

REPORT TO: Executive Board

DATE: 17 February 2022

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Corporate Services

SUBJECT: Revenue Spending as at 31 December 2021

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 To report the Council's overall revenue net spending position as at 31 December 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 3.18**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 December 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 £2.998m. This represents a significant improvement on the forecast provided at quarter 2. The forecast outturn at that point was for an overspend against budget of up to £5.843m.
- 3.2 The improvement in the forecast outturn position between quarter 2 and quarter 3 is attributable across the majority of departments. The largest movement between quarters is within Adult Social Care, where the forecast outturn overspend of £1.181m has largely been addressed with a review of community costs being funded from available resources within the Pool budget. The continued impact of Covid has also meant a

large number of vacancies within leisure and culture services remained vacant over the quarter, until service levels return to more normal levels, which was not anticipated at the end of quarter 2. This is also the case with levels of premises and supplies & services related expenditure which are less than forecast at quarter 2. Services also continue to fully utilise both non-ringfenced and ringfenced grants.

- 3.3 The forecast overspend position is inclusive of operational day to day net spend and costs and loss of income attributable to Covid. Operational net spend is forecast to be £1.531m above budget at year-end. All forecasts are based on current service demand and estimated future costs and income levels. The figures provided at quarter 3 provide increased certainty on the forecast outturn position, than that which were forecast in earlier periods given the closer position to financial year-end.
- 3.4 The impact of the Omicron variant over the last three months has placed greater pressure on costs and loss of income attributable to Covid. In the Summer months it was forecast that the impact of Covid would be marginally less over the Autumn and Winter months, but this has not been the case. The financial impact of Covid is still a very real presence. This position has been reviewed and it is currently estimated Covid spend and loss of income will be £1.467m higher than available grant for the year. Further information on this is provided later in the report.
- 3.5 In setting the Council's 2022/23 budget and in the absence of any available information, there is an expectancy that Government will not provide any further Covid grant or income compensation. It is likely that there may continue to be Covid costs and income pressures across Council services post 31 March 2022, this will be something that will continue to be monitored in detail.
- 3.6 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)

- 3.7 Operational net spending (excluding Covid) for the first half of the year is £80.499m, which is higher than the approved budget to date by £1.039m. Based on current forecasts it is estimated that net spend will be over the approved budget for the year by £1.531m as at 31 March 2022.
- 3.8 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 £5.081m against a net budget of £24.926m.

The main budget pressure for the Department continues to be out of borough residential care where it is now forecast that spend for the year will exceed the approved budget by £3.785m. This excludes costs related directly to Covid which it is estimated will add a further £0.912m to the cost of residential placements. These are additional costs associated with the placement of young people, including additional support and transition delays.

The table below breaks down the current residential placements based on costs and placement type over the past 6 months.

Residential Care

		30 th Dec 21		30 th June 21		1 st April 21	
Provision	Weekly Costs	No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	5	746,196	4	516,859	6	692,500
Residential	£3001 - £4000	17	2,997,231	18	3,306,204	16	2,970,377
Residential	£4001 - £5000	14	2,880,312	16	3,424,050	12	2,964,877
Residential	£5001 - £10000	7	1,756,807	8	2,632,775	7	2,245,845
Secure	£5212 - £8750	5	2,086,949	3	1,048,694	3	1,118,635
Leaving Care	£300 - £3487	19	1,773,274	15	1,059,473	22	1,041,312
Parent & Child	£581 - £2,053	2	168,087	1	116,066	2	105,025
Total:		69	12,408,856	65	12,104,121	68	11,138,571

The increase in residential care costs is also partly due to the increasing number of Unaccompanied Asylum Seeking Children (UASC) currently placed in care, numbers of which have increased considerably over the year to date. Funding is available from the Home Office for UASC, however this funding will only be granted subject to certain criteria and only once the relevant age assessments have been carried out and submitted.

The Early Years net divisional expenditure is £0.323m over budget profile at the end of the third quarter with the full year outturn position expected to be £0.376m 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. This underachievement of income will continue in the final months of the year and continue to be a significant budget pressure for 2022/23.

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

The projected outturn forecast is for the Department to overspend against budget by £0.034m against a net budget of £46.366m. In addition it is currently forecast for net spend for the Pool budget to be £0.587m below the approved budget at the end of the financial year.

As noted earlier in the report this represents a significant improvement from what was reported at the end of September 2021 but only possible due to use of other available resources within the Pool budget. There is no expectancy that this will be the case for future financial years and together with rising costs of care (national living wage and utility cost increases) financial pressures within the service will continue to be evident. At the same time the number of users accessing community care services continues to increase.

The pandemic has enabled services to be provided in a different way and the community reablement model, as opposed to bed base, is proving to deliver better outcomes. The changes made across Intermediate Care and the home first model, alongside the impact of hospital pressures have resulted in a shift in financial spend for the Pool budget. Budgets have therefore, been realigned against services where appropriate. The cessation of the Sub Acute Unit contract led to the reinvestment of funds in the Community Home Care First service along with the IC Development Fund.

Covid funding of hospital discharge programmes over the past year has perhaps masked the financial impact of increased care packages falling on the Council. Funding for early discharge packages has reduced to 4 weeks, extended through to the end of the year. The income to cover these packages of care has drastically reduced and service users are coming onto normal funding streams sooner. The vast majority of these packages come to HBC to fund. Costs recovered from HCCG for the year to date are £0.862m with additional care package costs being picked up by the Council. The cost of which to date is £0.700m, forecast to increase to £0.904m to the end of the financial year, funded from the general Covid grant.

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

The projected outturn forecast is for the Department to underspend against the approved budget by £0.511m against a net budget of £23.616m.

Employee spend for the department is £1.234m under the profiled budget at the end of Quarter 3. The underspend relates to a large number of unfilled vacancies in the Leisure Centres, The Brindley and within Open Spaces, where there has been difficulty recruiting. Site closures and reductions in service delivery have allowed vacancies across the Department to be held open for longer than usual which has also contributed to the underspend position.

Net premises costs are £0.255m under budget profile at the end of Quarter 3. Utilities and repair costs have reduced considerably whilst sites have been closed this year or running at reduced levels.

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 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, as many schools have had to send large numbers of children home to self-isolate. It is hoped that income levels will become more consistent as many Covid restrictions, like self-isolation, have been replaced with increased testing to allow children to remain in school. 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. These factors mean that any projections relating to the School Meals service are subject to a high degree of uncertainty and could change considerably by the end of the 2021/22 financial year.

