

**REPORT TO:** Executive Board

**DATE:** 19 November 2020

**REPORTING OFFICER:** Operational Director – Finance

**PORTFOLIO:** Resources

**SUBJECT:** 2020/21 Revenue Spending  
as at 30 September 2020

**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

- 1.1 To report the Council's overall revenue net spending position as at 30 September 2020 together with a forecast outturn position.
- 1.2 To report on the financial impact of Covid-19 and to summarise general Government funding made available to the Council to date.

## **2.0 RECOMMENDED: That;**

- (i) **All spending continues to be limited to only absolutely essential items;**
- (ii) **Departments seek to implement those approved budget savings proposals which currently remain to be actioned;**
- (iii) **Strategic Directors take urgent action to identify areas where spending could be reduced or suspended for the remainder of the current financial year;**
- (iv) **Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.19.**

## **3.0 SUPPORTING INFORMATION**

### **Revenue Spending**

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 September 2020 and Appendix 2 provides detailed figures for each individual Department. In overall terms the outturn forecast for the year shows that net spend will be over the approved budget by £4.752m. In comparison to the forecast overspend of £6.951m reported at the end of June 2020 this represents a significantly improved position, but still of great concern.
- 3.2 The spend position to date is made up of two elements. Operational day to day net spend is forecast to be over the approved budget by £2.388m.

In comparison the forecast at the end of June 2020 was an overspend of £3.846m. The reduction in net costs between the past two quarters is evidenced in a number of Departments with significant changes in the net costs for Community & Environment and the Complex Care Pool. Further information on this is included within the report.

- 3.3 Net costs and loss of income associated with Covid-19 are forecast to add a further £2.364m to the budget strain for the year, after allowing for grant income already received. Again, this is an improvement on the net forecast cost of £3.105m forecast at June 2020. This has been helped by further Government funding and the introduction of a Government compensation for losses associated with sales, fees and charges.
- 3.4 It should be noted that the financial information included in this report includes a high number of assumptions on costs and loss of income for the final six months of the year. Whilst Finance Officers are able to use historical data and trends to forecast day to day costs the impact of Covid adds complexity. The report assumes that the pandemic will continue to have a strain on service demand until the end of the financial year, in terms of both additional support that services will need to provide and a negative impact on use of chargeable services.

#### **Revenue - Operational Spending (Non Covid)**

- 3.5 Operational net spending (excluding Covid) for the first six months of the year is £36.575m, this exceeds the available budget by £0.576m. Based on current forecasts it is estimated net spend will exceed the approved budget for the year by £2.388m as at 31 March 2021.
- 3.6 It has proved difficult to implement certain approved budget savings due to the current Covid19 situation, which is having an adverse impact upon the budget. Seeking to implement them as soon as possible will help improve the forecast spend position and put the Council on a firmer base for future years.
- 3.7 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 £1.309m over budget. The projected outturn forecast is for the Department to overspend by £2.776m against a net budget of £23.709m. This represents an increase of £0.489m from that reported at June 2020.

The major strain on the budget continues to be the demand and cost of residential placements. A number of high cost residential placements made at the end of Quarter 4 2019/20 initially increased the full year projected costs for 2020/21. However, throughout the last quarter the forecast outturn has increased significantly due to additional young people entering residential care and an increase in those higher costs packages.

It is forecast the cost of residential placements (based on current demand) will reach £8.820m by 31 March 2021 compared to total costs of £7.129m in the last financial year, an increase of £1.691m (24%).

(ii) **Adult Social Care Department:-**

The Department's net spend position is currently £0.831m over budget. The projected outturn forecast is for the Department to overspend by £1.823m against a net budget of £39.525m.

The current budget pressure can be linked to two areas; Council run care homes are expected to exceed budget by £0.635m at 31 March 2021 and the Community Care Division is expected to exceed budget by £1.283m.

The main budget pressure area for the four Care Homes continues to be the cost of staffing and in particular the high cost of agency staff. Work continues to review the staffing requirements at all establishments but the pandemic has slowed down the programme to achieve this. Additional staffing needs relating directly to the pandemic will continue to be funded from Government received Covid grant.

With regard to the budget pressures within the Community Care Division, an exercise is being carried out to ensure packages of care during the pandemic have been coded correctly. To date, as a result of this funding check, £0.130m of residential costs have been moved to Covid funding. Work on domiciliary packages of care is currently underway and is expected to be completed in the next few weeks. It is estimated that a further £0.300m will be eligible to be coded to the Hospital Discharge Programme, reducing the overall operational overspend to below £1m.

Direct Payments, as in previous years, continues to be a budget pressure. However, a task and finish group was set up in July and has so far identified £0.382m of savings. This work is ongoing.

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

The net Departmental expenditure is £0.093m above budget at the end of quarter two. The outturn forecast for 2020/21 is currently a projected overspend against budget of £0.659m.

There are two main budget pressure areas, the first is unachieved efficiency saving targets of £0.324m put forward in previous years and the second area being the continued high cost of school transport.

The Council has a statutory responsibility to provide Special Educational Needs pupils with transport and there is a large demand for this service. An unachieved efficiency saving was offered up against the service in 2019/20, which has added to the forecast overspend for the year of £0.290m. It is worth noting that

the projected overspend for 2020/21 is currently lower than 2019/20 final position of £0.774m over budget. This is mainly due to the current Covid-19 situation and schools being temporarily shut in the summer term. It is likely as things return to normal the Council will see the overspend position increase unless proposed efficiency measures are introduced.

(iv) **ICT & Support Services:-**

The department net spend position is £0.306m over the profiled budget as at the end of Q2, the forecast for remainder of the year is for net spend to be £0.477m over the available budget.

Increasing costs for Microsoft licence agreements continue to have an adverse impact on the budget position. Further to this are potential VMware costs which have been factored into forecasts for the remainder of the year. Income from external clients is currently lower than the profiled income target and likely to be £0.433m below the income target at year end.

(v) **Community and Environment:-**

The Department has been greatly affected by Covid-19 in the first half of 2020/21. Many services were halted for at least part of the first half of the year, whilst others have had to make changes to working methods and service delivery, all of which have had an impact on the Department's budgetary position. As such, the estimated Department outturn for 2020/21 has changed considerably from 2019/20, with the caveat that there are many uncertainties around when and how service provision can begin to return to normal.

As at Q1 it was forecast the Department would overspend on the annual net budget by approximately £0.079m that position has now been revised and the current forecast is for the department to have an underspend against the net budget in the region of £0.363m.

Cost savings have been achieved with a reduction in staffing from reduced overtime and casual usage, in addition vacancies which have occurred in the first half of the year have been held open until services return to normal. Premises and supplies & services costs are also down on this point last year.

### **Revenue – COVID - 19 Net Spending**

- 3.8 The impact of Covid-19 has resulted in additional costs for the Council's full range of services, although particularly within Adult Social Care. In addition to costs, the temporary closure of some services will result in shortfalls of budgeted income targets over the financial year. There is the possibility the impact will continue to be felt in future years, of which will be addressed in the Medium Term Financial Forecast.

