

REPORT TO: Executive Board

DATE: 16 September 2021

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Corporate Services

SUBJECT: 2021/22 Budget Monitoring as at 30 June 2021

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 To report the Council's overall revenue net spending position as at 30 June 2021 together with a forecast outturn position.
- 1.2 To report on the financial impact of Covid-19 and to summarise 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) **Strategic Directors take urgent action to identify areas where spending could be reduced or suspended for the remainder of the current financial year;**
- (iii) **Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.14.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 June 2021 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 £4.661m. This figure being based on current service demand and forecast of future costs and income levels.
- 3.2 The report excludes the majority of the forecast cost of the 2021 pay offer. In setting the 2021/22 budget, pay inflation of 1.5% was applied only to HBC grades 1-5. It is forecast the additional cost of the latest pay offer of 1.75% will be in the region of £0.730m, this cost will be met through the Council's contingency budget. Any increase in the pay offer above 1.75% will add further pressure to the forecast outturn position.

Revenue - Operational Spending (Non Covid)

3.3 Operational net spending (excluding Covid) for the first three months of the year is £25.883m, higher than the approved budget to date by £0.261m. Based on current forecasts it is estimated net spend will be over the approved budget for the year by £4.661m as at 31 March 2022.

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

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

The projected outturn forecast is for the Department to overspend by £3.807m against a net budget of £24.924m.

Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to increase year on year. This budget was given additional budgetary growth of £0.682m for the current financial year to alleviate demand pressure, however residential care is currently £0.473m over spent at the end of Quarter 1, and forecasts for residential placements indicate an overspend of approximately £2.725m up to the end of the year. This does not include packages funded from the COVID budget, which are currently forecast at £1m for the full financial year.

The number of placements for residential care has increased over the past quarter from 65 to 68. The overall value of these packages over the past quarter has increased from £9.763m to £11.339m. Complex needs of young people going into care and increasing national demand is having a significant impact on cost of care packages.

Supplies and Services expenditure is £0.056m above budget profile at the end of Quarter 1. This overspend continues to be the result of high levels of expenditure against the Children in Care budget which includes many ongoing regular payments including children's respite and therapy, nursery fees and translation costs. Consultancy costs also contribute largely to the supplies and services overspend and are expected to be £0.212m over budget at the end of the financial year. The majority of these costs relate to the ongoing successful consultancy work currently undertaken in relation to in-house fostering.

The Early Years net divisional expenditure is £0.082m over budget profile at the end of the first quarter with the full year outturn position expected to be £0.377m over budget. This is due to the underachievement of parental income due to income targets based upon the Early Years provision having high occupancy levels.

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

The projected outturn forecast is for the Department to overspend by £1.146m against a net budget of £45.458m.

The main in-year budget pressures for the department are within the Care Homes Division and community care.

The 2021/22 forecast outturn position for the Care Homes Division is £0.224m over budget. The main budget pressure for the division is in relation to staffing. Net staffing costs for the four care homes to date are currently £0.036m above the approved budget, the forecast for the remainder of the year estimates staffing costs to be in the region of £0.140m above budget. Forecasts are based on the current staffing structure. It does not include the anticipated additional costs for St Luke's and St Patrick's staffing, once they transfer to Council terms and conditions.

The 2021/22 forecast outturn position for the community care budget is for net spend to be £0.922m over the approved annual budget of £18.199m. The main budget pressure being linked to Direct Payments where there have been a number of new and revised cost packages agreed over the first three months of the year at a cost of £0.231m. Supported living & domiciliary care packages have increased by 6% since the start of the financial year and residential care users have increased by 11%.

Covid funding of hospital discharge programmes over the past year has perhaps masked the financial impact of increased care packages falling on the Council. Community care remains a very volatile budget due to changes in demand and unit costs, the impact of which will be reviewed on a regular basis throughout the year.

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

The projected outturn forecast is for the Department to overspend by £0.474m against a net budget of £23.616m.

The main pressure areas for the department continue to be around budgeted income targets, including schools meals, sales and fees & charges income.

It is extremely challenging to estimate the school meals income which is likely to be received during the rest of the year as the service has been subject to considerable disruption since resuming fully in late 2020. Many schools have had to send large numbers of children home to self-isolate which has had an impact on sales of school meals. Sales income will also be affected by the economic downturn due to a likely increase in free school meals numbers and possible reductions in the amount of household income available for discretionary spending.

Fees & charges income is currently forecast to be £0.950m under the income target by the end of the year. This relates to historic shortfalls in income in the leisure centres and the Stadium, offset

by an increase in income for cemeteries, the crematorium and green waste licences.

Revenue – COVID - 19 Net Spending

- 3.5 Included within the tables at Appendix 1 and 2 is the forecast cost of Covid for the year. It is currently forecast the gross cost and loss of income over the year will be £12.544m. In meeting this cost, £7.332m will come from specific grants, £1.369m from the balance of 2020/21 general Covid grant and £4.376m general grant made available for 2021/22.
- 3.6 The balance of available Covid funding after all pressures have been met is £0.533m. A marginal position, with current costs only having to increase by a further 4% for the balance to be fully consumed. The position is summarised in the below table

Forecast Covid Cost and Funding 2021/22

	£'000
Gross Costs	10.219
Loss of Income	2.325
Total Cost and Loss of Income	12.544
<i>Funded by:</i>	
Specific Grants	7.332
Balance of Funding 2020/21	1.369
General Covid Funding 2021/22	4.376
Total Available Funding	13.077
Balance of Funding	0.533