Covid-19 related income losses across the Department in Quarter 3 are estimated at £1.083m for the full year, as some service sites remained closed in the first part of the year or have seen numbers reduced as we come out of lockdown.

(iv) Enterprise, Inclusion and Provision:-

The projected outturn forecast is for the Department to overspend against budget by £0.314m against a net budget of £8.291m.

Schools Transport is the main budget pressure for Education, Inclusion and Provision. The Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport. The budget can be split into two main areas; between SEN pupils attending an In Borough School and those attending out of Borough Schools.

The table below breaks down the split between the different areas, and how each areas spend compares to budget.

	2021-22				
Area	No. of Users	Budget £'000	Projected Spend £'000	Variance £'000	Average Cost per User £
In Borough	356	925	948	(23)	£2,663
Out of Borough	115	377	796	(419)	£6,922
Total	471	1,302	1,744	(442)	

In total there are currently 471 service users in this financial year, the majority of which attend schools within the Borough, 356 compared to 115 out of the Borough. As can be seen both areas are overspending compared to budget. However, the Out of Boroughs overspend is far greater than the In Borough. There has been an increase of the number of users travelling to Out of Borough schools of 64% from 18/19 to 21/22, compared to an increase of 25% travelling to In Borough Schools. The average cost per in-borough package is £2,663 much lower than the out of borough average package cost of £6,922.

(v) Public Health and Public Protection:-

The net Department spend is £0.448m under budget profile at the end of Quarter 3 and the estimated outturn position for 2021/22 is for net spend to be £0.620m under the available budget.

The majority of the underspend position is in relation to employee costs which are currently £0.365m under planned budget at this point in the year. This is a result of savings made by staff continuing to work on Covid related activities and the associated costs funded from the Contain Outbreak Management Fund. Also higher than expected staff turnover and difficulties recruiting to some vacant posts has resulted in an increase in the departments underspend since Quarter 2. It is anticipated that a full year underspend of £0.498m will result by the end of the financial year.

(vi) Planning and Transportation:-

The projected outturn forecast is for the Department to underspend against the approved budget by £0.599m against a net budget of £8.229m.

The major variances contributing towards the departments forecast outturn position relate to employees and street lighting costs.

Employee spend is projected to be largely under budget this financial year due to a number of vacancies across the whole department, in particular the Highways and Traffic divisions. Vacant posts are currently being held and not advertised in a bid to make further in-year savings. Across the Department, there are 96.5 FTEs and of these, 14.4 FTEs are currently vacant, including a Divisional Manager post.

Street lighting spend is currently projected to be under budget by the end of the financial year by £0.475m. Due to the anticipated increase in utility costs for 2022/23 we expect the budget for next financial year to be fully utilised, therefore the under spend in the current year is expected to be a one-off and budget is projected to match expenditure in 2022/23.

Revenue – COVID - 19 Net Spending

- 3.9 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 £17.850m. In meeting this cost, £10.406m will come from specific grants, £1.369m from the balance of 2020/21 general Covid grant, £4.376m general grant made available for 2021/22 and compensation for the loss of fees and charges between April and June 2021 totalling £0.232m.
- 3.10 The increase in forecast of costs and loss of income through to March 2022 will leave the Council with a deficit position of £1.467m.

Forecast Covid Cost and Funding 2021/22

	£'000
Gross Costs	15.706
Loss of Income	2.144
Total Cost and Loss of Income	17.850
<i>Funded by:</i>	
Specific Grants	10.406
Balance of Funding 2020/21	1.369
General Covid Funding 2021/22	4.376
Fees & Charges Compensation	0.232
Total Available Funding	16.383
Net Funding Shortfall	(1.467)

- 3.11 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. The Council continue to provide monthly data to DLUHC on costs and loss of income as a result of the pandemic.

3.12 Examples of the costs the Council continues to incur and which are funded from General Covid grant include (with forecasts for the year):

- Loss of income for leisure, recreation and cultural services - £1.083m
- Waste costs through increased levels of working from home and leisure time spent at home - £0.585m
- Increased demand and costs for supported housing - £0.173m
- Staffing and agency demand within adult social care and care homes - £1.405m
- Additional care packages for adult social care clients, current arrangements only allow for 4 weeks funding on release from hospital - £0.904m
- Loss of income from external sources for community care placements - £0.788m
- Demand and costs for children's residential care placements - £0.912m

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

Collection Fund

3.14 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.

3.15 Council tax collection for the 3rd quarter of the year is 81.25%, up 0.47% on this point last year and down by 0.62% from that reported in 2019/20. Cash collection for the year to date is £58.7m, this includes £1.8m collected in relation to previous year debts.

3.16 Business rates collection for the 3rd quarter of the year is 80.48%, up 1.86% on this point last year but down by 1.87% from that reported for the same period in 2019/20. Cash collected for the year to date is £43.8m, this includes £1.0m collected in relation to previous year debt.

Review of Reserves

3.17 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. In balancing the 2022/23 budget it is proposed the Council utilise £10.5m of reserves to provide a balanced position.

Capital Spending

3.18 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. Asset Management Data
2. Capital Repairs
3. Asbestos Management
4. Schools Access Initiative
5. Basic Needs Projects
6. Fairfield Primary School
7. Kitchen Gas Safety
8. Small Capital Works
9. SEND allocation
10. Healthy Pupil Capital Fund
11. Chesnut Lodge
12. Ashley at The Heath
13. Woodside KS2 Resource Base
14. Millbrow Care Home
15. St Lukes
16. Orchard House
17. Stadium Decarbonisation Scheme
18. Landfill Tax Credit Schemes
19. Halton Leisure Centre
20. 3MG
21. Murdishaw redevelopment
22. Equality Act Improvement Works
23. Broseley House
24. Halton Lea TCF
25. Runcorn Town Centre Fund
26. Integrated Transport
27. Street Lighting - Structural Maintenance
28. Street Lighting - Upgrades
29. Widnes Loops
30. SUD Green Cycle / Walk Corridors
31. Risk Management
32. Fleet Replacements
33. Silver Jubilee Bridge - Decoupling / Runcorn Station Quarter
34. Silver Jubilee Bridge - Lighting

- 3.19 Capital spending at 31 December 2021 totalled £13.331m, which is 96% of the planned spending of £13.864m at this stage. This represents 61% of the total Capital Programme of £21.811m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

- 4.1 As at 31 December 2021 the forecast net spend outturn (including the net impact of Covid) will be £2.998m 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 The prolonged impact of the pandemic is forecast to result in the Council having to fund costs from reserves in addition to support provided by Government. It is important for departments to regularly review additional costs incurred as a result of Covid. It remains imperative that lobbying of the Government continues in order for them to support Local Government fully 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 A budget risk register of significant financial risks has been prepared and is monitored on a quarterly basis.