- 3.9 The forecast total gross cost of Covid-19 including income losses for the year to 31 March 2021 is estimated at £17.217m.
- 3.10 This excludes the impact upon the Collection Fund of shortfalls in Council Tax and Business Rates income. The Collection Fund is accounted for as per estimates provided in setting the Council's 2020/21 budget. The Council is allowed to carry forward a deficit on the Collection Fund and therefore any deficit for the current year will be carried forward to 2021/22 and funded in that year. This is likely to have a significant impact upon balancing the 2021/22 budget, to be addressed in a review of the Medium Term Financial Forecast.
- 3.11 The cost to the Collection Fund as a result of Covid-19 is currently forecast at £8.560m. This forecast is based on a number of assumptions, including growth of 20% over the next 6 months to the number of applications for council tax reduction and losses in collection of 10% for business rates and 5% for council tax. This is a prudent estimate and is being reviewed on a monthly basis.
- 3.12 To date the Council has received four tranches of un-ringfenced funding to cover general costs and loss of income associated with Covid-19. In total the funding allocated to date is £12.837m. Of this £0.438m was used in meeting costs incurred in 2019/20.
- 3.13 For the purposes of this section of the report, Government grant for ringfenced purposes is excluded.
- 3.14 Government have announced a compensation scheme to help part fund the loss of sales/fees and charges income which Councils incur as a result of the pandemic. In summary the new income loss scheme will involve a 5% deductible rate, whereby councils will absorb losses up to 5% of their planned sales, fees and charges income, with the government compensating them for 75p in every pound of relevant loss thereafter.
- 3.15 The Council have submitted a first claim under the income compensation scheme for £0.979m. A further two claims can be made at the end of December 2020 and March 2021. Based on forecast losses it is estimated the Council could benefit from the scheme by a total of £2.454m. This amount is subject to change based on future usage and continuation of chargeable services.
- 3.16 In summary there is a forecast shortfall in Government funding of £10.924m, summarised as per Table A:

Table A

	£m
Funding Received	
General Covid Grant	12.837
Forecast Income Compensation	2.454
less	
Covid-19 Costs 2020/21	17.217
Costs Incurred in March 2020	0.438
<b>Forecast 2020.21 Deficit</b>	<b>2.364</b>
Collection Fund Shortfall	8.560
<b>Shortfall in Funding</b>	<b>10.924</b>

### **Funding the Shortfall / Reserves**

- 3.17 Government have announced plans for Councils to spread the cost of the Collection Fund shortfall over three years from 2021 to 2024, rather than as a hit on the 2021/22 budget. This only defers the pressure to future years, the likelihood of Government supporting Councils in dealing with such losses is unlikely to be known until much later in the current year.
- 3.18 As at 31 March 2020 the Council's General Reserve was £4.004m. This is considered to be the minimum acceptable level of the General Reserve, in order to ensure the Council remains in a financially sustainable position moving forward. Earmarked reserves of £42.335m were held by the Council on 31 March 2020 and these reserves have been set aside for specific purposes. Generally they are not available for general use but regular reviews will identify where funds are no longer required.

### **Capital Spending**

- 3.19 The Capital Programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed and these are reflected in the Capital Programme presented in Appendix 3. The schemes which have been revised within the programme are as follows;
1. New Leisure Centre
  2. Foundary Lane Residential Area
  3. Runcorn Town Centre Development
  4. Mersey Gateway – Land Acquisition
  5. Mersey Gateway – Development Costs
  6. Integrated Transport & Network Management
  7. Lilycross
  8. Disabled Facilities Grant
  9. Oak Meadow Redesign
  10. Madeline McKenna Care Home

- 11. SEND capital allocation
- 12. Basic Need Projects
- 13. Brookfields @ The Grange

3.20 Capital spending at 30th September 2020 totalled £15.1m, which is 98% of the planned spending of £15.5m at this stage. This represents 35.6% of the total Capital Programme of £42.4m (which assumes a 20% slippage between years).

#### **4.0 CONCLUSIONS**

- 4.1 As at 30 September 2020 the forecast net spend outturn (including the net impact of Covid) will be £4.752m over the available budget.
- 4.2 To address day to day operational budget pressures Departments should ensure that all spending continues to be restricted and tightly controlled throughout the year, to ensure that the forecast outturn overspend is minimised as far as possible
- 4.3 It remains imperative that lobbying of the Government continues in order for them to support Local Government in providing funding for the Covid pandemic.
- 4.4 A number of approved budget savings have yet to be fully implemented due to the current Covid19 situation. Departments should therefore now strive to implement these savings at the earliest opportunity.

#### **5.0 POLICY AND OTHER IMPLICATIONS**

- 5.1 None.

#### **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

- 6.1 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 A budget risk register of significant financial risks is maintained which is monitored by Management Team.

#### **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.



## Summary of Revenue Spending to 30 September 2020

## APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Community & Environment	24,448	7,263	6,997	266	363
Economy, Enterprise & Property	2,173	1,606	1,606	0	(13)
Finance	4,933	5,462	5,294	168	54
ICT & Support Services	-876	-722	-416	(306)	(477)
Legal & Democratic Services	482	188	112	76	165
Planning & Transportation	8,709	2,663	2,552	111	227
Policy, People, Performance & Efficiency	397	-127	-124	(3)	24
<b>Enterprise, Community &amp; Resources</b>	<b>40,266</b>	<b>16,333</b>	<b>16,021</b>	<b>312</b>	<b>343</b>
Adult Social Care (inc Community Care)	44,132	20,060	20,891	(831)	(1,823)
Children & Families	23,713	9,436	10,745	(1,309)	(2,776)
Complex Care Pool	3,956	1,544	931	613	877
Education, Inclusion & Provision	7,409	5,323	5,416	(93)	(659)
Public Health & Public Protection	1,296	613	552	61	120
<b>People</b>	<b>80,506</b>	<b>36,976</b>	<b>38,535</b>	<b>(1,559)</b>	<b>(4,261)</b>
Corporate & Democracy	53	-1,926	-2,597	671	1,530
Mersey Gateway	0	-15,384	-15,384	0	0
<b>Operational Net Spend</b>	<b>120,825</b>	<b>35,999</b>	<b>36,575</b>	<b>(576)</b>	<b>(2,388)</b>
Covid-19 Additional Costs	-464	-464	5,735	(6,199)	(12,626)
Covid-19 Shortfall in Budgeted Income Targets	-4,591	-3,037	0	(3,037)	(4,591)
Less: Government Non-Specific Grant (Tranche 1-4)	0	0	-8,257	8,257	12,399
Less: Sales, Fees and Charges Compensation Scheme	0	0	-979	979	2,454
<b>Covid Net Spend</b>	<b>-5,055</b>	<b>-3,501</b>	<b>-3,501</b>	<b>0</b>	<b>(2,364)</b>
<b>Total Net Spend (Including Covid-19)</b>	<b>115,770</b>	<b>32,498</b>	<b>33,074</b>	<b>(576)</b>	<b>(4,752)</b>