- 3.7 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 year. Whilst the vast majority of Covid restrictions were lifted by Government in July Finance Officers have continued to take a prudent view of future costs, some of which could continue through to the end of the year and beyond. The Council continue to provide monthly data to MHCLG on costs and loss of income as a result of the pandemic.
- 3.8 Examples of the costs the Council continue to incur and which are funded from General Covid grant include (with forecasts for the year):
- Loss of income for leisure and recreation services - £0.650m
 - Waste costs through maintained levels of working and entertaining from home - £0.300m
 - Increased demand and costs for supported housing - £0.240m
 - Staffing and agency demand within adult social care and care homes - £0.750m
 - Loss of income from external sources for community care placements - £1.400m
 - Demand and costs for children's residential care placements - £1.000m

- 3.9 Full advantage will be made of ringfenced Covid grants to ensure the available funding is fully utilised.

Collection Fund

- 3.10 The in-year collection rate for council tax and business rates shows an improvement on the position at this time a year ago. This is not unexpected given the number of payment deferrals agreed to over the initial months of the pandemic. Overall it is expected that both council tax and business rates income over the year will be in line with the figure of £105.897m used in setting the 2021/22 net budget.
- 3.11 Council tax collection for the 1st quarter of the year is 27.89%, up 0.91% on this point last year and slightly down by 0.09% from that reported in 2019/20. Cash collection over the past quarter is £20.055m, this includes £0.790m collected in relation to previous year debts.
- 3.12 Business rates collection for the year to 30 June 2021 is 28.52%, up 1.54% on this point last year but down by 2.19% from that reported for the same period in 2019/20. Cash collected over the past quarter is £15.395m.

Review of Reserves

- 3.13 As at 31 March 2021 the Council's General Reserve was £6.342m. This is considered to be a prudent level in order to ensure the Council remains in a financially sustainable position moving forward. Earmarked reserves of £131.958m were held by the Council on 31 March 2021, these reserves having 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

- 3.14 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;
- i. Grants – Disabled Facilities
 - ii. Stair Lifts
 - iii. Joint Funding RSL Adaptations
 - iv. ALD Bungalows
 - v. Millbrow Care Home
 - vi. Madeline McKenna
 - vii. St Lukes
 - viii. St Patricks
 - ix. Orchard House
 - x. Kingsway Learning Centre Equipment

- xi. Astmoor Regeneration
- xii. Runcorn Town Centre Fund
- xiii. Bridge and Highway Maintenance
- xiv. Silver Jubilee Bridge - Major Maintenance Scheme

3.15 Capital spending at 30 June 2021 totalled £2.990m, which is 97% of the planned spending of £3.071m at this stage. This represents 8% of the total Capital Programme of £35.118m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

4.1 As at 30 June 2021 the forecast net spend outturn (including the net impact of Covid) will be £4.661m 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 Whilst forecast Covid costs are currently fully funded the position is marginal, therefore it remains imperative that lobbying of the Government continues in order for them to support Local Government in providing funding for the Covid pandemic.

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.

7.0 RISK ANALYSIS

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

7.2 In preparing the 2021/22 budget, a register of significant financial risks was prepared which has been reviewed and updated as at 30 June 2021.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

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

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

Summary of Revenue Spending to 30 June 2021

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Community & Environment	24,413	4,536	4,520	16	(474)
Economy, Enterprise & Property	1,856	809	779	30	(52)
Finance	4,224	618	508	110	120
ICT & Support Services	-822	206	172	34	149
Legal & Democratic Services	469	171	145	26	103
Planning & Transportation	8,242	911	920	(9)	67
Policy, People, Performance & Efficiency	195	174	131	43	85
Enterprise, Community & Resources	38,577	7,425	7,175	250	(2)
Adult Social Care (inc Community Care)	45,833	9,794	9,787	7	(1,146)
Children & Families	24,925	5,078	5,748	(670)	(3,807)
Complex Care Pool	4,359	299	299	0	0
Education, Inclusion & Provision	8,294	4,805	4,827	(22)	(96)
Public Health & Public Protection	716	421	374	47	191
People	84,127	20,397	21,035	(638)	(4,858)
Corporate & Democracy	-9,989	-2,250	-2,377	127	199
Operational Net Spend	112,715	25,572	25,833	(261)	(4,661)
Covid-19 Additional Costs	0	0	2,941	(2,941)	(10,219)
Covid-19 Shortfall in Budgeted Income Targets	-1,269	-952	0	(952)	(2,325)
Less: Government Non-Specific Grant	0	0	-1,735	1,735	5,212
Less: Specific Government Grants	0	0	-2,158	2,158	7,332
Covid Net Spend	-1,269	-952	-952	0	0
Total Net Spend (Including Covid-19)	111,446	24,620	24,881	(261)	(4,661)