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 31 December 2021

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Community & Environment	24,699	18,720	18,075	645	511
Economy, Enterprise & Property	2,070	893	568	325	416
Finance	4,219	3,358	2,813	545	461
ICT & Support Services	-822	-1,554	-1,513	-41	(18)
Legal & Democratic Services	469	416	320	96	177
Planning & Transportation	8,267	4,081	3,627	454	599
Policy, People, Performance & Efficiency	205	80	3	77	115
Enterprise, Community & Resources	39,107	25,994	23,893	2,101	2,261
Adult Social Care (inc Community Care and Care Homes)	46,366	33,756	33,776	(20)	(34)
Children & Families	24,926	16,223	20,134	(3,911)	(5,081)
Complex Care Pool	4,388	5,991	5,630	361	587
Education, Inclusion & Provision	8,291	3,885	4,128	(243)	(314)
Public Health & Public Protection	715	608	160	448	620
People	84,686	60,463	63,828	-3,365	-4,222
Corporate & Democracy	-10,202	-6,997	-7,222	225	430
Operational Net Spend	113,590	79,460	80,499	(1,039)	(1,531)
Covid-19 Additional Costs	0	0	12,594	(12,594)	(15,706)
Covid-19 Shortfall in Budgeted Income Targets	-2,144	-1,722	0	(1,722)	(2,144)
Less: Government Non-Specific Grant	0	0	-5,181	5,181	5,977
Less: Specific Government Grants	0	0	-9,135	9,135	10,406
Covid Net Spend	-2,144	-1,722	-1,722	0	(1,467)
Total Net Spend (Including Covid-19)	111,446	77,738	78,777	(1,039)	(2,998)

Community & Environment Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	14,976	11,175	9,942	1,234	1,655
Premises	2,279	1,787	1,532	255	340
Supplies & Services	2,457	1,621	1,571	50	193
Book Fund	105	102	136	(34)	(46)
Hired Services	537	218	265	(47)	(62)
Food Provisions	459	140	132	8	64
School Meals Food	1,835	1,420	1,493	(73)	(118)
Transport	115	99	95	4	5
Other Agency Costs	131	120	113	8	(9)
Waste Disposal Contract	6,312	4,510	4,484	26	(181)
Grants to Voluntary Organisations	141	55	50	5	93
Grant to Norton Priory	172	172	174	(1)	(1)
Rolling Projects	0	39	39	0	(39)
Transfer to Reserves	0	0	0		0
Capital Financing	0	-7	-4	(3)	0
Total Expenditure	29,520	21,451	20,021	1,430	1,894
Income					
Sales Income	-1,276	-745	-465	(280)	(601)
School Meals Sales	-1,831	-1,384	-1,007	(377)	(169)
Fees & Charges Income	-4,636	-3,504	-3,438	(66)	(117)
Rents Income	-201	-132	-127	(5)	(7)
Government Grant Income	-1,094	-543	-547	4	(3)
Reimbursements & Other Grant Income	-597	-223	-223	(0)	50
Schools SLA	-1,116	-1,116	-1,106	(10)	(10)
Internal Fees Income	-247	-78	-78	(0)	(139)
School Meals Other Income	-1,418	-632	-626	(5)	(309)
Catering Fees	-114	0	43	(44)	(158)
Capital Salaries	-173	-88	-86	(2)	(3)
Transfers from Reserves	-80	-4	-4	(1)	(40)
Total Income	-12,783	-8,449	-7,664	(785)	(1,505)
Net Operational Expenditure	16,737	13,003	12,358	645	389

Community & Environment Department (continued)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Covid Costs					
Community Development	0	0	0	0	0
Community Safety	0	0	0	0	0
Leisure & Recreation	0	0	106	(106)	(112)
Open Spaces	0	0	43	(43)	(45)
Schools Catering	0	0	0	0	0
Waste & Environmental Improvement	0	0	0	0	(585)
Covid Local Support	0	0	621	(621)	(621)
Covid Loss of Income					
Commercial Catering	-43	-18	0	(18)	(43)
Community Development	-129	-104	0	(104)	(129)
Leisure & Recreation	-434	-359	0	(359)	(434)
The Brindley	-367	-292	0	(292)	(367)
Open Spaces	-70	-63	0	(63)	(70)
Stadium	-40	-30	0	(30)	(40)
Government Grant Income					
General Covid Funding	0	0	-1,015	1,015	1,825
Covid Local Support Grant	0	0	-621	621	621
Net Covid Expenditure	-1,083	-866	-866	0	0
Recharges					
Premises Support	1,589	1,192	1,192	0	0
Transport Support	2,409	1,687	1,687	0	123
Central Support	4,419	3,314	3,314	0	0
Asset Rental Support	146	0	0	0	0
Recharge Income	-602	-476	-476	0	0
Net Total Recharges	7,962	5,717	5,717	0	123
Net Departmental Expenditure	23,616	17,854	17,209	645	511

