

REPORT TO: Executive Board

DATE: 17 November 2022

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Leader

SUBJECT: 2022/23 Spending as at 30 September 2022

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall capital and revenue net spending position together with a forecast outturn position, as at 30 September 2022,

2.0 RECOMMENDED: That

- (i) The scale of the potential outturn overspend and the potential impact upon reserves, if no corrective action is taken, be noted;**
- (ii) All Departments be requested to limit spending to only absolutely essential items;**
- (iii) All Departments be requested, to identify as a matter of urgency any areas where spending could be reduced or ceased for the remainder of the current financial year, or deferred until next year; and**
- (iv) 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 30 September 2022 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 September 2022 is £3.378m over budget. The outturn forecast for the year currently estimates that net spend will be over budget by £7.586m.
- 3.2 The forecast overspend position is significantly higher than the figure of £5.352m which was forecast at 30 June 2022, an increase of £2.234m (42%). The estimate at 30 September 2022 is based on current service demand and forecasts of future costs and income levels.

- 3.3 There is currently huge uncertainty regarding both the inflationary impact upon costs and demand pressures upon Council services going forward. Inflation at September 2022 is running at 10.1% for CPI and 12.6% for RPI, with the threat that higher rates may be maintained over the next year. There is a risk that costs for the Council may increase during the second half of the financial year at an even higher level than forecast, although a prudent approach has been taken with the outturn forecast position.
- 3.4 One of the tangible impacts of higher inflation is the cost relating to utility bills. Significant growth was included in the 2022/23 base budget for utility costs and an earmarked reserve was also set aside. What had not been allowed for, was the increased cost of energy for street lighting. Over the past quarter street lighting energy costs have increased by 103% as part of a two year fixed term deal until March 2024. This is estimated to be an increased annual cost of £0.791m, the cost of which will need to be funded from the central contingency.
- 3.5 Included within the departmental figures is the cost of the 2022/23 proposed pay award. The position as known and if agreed is that all staff will receive a flat pay award amount of £1,925. For those staff at the lower end of the pay scales, this will be an increase of approximately 10%, which is significantly higher than the 2% included within the Council's base budget. The excess cost of the proposed pay award including on-costs across all departments, is estimated to be £3.138m over and above what has been provided within the current year's budget. This in-year cost will need to be temporarily funded from reserves and then built permanently into the base budget from 2023/24 onwards.
- 3.6 The increased energy costs, pay award and high inflation rates will all have a serious negative impact upon the Council's financial position. There is no expectation that any increased Government funding will be received to help meet these pressures. To help address the pressures within the Council budget there is now a real urgency for all Departments to reduce, cease or defer any non-essential spending and to implement any proposed efficiencies as soon as possible.
- 3.7 Other than the above inflationary pressures, there are continued significant service pressures within many Departments. These continue to be particularly evident within Children's and Adults Social Care and within School Transport. Service demand and inflationary cost pressures are having a detrimental impact upon the net spend for these areas, which are significantly higher than the available budget.

Revenue - Operational Spending

- 3.8 Operational net spending for the first three months of the year is higher than the budget to date by £3.378m. Based upon current forecasts it is estimated that net spending will be over the approved budget for the year by £7.586m as at 31 March 2023, if no corrective action is taken.

3.9 Within the overall spending position, the key budget variances are as follows;

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

The latest projected outturn forecast is for the Department's total spending to be £10.049m over the net budget of £27.901m.

Staffing

Employee costs are £1.593m above budget at the end of quarter 2. The continued long term reliance on agency staff is primarily the cause of this overspend. Social worker recruitment is still proving difficult due to an extremely competitive market and highly inflated agency payment rates. Spend on agency staff at the end of quarter 2 is £2.998m or 55% of the employee budget to date.

The final outturn for employee costs is expected to be £2.444m over budget, with spending £3.981m more than during the last financial year. This is a significant increase from the forecast outturn position as at quarter 1 and is due to a number of factors:

- The extension of agency staff contracts from the end of November 22 to the end of March 23. This was highlighted as a risk in the quarter 1 report.
- Extension of the Innovate contract from the end of August 2022 to the middle of January 2023.

