure	12,760	8,774	8,526	248	330
<u>Income</u>					
Sales	-121	-103	-106	3	4
Planning Fees	-546	-460	-412	(48)	(64)
Building Control Fees	-213	-149	-155	6	8
Other Fees & Charges	-746	-559	-681	122	162
Grants & Reimbursements	-127	-57	-164	107	143
Government Grant Income	-10	-11	-17	6	8
Halton Hopper Income	-203	-123	-123	0	0
Efficiency Savings	-68	-51	0	(51)	(68)
School SLA's	-44	-43	-42	(1)	(1)
Capital Salaries	-317	-125	-14	(111)	(147)
LCR Levy Reimbursement	-882	-661	-661	0	0
Total Income	-3,277	-2,342	-2,375	33	45
Net Operational Expenditure	9,483	6,432	6,151	281	375
<u>Recharges</u>					
Premises Recharges	542	407	407	0	0
Transport Recharges	688	510	490	20	26
Asset Charges	1,036	0	0	0	0
Central Support Services	1,643	1,235	1,235	0	0
Transport Recharge Income	-4,296	-3,188	-3,236	48	64
Support Service Income	-650	-488	-488	0	0
Net Total Recharges	-1,037	-1,524	-1,592	68	90
Net Department Expenditure	8,446	4,908	4,559	349	465

Policy, People, Performance & Efficiency

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	2,000	1,528	1,583	(55)	(73)
Employees Training	133	91	58	33	43
Supplies & Services	137	99	107	(8)	(10)
Apprenticeship Levy	300	192	179	13	17
Total Expenditure	2,570	1,910	1,927	(17)	(23)
<u>Income</u>					
Reimbursement & Other Grants	0	0	-12	12	15
Fees and Charges	-95	-95	-125	30	35
Schools SLAs	-435	-435	-418	(17)	(17)
Total Income	-530	-530	-555	25	33
Net Operational Expenditure	2,040	1,380	1,372	8	10
<u>Recharges</u>					
Premises Support	89	66	66	0	0
Central Support Recharges	900	675	675	0	0
Support recharges Income	-2,860	-2,161	-2,161	0	0
Net Total Recharges	-1,871	-1,420	-1,420	0	0
Net Department Expenditure	169	-40	-48	8	10

PEOPLE DIRECTORATE

Adult Social Care

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	14,043	10,396	10,312	84	110
Other Premises	310	247	252	(5)	(10)
Supplies & Services	506	375	384	(9)	(10)
Aids & Adaptations	113	84	81	3	0
Transport	186	140	170	(30)	(30)
Food Provision	173	126	113	13	10
Contracts & SLAs	536	455	450	5	0
Emergency Duty Team	644	466	477	(11)	(5)
Other Agency	100	50	51	(1)	0
Payments To Providers	1,443	1,082	1,079	3	0
Revenue Contrib.To Capital	44	44	44	0	0
Care Homes	4,119	2,482	3,006	(524)	(676)
Total Expenditure	22,217	15,947	16,419	(472)	(611)
<u>Income</u>					
Sales & Rents Income	-353	-281	-297	16	10
Fees & Charges	-677	-510	-489	(21)	(15)
Reimbursements & Grant Income	-970	-589	-556	(33)	(45)
Transfer From Reserves	-1,243	0	0	0	0
Capitalised Salaries	-111	-83	-91	8	5
Government Grant Income	-123	-114	-115	1	0
Total Income	-3,477	-1,577	-1,548	(29)	(45)
Net Operational Spend	18,740	14,370	14,871	(501)	(656)
<u>Recharges</u>					
Premises Support	490	367	367	0	0
Asset Charges	13	0	0	0	0
Central Support Services	3,026	2,270	2,270	0	0
Internal Recharge Income	-1,850	-1,377	-1,377	0	0
Transport Recharges	549	334	334	0	0
Net Total Recharges	2,228	1,594	1,594	0	0
Net Department Expenditure	20,968	15,964	16,465	(501)	(656)