Economy, Enterprise & Property Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	4,591	3,618	3,551	67	89
Repairs & Maintenance	1,984	1,160	935	225	300
Premises	81	77	77	0	0
Energy & Water Costs	773	487	494	(7)	(10)
NNDR	564	564	561	3	19
Rents	178	145	99	46	46
Economic Regeneration Activities	1	1	1	0	0
Security	476	313	313	0	0
Supplies & Services	621	259	240	19	17
Supplies & Services - Grant/External Funded	707	406	406	0	0
Grants to Voluntary Organisation	158	158	159	(1)	0
Transfer to Reserves	191	155	155	0	0
Total Expenditure	10,325	7,343	6,991	352	461
Income					
Fees & Charges	-729	-206	-207	1	1
Rent - Commercial Properties	-767	-462	-415	(47)	(63)
Rent - Investment Properties	-205	-194	-194	0	0
Rent - Markets	-699	-551	-533	(18)	(24)
Government Grant Income	-925	-925	-925	0	0
Reimbursements & Other Income	-921	-921	-924	3	4
Schools SLA Income	-424	-422	-408	(14)	(19)
Recharges to Capital	-195	-68	-89	21	28
Transfer from Reserves	-821	-770	-798	28	28
Total Income	-5,686	-4,520	-4,493	(27)	(45)
Net Operational Expenditure	4,639	2,823	2,498	325	416
Covid Costs					
Staffing	0	0	54	(54)	(54)
Repairs & Maintenance	0	0	16	(16)	(17)
Covid 19 Grant - Welcome Back Fund	0	0	219	(219)	(293)
Covid-19 Discretionary Business Support Grants	0	0	1,518	(1,518)	(2,345)
Covid Loss of Income					
Rent - Markets	-50	-50	0	(50)	(50)
Government Grant Income					
Covid Grant - Welcome Back Fund	0	0	-219	219	293
Covid Discretionary Business Support Grants	0	0	-1,518	1,518	2,345
Covid Grant Funding	0	0	-120	120	121
Net Covid Expenditure	-50	-50	-50	0	0
Recharges					
Premises Support	1,661	1,246	1,246	0	0
Transport Support	29	21	21	0	0
Central Support	2,139	1,604	1,604	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-6,402	-4,801	-4,801	0	0
Net Total Recharges	-2,569	-1,930	-1,930	0	0
Net Departmental Expenditure	2,020	843	518	325	416

Finance Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,650	4,075	3,903	172	238
Supplies & Services	313	279	231	48	63
Insurances	1,081	708	687	21	29
Concessionary Travel	2,108	1,289	949	340	454
LCR Levy	2,241	2,241	2,241	0	0
Rent Allowances	35,500	23,331	23,331	0	0
Non HRA Rebates	70	42	42	0	0
Discretionary Housing Payments	528	214	214	0	0
Discretionary Social Fund	106	145	145	0	0
Bad Debt Provision	106	0	0	0	(92)
Total Expenditure	47,703	32,324	31,743	581	692
Income					
Fees & Charges	-257	-195	-178	(17)	(24)
SLA to Schools	-272	-272	-272	0	0
Business Rates Administration Grant	-154	0	0	0	0
Hsg Ben Administration Grant	-495	-370	-370	0	0
Rent Allowances	-35,500	-22,449	-22,031	(418)	(556)
New Burdens Grant	-59	-59	-348	289	289
Council Tax Admin Grant	-204	-204	-216	12	12
Non HRA Rent Rebates	-70	-53	-110	57	0
Reimbursements & Other Grants	-84	-27	-58	31	41
Liability Orders	-501	-433	-433	0	0
Transfer from Reserves	-46	-42	-42	0	(4)
Discretionary Housing Payments Grant	-528	-394	-394	0	0
Dedicated School Grant	-106	0	0	0	0
Universal Credits	-6	-6	-6	0	0
VEP Grant	0	0	-9	9	9
CCG McMillan Reimbursement	-80	-60	-61	1	2
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
Total Income	-40,603	-26,805	-26,769	(36)	(231)
Net Operational Expenditure	7,100	5,519	4,974	545	461
Covid Costs					
Rent Allowance	0	0	128	(128)	(173)
Covid Isolation Grant	0	0	563	(563)	(686)
Supplies & Services	0	0	4	(4)	(4)
Covid Loss of Income					
Reimbursements & Other Grants	-9	0	0	0	(9)
Government Grant Income					
Covid Isolation Grant	0	0	-563	563	686
Government Grant Income	0	0	-132	132	186
Net Covid Expenditure	-9	0	0	0	0
Recharges					
Premises Support	240	180	180	0	0
Central Support	2,316	1,737	1,737	0	0
Recharge Income	-5,437	-4,078	-4,078	0	0
Net Total Recharges	-2,881	-2,161	-2,161	0	0
Net Departmental Expenditure	4,210	3,358	2,813	545	461

ICT & Support Services Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	6,961	5,213	5,346	(133)	(177)
Supplies & Services	976	581	579	2	5
Computer Repairs & Software	1,167	1,093	1,024	69	92
Communications Costs	17	17	13	4	6
Other Premises	65	58	79	(21)	(28)
Capital Financing	78	58	43	15	20
Transport Expenditure	3	2	1		1
Transfers to Reserves	15	0	0	0	15
Total Expenditure	9,282	7,022	7,085	(64)	(66)
Income					
Fees & Charges	-612	-176	-230	54	72
SLA to Schools	-554	-554	-509	(45)	(37)
Reimbursement & other Grant Income	0	0	-12	12	13
Transfer from Reserves	-88	-88	-88	0	0
Total Income	-1,254	-818	-839	21	48
Net Operational Expenditure	8,028	6,204	6,246	(43)	(18)
Covid Costs					
Supplies & Services	0	0	28	(28)	(34)
Capital Costs	0	0	7	(7)	(7)
Government Grant Income					
General Covid Funding	0	0	-35	35	41
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	362	271	271	0	0
Transport Support	20	16	16	0	0
Central Support	1,019	764	764	0	0
Asset Rental Support	1,494	0	0	0	0
Recharge Income	-11,745	-8,809	-8,810	1	0
Net Total Recharges	-8,850	-7,758	-7,759	1	0
Net Departmental Expenditure	-822	-1,554	-1,513	(42)	(18)

Legal & Democratic Services Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	1,796	1,498	1,401	97	141
Transport	8	8	6	2	2
Supplies & Services	265	136	109	27	72
Civic Catering & Functions	44	18	2	16	22
Legal Expenses	214	180	232	(52)	(70)
Total Expenditure	2,327	1,840	1,750	90	167
Income					
Land Charges	-82	-54	-51	(3)	(3)
License Income	-258	-203	-208	5	6
School SLA's	-84	-83	-79	(4)	(4)
Fees & Charges Income	-63	-55	-63	8	11
Government Grants	0	0	0	0	0
Total Income	-487	-395	-401	6	10
Net Operational Expenditure	1,840	1,445	1,349	96	177
Covid Costs					
Employees	0	0	21	(21)	(24)
Legal Expenses	0	0	10	(10)	(10)
Elections Covid Grant	0	0	17	(17)	(36)
Government Grant Income					
General Covid Funding	0		-31	31	34
Elections Covid Grant	0		-17	17	36
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	55	41	41	0	0
Central Support	321	240	240	0	0
Recharge Income	-1,747	-1,310	-1,310	0	0
Net Total Recharges	-1,371	-1,029	-1,029	0	0
Net Departmental Expenditure	469	416	320	96	177