Supplies & Services

Supplies and Services expenditure is £0.425m above budget at the end of quarter 2 and is anticipated to be £0.907m over budget at the end of the financial year. A large proportion of this spend is due to increased court costs, currently forecast at £0.550m for the full year, almost twice the expenditure incurred in 2022/23.

Consultancy costs also contribute to this overspend and are expected to be £0.225m at the end of the financial year. The majority of these costs relate to the continuing work undertaken in relation to the in-house fostering project. This however, has been extremely successful, having increased the numbers of in-house foster carers and continuing to maintain high retention levels of existing carers.

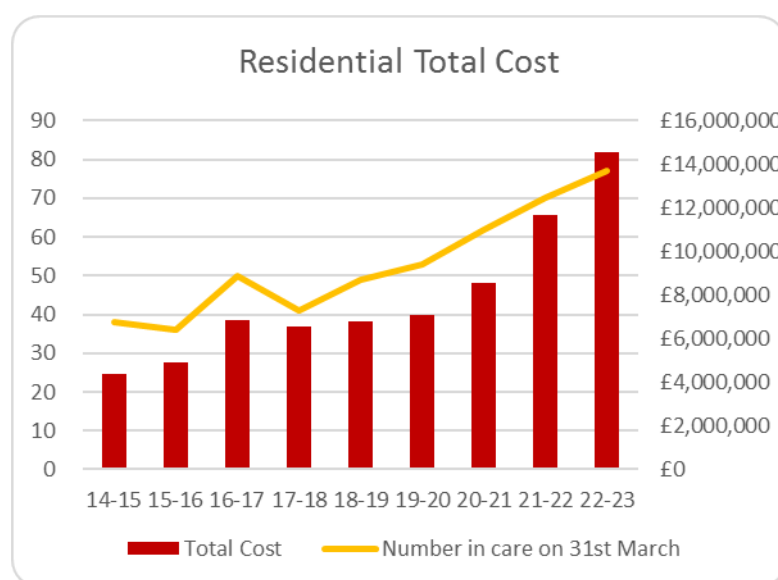
Out of Borough Residential Care

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 rise year-on-year. Residential care is £2.828m overspent at the end of quarter 2 with an anticipated outturn forecast of £5.604m over budget at the end of the financial year.

The table below breaks down the current residential placements based on costs and placement type:

Provision	Weekly Costs	30th September 2022		30th June 2022	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	5	662,535	5	680,801
Residential	£3001 - £4000	13	2,635,774	11	2,289,537
Residential	£4001 - £5000	8	1,685,973	9	2,122,580
Residential	£5001 - £10276	19	5,813,443	17	5,655,116
Secure	£6397 - £9675	1	343,422	0	0
Leaving Care	£443 - £8225	25	2,410,167	24	1,939,850
Parent & Child	£581 - £2,053	6	995,092	6	642,576
Total:		77	14,546,406	72	13,330,459

The graph below illustrates the rising costs of Residential Care, for consistency this does not include the costs of UASC as these costs were not included in previous years.



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

Community Care

Community care expenditure is over budget profile at the end of the second quarter by £0.603m and is anticipated to be overspent by circa £1.236m at the end of the financial year. Pressures on the budget continue the theme from the previous financial year, mostly relating to Direct Payments.

The demand for a Direct Payment continues to increase. As at the end of September 2022 there are 518 service users in receipt of a direct payment compared with 508 in April, which is a 2% increase.

However this budget has for many years experienced great pressure and costs will continue to exceed budget with demand at current levels. The average weekly cost of a direct payment award is £438.60.

There are currently 418 residents in permanent residential/nursing care as at the end of September 2022 compared to 404 residents in April. This is an increase of 3.5%.

The weekly average cost of a package of care has increased since April from £638.87 to £667.77, an increase of 4.5%. There are currently 62 service users with a package of care costing more than £1,000 per week (54 as at April 2022), albeit some of those are jointly funded with Health. Of those 34 are placed outside the borough, an increase from 28 as at April 2022.

Care Homes

Spend across the Division is over the budget profile by £0.641m for the first quarter. The forecast to the end of the financial year is an estimated outturn net spend position of £1.236m over available budget.

The main issue driving the increased costs relates to the difficulties with recruitment of staff, which has resulted in the use of expensive agency staff and overtime to cover vacancies. Due to pressures with recruitment and retention in the sector, heavy reliance is being placed upon agency staff. In the financial year to date, the care homes have incurred costs of £1.8m on agency staff which has partially been offset by high numbers of staff vacancies.