## APPENDIX 2

### Community & Environment Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	13,636	6,570	6,165	405	493
Premises	2,176	1,314	924	390	463
Supplies & Services	979	491	475	16	9
Book Fund	155	40	40	0	0
Hired Services	541	155	66	89	179
Food Provisions	85	15	12	3	2
School Meals Food	1,384	154	134	20	0
Transport	157	86	91	(5)	(10)
Area Forum	210	34	34	0	0
Contribution to Archives	57	0	0	0	0
Levies	31	31	30	1	1
Waste Disposal Contract	6,188	0	0	0	136
Grants to Voluntary Organisations	84	0	0	0	65
Grant to Norton Priory	172	86	87	(1)	(1)
Capital Financing	0	0	50	(50)	(50)
Rolling Projects	0	0	86	(86)	(86)
<b>Total Expenditure</b>	<b>25,855</b>	<b>8,976</b>	<b>8,194</b>	<b>782</b>	<b>1,201</b>
<b>Income</b>					
Sales Income	-737	-450	-203	(247)	(325)
School Meals Sales	-1,274	-100	-86	(14)	(40)
Fees & Charges Income	-3,484	-2,281	-2,128	(153)	(345)
Rents Income	-78	-39	-28	(11)	(22)
Government Grant Income	-1,077	-1,077	-943	(134)	(134)
Reimbursements & Other Grant Income	-547	-108	-95	(13)	44
Schools SLA	-1,208	-1,208	-1,309	101	101
Internal Fees Income	-380	-166	-37	(129)	(320)
School Meals Other Income	-130	-22	2	(24)	(31)
Catering Fees	-14	-9	-9	0	0
Capital Salaries	-173	-60	-57	(3)	(7)
Transfers from Reserves	-133	-38	-38	0	18
<b>Total Income</b>	<b>-9,235</b>	<b>-5,558</b>	<b>-4,931</b>	<b>(627)</b>	<b>(1,061)</b>
<b>Net Operational Expenditure</b>	<b>16,620</b>	<b>3,418</b>	<b>3,263</b>	<b>155</b>	<b>140</b>

## Community & Environment Department (continued)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Covid Costs</b>					
Community Development	0	0	1	(1)	(1)
Community Safety	0	0	9	(9)	(9)
Leisure & Recreation	0	0	7	(7)	(16)
Open Spaces	0	0	248	(248)	(299)
Schools Catering	0	0	19	(19)	(19)
Waste & Environmental Improvement	0	0	3	(3)	(592)
Shielding Hub	0	0	25	(25)	(25)
<b>Avoided Costs</b>					
Commercial Catering	98	24	0	24	98
Community Development	35	27	0	27	35
Leisure & Recreation	368	126	0	126	368
Open Spaces	712	245	0	245	712
Schools Catering	972	651	0	651	972
Stadium	451	92	0	92	451
<b>Covid Loss of Income</b>					
Commercial Catering	-110	-34	0	(34)	(110)
Community Development	-269	-147	0	(147)	(269)
Leisure & Recreation	-1,091	-653	0	(653)	(1,091)
Open Spaces	-1,263	-514	0	(514)	(1,263)
Schools Catering	-1,497	-954	0	(954)	(1,497)
Stadium	-682	-215	0	(215)	(682)
Waste & Environmental Improvement	-12	-12	0	(12)	(12)
Government Grant Income	0	0	-1,676	1,676	3,249
<b>Net Covid Expenditure</b>	<b>-2,288</b>	<b>-1,364</b>	<b>-1,364</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	1,640	820	820	0	0
Transport Support	2,360	1,184	1,073	111	223
Central Support	4,170	2,085	2,085	0	0
Asset Rental Support	146	0	0	0	0
Recharge Income	-488	-244	-244	0	0
<b>Net Total Recharges</b>	<b>7,828</b>	<b>3,845</b>	<b>3,734</b>	<b>111</b>	<b>223</b>
<b>Net Departmental Expenditure</b>	<b>22,160</b>	<b>5,899</b>	<b>5,633</b>	<b>266</b>	<b>363</b>

## Economy, Enterprise & Property Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	4,472	2,129	2,145	(16)	(31)
Repairs & Maintenance	2,205	995	895	100	200
Premises	76	64	64	0	0
Energy & Water Costs	694	252	234	18	33
NNDR	472	464	486	(22)	(22)
Rents	179	63	63	0	1
Economic Regeneration Activities	34	5	0	5	10
Security	471	168	168	0	0
Supplies & Services	260	212	197	15	15
Supplies & Services - Grant/External Funded	1,022	386	386	0	0
Grants to Voluntary Organisation	150	19	19	0	0
Covid-19 Discretionary Business Support Grant	831	831	831	0	0
Capital Financing	21	21	21	0	0
Transfer to Reserves	210	122	122	0	0
<b>Total Expenditure</b>	<b>11,097</b>	<b>5,731</b>	<b>5,631</b>	<b>100</b>	<b>206</b>
<b>Income</b>					
Fees & Charges	-876	-301	-301	0	(1)
Rent - Commercial Properties	-665	-319	-221	(98)	(216)
Rent - Investment Properties	-39	-17	-17	0	0
Rent - Markets	-544	-200	-198	(2)	(2)
Government Grant Income	-1,615	-1,012	-1,012	0	0
Reimbursements & Other Income	-1,044	-178	-178	0	0
Schools SLA Income	-440	-434	-434	0	0
Recharges to Capital	-206	-67	-67	0	0
Transfer from Reserves	-794	-244	-244	0	0
<b>Total Income</b>	<b>-6,223</b>	<b>-2,772</b>	<b>-2,672</b>	<b>(100)</b>	<b>(219)</b>
<b>Net Operational Expenditure</b>	<b>4,874</b>	<b>2,959</b>	<b>2,959</b>	<b>0</b>	<b>(13)</b>
<b>Covid Costs</b>					
Staffing	0	0	1	(1)	(1)
Repairs & Maintenance	0	0	26	(26)	(51)
Security	0	0	16	(16)	(16)
Supplies & Services	0	0	74	(74)	(84)
<b>Covid Loss of Income</b>				0	
Rent - Commercial Properties	-312	-197	0	(197)	(312)
Rent - Investment Properties	-5	-5	0	(5)	(5)
Rent - Markets	-235	-209	0	(209)	(235)
Covid Grant Funding	0	0	-528	528	704
<b>Net Covid Expenditure</b>	<b>-552</b>	<b>-411</b>	<b>-411</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	1,777	888	888	0	0
Transport Support	28	14	14	0	0
Central Support	2,082	1,041	1,041	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-6,592	-3,296	-3,296	0	0
<b>Net Total Recharges</b>	<b>-2,701</b>	<b>-1,353</b>	<b>-1,353</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>1,621</b>	<b>1,195</b>	<b>1,195</b>	<b>0</b>	<b>(13)</b>