Planning & Transportation Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	4,757	3,588	3,352	236	315
Efficiency Savings	-100	-100	-100	0	0
Premises	161	133	105	28	37
Hired & Contracted Services	252	211	363	(152)	(203)
Supplies & Services	182	331	419	(88)	(117)
Street Lighting	1,679	1,019	663	356	475
Highways Maintenance	2,859	1,327	1,409	(82)	(109)
Fleet Transport	1,361	1,021	976	45	58
Bus Support - Halton Hopper Tickets	199	15	15	0	0
Bus Support	560	356	415	(59)	(78)
Grants to Voluntary Organisations	61	61	61	0	0
NRA Levy	68	68	68	0	0
LCR Levy	882	661	661	0	0
Contribution to Reserves	440	18	0	18	18
Total Expenditure	13,361	8,709	8,407	302	396
Income					
Sales & Rents Income	-91	-71	-39	(32)	(43)
Planning Fees	-518	-435	-589	154	206
Building Control Fees	-219	-176	-172	(4)	(6)
Other Fees & Charges	-898	-674	-684	10	14
Grants & Reimbursements	-111	-172	-172	0	0
Government Grant Income	-61	-56	-56	0	0
Halton Hopper Income	-199	-7	-7	0	0
School SLA's	-45	-43	-36	(7)	(9)
Recharge to Capital	-317	-64	-25	(39)	(52)
LCR Levy Reimbursement	-882	-661	-661	0	0
Contribution from Reserves	-628	-524	-542	18	24
Total Income	-3,969	-2,883	-2,983	100	134
Net Operational Expenditure	9,392	5,826	5,424	402	530
Covid Costs					
PPE & Equipment	0	0	30	(30)	(30)
Staffing	0	0	17	(17)	(34)
EATF Grant Expenditure	0	0	19	(19)	(306)
Additional Home to School Transport	0	0	6	(6)	(6)
Covid Bus Support Grant	0	0	19	(19)	(19)
Covid Loss of Income					
Fees & Charges	-38	-38	0	(38)	(38)
Government Grant Income					
Covid Bus Support Grant	0	0	-19	19	19
EATF Grant	0	0	-19	19	306
Additional Home to School Transport Grant	0	0	-6	6	6
Government Grant Income	0	0	-85	85	102
Net Covid Expenditure	-38	-38	-38	0	0
Recharges					
Premises Recharges	516	387	387	0	0
Transport Recharges	707	528	521	7	9
Asset Charges	1,250	0	0	0	0
Central Recharges	1,560	1,170	1,170	0	0
Transport Recharge Income	-4,328	-3,168	-3,213	45	60
Central Recharge Income	-830	-662	-662	0	0
Net Total Recharges	-1,125	-1,745	-1,797	52	69
Net Departmental Expenditure	8,229	4,043	3,589	454	599

Policy, People, Performance & Efficiency Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	2,124	1,695	1,580	115	153
Employee Training	117	81	76	5	6
Supplies & Services	155	104	122	(18)	(23)
Apprenticeship Levy	300	224	221	3	4
Total Expenditure	2,696	2,104	1,999	105	140
Income					
Fees & Charges	-104	-104	-133	29	32
Reimbursement and Other Grants	0	0	-2	2	2
School SLAs	-464	-464	-405	(59)	(59)
Transfer from Reserves	-53	-53	-53	0	0
Total Income	-621	-621	-593	-28	-25
Net Operational Expenditure	2,075	1,483	1,406	77	115
Covid Costs					
Employees	0	0	-13	13	(21)
Government Grant Income					
Government Grant Income	0	0	13	(13)	21
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	68	51	51	0	0
Central Support	917	687	687	0	0
Recharge Income	-2,855	-2,141	-2,141	0	0
Net Total Recharges	-1,870	-1,403	-1,403	0	0
Net Departmental Expenditure	205	80	3	77	115

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	14,287	10,386	10,231	155	180
Premises	287	248	280	(32)	(40)
Supplies & Services	825	697	685	12	0
Aids & Adaptations	103	65	21	44	40
Transport	212	152	163	(11)	0
Food Provision	164	95	62	33	40
Agency	656	449	457	(8)	(20)
Supported Accommodation and Services	1,398	1,161	1,170	(9)	0
Emergency Duty Team	103	77	84	(7)	(10)
Contacts & SLAs	674	588	589	(1)	(10)
Capital Financing	43	21	21	0	0
Transfer To Reserves	453	0	0	0	0
<u>Housing Solutions Grant Funded Schemes</u>					
LCR Immigration Programme	755	175	175	0	0
Homelessness Prevention	345	70	67	3	0
Rough Sleepers Initiative	121	60	60	0	0
Total Expenditure	20,426	14,244	14,065	179	180
Income					
Fees & Charges	-463	-288	-272	(16)	(20)
Sales & Rents Income	-491	-438	-442	4	0
Reimbursements & Grant Income	-1,029	-748	-701	(47)	(60)
Housing Strategy Grant Funded Schemes	-1,221	-1,221	-1,221	0	0
Capital Salaries	-111	-83	-91	8	0
Government Grant Income	-530	-398	-398	0	0
Total Income	-3,845	-3,176	-3,125	(51)	(80)
Net Operational Expenditure Excluding Homes and Community Care	16,581	11,068	10,940	128	100
Care Homes Net Expenditure	7,710	5,595	5,723	-128	-112
Community Care Expenditure	17,860	14,034	14,054	-20	-22
Net Operational Expenditure Including Homes and Community Care	42,151	30,697	30,717	(20)	(34)

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	143	(143)	(200)
Transport	0	0	12	(12)	(15)
Contracts	0	0	242	(242)	(280)
Infection Control	0	0	623	(623)	0
Workforce Retention & Recruitment	0	0	313	(313)	0
Rapid Test	0	0	428	(428)	0
Covid Loss of Income					
Community Services Transport	-72	-72	0	(72)	(72)
Community Services Placements	-75	-75	0	(75)	(75)
Government Grant Income					
Infection Control	0	0	-623	623	0
Workforce Retention & Recruitment	0	0	-313	313	0
Rapid Test	0	0	-428	428	0
Covid Grant Funding	0	0	-544	544	642
Net Covid Expenditure	-147	-147	-147	0	0
Recharges					
Premises Support	402	301	301	0	0
Transport Support	599	482	482	0	0
Covid Reserves	-544	-544	-544	0	0
Central Support	3,092	2,319	2,319	0	0
Recharge Income	-122	-91	-91	0	0
Net Total Recharges	3,427	2,467	2,467	0	0
Net Departmental Expenditure	45,431	33,017	33,037	(20)	(34)