A number of recruitment days have taken place to recruit staff across the four care homes which has reduced the number of vacant posts. Further proactive rolling recruitment with the support of HR has been implemented, with the hope that this will speed up the recruitment process. This will hopefully reduce the agency requirement and will support the budget recovery plan going forward.

(iii) **Corporate and Democracy:-**

To date Corporate and Democracy net spend is £2.577m under the budget to date and it is currently forecast that net spend for the year will be below the approved budget by £3.969m.

Included within the above figures are both general and specific contingency budgets. This includes a contingency for known budget pressures within social care services and recognises that efforts to control and reduce spending within these areas is part of a longer term plan.

Interest rate rises by the Bank of England have increased significantly the amounts of interest which the Council is able to generate from its cash investments. It is currently forecast that by year-end the Council will be able to generate an additional £0.855m in interest receipts than was forecast at budget setting. This will be extremely helpful in supporting the Council's overall outturn position.

Collection Fund

- 3.10 Council tax collection for the first quarter of the year is 54.45%, down by 0.13% on this point last year. Cash collection for the year to date is £40.4m, this includes £1.2m collected in relation to previous year debt.
- 3.11 Council tax collection has been adversely impacted over the first six months of the year, as staff have had to administer the Government's £150 Energy Rebate Scheme. This has impacted significantly upon the volume of recovery action which the team were able to make. The Energy Rebate Scheme has now been concluded and service priority will therefore now return to recovery action.
- 3.12 Business rates collection for the first quarter of the year is 61.54%, up by 6.78%% on this point last year. Cash collected for the year to date is £33.2m. The in-year collection rate has been helped by credits placed against business rate accounts, following the awarding of 2021/22 rate reliefs funded by the Government Covid Additional Relief Fund

Review of Reserves

- 3.13 As at 31 March 2022 the Council's General Reserve was £5.147m, which represents 4.6% of the Council's total net budget. This is considered to be a reasonable level.
- 3.14 As at the end of the current financial year it is forecast the balance of the Council's earmarked reserves will stand at £97.017m. This balance is after funding the additional cost of the 2022/23 pay award and cost of extending the Innovate contract for Children and Family Services.
- 3.15 Detailed below is the forecast of earmarked reserves as at 31 March 2023, categorised into the reasons for which they are held

Category	Balance 31 March 2023 £'000s
Future Revenue Commitments	11,746
Contractual Arrangements	73,063
Grants	5,800
Capital	2,469
Risk	2,324
Other	1,615
Total	97,017

- 3.16 Contractual reserves include those reserves for Mersey Gateway which are largely earmarked to be returned to the Department for Transport.
- 3.17 The value of reserves available for future revenue commitments will need to be utilised to fund any outturn overspend against the 2022/23 budget and also to help with balancing the 2023/24 budget. The limited total value of these reserves is a significant concern, given the issues which have previously been mentioned in the report i.e. high inflation, service demand pressures and future public spending reductions

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;

- i. Basic Need Projects
- ii. SEMH Free School
- iii. High Need Provision
- iv. Disabled Facilities Grants
- v. Stair Lifts
- vi. Joint Funded RSL Adaptations
- vii. Millbrow Care Home
- viii. Spike Island/Wigg Island
- ix. Halton Lea Town Centre Fund
- x. Bridge & Highway Maintenance
- xi. Street Lighting Upgrades
- xii. SUD Green Cycle / Walk Corridors
- xiii. Runcorn East Connectivity
- xiv. Fleet Replacements
- xv. Local Cycling and Walking Infrastructure Plan

- 3.19 Capital spending at 30 September 2022 totalled £11.626m, which represents 103% of the planned spending of £11.251m at this stage. This represents 38% of the total Capital Programme of £31.777m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

- 4.1 As at 30 September 2022, net revenue spend (including the net impact of Covid) is £3.378m over the budget to date.
- 4.2 The forecast outturn currently estimates that spending will be £7.586m over budget for the year, which would have a severe impact upon the Council's reserves.
- 4.2 To address day-to-day operational budget pressures Departments should ensure that all spending continues to be restricted and tightly controlled

over the remainder of the year, with costs avoided or deferred to next year wherever possible, to ensure that the forecast outturn overspend is minimised as far as possible

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.