## Finance Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	5,655	2,768	2,738	30	59
Supplies & Services	346	253	216	37	73
Insurances	1,038	526	528	(2)	(4)
Concessionary Travel	2,218	538	305	233	466
LCR Levy	2,241	2,241	2,241	0	0
Rent Allowances	35,500	16,816	16,816	0	0
Non HRA Rebates	70	33	33	0	0
Discretionary Housing Payments	528	239	239	0	0
Discretionary Social Fund	106	54	54	0	0
Bad Debt Provision	0	0	0	0	(131)
<b>Total Expenditure</b>	<b>47,702</b>	<b>23,468</b>	<b>23,170</b>	<b>298</b>	<b>463</b>
<b>Income</b>					
Fees & Charges	-229	-136	-129	(7)	(14)
SLA to Schools	-464	-464	-466	2	2
Business Rates Administration Grant	-156	0	0	0	0
Hsg Ben Administration Grant	-461	-230	-230	0	0
Rent Allowances	-35,500	-13,213	-12,935	(278)	(552)
New Burdens Grant	-67	-67	-208	141	141
Council Tax Admin Grant	-204	-204	-202	(2)	(2)
Non HRA Rent Rebates	-70	-36	-36	0	0
Reimbursements & Other Grants	-43	-1	-2	1	3
Liability Orders	-106	27	27	0	0
Transfer from Reserves	-31	-10	-10	0	0
Discretionary Housing Payments Grant	-528	-176	-176	0	0
Dedicated School Grant	-106	0	0	0	0
Universal Credits	-12	-12	-12	0	0
VEP Grant	0	0	-11	11	11
CCG McMillan Reimbursement	-80	-19	-21	2	2
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
<b>Total Income</b>	<b>-40,298</b>	<b>-16,782</b>	<b>-16,652</b>	<b>(130)</b>	<b>(409)</b>
<b>Net Operational Expenditure</b>	<b>7,404</b>	<b>6,686</b>	<b>6,518</b>	<b>168</b>	<b>54</b>
<b>Covid Costs</b>					
Employees	0	0	5	(5)	(5)
Discretionary Social Fund	0	0	6	(6)	(6)
Supplies & Services	0	0	13	(13)	(13)
<b>Covid Loss of Income</b>					
Reimbursements & Other Grants	-46	-31	0	(31)	(46)
Liability Orders	-300	-150	0	(150)	(300)
Fees & Charges	-5	-5	0	(5)	(5)
Government Grant Income	0	0	-210	210	375
<b>Net Covid Expenditure</b>	<b>-351</b>	<b>-186</b>	<b>-186</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	249	125	125	0	0
Central Support	2,311	1,156	1,156	0	0
Recharge Income	-5,031	-2,505	-2,505	0	0
<b>Net Total Recharges</b>	<b>-2,471</b>	<b>-1,224</b>	<b>-1,224</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>4,582</b>	<b>5,276</b>	<b>5,108</b>	<b>168</b>	<b>54</b>

## ICT & Support Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	7,081	3,609	3,609	0	39
Supplies & Services	976	514	435	79	157
Computer Repairs & Software	958	958	1,014	(56)	(223)
Communications Costs	17	17	38	(21)	(36)
Other Premises	64	45	53	(8)	(15)
Capital Financing	78	0	-12	12	33
Transport Expenditure	3	1	0	1	0
Transfers to Reserves	15	0	0	0	15
<b>Total Expenditure</b>	<b>9,192</b>	<b>5,144</b>	<b>5,137</b>	<b>7</b>	<b>(30)</b>
<b>Income</b>					
Fees & Charges	-1,129	-365	-139	(226)	(433)
SLA to Shools	-543	-543	-456	(87)	(14)
Transfer from Reserves	-29	-29	-29	0	0
<b>Total Income</b>	<b>-1,701</b>	<b>-937</b>	<b>-624</b>	<b>(313)</b>	<b>(447)</b>
<b>Net Operational Expenditure</b>	<b>7,491</b>	<b>4,207</b>	<b>4,513</b>	<b>(306)</b>	<b>(477)</b>
<b>Covid Costs</b>					
Employees	0	0	8	(8)	(8)
Supplies & Services	0	0	577	(577)	(614)
Capital Costs	0	0	105	(105)	(643)
2020/21 Saving - Staff Efficiencies	-464	-464	0	(464)	(730)
Government Grant Income	0	0	-1,154	1,154	1,995
<b>Net Covid Expenditure</b>	<b>-464</b>	<b>-464</b>	<b>-464</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	406	203	203	0	0
Transport Support	20	10	10	0	0
Central Support	1,213	607	607	0	0
Asset Rental Support	1,494	0	0	0	0
Recharge Income	-11,500	-5,749	-5,749	0	0
<b>Net Total Recharges</b>	<b>-8,367</b>	<b>-4,929</b>	<b>-4,929</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>-1,340</b>	<b>-1,186</b>	<b>-880</b>	<b>(306)</b>	<b>(477)</b>

## Legal & Democratic Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	1796	874	834	40	81
Transport	8	7	6	1	2
Supplies & Services	272	108	83	25	51
Civic Catering & Functions	49	6	0	6	12
Legal Expenses	219	123	123	0	0
<b>Total Expenditure</b>	<b>2,344</b>	<b>1,118</b>	<b>1,046</b>	<b>72</b>	<b>146</b>
<b>Income</b>					
Land Charges	-47	-6	-6	0	0
License Income	-247	-97	-103	6	13
School SLA's	-82	-82	-79	(3)	(3)
Fees & Charges Income	-57	-12	-16	4	8
Reimbursements & Other Grant Income	0	0	-1	1	5
Government Grants	0	0	-6	6	6
Transfer from Reserves	-37	-37	-37	0	0
Bad Debt Provision	0	0	10	(10)	(10)
<b>Total Income</b>	<b>-470</b>	<b>-234</b>	<b>-238</b>	<b>4</b>	<b>19</b>
<b>Net Operational Expenditure</b>	<b>1,874</b>	<b>884</b>	<b>808</b>	<b>76</b>	<b>165</b>
<b>Covid Costs</b>					
Employees	0	0	7	(7)	(30)
Legal Expenses	0	0	10	(10)	(54)
<b>Covid Loss of Income</b>					
Land Charges	-2	-2	0	(2)	(2)
License Income	-8	-8	0	(8)	(8)
Government Grant Income	0	0	-27	27	94
<b>Net Covid Expenditure</b>	<b>-10</b>	<b>-10</b>	<b>-10</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	61	31	31	0	0
Central Support	328	164	164	0	0
Recharge Income	-1,781	-891	-891	0	0
<b>Net Total Recharges</b>	<b>-1,392</b>	<b>-696</b>	<b>-696</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>472</b>	<b>178</b>	<b>102</b>	<b>76</b>	<b>165</b>



## Planning & Transportation Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	4,449	2,014	1,713	301	602
Premises	161	81	71	10	19
Hired & Contracted Services	129	94	204	(110)	(220)
Supplies & Services	125	61	80	(19)	(39)
Street Lighting	1,623	152	260	(108)	(217)
Highways Maintenance	2,532	1,108	1,040	68	135
Fleet Transport	1,363	663	450	213	426
Bus Support - Halton Hopper Tickets	197	98	98	0	0
Bus Support	560	128	136	(8)	(15)
Contribution to Reserves	440	45	12	33	65
Grants to Voluntary Organisations	61	61	61	0	0
NRA Levy	67	67	67	0	0
LCR Levy	882	441	441	0	0
<b>Total Expenditure</b>	<b>12,589</b>	<b>5,013</b>	<b>4,633</b>	<b>380</b>	<b>756</b>
<b>Income</b>					
Sales	-133	-83	-31	(52)	(104)
Planning Fees	-426	-316	-316	0	0
Building Control Fees	-217	-109	-67	(42)	(74)
Other Fees & Charges	-518	-348	-299	(49)	(97)
Grants & Reimbursements	-104	-98	-98	0	0
Government Grant Income	-98	-37	-37	0	0
Halton Hopper Income	-197	-98	-98	0	0
School SLAs	-45	-43	-41	(2)	(4)
Recharge to Capital	-317	-43	-5	(38)	(75)
LCR Levy Reimbursement	-882	-441	-441	0	0
Contribution from Reserves	0	0	0	0	0
Efficiency Savings	-28	-14	0	(14)	(28)
<b>Total Income</b>	<b>-2,965</b>	<b>-1,629</b>	<b>-1,433</b>	<b>(196)</b>	<b>(382)</b>
<b>Net Operational Expenditure</b>	<b>9,624</b>	<b>3,384</b>	<b>3,200</b>	<b>184</b>	<b>374</b>
<b>Covid Costs</b>					
Employees	0	0	107	(107)	(159)
Fleet Transport	0	0	25	(25)	(30)
Bus Support	0	0	41	(41)	(41)
Contribution to Capital Reserves	0	0	378	(378)	(852)
<b>Covid Loss of Income</b>					
Planning Fees	-131	-131	0	(131)	(131)
Fees & Charges	-317	-203	0	(203)	(317)
Grants & Reimbursements	-75	-38	0	(38)	(75)
Government Grant Income	0	0	-923	923	1,605
<b>Net Covid Expenditure</b>	<b>-523</b>	<b>-372</b>	<b>-372</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	572	286	286	0	0
Transport Support	692	309	281	28	55
Central Support	876	455	455	0	0
Asset Rental Support	1,244	0	0	0	0
Recharge Income	-4,299	-1,771	-1,670	(101)	(202)
<b>Net Total Recharges</b>	<b>-915</b>	<b>-721</b>	<b>-648</b>	<b>(73)</b>	<b>(147)</b>
<b>Net Departmental Expenditure</b>	<b>8,186</b>	<b>2,291</b>	<b>2,180</b>	<b>111</b>	<b>227</b>