Care Homes Division

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
<u>Madeline McKenna</u>					
Employees	514	393	444	(51)	(72)
Premises	44	34	34	0	(5)
Supplies & Services	12	7	10	(3)	(5)
Food	30	23	28	(5)	(17)
Total Madeline McKenna Expenditure	600	457	516	(59)	(99)
<u>Millbrow</u>					
Employees	1,612	1,222	1,438	(216)	(229)
Premises	66	50	54	(4)	(17)
Supplies & Services	45	34	37	(3)	(1)
Food	61	45	47	(2)	(16)
Total Millbrow Expenditure	1,784	1,351	1,576	(225)	(263)
<u>St Luke's</u>					
Employees	2,175	1,600	1,536	64	140
Premises	83	63	64	(1)	(16)
Supplies & Services	40	23	38	(15)	(16)
Food	100	75	58	17	(1)
Transfer from Reserves	-1	-1	-1	0	0
Total St Luke's Expenditure	2,397	1,760	1,695	65	107
<u>St Patrick's</u>					
Employees	1,468	1,014	891	123	212
Premises	82	62	66	(4)	(10)
Supplies & Services	32	19	43	(24)	(22)
Food	100	75	65	10	(12)
Total St Luke's Expenditure	1,682	1,170	1,065	105	168
<u>Care Homes Management</u>					
Employees	256	133	147	(14)	(25)
Transfer from Reserves	-78	-78	-78	0	0
Total St Luke's Expenditure	178	55	69	(14)	(25)
Net Operational Expenditure	6,641	4,793	4,921	(128)	(112)
Covid Costs					
Staffing	0	0	1,045	(1,045)	(1,405)
Hygiene, Medical & Cleaning	0	0	12	(12)	(12)
Premises	0	0	58	(58)	(64)
Government Grant Income					
General Covid Fund	0	0	-1,115	1,115	1,481
Net Covid Expenditure	0	0	0	0	0
Recharges					
Central Support	1,069	802	802	0	0
Net Total Recharges	1,069	802	802	0	0
Net Departmental Expenditure	7,710	5,595	5,723	(128)	(112)

Community Care

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	13,017	8,305	8,165	140	358
Domiciliary Care & Supported Living	9,288	6,277	6,706	(429)	(573)
Direct Payments	9,678	8,561	8,993	(432)	(524)
Day Care	315	241	290	(49)	(65)
Total Expenditure	32,298	23,384	24,154	(770)	(804)
Income					
Residential and Nursing Income	-9,085	-5,886	-6,377	491	639
Domiciliary Income	-1,875	-1,131	-1,167	36	59
Direct Payment Income	-721	-456	-493	37	48
ILF Income	-656	-328	-328	0	0
Adult Social Care Grant	-1,200	-900	-900	0	0
Income from other CCG's	-113	-57	-57	0	0
Other Income	0	0	-186	186	36
Total Income	-13,650	-8,758	-9,508	750	782
Net Operational Expenditure	18,648	14,626	14,646	(20)	(22)
Covid Costs					
Extra Covid Packages	0	0	700	(700)	(904)
Hospital Discharge Programmes	0	0	862	(862)	(862)
Covid Loss of Income					
Community Care Income	-788	-592	0	(592)	(788)
Government Grant Income					
General Covid Fund	0	0	-1,292	1,292	1,692
Hospital Discharge Programmes	0	0	-862	862	862
Net Covid Expenditure	-788	-592	-592	0	0
Net Departmental Expenditure	17,860	14,034	14,054	(20)	(22)

Children & Families Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	9,566	7,011	7,085	(74)	(108)
Premises	268	154	133	21	31
Supplies & Services	785	465	831	(366)	(438)
Transport	113	68	69	(1)	(6)
Direct Payments/Individual Budgets	905	662	608	54	72
Commissioned Services	231	138	94	44	61
Out of Borough Residential Placements	8,300	4,865	7,747	(2,882)	(3,785)
Out of Borough Adoption	7	6	0	6	7
Out of Borough Fostering	2,375	1,343	1,543	(200)	(270)
In House Adoption	357	163	169	(6)	(13)
Special Guardianship	1,782	1,345	1,394	(49)	(67)
In House Foster Carer Placements	2,362	1,759	1,897	(138)	(183)
Care Leavers	292	235	129	106	117
Family Support	91	75	111	(36)	(42)
Contracted Services	4	2	2	0	0
Early Years	131	108	431	(323)	(376)
Emergency Duty Team	116	61	71	(10)	(13)
Youth Offending Service	251	132	135	(3)	(7)
Total Expenditure	27,936	18,592	22,449	(3,857)	(5,020)
Income					
Fees & Charges	-25	-7	-6	(1)	(1)
Sales Income	-4	-3	-1	(2)	(3)
Rents	-42	-23	-31	8	9
Reimbursements & Grant Income	-687	-479	-420	(59)	(66)
Transfer from Reserves	-75	-75	-75	0	0
Dedicated School Grant	-50	0	0	0	0
Government Grant Income	-4,282	-3,272	-3,272	0	0
Total Income	-5,165	-3,859	-3,805	(54)	(61)
Net Operational Expenditure	22,771	14,733	18,644	(3,911)	(5,081)
Covid Costs					
Employees	0	0	415	(415)	(473)
Supplies & Services	0	0	83	(83)	(35)
Transport	0	0	1	(1)	(1)
Commissioned Services	0	0	28	(28)	(48)
Out of Borough Residential Placements	0	0	480	(480)	(912)
In House Foster Carer Placements	0	0	1	(1)	(1)
Care Leavers	0	0	2	(2)	(9)
Family Support	0	0	2	(2)	(2)
Emergency Duty	0	0	11	(11)	(21)
PPE	0	0	0	0	(1)
Government Grant Income					
Government Grant Income	0	0	-1,023	1,023	1,503
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	139	104	104	0	0
Transport Support	19	14	14	0	0
Central Support	2,626	1,970	1,970	0	0
Recharge Income	-629	-598	-598	0	0
Net Total Recharges	2,155	1,490	1,490	0	0
Net Departmental Expenditure	24,926	16,223	20,134	(3,911)	(5,081)