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 September 2022

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Community & Environment	24,027	11,484	11,365	119	(118)
Economy, Enterprise & Property	2,281	1,452	1,638	(186)	(109)
Finance	4,125	4,192	3,939	253	200
ICT & Support Services	-1,042	-887	-934	47	58
Legal & Democratic Services	502	165	142	23	(21)
Planning & Transportation	9,058	2,065	1,949	116	367
Policy, People, Performance & Efficiency	0	-286	-337	51	150
Enterprise, Community & Resources	38,951	18,185	17,762	423	527
Adult Social Care (inc Care Homes & Community Care)	48,187	23,194	24,390	(1,196)	(2,472)
Children & Families	27,901	11,841	17,377	(5,536)	(10,049)
Complex Care Pool	4,504	-1,306	-1,730	424	607
Education, Inclusion & Provision	8,809	9,920	10,029	(109)	(239)
Public Health & Public Protection	253	127	88	39	71
People	89,654	43,776	50,154	(6,378)	(12,082)
Corporate & Democracy	-16,886	-16,201	-18,778	2,577	3,969
Mersey Gateway	0	-20,372	-20,372	0	0
Total Operational Net Spend	111,719	25,388	28,766	(3,378)	(7,586)

APPENDIX 2

Community & Environment Department

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	15,412	7,300	6,966	334	303
Proposed Pay Award 2022/23	640	0	0	0	0
Premises	2,543	1,272	1,317	(45)	(90)
Supplies & Services	1,398	750	800	(50)	(100)
Hired & Contracted Services	890	44	156	(112)	(225)
Book Fund	140	108	93	15	30
Food Provisions	404	817	801	16	32
School Meals Food	1,872	925	721	204	409
Miscellaneous Transport Costs	115	47	49	(2)	(3)
Other Agency Costs	156	92	69	23	(51)
Other Expenditure	0	2	5	(3)	(5)
Waste Disposal Contracts	6,538	3,269	3,268	1	2
Grants to Voluntary Organisations	67	16	41	(25)	48
Grant to Norton Priory	172	172	174	(2)	(1)
Rolling Projects	0	10	20	(10)	(20)
Capital Financing	0	4	4	0	0
Total Expenditure	30,347	14,828	14,484	344	329
Income					
Sales Income	-1,309	-678	-608	(70)	(141)
School Meals Income	-4,958	-2,275	-2,086	(189)	(378)
Fees & Charges Income	-5,546	-3,318	-3,298	(20)	(41)
Rental Income	-205	-75	-75	0	0
Government Grant Income	-359	-500	-664	164	329
Reimbursements & Other Grant Income	-597	-214	-149	(65)	(130)
Catering Fees	-88	-44	-45	1	2
Internal Fees Income	-247	-30	-38	8	16
Capital Salaries	-173	-46	-46	0	0
Transfers From Reserves	-742	-26	-24	(2)	0
Total Income	-14,224	-7,206	-7,033	(173)	(343)
Net Operational Expenditure	16,123	7,622	7,451	171	(14)
Recharges					
Premises Support	1,496	748	748	0	0
Transport	2,324	1,144	1,196	(52)	(104)
Central Support	4,449	2,225	2,225	0	0
Asset Rental Support	146	0	0	0	0
HBC Support Costs Income	-511	-255	-255	0	0
Net Total Recharges	7,904	3,862	3,914	(52)	(104)
Net Departmental Expenditure	24,027	11,484	11,365	119	(118)