## Policy, People, Performance & Efficiency Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	1,968	925	909	16	32
Employee Training	126	38	34	4	7
Supplies & Services	138	90	87	3	6
Apprenticeship Levy	300	115	111	4	7
<b>Total Expenditure</b>	<b>2,532</b>	<b>1,168</b>	<b>1,141</b>	<b>27</b>	<b>52</b>
<b>Income</b>					
Fees & Charges	-102	-38	-55	17	34
Reimbursement and Other Grants	0	0	-17	17	1
School SLAs	-456	-456	-392	(64)	(63)
<b>Total Income</b>	<b>-558</b>	<b>-494</b>	<b>-464</b>	<b>(30)</b>	<b>(28)</b>
<b>Net Operational Expenditure</b>	<b>1,974</b>	<b>674</b>	<b>677</b>	<b>(3)</b>	<b>24</b>
<b>Covid Costs</b>					
Employees	0	0	1	(1)	(1)
<b>Covid Loss of Income</b>					
Government Grant Income	0	0	-1	1	1
<b>Net Covid Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	91	45	45	0	0
Central Support	963	481	481	0	0
Recharge Income	-2,631	-1,327	-1,327	0	0
<b>Net Total Recharges</b>	<b>-1,577</b>	<b>-801</b>	<b>-801</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>397</b>	<b>-127</b>	<b>-124</b>	<b>(3)</b>	<b>24</b>

## Adult Social Care Department (incl Care Homes and Community Care)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	14,272	6,900	6,780	120	180
Premises	298	194	202	(8)	(20)
Supplies & Services	647	375	381	(6)	(20)
Aids & Adaptations	113	56	56	0	0
Transport	214	121	111	10	0
Food Provision	134	44	46	(2)	0
Agency	589	310	313	(3)	0
Supported Accommodation and Services	1,443	627	638	(11)	(15)
Emergency Duty Team	101	0	0	0	0
Contract & SLAs	627	418	427	(9)	(20)
Residential & Nursing Care	567	567	567	0	0
Domiciliary Care	224	224	227	(3)	0
Lillicross Contract Costs	444	348	348	0	0
Capital Financing	44	0	0	0	0
<b>Housing Solutions Grant Funded Schemes</b>					
LCR Immigration Programme	342	110	109	1	0
Flexible Homeless Support	169	18	18	0	0
LCR Trailblazer	69	34	35	(1)	0
Rough Sleepers Initiative	155	8	8	0	0
<b>Total Expenditure</b>	<b>20,452</b>	<b>10,354</b>	<b>10,266</b>	<b>88</b>	<b>105</b>
<b>Income</b>					
Fees & Charges	-557	-279	-284	5	0
Sales & Rents Income	-245	-195	-188	(7)	(20)
Reimbursements & Grant Income	-610	-280	-280	0	0
Housing Strategy Grant Funded Schemes	-735	-646	-646	0	0
Transfer from Reserves	-761	-718	-718	0	0
Capital Salaries	-111	-55	-61	6	10
CCG Reimbursement Re Lillicross	-444	-348	-348	0	0
Government Grant Income	-1,183	-1,183	-1,183	0	0
<b>Total Income</b>	<b>-4,646</b>	<b>-3,704</b>	<b>-3,708</b>	<b>4</b>	<b>(10)</b>
<b>Net Operational Expenditure Excluding Homes and Community Care</b>	<b>15,806</b>	<b>6,650</b>	<b>6,558</b>	<b>92</b>	<b>95</b>
Care Homes Net Expenditure	6,191	2,917	3,234	(317)	(635)
Community Care Expenditure	17,528	8,200	8,806	(606)	(1,283)
<b>Net Operational Expenditure Including Homes and Community Care</b>	<b>39,525</b>	<b>17,767</b>	<b>18,598</b>	<b>(831)</b>	<b>(1,823)</b>

## Adult Social Care (inc Care Homes and Community Care) continued

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Covid Costs</b>					
Staffing	0	0	967	(967)	(1,709)
PPE	0	0	71	(71)	(113)
Telehealthcare Equipment	0	0	16	(16)	(30)
Bed & Breakfast Accommodation	0	0	47	(47)	(90)
Medical, hygiene & cleaning	0	0	82	(82)	(75)
Lilycross	0	0	686	(686)	(804)
Community Care Market Stability/Resilience	0	0	1,018	(1,018)	(2,020)
Community Care Additional Demand	0	0	0	0	(800)
Infection Control Costs	0	0	982	(982)	(1,939)
Contract Costs	0	0	197	(197)	(330)
<b>Covid Loss of Income</b>					
Community Care Income	-359	-359	0	(359)	(359)
Community Services Transport	-82	-82	0	(82)	(82)
Community Services Trading	-59	-59	0	(59)	(59)
Community Services Placements	-51	-51	0	(51)	(51)
Rentals	-14	-14	0	(14)	(14)
Infection Control Grant	0	0	-982	982	1,939
Covid Grant Funding	0	0	-3,649	3,649	6,536
<b>Net Covid Expenditure</b>	<b>-565</b>	<b>-565</b>	<b>-565</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	563	279	279	0	0
Transport Support	564	281	281	0	0
Central Support	3,589	1,789	1,789	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-122	-56	-56	0	0
<b>Net Total Recharges</b>	<b>4,607</b>	<b>2,293</b>	<b>2,293</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>43,567</b>	<b>19,495</b>	<b>20,326</b>	<b>(831)</b>	<b>(1,823)</b>