APPENDIX 2

Community & Environment Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	14,976	3,444	3,234	210	650
Premises	2,279	877	827	50	320
Supplies & Services	1,394	336	317	19	(86)
Book Fund	105	72	72	0	(12)
Hired Services	537	44	43	1	(88)
Food Provisions	459	138	141	(4)	257
School Meals Food	1,835	200	212	(12)	(50)
Transport	115	25	25	0	32
Other Agency Costs	106	29	29	0	(10)
Waste Disposal Contract	6,312	0	0	0	200
Grants to Voluntary Organisations	67	-34	-34	0	12
Grant to Norton Priory	172	87	87	0	(1)
Rolling Projects	0	0	32	(32)	(32)
Capital Financing	0	0	0	0	7
Total Expenditure	28,357	5,217	4,984	233	1,199
Income					
Sales Income	-1,294	-324	-146	(178)	(621)
School Meals Sales	-2,361	-620	-285	(335)	(336)
Fees & Charges Income	-4,474	-1,393	-1,360	(33)	(950)
Rents Income	-201	-44	-44	0	(16)
Government Grant Income	-31	-31	-412	381	412
Reimbursements & Other Grant Income	-597	-30	-30	0	49
Schools SLA	-2,183	0	0	0	(20)
Internal Fees Income	-333	-63	-18	(45)	(180)
School Meals Other Income	-251	-3	-3	0	(66)
Catering Fees	-28	-7	0	(7)	(23)
Capital Salaries	-173	0	0	0	1
Transfers from Reserves	-80	-1	-1	0	23
Total Income	-12,006	-2,515	-2,298	(217)	(1,728)
Net Operational Expenditure	16,351	2,701	2,686	16	(529)

Community & Environment Department (continued)

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Covid Costs					
Community Development	0	0	0	0	0
Community Safety	0	0	0	0	0
Leisure & Recreation	0	0	1	(1)	(16)
Open Spaces	0	0	22	(22)	(22)
Schools Catering	0	0	0	0	0
Waste & Environmental Improvement	0	0	0	0	(300)
Covid Local Support	0	0	120	(120)	(610)
Covid Loss of Income					
Commercial Catering	-25	-14	0	(14)	(25)
Community Development	-25	-14	0	(14)	(25)
Leisure & Recreation	-300	-177	0	(177)	(300)
Open Spaces	-350	-204	0	(204)	(350)
Schools Catering	-70	-70	0	(70)	(70)
Stadium	-27	-17	0	(17)	(27)
Waste & Environmental Improvement	0	0	0	0	0
Government Grant Income					
General Covid Funding	0	0	-519	519	1,135
Covid Local Support Grant	0	0	-120	120	610
Net Covid Expenditure	-797	-496	-496	0	0
Recharges					
Premises Support	1,589	397	397	0	0
Transport Support	2,409	558	558	0	56
Central Support	4,419	1,105	1,105	0	0
Asset Rental Support	146	0	0	0	0
Recharge Income	-502	-225	-225	0	0
Net Total Recharges	8,062	1,835	1,834	0	56
Net Departmental Expenditure	23,616	4,040	4,024	16	(474)

Economy, Enterprise & Property Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,092	1,157	1,166	(9)	(43)
Repairs & Maintenance	1,926	356	353	3	(1)
Premises	81	77	77	0	0
Energy & Water Costs	714	107	106	1	4
NNDR	547	547	535	12	12
Rents	165	64	17	47	47
Economic Regeneration Activities	37	0	0	0	0
Security	476	85	85	0	0
Supplies & Services	329	110	112	(2)	(7)
Supplies & Services - Grant/External Funded	1,393	124	124	0	0
Grants to Voluntary Organisation	97	23	23	0	0
Covid-19 Discretionary Business Support Grants	1,518	1,518	1,518	0	0
Capital Financing	0	0	0	0	0
Transfer to Reserves	193	46	46	0	0
Total Expenditure	12,568	4,214	4,162	52	12
Income					
Fees & Charges	-1,195	-244	-244	0	(1)
Rent - Commercial Properties	-837	-227	-209	(18)	(52)
Rent - Investment Properties	-45	-12	-12	0	0
Rent - Markets	-751	-149	-145	(4)	(18)
Government Grant Income	-2,131	-1,456	-1,456	0	0
Reimbursements & Other Income	-1,475	-269	-269	0	7
Schools SLA Income	-420	-6	-6	0	0
Recharges to Capital	-280	-28	-28	0	0
Transfer from Reserves	-1,006	-370	-370	0	0
Total Income	-8,140	-2,761	-2,739	(22)	(64)
Net Operational Expenditure	4,428	1,453	1,423	30	(52)
Covid Costs					
Staffing	0	0	2	(2)	(3)
Repairs & Maintenance	0	0	4	(4)	(19)
Reopening High Street Safely	0	0	35	(35)	(114)
Covid Loss of Income					
Rent - Markets	-50	-50	0	(50)	(50)
Government Grant Income					
Covid Grant - Reopening High Street Safely	0	0	-35	35	114
Covid Grant Funding	0	0	-56	56	72
Net Covid Expenditure	-50	-50	-50	0	0
Recharges					
Premises Support	1,661	415	415	0	0
Transport Support	29	7	7	0	0
Central Support	2,136	534	534	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-6,402	-1,600	-1,600	0	0
Net Total Recharges	-2,572	-644	-644	0	0
Net Departmental Expenditure	1,806	759	729	30	(52)