Children & Families

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	8,836	6,476	6,791	(315)	(467)
Premises	270	169	161	8	32
Supplies and Services	943	567	793	(226)	(289)
Transport	97	48	97	(49)	(55)
Direct Payments/Individual Budgets	483	328	599	(271)	(361)
Commissioned Services	224	129	116	13	16
External Provider Residential Placements	4,916	3,187	4,878	(1,691)	(2,255)
Out of Borough Adoption	84	11	16	(5)	(7)
Independent Fostering Agency Placements	1,630	902	1,573	(671)	(894)
In House Adoption	276	152	219	(67)	(89)
Special Guardianship	1,699	1,237	1,226	11	14
In House Foster Carer Payments	2,012	1,423	1,405	18	22
Care Leavers	331	215	247	(32)	(42)
Family Support	53	36	52	(16)	(22)
Emergency Duty Team	102	47	51	(4)	(6)
Contracted Services	4	3	2	1	2
Early Years	86	69	274	(205)	(277)
Transfer to Reserves	65	0	0	0	0
Total Expenditure	22,111	14,999	18,500	(3,501)	(4,678)
<u>Income</u>					
Fees and Charges	-28	-8	-4	(4)	(6)
Sales Income	-48	-38	-39	1	5
Rents	-82	-49	-49	0	2
Dedicated Schools Grant	-97	0	0	0	0
Reimbursements & Other Grant Income	-487	-357	-362	5	11
Government Grants	-1,211	-920	-920	0	0
Transfer from Reserves	-115	-115	-115	0	0
Total Income	-2,068	-1,487	-1,489	2	12
Net Operational Expenditure	20,043	13,512	17,011	(3,499)	(4,666)
<u>Recharges</u>					
Premises Support	138	103	103	0	0
Transport Support	19	14	13	1	1
Central Support Services	2,687	2,016	2,016	0	0
Support Service Income	-45	-34	-34	0	0
Net Total Recharges	2,799	2,099	2,098	1	1
Net Department Expenditure	22,842	15,611	19,109	(3,498)	(4,665)

Complex Care Pool Budget

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
Expenditure					
Intermediate Care Services	5,890	4,070	4,203	(133)	(232)
End of Life	200	150	147	3	4
Sub-Acute	1,940	1,067	1,052	15	33
Joint Equipment Store	613	408	425	(17)	(25)
CCG Contracts & SLA's	3,458	437	395	42	49
Intermediate Care Beds	599	449	449	0	0
BCF Schemes	1,514	127	115	12	16
Carers Breaks	444	410	345	65	87
Oakmeadow	1,614	958	963	(5)	(14)
B3 Beds	1,226	866	945	(79)	(131)
Adult Health & Social Care Services:					
Residential & Nursing Care	18,883	14,873	15,516	(643)	(941)
Domiciliary & Supported Living	14,245	9,787	8,834	953	1,400
Direct Payments	8,022	7,614	9,226	(1,612)	(3,016)
Day Care	445	239	349	(110)	(157)
Total Expenditure	59,093	40,992	42,964	(1,972)	(2,927)
Income					
Residential & Nursing Income	-6,966	-4,523	-4,620	97	121
Domiciliary Income	-1,432	-881	-907	26	50
Direct Payments Income	-581	-357	-436	79	151
Winter Pressures	-639	-479	-479	0	0
BCF	-10,377	-7,782	-7,782	0	0
CCG Contribution to Pool	-15,112	-11,217	-11,217	0	0
ILF	-656	-328	-328	0	0
Oakmeadow Income	-604	-453	-450	(3)	0
Income from other CCG's	-126	-98	-98	0	0
Falls Income	-60	-45	-45	0	0
Total Income	-36,553	-26,163	-26,362	199	322
Net Department Expenditure	22,540	14,829	16,602	(1,773)	(2,605)
HCCG liability			-850	850	1,138
Adjusted Net Dept. Expenditure	22,540	14,829	15,752	(923)	(1,467)

Education, Inclusion & Provision

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	5,590	3,917	3,991	(74)	(100)
Premises	28	9	7	2	3
Supplies & Services	1,175	1,003	1,001	2	2
Transport	43	25	28	(3)	(4)
Schools Transport	610	300	926	(626)	(785)
Commissioned Services	2,404	1,056	1,054	2	3
Agency Related Expenditure	1,471	1,047	1,047	0	0
Independent School Fees	3,381	2,530	2,530	0	0
Inter Authority Special Needs	175	74	74	0	0
Pupil Premium Grant	179	19	19	0	0
Nursery Education Payments	6,275	4,457	4,457	0	0
Special Education Needs	829	828	828	0	0
Contingency					
Schools Contingency	205	71	71	0	0
Capital Finance	1	1	1	0	0
Total Expenditure	22,366	15,337	16,034	(697)	(881)
<u>Income</u>					
Fees & Charges	-155	-116	-131	15	26
Government Grants	-498	-374	-374	0	0
Reimbursements & Other Grants	-489	-445	-459	14	19
Schools SLA Income	-600	-435	-474	39	53
Transfer from Reserves	-455	-163	-163	0	0
Dedicated Schools Grant	-14,551	-10,170	-10,170	0	0
Inter Authority Income	-578	-401	-201	(200)	(267)
Total Income	-17,326	-12,104	-11,972	(132)	(169)
Net Operational Expenditure	5,040	3,233	4,062	(829)	(1,050)
<u>Recharges</u>					
Central Support Services	1,756	1,317	1,317	0	0
Support Service Income	-79	-59	-59	0	0
Premises Support	138	104	104	0	0
Transport Support	410	403	403	0	0
Asset Charges	18	0	0	0	0
Net Total Recharges	2,243	1,765	1,765	0	0
Net Department Expenditure	7,283	4,998	5,827	(829)	(1,050)