## Care Homes Division

	<b>Annual Budget</b>	<b>Budget to Date</b>	<b>Actual</b>	<b>Variance (Overspend)</b>	<b>Forecast Outturn</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Expenditure</b>					
<b><u>Madeline McKenna</u></b>					
Employees	470	216	296	(80)	(166)
Other Premises	54	23	24	(1)	(3)
Supplies & Services	14	5	3	2	5
Food	30	12	13	(1)	0
<b>Total Madeline McKenna Expenditure</b>	<b>568</b>	<b>256</b>	<b>336</b>	<b>(80)</b>	<b>(164)</b>
<b><u>Millbrow</u></b>					
Employees	1,521	682	915	(233)	(474)
Other Premises	73	32	35	(3)	(8)
Supplies & Services	50	20	28	(8)	1
Food	55	24	26	(2)	(4)
<b>Total Millbrow Expenditure</b>	<b>1,699</b>	<b>758</b>	<b>1,004</b>	<b>(246)</b>	<b>(485)</b>
<b><u>St Luke's</u></b>					
Employees	2,069	1,013	1,085	(73)	(141)
Other Premises	83	37	55	(18)	(38)
Supplies & Services	39	11	14	(3)	(5)
Food	99	26	31	(5)	(11)
<b>Total St Luke's Expenditure</b>	<b>2,290</b>	<b>1,087</b>	<b>1,185</b>	<b>(99)</b>	<b>(195)</b>
<b><u>St Patrick's</u></b>					
Employees	1,421	730	626	104	192
Other Premises	82	40	42	(2)	4
Supplies & Services	32	11	12	(1)	(2)
Food	99	36	29	7	14
<b>Total St Patrick's Expenditure</b>	<b>1,634</b>	<b>817</b>	<b>708</b>	<b>108</b>	<b>208</b>
<b>Total Expenditure</b>	<b>6,191</b>	<b>2,917</b>	<b>3,234</b>	<b>(316)</b>	<b>(635)</b>
<b>Net Operational Expenditure</b>	<b>6,191</b>	<b>2,917</b>	<b>3,234</b>	<b>(316)</b>	<b>(635)</b>

**COMMUNITY CARE BUDGET**

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Adult Social Care Services:					
Residential & Nursing Care	11,547	4,749	4,909	(160)	(317)
Domiciliary, Supported Living & Day Care	8,938	3,858	3,796	62	122
Direct Payments	9,415	5,044	5,190	(146)	(371)
<b>Total Expenditure</b>	<b>29,900</b>	<b>13,651</b>	<b>13,895</b>	<b>(244)</b>	<b>(566)</b>
<b>Income</b>					
Residential & Nursing Income	-7,072	-3,379	-3,198	(181)	(362)
Domiciliary Income	-1,461	-562	-536	(26)	(48)
Direct Payments Income	-714	-250	-255	5	10
CCG funded care home placements	-2,356	-876	-716	(160)	(317)
Income from other CCG's	-113	-56	-56	0	0
ILF	-656	-328	-328	0	0
<b>Total Income</b>	<b>-12,372</b>	<b>-5,451</b>	<b>-5,089</b>	<b>(362)</b>	<b>(717)</b>
<b>Net Departmental Expenditure</b>	<b>17,528</b>	<b>8,200</b>	<b>8,806</b>	<b>(606)</b>	<b>(1,283)</b>

## Children & Families Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	9,715	4,319	4,345	(26)	(53)
Premises	281	105	81	24	48
Supplies & Services	857	294	477	(183)	(344)
Transport	113	32	16	16	29
Direct Payments/Individual Budgets	896	388	391	(3)	(6)
Commissioned Services	224	80	20	60	133
Out of Borough Residential Placements	6,820	1,933	3,005	(1,072)	(2,000)
Out of Borough Adoption	86	43	0	43	79
Out of Borough Fostering	2,475	982	939	43	101
In House Adoption	209	84	126	(42)	(148)
Special Guardianship	1,722	841	821	20	42
In House Foster Carer Placements	2,172	1,013	1,109	(96)	(189)
Care Leavers	287	111	102	9	18
Family Support	53	26	33	(7)	(23)
Contracted Services	4	2	1	1	1
Early Years	131	86	198	(112)	(386)
Transfer to Reserves	0	0	0	0	0
Emergency Duty Team	104	0	0	0	(10)
Capital Financing	0	0	0	0	6
<b>Total Expenditure</b>	<b>26,149</b>	<b>10,339</b>	<b>11,664</b>	<b>(1,325)</b>	<b>(2,702)</b>
<b>Income</b>					
Fees & Charges	-30	-6	-1	(5)	(10)
Sales Income	-4	0	0	0	0
Rents	-46	-14	-14	0	(4)
Reimbursements & Grant Income	-708	-136	-114	(22)	(63)
Transfer from Reserves	-18	-18	-18	0	0
Dedicated School Grant	-51	0	0	0	0
Government Grant Income	-4,266	-2,097	-2,097	0	0
<b>Total Income</b>	<b>-5,123</b>	<b>-2,271</b>	<b>-2,244</b>	<b>(27)</b>	<b>(77)</b>
<b>Net Operational Expenditure</b>	<b>21,026</b>	<b>8,068</b>	<b>9,420</b>	<b>(1,352)</b>	<b>(2,779)</b>
<b>Covid Costs</b>					
Employees	0	0	116	(116)	(416)
Supplies & Services	0	0	4	(4)	(8)
Transport	0	0	17	(17)	(41)
Direct Payments/Individual Budgets	0	0	19	(19)	(40)
Commissioned Services	0	0	49	(49)	(122)
Out of Borough Residential Placements	0	0	418	(418)	(976)
Out of Borough Fostering	0	0	2	(2)	(2)
In House Foster Carer Placements	0	0	11	(11)	(12)
Care Leavers	0	0	5	(5)	(19)
Family Support	0	0	0	0	(18)
PPE	0	0	0	0	(38)
<b>Covid Loss of Income</b>					
Rents	-4	-4	0	(4)	-4
Government Grant Income	0	0	-645	645	1,696
<b>Net Covid Expenditure</b>	<b>-4</b>	<b>-4</b>	<b>-4</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	137	68	68	0	0
Transport Support	19	9	8	1	0
Central Support	2,655	1,353	1,311	42	3
Asset Rental Support	0	0	0	0	0
Recharge Income	-124	-62	-62	0	0
<b>Net Total Recharges</b>	<b>2,687</b>	<b>1,368</b>	<b>1,325</b>	<b>43</b>	<b>3</b>
<b>Net Departmental Expenditure</b>	<b>23,709</b>	<b>9,432</b>	<b>10,741</b>	<b>-1,309</b>	<b>-2,776</b>

## Complex Care Pool

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Intermediate Care Services	6,660	2,415	2,393	22	112
End of Life	206	103	35	68	170
Sub-Acute	1,986	1,824	967	857	857
B3 Beds	0	0	345	(345)	(345)
Joint Equipment Store	617	257	260	(3)	(4)
CCG Contracts & SLA's	3,016	1,257	1,257	0	0
Red Cross Contract	65	65	65	0	0
Service Development	424	0	0	0	0
Intermediate Care Beds	607	303	301	2	0
Carers Breaks	405	275	252	23	96
Oakmeadow	1,119	574	615	(41)	(76)
Carers Centre	364	182	182	0	0
Transfer to Reserves	117	117	117	0	0
Inglenook	125	52	20	32	70
Health & Community Care Packages	3,150	1,571	1,571	0	0
<b>Total Expenditure</b>	<b>18,861</b>	<b>8,995</b>	<b>8,380</b>	<b>615</b>	<b>880</b>
<b>Income</b>					
BCF	-10,891	-5,445	-5,445	0	0
CCG Contribution to Pool	-3,402	-1,700	-1,700	0	0
Oakmeadow Income	-612	-306	-304	(2)	(3)
<b>Total Income</b>	<b>-14,905</b>	<b>-7,451</b>	<b>-7,449</b>	<b>(2)</b>	<b>(3)</b>
<b>Net Operational Expenditure</b>	<b>3,956</b>	<b>1,544</b>	<b>931</b>	<b>613</b>	<b>877</b>
<b>Covid Costs</b>					
Additional hours, PPE	0	0	58	(58)	-58
Government Grant Income	0	0	-58	58	58
<b>Net Covid Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>3,956</b>	<b>1,544</b>	<b>931</b>	<b>613</b>	<b>877</b>