Finance Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	5,641	1,347	1,362	(15)	(59)
Supplies & Services	338	203	194	9	67
Insurances	1,081	520	514	6	23
Concessionary Travel	2,108	0	0	0	398
LCR Levy	2,241	2,241	2,241	0	0
Rent Allowances	35,500	6,923	6,923	0	0
Non HRA Rebates	70	18	18	0	0
Discretionary Housing Payments	528	85	85	0	0
Discretionary Social Fund	106	59	59	0	0
Bad Debt Provision	0	0	0	0	(89)
Total Expenditure	47,613	11,396	11,396	0	340
Income					
Fees & Charges	-254	-81	-77	(4)	(16)
SLA to Schools	-269	0	0	0	(3)
Business Rates Administration Grant	-154	0	0	0	0
Hsg Ben Administration Grant	-495	-124	-124	0	0
Rent Allowances	-35,500	-6,829	-6,719	(110)	(439)
New Burdens Grant	-59	-59	-256	197	197
Council Tax Admin Grant	-204	-204	-216	12	12
Non HRA Rent Rebates	-70	-33	-33	0	0
Reimbursements & Other Grants	-90	-58	-63	5	18
Liability Orders	-406	-235	-235	0	0
Transfer from Reserves	-46	-42	-42	0	0
Discretionary Housing Payments Grant	-528	-146	-146	0	0
Dedicated School Grant	-106	0	0	0	0
Universal Credits	-6	-6	-6	0	0
VEP Grant	0	0	-10	10	9
CCG McMillan Reimbursement	-80	0	0	0	2
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
Total Income	-40,508	-10,058	-10,168	110	(220)
Net Operational Expenditure	7,105	1,338	1,228	110	120
Covid Costs					
Rent Allowance	0	0	27	(27)	(242)
Covid Isolation Grant	0	0	33	(33)	(256)
Supplies & Services	0	0	4	(4)	(4)
Covid Loss of Income					
Reimbursements & Other Grants	-3	0	0	0	(3)
Government Grant Income					
Covid Isolation Grant	0	0	-33	33	256
Government Grant Income	0	0	-31	31	249
Net Covid Expenditure	-3	0	0	0	0
Recharges					
Premises Support	240	60	60	0	0
Central Support	2,316	579	579	0	0
Recharge Income	-5,437	-1,359	-1,359	0	0
Net Total Recharges	-2,881	-720	-720	0	0
Net Departmental Expenditure	4,221	618	508	110	120

ICT & Support Services Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	6,873	1,779	1,797	(18)	(73)
Supplies & Services	976	197	150	47	187
Computer Repairs & Software	1,167	931	940	(9)	(37)
Communications Costs	17	8	9	(1)	(5)
Other Premises	65	51	53	(2)	(26)
Capital Financing	78	0	0	0	18
Transport Expenditure	3	0	0	0	0
Transfers to Reserves	15	0	0	0	15
Total Expenditure	9,194	2,966	2,949	17	79
Income					
Fees & Charges	-612	-117	-128	11	45
SLA to Schools	-554	-56	-62	6	25
Transfer from Reserves	0	0	0	0	0
Total Income	-1,166	-173	-190	17	70
Net Operational Expenditure	8,028	2,793	2,759	34	149
Covid Costs					
Supplies & Services	0	0	11	(11)	(11)
Capital Costs	0	0	7	(7)	(7)
Government Grant Income					
General Covid Funding	0	0	-18	18	18
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	362	90	90	0	0
Transport Support	20	5	5	0	0
Central Support	1,019	254	254	0	0
Asset Rental Support	1,494	0	0	0	0
Recharge Income	-11,745	-2,936	-2,936	0	0
Net Total Recharges	-8,850	-2,587	-2,587	0	0
Net Departmental Expenditure	-822	206	172	34	149

Legal & Democratic Services Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	1,796	505	505	0	(2)
Transport	8	6	6	0	2
Supplies & Services	265	46	26	20	83
Civic Catering & Functions	44	5	0	5	20
Legal Expenses	214	47	47	0	0
Total Expenditure	2,327	609	584	25	103
Income					
Land Charges	-82	-19	-18	(1)	(3)
License Income	-258	-48	-49	1	2
School SLA's	-84	0	0	0	(6)
Fees & Charges Income	-63	-28	-29	1	2
Government Grants	0	0	0	0	5
Total Income	-487	-95	-96	1	0
Net Operational Expenditure	1,840	514	488	26	103
Covid Costs					
Employees	0	0	14	(14)	(18)
Legal Expenses	0	0	10	(10)	(20)
Elections Covid Grant	0	0	17	(17)	(36)
Government Grant Income					
General Covid Funding	0	0	-24	24	38
Elections Covid Grant	0	0	-17	17	36
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	55	14	14	0	0
Central Support	321	80	80	0	0
Recharge Income	-1,747	-437	-437	0	0
Net Total Recharges	-1,371	-343	-343	0	0
Net Departmental Expenditure	469	171	145	26	103