Economy, Enterprise & Property Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employee Related Expenditure	5,159	2,529	2,609	(80)	60
Proposed Pay Award 2022/23	220	0	0	0	0
Repairs & Maintenance	2,306	1,216	1,216	0	0
Premises	92	90	90	0	0
Energy & Water Costs	919	284	387	(103)	(207)
NNDR	533	533	535	(2)	(2)
Rents	179	102	99	3	5
Economic Regeneration Activities	37	0	0	0	0
Security	485	211	211	0	0
Supplies & Services	494	398	398	0	6
Supplies & Services - Grant	1,192	415	415	0	0
Grants to Voluntary Organisations	113	72	72	0	0
Capital Finance	30	30	30	0	0
Transfer to Reserves	254	127	127	0	0
Total Expenditure	12,013	6,007	6,189	(182)	(138)
Income					
Fees & Charges Income	-864	-144	-144	0	0
Rent - Commercial Properties	-842	-297	-235	(62)	(124)
Rent - Investment Properties	-53	-31	-31	0	0
Rent - Markets	-797	-391	-382	(9)	(18)
Government Grant	-690	-412	-412	0	0
Reimbursements & Other Grant Income	-1,451	-351	-351	0	0
Schools SLA Income	-410	-381	-345	(36)	(36)
Recharges to Capital	-237	-36	-36	0	0
Transfer from Reserves	-1,717	-1,174	-1,277	103	207
Total Income	-7,061	-3,217	-3,213	(4)	29
Net Operational Expenditure	4,952	2,790	2,976	(186)	(109)
Recharges					
Premises Support	1,474	737	737	0	0
Transport Support	27	13	13	0	0
Central Support	2,082	1,041	1,041	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-6,258	-3,129	-3,129	0	0
Net Total Recharges	-2,671	-1,338	-1,338	0	0
Net Departmental Expenditure	2,281	1,452	1,638	(186)	(109)

Finance Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,955	2,928	2,781	147	353
Proposed Pay Award 2022/23	328	0	0	0	0
Insurances	894	668	642	26	0
Supplies & Services	415	288	278	10	7
Rent Allowances	35,500	15,661	15,661	0	0
Non HRA Rent Rebates	70	35	28	7	0
Discretionary Social Fund	106	60	60	0	0
Discretionary Social Fund Household Support	579	579	594	(15)	0
Discretionary Housing Payments	300	150	127	23	0
Covid Isolation Scheme	0	0	-9	9	0
Concessionary Travel	1,898	574	509	65	130
LCR Levy	2,241	2,241	2,241	0	0
Transfer to Reserves	17	0	0	0	17
Bad Debt Provision	77	0	0	0	(78)
Total Expenditure	48,380	23,184	22,912	272	429
Income					
Rent Allowances	-34,900	-13,473	-13,336	(137)	(406)
Non HRA Rent Rebate	-70	-35	-87	52	0
Housing Benefit Recovery	-400	-100	-71	(29)	0
Burdens Grant	-60	-60	-87	27	27
Dedicated schools Grant	-111	0	0	0	0
Discretionary Housing Payment Grant	-300	-125	-91	(34)	0
Housing Benefits Admin Grant	-515	-257	-257	0	0
Universal Credits	-5	-5	-5	0	0
Council Tax Admin Grant	-204	-204	-211	7	7
Household Support Fund Grant	-579	-144	-144	0	0
Covid Isolation Grant Income	0	0	36	(36)	0
Council Tax Liability Order	-502	-251	-265	14	0
Business Rates Admin Grant	-155	0	0	0	0
VEP Grant	-9	-9	-9	0	0
Council Tax Rebate Scheme Admin Gra	0	0	-79	79	79
Schools SLAs	-278	-278	-280	2	5
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
Other Fees & Charges	-264	-130	-164	34	31
Reimbursements & Other Grants	-111	-56	-58	2	71
CCG McMillan Reimbursement	-82	0	0	0	0
Transfer from Reserves	-461	-119	-119	0	(43)
Total Income	-41,247	-17,487	-17,468	(19)	(229)
Net Operational Expenditure	7,133	5,697	5,444	253	200
Recharges					
Premises Support	227	113	113	0	0
Central Support	2,518	1,259	1,259	0	0
Recharge Income	-5,753	-2,877	-2,877	0	0
Net Total Recharges	-3,008	-1,505	-1,505	0	0
Net Departmental Expenditure	4,125	4,192	3,939	253	200