Complex Care Pool

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Intermediate Care Services	6,444	4,826	3,624	1,202	1,318
Joint Equipment Store	783	522	522	0	0
Oakmeadow	1,167	876	832	44	51
Intermediate Care Beds	607	455	455	0	0
Sub Acute Unit	1,990	1,493	0	1,493	1,493
Inglenook	125	94	22	72	92
CCG Contracts & SLA's	3,319	1,399	1,399	0	1
Carers Centre	365	274	274	0	0
Red Cross	65	54	54	0	0
Carers Breaks	412	373	245	128	169
Intermediate Care Development Fund	968	726	0	726	968
Residential & Nursing	1,014	761	761	0	0
Domiciliary Care & Supported Living	2,422	1,816	1,818	(2)	(24)
Community Home First Care Support	0	0	3,000	(3,000)	(3,000)
Total Expenditure	19,681	13,669	13,006	663	1,068
Income					
BCF	-11,431	-5,734	-5,734	0	0
CCG Contribution to Pool	-3,196	-1,598	-1,598	0	0
Oakmeadow Income	-612	-306	-305	(1)	(2)
Other income	-54	-40	0	(40)	(54)
Total Income	-15,293	-7,678	-7,637	(41)	(56)
Net Departmental Expenditure	4,388	5,991	5,369	622	1,012
Covid Costs					
Infection Control/Vaccines	0	0	45	(45)	(45)
Rapid Testing	0	0	22	(22)	(22)
Workforce Retention & Recruitment	0	0	17	(17)	(17)
Government Grant Income					
Infection Control/Vaccines	0	0	-45	45	45
Rapid Testing	0	0	-22	22	22
Workforce Retention & Recruitment	0	0	-17	17	17
Net Covid Expenditure	0	0	0	0	0
Net Departmental Expenditure	4,388	5,991	5,369	622	1,012
CCG Contribution Share of Surplus	0	0	261	(261)	(425)
Adjusted Net Department expenditure	4,388	5,991	5,630	361	587

Education, Inclusion & Provision Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Core Funded					
Employees	3,267	2,442	2,319	123	164
Premises	3	3	6	(3)	(3)
Supplies & Services	836	620	609	11	14
Transport	43	32	30	2	1
Schools Transport	1,302	665	1,008	(343)	(442)
Commissioned Services	1,884	744	698	46	61
Grants to Voluntary Organisations	35	10	10	0	0
Capital Financing	1	1	1	0	0
Grant Funded					
Employees	3,344	2,352	2,352	0	0
Premises	24	0	0	0	0
Supplies & Services	576	101	101	0	0
Transport	22	14	14	0	0
Independent School Fees	5,422	4,142	4,142	0	0
Inter Authority Special Needs	383	90	90	0	0
Pupil Premium Grant	173	22	22	0	0
Nursery Education Payments	6,160	4,173	4,173	0	0
Grants to Voluntary Organisations	1,366	1,003	1,003	0	0
Total Expenditure	24,841	16,414	16,578	(164)	(205)
Income					
Fees & Charges Income	-108	-95	-100	5	7
Government Grant	-17,344	-13,008	-13,008	0	0
Reimbursements & Other Grant Income	0	0	-18	18	18
Schools SLA Income	-350	-302	-302	0	0
Transfer from Reserves	-556	-417	-417	0	0
Inter Authority Income	-555	-416	-369	(47)	(54)
Total Income	-18,913	-14,238	-14,214	(24)	(29)
Net Operational Expenditure	5,928	2,176	2,364	(188)	(234)
Covid Costs					
Emergency Childcare Payments	0	0	20	(20)	(20)
Schools Transport Contract Costs	0	0	12	(12)	(12)
Government Grant Income					
Government Grant Income	0	0	-32	32	32
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	128	96	96	0	0
Transport Support	440	330	385	(55)	(80)
Central Support	1,984	1,489	1,489	0	0
Asset Rental Support	17	0	0	0	0
HBC Support Costs Income	-206	-206	-206	0	0
Net Total Recharges	2,363	1,709	1,764	(55)	(80)
Net Departmental Expenditure	8,291	3,885	4,128	(243)	(314)

Public Health & Public Protection Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	4,159	2,387	2,022	365	498
Premises	5	0	0	0	5
Supplies & Services	303	181	140	41	60
Contracts & SLA's	7,462	4,791	4,791	0	0
Transport	4	3	1	2	2
Agency	20	20	20	0	0
Transfer to Reserves	434	0	0	0	0
Total Expenditure	12,387	7,382	6,974	408	565
Income					
Fees & Charges	-153	-134	-140	6	10
Reimbursements & Grant Income	-187	-165	-165	0	0
Transfer from Reserves	-609	-109	-109	0	0
Government Grant Income	-11,387	-6,817	-6,817	0	0
Total Income	-12,336	-7,225	-7,231	6	10
Net Operational Expenditure	51	157	-257	414	575
Covid Costs					
Contain Outbreak Management Fund	0	0	3,088	(3,088)	(4,188)
Practical Support Self-Isolation	0	0	87	(87)	(162)
Community Based Testing	0	0	170	(170)	(170)
Targeted Community Testing	0	0	237	(237)	(367)
Covid Loss of Income					
Pest Control income	-10	-10	0	(10)	(10)
Exercise class income	-16	-16	0	(16)	(16)
Day trip income	-3	-3	0	(3)	(3)
Government Grant Income					
General Covid Funding	0	0	-29	29	29
Contain Outbreak Management Fund	0	0	-3,088	3,088	4,188
Practical Support Self-Isolation	0	0	-87	87	162
Community Based Testing	0	0	-170	170	170
Targeted Community Testing	0	0	-237	237	367
Net Covid Expenditure	-29	-29	-29	0	0
Recharges					
Premises Support	119	90	90	0	0
Transport Support	24	18	17	1	1
Central Support	1,374	1,059	1,026	33	44
Support Income	-853	-716	-716	0	0
Net Total Recharges	664	451	417	34	45
Net Departmental Expenditure	686	579	131	448	620