Planning & Transportation Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	4,743	1,086	1,068	18	485
Efficiency Savings	-100	0	0	0	0
Premises	161	71	72	(1)	(1)
Hired & Contracted Services	175	44	127	(83)	(341)
Supplies & Services	174	133	149	(16)	(92)
Street Lighting	1,653	175	105	70	309
Highways Maintenance	2,847	244	225	19	(333)
Fleet Transport	1,361	307	292	15	40
Bus Support - Halton Hopper Tickets	199	10	10	0	0
Bus Support	560	110	100	10	45
Grants to Voluntary Organisations	61	30	30	0	0
NRA Levy	68	68	68	0	0
LCR Levy	882	220	220	0	0
Contribution to Reserves	440	0	0	0	0
Total Expenditure	13,224	2,498	2,466	32	112
Income					
Sales & Rents Income	-91	-23	-2	(21)	(28)
Planning Fees	-552	-198	-234	36	89
Building Control Fees	-219	-86	-86	0	(16)
Other Fees & Charges	-898	-252	-200	(52)	(131)
Grants & Reimbursements	-181	-81	-81	0	0
Government Grant Income	-61	-15	-6	(9)	0
Halton Hopper Income	-199	0	-2	2	0
School SLA's	-45	0	0	0	(4)
Recharge to Capital	-317	0	0	0	(77)
LCR Levy Reimbursement	-882	-220	-220	0	0
Contribution from Reserves	-412	-118	-142	24	24
Total Income	-3,857	-993	-973	(20)	(143)
Net Operational Expenditure	9,367	1,505	1,493	12	(31)
Covid Costs					
PPE & Equipment	0	0	5	(5)	(5)
Staffing	0	0	2	(2)	(2)
Emergency Active Travel Fund Grant Expenditure	0	0	0	0	(306)
Additional Home to School Transport	0	0	6	(6)	(6)
Covid Bus Support Grant	0	0	19	(19)	(19)
Covid Loss of Income					0
Fees & Charges	-13	-13	0	(13)	(13)
Government Grant Income					
Covid Bus Support Grant	0	0	-19	19	19
Emergency Active Travel Fund Grant	0	0	0	0	306
Additional Home to School Transport Grant	0	0	-6	6	6
Government Grant Income	0	0	-20	20	20
Net Covid Expenditure	-13	-13	-13	0	0
Recharges					
Premises Recharges	516	129	129	0	0
Transport Recharges	707	177	174	3	0
Asset Charges	1,250	0	0	0	0
Central Recharges	1,560	390	390	0	0
Transport Recharge Income	-4,328	-1,082	-1,058	(24)	98
Central Recharge Income	-830	-208	-208	0	0
Net Total Recharges	-1,125	-594	-573	(21)	98
Net Departmental Expenditure	8,229	898	907	(9)	67

Policy, People, Performance & Efficiency Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	2,068	492	464	28	111
Employee Training	126	39	34	5	18
Supplies & Services	139	56	58	(2)	(11)
Apprenticeship Levy	300	75	73	2	8
Total Expenditure	2,633	662	629	33	126
Income					
Fees & Charges	-104	-21	-29	8	24
Reimbursement and Other Grants	0	0	-2	2	2
School SLAs	-464	0	0	0	(67)
Total Income	-568	-21	-31	10	(41)
Net Operational Expenditure	2,065	641	598	43	85
Covid Costs					
Employees	0	0	0	0	24
Government Grant Income					
Government Grant Income	0	0	0	0	(24)
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	68	17	17	0	0
Central Support	917	229	229	0	0
Recharge Income	-2,855	-713	-713	0	0
Net Total Recharges	-1,870	-467	-467	0	0
Net Departmental Expenditure	195	174	131	43	85

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
Expenditure					
Employees	14,018	3,231	3,195	36	90
Premises	269	104	96	8	0
Supplies & Services	456	115	103	12	0
Aids & Adaptations	113	28	28	0	0
Transport	187	35	32	3	0
Food Provision	183	8	4	4	0
Agency	595	131	134	(3)	(10)
Supported Accommodation and Services	1,456	281	281	0	0
Emergency Duty Team	103	0	0	0	0
Contacts & SLAs	546	248	247	1	(20)
Capital Financing	43	21	21	0	0
Transfer To Reserves	353	0	0	0	0
Housing Solutions Grant Funded Schemes				0	
LCR Immigration Programme	250	9	10	(1)	0
Homelessness Prevention	345	5	5	0	0
Rough Sleepers Initiative	174	0	0	0	0
Total Expenditure	19,091	4,216	4,156	60	60
Income					
Fees & Charges	-630	-138	-136	(2)	(10)
Sales & Rents Income	-317	-118	-111	(7)	(20)
Reimbursements & Grant Income	-959	-139	-126	(13)	(30)
Housing Strategy Grant Funded Schemes	-769	-342	-344	2	0
Capital Salaries	-111	-28	-30	2	0
Government Grant Income	-87	-22	-22	0	0
Total Income	-2,873	-787	-769	(18)	(60)
Net Operational Expenditure Excluding Homes and Community Care	16,218	3,429	3,387	42	0
Care Homes Net Expenditure	6,363	1,526	1,584	(58)	(224)
Community Care Expenditure	18,199	3,576	3,812	(236)	(922)
Net Operational Expenditure Including Homes and Community Care	40,780	8,531	8,783	(252)	(1,146)

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
Covid Costs					
Employees	0	0	356	(356)	(757)
Premises	0	0	9	(9)	(38)
Transport	0	0	8	(8)	(18)
Supplies (Including PPE)	0	0	73	(73)	(125)
Contracts	0	0	176	(176)	(225)
Infection Control	0	0	360	(360)	(360)
Rapid Test	0	0	241	(241)	(241)
Hospital Discharge Programme	0	0	241	(241)	(401)
Covid Loss of Income					
Community Care Income	-339	-339	0	(339)	(1,366)
Community Services Transport	-12	-12	0	(12)	(18)
Community Services Trading	-11	-11	0	(11)	(25)
Community Services Placements	-13	-13	0	(13)	(22)
Government Grant Income					
Infection Control Grant	0	0	-360	360	360
Rapid Test Funding	0	0	-241	241	241
CCG Hospital Discharge Programme	0	0	-241	241	401
Covid Grant Funding	0	0	-997	997	2,594
Net Covid Expenditure	-375	-375	-375	0	0
Recharges					
Premises Support	402	101	101	0	0
Transport Support	599	150	157	(7)	0
Central Support	4,161	1,040	777	263	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-122	-28	-31	3	0
Net Total Recharges	5,053	1,263	1,004	259	0
Net Departmental Expenditure	45,458	9,419	9,412	7	(1,146)