Public Health & Public Protection

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	3,690	2,768	2,720	48	67
Other Premises	5	0	0	0	0
Supplies & Services	296	227	165	62	80
Contracts & SLA's	6,586	4,281	4,348	(67)	(95)
Transport	10	7	6	1	1
Other Agency	18	18	19	(1)	(1)
Total Expenditure	10,605	7,301	7,258	43	52
<u>Income</u>					
Other Fees & Charges	-86	-82	-76	(6)	(8)
Government Grant	-9,919	-7,442	-7,442	0	0
Reimbursements & Grant Income	-229	-200	-193	(7)	(9)
Transfer from Reserves	-405	-44	-44	0	0
Total Income	-10,639	-7,768	-7,755	(13)	(17)
Net Operational Expenditure	-34	-467	-497	30	35
<u>Recharges</u>					
Premises Support	143	107	107	0	0
Central Support Services	786	589	589	0	0
Transport Recharges	23	17	16	1	0
Support Income	-17	-17	-17	0	0
Net Total Recharges	935	696	695	1	0
Net Department Expenditure	901	229	198	31	35

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	250	187	222	(35)	(48)
Contracted Services	35	26	7	19	19
Supplies & Services	130	108	140	(32)	(40)
Members Allowances	877	658	651	7	10
Interest Payable	2,069	1,551	858	693	941
Bank Charges	83	62	92	(30)	(40)
Audit Fees	124	93	93	0	0
Contingency	964	723	0	723	964
Capital Financing	1,419	1,419	1,446	(27)	(27)
Contribution to Reserves	2,455	2,455	1,900	555	555
Debt Management Expenses	34	26	11	15	15
Precepts & Levies	192	144	144	0	0
Total Expenditure	8,632	7,452	5,564	1,888	2,349
<u>Income</u>					
Interest Receivable – Treasury	-1,508	-1,131	-1,412	281	374
Interest Receivable – Other	-25	-12	-12	0	0
Fees & Charges	-54	-41	-35	(6)	0
Grants & Reimbursements	-65	-49	-43	(6)	421
Government Grant Income	-7,608	-5,706	-5,811	105	105
Total Income	-9,260	-6,939	-7,313	374	900
Net Operational Expenditure	-628	513	-1,749	2,262	3,249
<u>Recharges</u>					
Premises	5	4	4	0	0
Central Support Services	1,315	987	987	0	0
Support Services Income	-3,052	-255	-255	0	0
Net Total Recharges	-1,732	736	736	0	0
Net Department Expenditure	-2,360	1,249	-1,013	2,262	3,249

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Premises	160	140	124	16	17
Hired and Contracted Services	0	0	9	(9)	(12)
Unitary Charge	37,053	24,512	24,845	(333)	(297)
DMPA fee	8,449	5,771	10,883	(5,112)	(6,461)
Insurance	1,540	1,154	384	770	1,028
Supplies & Services	0	0	3	(3)	(4)
MGCB Ltd	2,208	1,518	712	806	831
MGET Ltd	573	165	159	6	104
Sustainable Transport	500	427	225	202	184
External Interest	5,173	2,246	2,246	0	0
Finance Charges	151	151	148	3	3
Total Expenditure	55,807	36,084	39,738	(3,654)	(4,607)
<u>Income</u>					
Toll Income	-29,492	-22,194	-25,851	3,657	4,708
Grants & Reimbursements	-25,808	-25,808	-25,811	3	3
Transfer from reserves	-573	-165	-159	(6)	(104)
Total Income	-55,873	-48,167	-51,821	3,654	4,607
Net Operational Expenditure	-66	-12,083	-12,083	0	0
<u>Recharges</u>					
Central Support Services	66	50	50	0	0
Net Total Recharges	66	50	50	0	0
Net Department Expenditure	0	-12,033	-12,033	0	0