Corporate and Democracy

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	324	243	249	(6)	(8)
Contracted Services	38	28	104	(76)	(76)
Supplies & Services	129	116	157	(40)	(40)
Premises Expenditure	5	5	22	(18)	(18)
Transport Costs	0	0	176	(176)	(181)
Members Allowances	884	663	633	30	0
Interest Payable - Treasury Management	1,099	824	824	0	0
Interest Payable - Other	303	227	22	205	274
Bank Charges	85	64	176	(113)	(150)
Audit Fees	128	96	96	0	0
Contingency	807	403	0	403	0
Capital Financing	1,888	0	0	0	343
Contribution to Reserves	6,194	0	0	0	191
Debt Management Expenses	34	26	10	16	23
Precepts & Levies	198	99	99	0	(5)
Total Expenditure	12,115	2,794	2,568	226	353
Income					
Interest Receivable - Treasury Management	-1,236	-927	-881	(46)	70
Interest Receivable - Other	0	0	0	0	0
Other Fees & Charges	-117	-88	-124	37	0
Grants & Reimbursements	-115	-86	-87	0	0
Government Grant Income	-10,922	-8,191	-8,199	8	7
Transfer from Reserves	-8,143	0	0	0	0
Total Income	-20,532	-9,292	-9,291	(1)	77
Net Operational Expenditure	-8,417	-6,498	-6,723	225	430
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	747	747	0	0
Recharge Income	-3,283	-1,248	-1,248	0	0
Net Total Recharges	-1,785	-499	-499	0	0
Net Departmental Expenditure	-10,202	-6,997	-7,483	486	691

Capital Programme as at 31 December 2021

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 31 December 2021	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
PEOPLE DIRECTORATE						
Asset Management Data	31	23	15	16	0	0
Capital Repairs	963	870	870	93	667	0
Asbestos Management	40	30	11	29	0	0
Schools Access Initiative	105	78	26	79	0	0
Basic Needs Projects	13	0	0	13	570	0
Fairfield Primary School	7	5	0	7	0	0
Kitchen Gas Safety	37	34	34	3	0	0
Small Capital Works	103	77	34	69	0	0
SEND allocation	200	150	35	165	553	0
Healthy Pupil Capital Fund	0	0	0	0	0	0
Chesnut Lodge	4	4	4	0	0	0
Ashley at The Heath	16	16	16	0	0	0
Woodside KS2 Resource Base	2	2	2	0	0	0
ALD Bungalows	0	0	0	0	199	0
Grants – Disabled Facilities	650	450	387	263	600	600
Stair Lifts	250	180	131	119	270	270
Joint Funding RSL Adaptations	200	150	82	118	270	270

Capital Programme as at 31 December 2021...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 31 December 2021	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
Millbrow Care Home	100	50	37	63	1,350	0
Madeline McKenna	100	20	11	89	0	0
St Lukes	40	10	3	37	200	0
St Patricks	50	20	11	39	0	0
Purchase of 2 adapted properties	0	0	0	0	358	0
Orchard House	40	32	32	8	0	0
TOTAL PEOPLE DIRECTORATE	2,951	2,201	1,741	1,210	5,037	1,140
ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE						
Stadium Minor Works	30	20	19	11	30	30
Stadium Decarbonisation Scheme	1,678	1,250	1,222	456	0	0
Children's Playground Equipment	65	12	12	53	65	65
Landfill Tax Credit Schemes	10	0	0	10	340	340
Upton Improvements	13	0	0	13	0	0
Crow Wood Park	50	1	1	49	5	0
Peelhouse Lane Cemetery	22	22	31	-9	0	0
Runcorn & Widnes Cemetery Storage	3	3	4	-1	0	0
Runcorn Town Park	280	10	9	271	300	300

Capital Programme as at 31 December 2021...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 31 December 2021	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
Open Spaces Schemes	650	220	217	433	600	600
Litter Bins	20	0	0	20	20	20
Brookvale Pitch Refurbishment	577	210	209	368	0	0
Halton Leisure Centre	400	300	286	114	8,600	10,000
Widnes Cremator	200	0	0	200	0	0
IT Rolling Programme	700	417	417	283	700	700
Covid IT Capital Costs	0	0	46	-46	0	0
3MG	73	23	23	50	126	0
Murdishaw redevelopment	6	0	0	6	32	0
Equality Act Improvement Works	133	113	113	20	417	300
Widnes Market Refurbishment	44	30	30	14	0	0
Broseley House	215	190	190	25	0	0
Solar Farm Extension	146	131	131	15	0	0
Foundary Lane Residential Area	1,682	84	84	1,598	0	0
Kingsway Learning Centre Improved Facilities	37	0	0	37	0	0
Kingsway Learning Centre Equipmen	8	8	8	0	0	0
Halton Lea TCF	904	312	312	592	0	0

Capital Programme as at 31 December 2021...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 31 December 2021	Total Allocation Remaining	2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
Property Improvements	200	23	23	177	200	200
Astmoor Regeneration	110	89	89	21	0	0
Runcorn Town Centre Fund	300	11	11	289	750	0
Bridge and Highway Maintenance	4,910	1,216	1,216	3,694	0	0
Integrated Transport	3,629	367	367	3,262	0	0
STEP Schemes	0	1	1	-1	0	0
Street Lighting - Structural Maintenance	50	27	27	23	860	200
Street Lighting - Upgrades	200	153	153	47	2,545	0
Widnes Loops	147	147	147	0	0	0
Runcorn East Connectivity	900	406	406	494	1,484	0
SUD Green Cycle / Walk Corridors	50	7	7	43	232	0
Windmill Hill flood Risk Management Scheme	212	200	200	12	0	0
Risk Management	50	9	9	41	474	120
Fleet Replacements	1,000	515	515	485	5,407	1,207
Silver Jubilee Bridge - Major Maintenance Scheme	320	0	0	320	0	0
Silver Jubilee Bridge - Decoupling / Runcorn Station Quarter	3,759	4,783	4,783	-1,024	0	0
Silver Jubilee Bridge - Lighting	25	17	17	8	468	0
MG Land Acquisitions	255	150	138	117	900	0
MG Development costs	100	75	55	45	0	0

Capital Programme as at 31 December 2021...continued

Directorate/Department	2021/22 Capital Allocation	Allocation to Date	Actual Spend to 31 December 2021	Total Allocation Remaining		2022/23 Capital Allocation	2023/24 Capital Allocation
	£'000	£'000	£'000	£'000		£'000	£'000
MG Additional Signage	50	36	6	44		0	0
MG Handback Land	100	75	56	44		0	0
TOTAL ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE	24,313	11,663	11,590	12,723		24,555	14,082
TOTAL CAPITAL PROGRAMME	27,264	13,864	13,331	13,933		29,592	15,222
Slippage (20%) Carried Forward	-5,453					-5,918	-3,044
Slippage Brought Forward						5,453	5,918
TOTAL	21,811	13,864	13,331	8,480		29,126	18,096