Care Homes Division

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
<u>Madeline McKenna</u>					
Employees	482	100	126	(26)	(104)
Other Premises	60	11	10	1	4
Supplies & Services	12	1	2	(1)	(2)
Food	30	8	8	0	0
Total Madeline McKenna Expenditure	584	120	146	(26)	(102)
<u>Millbrow</u>					
Employees	1,568	392	425	(33)	(131)
Other Premises	72	4	13	(9)	(36)
Supplies & Services	45	15	15	0	(1)
Food	61	13	13	0	0
Total Millbrow Expenditure	1,746	424	466	(42)	(168)
<u>St Luke's</u>					
Employees	2,133	524	548	(24)	(94)
Other Premises	83	2	9	(7)	(26)
Supplies & Services	40	9	9	0	(1)
Food	100	19	22	(3)	(12)
Total St Luke's Expenditure	2,356	554	588	(34)	(133)
<u>St Patrick's</u>					
Employees	1,463	383	336	47	189
Other Premises	82	17	22	(5)	(20)
Supplies & Services	32	7	8	(1)	(3)
Food	100	21	18	3	13
Total St Patrick's Expenditure	1,677	428	384	44	179
Total Expenditure	6,363	1,526	1,584	(58)	(224)

COMMUNITY CARE BUDGET

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Residential & Nursing	12,417	1,432	1,382	50	191
Domiciliary Care & Supported Living	8,822	1,056	1,194	(138)	(564)
Direct Payments	9,678	2,755	3,176	(421)	(1,730)
Day Care	381	77	73	4	14
Total Expenditure	31,298	5,320	5,825	(505)	(2,090)
Income					
Residential and Nursing Income	-8,934	-1,057	-1,260	203	894
Domiciliary Income	-1,475	-254	-280	26	95
Direct Payment Income	-721	-105	-145	40	179
ILF Income	-656	0	0	0	0
Adult Social Care Grant	-1,200	-300	-300	0	0
Income from other CCG's	-113	-28	-28	0	0
Total Income	-13,099	-1,744	-2,013	269	1,168
Net Operational Expenditure	18,199	3,576	3,812	(236)	(922)

Children & Families Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	9,505	2,264	2,305	(41)	(187)
Premises	270	91	78	13	45
Supplies & Services	757	149	205	(56)	(395)
Transport	113	28	21	7	21
Direct Payments/Individual Budgets	904	240	236	4	11
Commissioned Services	224	56	30	26	54
Out of Borough Residential Placements	7,652	1,146	1,619	(473)	(2,725)
Out of Borough Adoption	7	2	0	2	7
Out of Borough Fostering	2,375	405	405	0	1
In House Adoption	357	36	32	4	8
Special Guardianship	1,756	425	422	3	16
In House Foster Carer Placements	2,347	613	658	(45)	(156)
Care Leavers	292	48	76	(28)	(73)
Family Support	53	19	18	1	0
Contracted Services	3	1	1	0	0
Early Years	130	35	117	(82)	(377)
Emergency Duty Team	116	0	0	0	0
Youth Offending Service	251	0	0	0	4
Total Expenditure	27,112	5,558	6,223	(665)	(3,747)
Income					
Fees & Charges	-28	-3	-2	(1)	(7)
Sales Income	-4	-1	0	(1)	(2)
Rents	-41	0	0	0	1
Reimbursements & Grant Income	-538	-27	-24	(3)	(53)
Transfer from Reserves	-67	-67	-67	0	0
Dedicated School Grant	-50	0	0	0	0
Government Grant Income	-4,119	-1,047	-1,047	0	0
Total Income	-4,847	-1,145	-1,140	(5)	(61)
Net Operational Expenditure	22,265	4,413	5,083	(670)	(3,807)
Covid Costs					
Employees	0	0	125	(125)	(244)
Supplies & Services	0	0	3	(3)	(9)
Transport	0	0	0	0	(1)
Commissioned Services	0	0	8	(8)	(44)
Out of Borough Residential Placements	0	0	164	(164)	(1,000)
In House Foster Carer Placements	0	0	1	(1)	(1)
Care Leavers	0	0	2	(2)	(9)
Family Support	0	0	2	(2)	(3)
PPE	0	0	0	0	(2)
Covid Loss of Income					
Nursery Parental Income	-1	0	0	0	(1)
Government Grant Income					
Government Grant Income	0	0	-305	305	1,314
Net Covid Expenditure	-1	0	0	0	0
Recharges					
Premises Support	139	35	35	0	0
Transport Support	19	5	5	0	0
Central Support	2,626	656	656	0	0
Recharge Income	-124	-31	-31	0	0
Net Total Recharges	2,660	665	665	0	0
Net Departmental Expenditure	24,924	5,078	5,748	(670)	(3,807)