## Education, Inclusion & Provision Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
<b>Core Funded</b>					
Employees	2,750	1,381	1,560	(179)	(359)
Premises	3	1	0	1	1
Support & Services	796	334	331	3	7
Transport	43	8	3	5	9
School Transport	610	305	217	88	(290)
Commissioned Services	2,164	91	90	1	2
Capital Finance	1	0	0	0	0
<b>Grant Funded</b>					
Employees	3,083	1,302	1,302	0	0
Premises	24	7	7	0	0
Support & Services	206	134	134	0	0
Grants to Voluntary Organisations	1,481	745	745	0	0
Independent School Fees	3,382	2,209	2,209	0	0
Inter Authority Recoupment	175	55	55	0	0
Pupil Premium Grant	182	4	4	0	0
Nurse Education Payments	6,391	3,977	3,977	0	0
<b>Total Expenditure</b>	<b>21,291</b>	<b>10,553</b>	<b>10,634</b>	<b>(81)</b>	<b>(630)</b>
<b>Income</b>					
Fees & Charges	-91	-104	-113	9	17
Transfer to/from Reserves	-490	-490	-490	0	0
Schools SLA Income	-346	-346	-350	4	4
Reimbursements & Other Income	-489	-309	-311	2	5
Dedicated Schools Grant	-14,724	-4,903	-4,903	0	0
Government Grant Income	-129	-129	-129	0	0
Inter Authority Income	-55	-27	0	(27)	(55)
<b>Total Income</b>	<b>-16,324</b>	<b>-6,308</b>	<b>-6,296</b>	<b>(12)</b>	<b>(29)</b>
<b>Net Operational Expenditure</b>	<b>4,967</b>	<b>4,245</b>	<b>4,338</b>	<b>(93)</b>	<b>(659)</b>
<b>Covid Costs</b>					
Emergency Childcare Costs	0	0	42	(42)	(42)
School Transport Contracts	0	0	239	(239)	(239)
Education Welfare Service	0	0	32	(32)	(232)
Government Grant Income	0	0	-313	313	513
<b>Net Covid Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	131	66	66	0	0
Transport Support	418	75	75	0	0
Central Support	1,875	937	937	0	0
Asset Rental Support	18	0	0	0	0
Recharge Income	0	0	0	0	0
<b>Net Total Recharges</b>	<b>2,442</b>	<b>1,078</b>	<b>1,078</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>7,409</b>	<b>5,323</b>	<b>5,416</b>	<b>(93)</b>	<b>(659)</b>

## Public Health & Public Protection Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	3,989	1,759	1,712	47	90
Other Premises	5	0	0	0	0
Supplies & Services	233	74	60	14	30
Other Agency	19	19	20	(1)	(1)
Contracts & SLAs	6,734	2,667	2,667	0	0
Halton Outbreak Hub	949	127	127	0	0
Transport	10	5	1	4	8
<b>Total Expenditure</b>	<b>11,939</b>	<b>4,651</b>	<b>4,587</b>	<b>64</b>	<b>127</b>
<b>Income</b>					
Other Fees & Charges	-58	-48	-44	(4)	(8)
Reimbursements & Grant Income	-190	-109	-109	0	0
Government Grant	-10,366	-4,214	-4,214	0	0
Government Grant Test and Trace	-949	-127	-127	0	0
Transfer from Reserves	0	0	0	0	0
<b>Total Income</b>	<b>-11,563</b>	<b>-4,498</b>	<b>-4,494</b>	<b>(4)</b>	<b>(8)</b>
<b>Net Operational Expenditure</b>	<b>376</b>	<b>153</b>	<b>93</b>	<b>60</b>	<b>119</b>
<b>Covid Costs</b>					
Contracts & SLA's	0	0	15	(15)	(160)
PPE	0	0	6	(6)	(8)
<b>Covid Loss of Income</b>					
Fees & charges – Sure Start to Later Life	-7	-3	0	(3)	(7)
Fees & charges – Pest Control	-21	-18	0	(18)	(21)
Fees & charges – Health Improvement Team	-100	-20	0	(20)	(100)
Reimbursements & grant income – Health & Wellbeing	0	0	0	0	0
Government Grant Covid	0	0	-62	62	296
<b>Net Covid Expenditure</b>	<b>-128</b>	<b>-41</b>	<b>-41</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Support	137	69	69	0	0
Transport Support	23	11	10	1	1
Central Support	760	380	380	0	0
<b>Net Total Recharges</b>	<b>920</b>	<b>460</b>	<b>459</b>	<b>1</b>	<b>1</b>
<b>Net Departmental Expenditure</b>	<b>1,168</b>	<b>572</b>	<b>511</b>	<b>61</b>	<b>120</b>

## Corporate and Democracy

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>					
Employees	298	149	145	4	8
Contracted Services	35	17	6	11	0
Supplies & Services	118	59	155	(96)	(112)
Premises Expenditure	0	0	2	(2)	(2)
Transport Costs	0	0	-38	38	5
Members Allowances	875	437	437	0	(12)
Interest Payable - Treasury Management	1,373	686	550	136	273
Interest Payable - Other	29	15	15	0	0
Bank Charges	84	42	49	(7)	(14)
Audit Fees	126	63	63	0	0
Contingency	1,425	635	0	635	1,425
Capital Financing	2,130	1,624	1,651	(27)	(27)
Contribution to Reserves	7,704	0	0	0	0
Debt Management Expenses	34	17	11	6	0
Precepts & Levies	196	0	0	0	0
<b>Total Expenditure</b>	<b>14,427</b>	<b>3,744</b>	<b>3,046</b>	<b>698</b>	<b>1,544</b>
<b>Income</b>					
Interest Receivable - Treasury Management	-1,046	-524	-524	0	0
Interest Receivable - Other	-477	-239	-232	(7)	(14)
Other Fees & Charges	-55	-28	-25	(3)	0
Grants & Reimbursements	-65	-32	-15	(17)	0
Government Grant Income	-7,559	-5,130	-5,130	0	0
Transfer from Reserves	-3,072	0	0	0	0
<b>Total Income</b>	<b>-12,274</b>	<b>-5,953</b>	<b>-5,926</b>	<b>(27)</b>	<b>(14)</b>
<b>Net Operational Expenditure</b>	<b>2,153</b>	<b>-2,209</b>	<b>-2,880</b>	<b>671</b>	<b>1,530</b>
<b>Covid Costs</b>					
Drop in property fund value	0	0	219	(219)	(438)
Business Support Grants	19,303	17,540	17,540	0	19,303
Council Tax Hardship	1,619	1,258	1,258	0	1,619
<b>Covid Loss of Income</b>					
Treasury Management income	-170	-84	0	(84)	(170)
Council Tax Hardship	-1,619	-1,258	-1,258	0	(1,619)
Business Support Grants	-19,303	-17,540	-17,540	0	(19,303)
Covid Grant Income	0	0	-303	303	608
<b>Net Covid Expenditure</b>	<b>-170</b>	<b>-84</b>	<b>-84</b>	<b>0</b>	<b>0</b>
<b>Recharges</b>					
Premises Recharges	5	2	2	0	0
Central Recharges	1,163	559	559	0	0
Recharge Income	-3,267	-278	-278	0	0
<b>Net Total Recharges</b>	<b>-2,100</b>	<b>283</b>	<b>283</b>	<b>0</b>	<b>0</b>
<b>Net Departmental Expenditure</b>	<b>-117</b>	<b>-2,010</b>	<b>-2,681</b>	<b>671</b>	<b>1,530</b>