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employee	7,288	3,645	3,615	30	(82)
Proposed Pay Award 2022/23	485	0	0	0	0
Supplies & Services Expenditure	1,012	506	498	8	(14)
Capital Finance	78	5	1	4	33
Computer Repairs & Software	1,257	1,150	1,151	(1)	30
Communication Costs	13	13	9	4	0
Premises Expenditure	99	85	77	8	(27)
Transport Expenditure	3	2	1	1	1
Transfer from Reserves	15	0	0	0	15
Total Expenditure	10,250	5,406	5,352	54	(44)
Income					
Fees & Charges	-624	-260	-252	(8)	178
Schools SLA Income	-565	-480	-475	(5)	(83)
Contribution from Reserves	-485	0	0	0	0
Reimbursements & Other Grant Income	0	0	-6	6	7
Total Income	-1,674	-740	-733	(7)	102
Net Operational Expenditure	8,576	4,666	4,619	47	58
Recharges					
Premises Support	389	195	195	0	0
Transport Support	19	12	12	0	0
Central Support	1,592	796	796	0	0
Asset Rental Support	1,494	0	0	0	0
Recharge Income	-13,112	-6,556	-6,556	0	0
Net Total Recharges	-9,618	-5,553	-5,553	0	0
Net Departmental Expenditure	-1,042	-887	-934	47	58

Legal & Democratic Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1,913	956	898	58	48
Proposed Pay Award 2022/23	29	0	0	0	0
Supplies & Services	322	149	159	(10)	(20)
Civic Catering & Functions	39	11	2	9	17
Legal Expenses	218	73	121	(48)	(96)
Legal Expenses Locums	360	183	183	0	0
Transport Related Expenditure	10	7	4	3	6
Total Expenditure	2,891	1,379	1,367	12	(45)
Income					
Land Charges	-84	-41	-37	(4)	(6)
School SLA's	-85	-84	-82	(2)	(2)
Licence Income	-263	-114	-129	15	30
Fees & Charges Income	-65	-32	-34	2	2
Transfer from Reserves	-406	-200	-200	0	0
Total Income	-903	-471	-482	11	24
Net Operational Expenditure	1,988	908	885	23	(21)
Recharges					
Premises Support	58	29	29	0	0
Central Support	351	175	175	0	0
Recharge Income	-1,895	-947	-947	0	0
Net Total Recharges	-1,486	-743	-743	0	0
Net Departmental Expenditure	502	165	142	23	(21)

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,017	2,338	2,285	53	233
Proposed Pay Award 2022/23	131	0	0	0	0
Efficiency Savings	-100	0	0	0	0
Premises	174	89	72	17	39
Hired & Contracted Services	313	152	152	0	(2)
Supplies & Services	204	202	262	(60)	(121)
Street Lighting	2,516	361	361	0	0
Highways Maintenance - Routine & Reactive	1,618	375	513	(138)	(276)
Highways Maintenance - Programmed Works	1,513	721	670	51	102
Fleet Transport	1,383	705	745	(41)	(81)
Bus Support - Halton Hopper Tickets	50	6	6	0	0
Bus Support	498	281	238	43	86
Grants to Voluntary Organisations	31	31	31	0	0
NRA Levy	69	69	70	(1)	0
LCR Levy	882	441	441	0	0
Contribution to Reserves	407	0	0	0	0
Total Expenditure	14,706	5,770	5,846	(76)	(20)
Income					
Sales & Rent Income	-93	-42	-26	(16)	(32)
Planning Fees	-563	-424	-655	231	462
Building Control Fees	-224	-127	-143	16	31
Other Fees & Charges	-927	-492	-500	8	16
Grants & Reimbursements	-239	-154	-154	0	0
Government Grant Income	-125	-64	-64	0	0
Halton Hopper Income	-50	-5	-5	0	0
School SLA's	-46	-45	-43	(2)	(3)
Recharge to Capital	-317	-89	-11	(78)	(156)
LCR Levy Reimbursement	-882	-441	-441	0	0
Contribution from Reserves	-690	-559	-559	0	0
Total Income	-4,156	-2,442	-2,601	160	318
Net Operational Expenditure	10,550	3,329	3,245	84	298
Recharges					
Premises Recharges	534	267	267	0	0
Transport Recharges	661	321	336	(15)	(25)
Asset Charges	1,099	0	0	0	0
Central Recharges	1,581	791	791	0	0
Transport Recharge Income	-4,496	-2,207	-2,254	47	94
Central Recharge Income	-871	-436	-436	0	0
Net Total Recharges	-1,492	-1,264	-1,296	32	69
Net Departmental Expenditure	9,058	2,065	1,949	116	367