Complex Care Pool

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	6,478	1,322	1,072	250	1,047
Joint Equipment Store	783	0	0	0	0
Oakmeadow	1,125	269	289	(20)	(98)
Intermediate Care Beds	607	152	152	0	0
Sub-Acute Unit	1,990	0	0	0	0
Inglenook	125	21	4	17	92
CCG Contracts & SLA's	3,119	49	49	0	0
Carers Centre	365	91	91	0	0
Red Cross Contract	65	16	16	0	0
Carers Breaks	412	197	165	32	129
Intermediate Care Development Fund	1,205	0	0	0	0
Residential and Nursing	1,014	253	253	0	0
Domiciliary Care and Supported Living	2,401	582	584	(2)	(8)
Total Expenditure	19,689	2,952	2,675	277	1,162
Income					
Better Care Fund	-11,468	-1,650	-1,650	0	0
CCG Contribution to Pool	-3,196	-850	-850	0	0
Oakmeadow Income	-612	-153	-152	(1)	(4)
Other Income	-54	0	0	0	(54)
Contribution to Pool Reserve	0	0	276	(276)	(1,104)
Total Income	-15,330	-2,653	-2,376	(277)	(1,162)
Net Departmental Expenditure	4,359	299	299	0	0

Education, Inclusion & Provision Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Core Funded					
Employees	3,105	829	815	14	61
Premises	3	1	1	0	0
Supplies & Services	825	284	262	22	98
Transport	6	1	0	1	1
Schools Transport	1,323	331	390	(59)	(256)
Commissioned Services	1,653	449	449	0	0
Grants to Voluntary Organisations	35	10	10	0	0
Capital Financing	1	0	0	0	0
Grant Funded					
Employees	3,401	971	971	0	0
Premises	24	0	0	0	0
Supplies & Services	374	66	66	0	0
Transport	1	0	0	0	0
Independent School Fees	5,422	1,558	1,558	0	0
Inter Authority Special Needs	383	0	0	0	0
Pupil Premium Grant	191	5	5	0	0
Nursery Education Payments	7,527	1,674	1,674	0	0
Total Expenditure	24,274	6,179	6,201	(22)	(96)
Income					
Fees & Charges Income	-91	-23	-23	0	0
Government Grant	-17,356	-1,360	-1,360	0	0
Reimbursements & Other Grant Income	-489	-347	-347	0	0
Schools SLA Income	-350	-87	-87	0	0
Transfer from Reserves	-211	-211	-211	0	0
Inter Authority Income	-55	0	0	0	0
Total Income	-18,552	-2,028	-2,028	0	0
Net Operational Expenditure	5,722	4,151	4,173	(22)	(96)
Covid Costs					
Emergency Childcare Payments	0	0	5	(5)	(20)
Schools Transport Contract Costs	0	0	3	(3)	(7)
Government Grant Income					
Government Grant Income	0	0	-8	8	27
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	128	32	32	0	0
Transport Support	440	125	125	0	0
Central Support	1,987	497	497	0	0
Asset Rental Support	17	0	0	0	0
Net Total Recharges	2,572	654	654	0	0
Net Departmental Expenditure	8,294	4,805	4,827	(22)	(96)

Public Health & Public Protection Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	3,917	625	592	33	138
Premises	5	0	0	0	0
Supplies & Services	229	50	42	8	33
Contracts & SLA's	7,136	1,922	1,922	0	0
Transport	10	2	0	2	5
Agency	19	19	20	(1)	(1)
Transfer to Reserves	50	0	0	0	0
Total Expenditure	11,366	2,618	2,576	42	175
Income					
Fees & Charges	-82	-12	-15	3	7
Reimbursements & Grant Income	-46	-18	-18	0	0
Transfer from Reserves	-576	-32	-32	0	0
Government Grant Income	-10,840	-2,352	-2,352	0	0
Total Income	-11,544	-2,414	-2,417	3	7
Net Operational Expenditure	-178	204	159	45	182
Covid Costs					
Contain Outbreak Management Fund	0	0	650	(650)	(4,188)
LA Practical Support Framework	0	0	6	(6)	(145)
Community Based Testing	0	0	169	(169)	(389)
Covid Loss of Income					
Pest Control income	-10	-4	0	(4)	(10)
Exercise class income	-3	-12	0	(12)	(3)
Day trip income	-17	-2	0	(2)	(17)
Government Grant Income					
General Covid Funding	0	0	-18	18	30
Contain Outbreak Management Fund	0	0	-650	650	4,188
LA Practical Support Framework	0	0	-6	6	145
Community Based Testing	0	0	-169	169	389
Net Covid Expenditure	-30	-18	-18	0	0
Recharges					
Premises Support	119	30	30	0	0
Transport Support	24	6	6	0	1
Central Support	751	181	179	2	8
Net Total Recharges	894	217	215	2	9
Net Departmental Expenditure	686	403	356	47	191

Corporate and Democracy

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	324	81	83	(2)	(8)
Contracted Services	38	9	2	7	0
Supplies & Services	129	52	23	28	0
Premises Expenditure	5	5	16	(11)	0
Transport Costs	0	0	144	(144)	(200)
Members Allowances	884	221	219	2	0
Interest Payable - Treasury Management	1,099	275	275	0	0
Interest Payable - Other	303	76	10	66	274
Bank Charges	85	21	79	(58)	(150)
Audit Fees	128	32	32	0	0
Contingency	1,017	254	254	0	0
Capital Financing	1,888	0	0	0	0
Contribution to Reserves	6,194	0	0	0	0
Debt Management Expenses	34	9	10	(1)	0
Precepts & Levies	198	49	49	0	0
Total Expenditure	12,325	1,084	1,196	-112	-84
Income					
Interest Receivable - Treasury Management	-1,236	-309	-280	(29)	22
Interest Receivable - Other	0	0	0	0	0
Other Fees & Charges	-117	-29	-10	(19)	0
Grants & Reimbursements	-115	-16	-42	26	0
Government Grant Income	-10,922	-2,730	-2,730	0	0
Transfer from Reserves	-8,143	0	0	0	0
Total Income	-20,532	-3,084	-3,063	(22)	22
Net Operational Expenditure	-8,207	-2,001	-1,867	(134)	(62)
Covid Government Grant Income					
Clinically Extremely Vulnerable	0	0	-261	261	261
Net Covid Expenditure	0	0	-261	261	261
Recharges					
Premises Recharges	3	1	1	0	0
Central Recharges	1,495	374	374	0	0
Recharge Income	-3,283	-624	-624	0	0
Net Total Recharges	-1,785	-249	-249	0	0
Net Departmental Expenditure	-9,992	-2,250	-2,377	127	199