Capital Programme as at 30 September 2020

Appendix 3

Directorate/Department	Actual Expenditure to Date  £'000	2020/21 Cumulative Capital Allocation			Capital Allocation 2021/22  £'000	Capital Allocation 2022/23  £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b><u>Enterprise Community &amp; Resources Directorate</u></b>						
<b>Community and Environment</b>						
Stadium Minor Works	33	33	50	69	30	30
Brookvale Pitch Refurbishment	0	0	0	488	12	0
New Leisure Centre	984	984	3,560	1,986	10,000	8,000
Open Spaces Schemes	154	150	300	542	0	0
Children's Playground Equipment	20	20	90	120	65	65
Upton Improvements	0	0	0	13	0	0
Crow Wood Park	7	7	91	91	20	0
Peelhouse Lane Cemetery	308	300	320	349	40	0
Victoria Park Glass House	20	20	20	25	0	0
Sandymoor Playing Fields	0	0	2	3	0	0
Widnes & Runcorn Cemeteries	3	3	3	3	0	0
Landfill Tax Credit Schemes	0	0	0	10	340	340
Runcorn Town Park	14	20	50	246	330	280
Bowling Greens	4	4	5	5	0	0
Litter Bins	20	20	20	20	20	20

Directorate/Department	Actual Expenditure to Date  £'000	2020/21 Cumulative Capital Allocation			Capital Allocation 2020/21  £'000	Capital Allocation 2022/23  £'000
		Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
<b>ICT &amp; Support Services</b>						
ICT Rolling Programme	133	133	477	700	700	700
<b>Economy, Enterprise &amp; Property</b>						
3MG	21	21	53	72	167	0
Widnes Waterfront	0	0	0	0	1,000	0
SciTech Daresbury – Project Violet	128	128	3,237	6,389	0	0
The Croft	0	0	30	30	0	0
Murdishaw redevelopment	0	0	20	38	0	0
Advertising Screen at The Hive	0	0	0	0	100	0
Widnes Market Refurbishment	88	88	149	149	3	0
Broseley House	20	20	24	24	399	15
Solar Farm	686	686	766	766	0	0
Equality Act Improvement Works	58	58	100	303	300	300
Foundary Lane Residential Area	112	112	130	150	1,682	0
Kingsway Learning Centre – improved facilities	321	321	470	470	0	0
Kingsway Learning Centre – equipment	10	10	281	281	0	0
Halton Lea TCF	8	8	150	721	200	0
Runcorn Town Centre Development	34	34	100	750	30,003	0

Directorate/Department	Actual Expenditure to Date	2020/21 Cumulative Capital Allocation			Capital Allocation 2021/22	Capital Allocation 2022/23
	£'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
<b>Mersey Gateway</b>						
Land Acquisitions	180	180	230	1,738	0	0
Development Costs	41	41	75	100	0	0
Additional signage	48	48	48	48	0	0
<b>Other</b>						
Risk Management	31	31	260	355	120	120
Fleet Replacements	32	32	1,724	2,586	3,043	1,090
<b>Policy, Planning &amp; Transportation</b>						
Bridge & Highway Maintenance	968	968	3,220	4,810	0	0
Integrated Transport & Network Management	240	240	780	1,169	0	0
Street Lighting – Structural Maintenance & Upgrades	66	66	2,340	3,484	200	200
STEPS Programme	81	0	0	0	0	0
SJB - Major Maintenance	320	320	475	641	0	0
Silver Jubilee Bridge Decoupling	5,686	5,686	10,247	10,247	0	0
SJB Deck Reconfiguration	502	453	453	453	0	0
SJB Decorative Lighting	0	0	333	500	0	0
Widnes Loops	1,113	1,113	3,195	4,258	0	0
KRN – Earle Road Gyratory	0	0	200	233	0	0
SUD Green Cycle / Walk Corridors	225	225	315	469	267	0
Windmill Hill Flood Risk Management	54	54	160	240	80	0
<b>Total EC&amp;R</b>	<b>12,773</b>	<b>12,637</b>	<b>34,553</b>	<b>46,144</b>	<b>49,121</b>	<b>11,160</b>

Directorate/Department	Actual Expenditure to Date  £'000	2020/21 Cumulative Capital Allocation			Capital Allocation 2021/22  £'000	Capital Allocation 2022/23  £'000
		Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
<b>People Directorate</b>						
<b>Adult Social Care</b>						
ALD Bungalows	0	0	0	0	199	0
Purchase of 2 adapted properties	4	10	200	369	0	0
Orchard House	83	90	90	115	0	0
Lilycross	955	960	1,026	1,026	0	0
<b>Complex Pool</b>						
Disabled Facilities Grant	223	285	440	570	600	600
Stairlifts (Adaptations Initiative)	81	135	180	270	270	270
RSL Adaptations (Joint Funding)	36	135	180	270	270	270
Carehome refurbishment	5	5	750	1,516	0	0
St Luke's Care Home	0	0	180	265	0	0
St Patrick's Care Home	2	10	40	55	0	0
Oak Meadow redesign	9	10	15	20	0	0
Madeline McKenna Care Home	1	5	7	10	0	0



Directorate/Department	Actual Expenditure to Date	2020/21 Cumulative Capital Allocation			Capital Allocation 2021/22	Capital Allocation 2022/23
	£'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
<b>Schools Related</b>						
Asset Management Data	0	10	20	28	0	0
Capital Repairs	494	765	899	1,199	23	0
Asbestos Management	4	10	20	40	0	0
Schools Access Initiative	0	0	35	63	0	0
Basic Need Projects	0	0	0	193	0	0
Ashley School	126	175	250	263	6	0
Fairfield Primary School	0	0	15	15	0	0
Kitchen Gas Safety	0	14	14	31	0	0
Small Capital Works	26	26	75	127	0	0
SEND capital allocation	22	22	30	50	233	0
Healthy Pupils Capital Fund	2	2	2	2	0	0
Chesnut Lodge	154	70	180	270	10	0
Woodside Primary	117	100	140	148	4	0
Brookfields @ The Grange	6	7	7	10	0	0
<b>Total People Directorate</b>	<b>2,350</b>	<b>2,846</b>	<b>4,795</b>	<b>6,925</b>	<b>1,615</b>	<b>1,140</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>15,123</b>	<b>15,483</b>	<b>39,348</b>	<b>53,069</b>	<b>50,736</b>	<b>12,300</b>
Slippage (20%)				-10,614	-10,147	-2,460
					10,614	10,147
<b>TOTAL</b>	<b>15,123</b>	<b>15,483</b>	<b>39,348</b>	<b>42,455</b>	<b>51,203</b>	<b>19,987</b>