APPENDIX 2

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation		Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 3 £'000	Quarter 4 £'000		
<u>Enterprise Community & Resources Directorate</u>					
Community and Environment					
Stadium Minor Works	0	0	39	30	30
Stadium Pitch	0	0	21	0	0
Stadium Reconfiguration	532	532	553	0	0
Brookvale Pitch refurbishment	0	0	0	500	0
New Leisure Centre	0	0	0	5,000	10,000
Open Spaces Schemes	284	300	560	0	0
Children's Playground Equipment	88	100	154	65	65
Upton Improvements	0	0	13	0	0
Crow Wood Play Area	13	13	20	15	0
Crow Wood Park Pavillion	240	250	320	0	0
Peelhouse Lane Cemetery & Enabling Works	478	707	950	40	20
Pheonix Park	3	3	3	0	0
Victoria Park Glass House	233	235	305	0	0
Sandymoor Playing Fields	39	30	40	30	0
Widnes & Runcorn Cemeteries	183	150	190	9	0
Landfill Tax Credit Schemes	2	10	20	340	340
Runcorn Town Park	65	150	200	280	280
Bowling Greens	2	20	32	2	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation		Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Litter Bins	0 0	0	20	20	20
Community Shop	50	50	100	0	0
Libraries IT equipment	90	94	94	0	0
ICT & Support Services					
ICT Rolling Programme	574	574	700	700	700
Economy, Enterprise & Property					
3MG	41	41	126	0	0
Widnes Waterfront	0	0	0	1,000	0
SciTech Daresbury – EZ Grant	96	96	96	0	0
Venture Field	55	55	61	0	0
Linnets Clubhouse	33	33	50	58	0
The Croft	0	0	30	0	0
Murdishaw redevelopment	0	0	0	38	0
Former Crosville Site	127	127	127	0	0
Advertising Screen at The Hive	0	0	0	100	0
Widnes Market Refurbishment	40	40	100	40	0
Broseley House	13	13	15	5	441
Solar Farm	309	309	1,209	0	0
Moor Lane Bus Depot	4	4	247	0	0
Manor Park	0	0	37	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation		Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Equality Act Improvement Works	211	211	300	300	300
Foundary Lane Residential Area	0	0	350	1,800	0
Kingsway Learning Centre	0	0	0	745	0
Mersey Gateway					
Land Acquisitions	835	835	3,270	0	0
Development Costs	54	79	105	0	0
Construction Costs	83	83	125	0	0
Other					
Risk Management	87	87	377	120	120
Fleet Replacements	644	644	1,471	1,760	3,043
Policy, Planning & Transportation					
Bridge & Highway Maintenance	3,914	3,914	5,985	0	0
Integrated Transport & Network Management	275	275	692	0	0
Street Lighting – Structural Maintenance & Upgrades	171	171	1,755	2,000	200
STEPS Programme	1,922	1,922	2,013	0	0
Silver Jubilee Bridge Major Maintenance	2,654	2,654	4,126	0	0
Silver Jubilee Bridge Decoupling / Runcorn Station Quarter	5,794	5,794	5,705	20,000	20,000
Widnes Loops	228	228	4,553	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation		Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 3 £'000	Quarter 4 £'000		
KRN – Earle Road Gyratory	7	7	238	0	0
Travelodge/Watkinson Way Footpath	161	161	128	0	0
SUD Green Cycle / Walk Corridors	19	19	245	435	267
Strategic Cycling & Walking Network	289	289	289	0	0
Total Enterprise Community & Resources	20,942	21,309	38,159	35,432	35,826
People Directorate					
Adult Social Care					
ALD Bungalows	0	0	0	199	0
Grangeway Court Refurbishment	0	0	0	0	0
Bredon Reconfiguration	26	26	30	0	0
Purchase of 2 adapted properties	124	130	512	0	0
Orchard House	34	34	407	0	0
Carefirst Upgrade	362	362	362	0	0
Complex Pool					
Disabled Facilities Grant	413	450	601	0	0
Stairlifts (Adaptations Initiative)	173	190	256	0	0
RSL Adaptations (Joint Funding)	181	190	260	0	0

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation		Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Carehome Acquisitions and refurbishment	2,054	2,060	2,400	1,437	0
Oakmeadow refurbishment	70	70	105	0	0
Millbrow	80	80	107	0	0
Madeline McKenna Care Home	14	14	20	0	0
Schools Related					
Asset Management Data	3	5	5	27	0
Capital Repairs	361	608	882	800	0
Asbestos Management	6	20	43	35	0
Schools Access Initiative	4	17	17	50	0
Basic Need Projects	0	0	188	437	0
Fairfield Primary School	0	34	34	0	0
Kitchen Gas Safety	32	50	68	0	0
Small Capital Works	48	75	126	0	0
Bridge School Vocational Centre	9	27	27	0	0
Simms Cross	1	1	1	0	0
SEND capital allocation	528	550	618	253	0
Healthy Pupils Capital Fund	9	17	17	0	0
The Grange – Brookfields Provision	37	37	37	0	0
Chesnut Lodge	8	225	300	0	0
School Condition Grant - unallocated	0	0	0	112	0

Total People Directorate	4,577	5,272	7,423	3,350	0
TOTAL CAPITAL PROGRAMME	25,519	26,581	45,582	38,782	35,826
Slippage (20%)			-9,116	-7,756	-7,165
				9,116	7,756
TOTAL	25,519	26,581	36,466	40,142	36,417