Capital Programme as at 30 June 2020

Appendix 3

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2021	Total Allocation Remaining		2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000		£'000	£'000
PEOPLE DIRECTORATE							
Asset Management Data	25	0	0	25		0	0
Capital Repairs	1,111	50	52	1,059		0	0
Asbestos Management	12	7	1	11		0	0
Schools Access Initiative	50	2	3	47		0	0
Basic Needs Projects	606	0	0	606		0	0
Fairfield Primary School	6	0	0	6		0	0
Kitchen Gas Safety	0	0	0	0		0	0
Small Capital Works	7	15	7	0		0	0
SEND allocation	77	7	10	67		0	0
Healthy Pupil Capital Fund	753	0	0	753		0	0
Chesnut Lodge	986	0	0	986		0	0
Ashley at The Heath	0	0	10	-10		0	0
Woodside KS2 Resource Base	4	0	0	4		0	0
Grants – Disabled Facilities	650	160	114	536		600	600
Stair Lifts	250	60	49	201		270	270
Joint Funding RSL Adaptations	200	50	47	153		270	270
ALD Bungalows	0	0	0	0		0	0
Millbrow Care Home	1,450	10	2	1,448		0	0
Madeline McKenna	100	10	11	89		0	0
St Lukes	240	10	2	238		0	0
St Patricks	50	10	0	50		0	0
Orchard House	30	27	27	3		0	0
TOTAL PEOPLE DIRECTORATE	6,607	418	335	6,272		1,140	1,140

Capital Programme as at 30 June 2020...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2021	Total Allocation Remaining		2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000		£'000	£'000
ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE							
Stadium Minor Works	30	5	4	26		30	30
Stadium Decarbonisation Scheme	1,200	70	67	1,133		0	0
Open Spaces Schemes	650	115	113	537		600	600
Upton Improvements	13	0	0	13		0	0
Crow Wood Park	50	0	0	50		5	0
Brookvale Pitch Refurbishment	500	0	0	500		0	0
Leisure Centre	10,897	50	16	10,881		8,000	0
Children's Playground Equipment	65	5	1	64		65	65
Landfill Tax Credit Schemes	340	0	0	340		340	340
Runcorn Town Park	280	5	5	275		300	300
Peelhouse Lane Cemetery	20	3	3	17		0	0
Litter Bins	20	0	0	20		20	20
IT Rolling Programme	700	193	193	507		700	700
Covid IT Capital Costs	0	0	46	-46		0	0
3MG	199	8	8	191		0	0
Murdishaw redevelopment	38	0	0	38		0	0
Equality Act Improvement Works	390	60	60	330		300	300
Widnes Market Refurbishment	44	0	0	44		0	0
Broseley House	389	2	2	387		15	0
Solar Farm Extension	146	35	35	111		0	0
Foundary Lane Residential Area	1,682	28	28	1,654		0	0

Capital Programme as at 30 June 2020...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2021	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
Kingsway Learning Centre Improved Facilities	37	0	0	37	0	0
Kingsway Learning Centre Equipment	8	8	8	0	0	0
Halton Lea TCF	1,062	6	6	1,056	0	0
Property Improvements	200	0	0	200	200	200
Astmoor Regeneration	110	22	22	88	0	0
Runcorn Town Centre Fund	1,050	0	0	1,050	0	0
Bridge and Highway Maintenance	4,910	613	613	4,297	0	0
Integrated Transport	3,119	102	102	3,017	0	0
Street Lighting - Structural Maintenance	710	21	21	689	200	200
Street Lighting - Upgrades	2,745	13	13	2,732	0	0
Widnes Loops	2,792	43	43	2,749	0	0
SUD Green Cycle / Walk Corridors	282	4	4	278	0	0
Windmill Hill flood Risk Management Scheme	212	25	25	187	0	0
Risk Management	404	0	0	404	120	120
Fleet Replacements	3,817	84	84	3,733	2,590	1,207
Silver Jubilee Bridge - Major Maintenance Scheme	320	0	0	320	0	0
Silver Jubilee Bridge - Decoupling / Runcorn Station Quarter	1,114	1,114	1,114	0	0	0
Silver Jubilee Bridge - Lighting	493	19	19	474	0	0
TOTAL ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE	41,038	2,653	2,655	38,383	13,485	4,082

Capital Programme as at 30 June 2020...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2021	Total Allocation Remaining		2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000		£'000	£'000
TOTAL CAPITAL PROGRAMME	47,644	3,071	2,990	44,654		14,625	5,222
Slippage (20%) Carried Forward	-9,529					-2,925	-1,044
Slippage Brought Forward						9,529	2,925
TOTAL	38,115	3,071	2,990	35,125		21,229	7,103