Policy, People, Performance & Efficiency Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	2,162	1,048	987	61	175
Proposed Pay Award 2022/23	53	0	0	0	0
Employees Training	123	66	68	(2)	(4)
Apprenticeship Levy	300	151	155	(4)	(9)
Supplies & Services	144	86	93	(7)	(14)
Agency Related Expenditure	11	0	3	(3)	0
Total Expenditure	2,793	1,351	1,306	45	148
Income					
Fees & Charges	-132	-100	-102	2	(2)
Schools SLA	-448	-448	-452	4	4
Transfer from Reserves	-70	-17	-17	0	0
Total Income	-650	-565	-571	6	2
Net Operational Expenditure	2,143	786	735	51	150
Recharges					
Premises Support	72	36	36	0	0
Central Support	1,037	518	518	0	0
Recharge Income	-3,252	-1,626	-1,626	0	0
Net Total Recharges	-2,143	-1,072	-1,072	0	0
Net Departmental Expenditure	0	-286	-337	51	150

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	15,598	7,600	7,532	68	110
Proposed Pay Award 2022/23	572	0	0	0	0
Premises	311	235	232	3	0
Supplies & Services	649	379	370	9	0
Aids & Adaptations	38	5	4	1	0
Transport	187	94	118	(24)	(50)
Food Provision	158	79	75	4	0
Agency	617	367	364	3	0
Supported Accommodation and Services	1,463	605	604	1	0
Emergency Duty Team	105	52	63	(11)	(20)
Contacts & SLAs	627	376	368	8	0
Housing Solutions Grant Funded Schemes					
LCR Immigration Programme	330	165	163	2	0
Homelessness Prevention	356	130	131	(1)	0
Rough Sleepers Initiative	150	50	49	1	0
Total Expenditure	21,161	10,137	10,073	64	40
Income					
Fees & Charges	-761	-337	-318	(19)	(40)
Sales & Rents Income	-391	-221	-259	38	40
Reimbursements & Grant Income	-1,535	-563	-563	0	0
Capital Salaries	-121	-61	-61	0	0
Housing Schemes Income	-836	-836	-836	0	0
Transfer From Reserves	-1,394	0	0	0	0
Total Income	-5,038	-2,018	-2,037	19	0
Net Operational Expenditure Excluding Homes and Community Care	16,123	8,119	8,036	83	40
Care Homes Net Expenditure	8,295	4,173	4,814	-641	-1,236
Community Care Expenditure	19,224	8,658	9,261	-603	-1,236
Net Operational Expenditure Including Homes and Community Care	43,642	20,950	22,111	(1,161)	(2,432)
Recharges					
Premises Support	460	230	230	0	0
Transport Support	587	294	329	(35)	(40)
Central Support	3,563	1,781	1,781	0	0
Asset Rental Support	57	0	0	0	0
Recharge Income	-122	-61	-61	0	0
Net Total Recharges	4,545	2,244	2,279	(35)	(40)
Net Departmental Expenditure	48,187	23,194	24,390	(1,196)	(2,472)

Care Homes Division

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Madeline Mckenna					
Employees	505	255	344	(89)	(211)
Other Premises	53	27	42	(15)	(27)
Supplies & Services	13	5	10	(5)	(8)
Food	40	17	18	(1)	3
Total Madeline Mckenna Expenditure	611	304	414	(110)	(243)
Millbrow					
Employees	1,587	794	975	(181)	(316)
Other Premises	79	41	57	(16)	(32)
Supplies & Services	45	22	15	7	(5)
Food	63	26	35	(9)	(13)
Total Millbrow Expenditure	1,774	883	1,082	(199)	(366)
St Luke's					
Employees	2,412	1,256	1,279	(23)	(258)
Other Premises	105	54	67	(13)	(48)
Supplies & Services	39	15	11	4	(13)
Food	112	47	49	(2)	(3)
Donation	0	0	-1	1	1
Total St Luke's Expenditure	2,668	1,372	1,405	(33)	(321)
St Patrick's					
Employees	1,483	745	1,037	(292)	(511)
Other Premises	94	48	57	(9)	(30)
Supplies & Services	33	13	16	(3)	(14)
Food	102	43	46	(3)	(19)
Total St Patrick's Expenditure	1,712	849	1,156	(307)	(574)
Care Homes Divison Management					
Employees	220	113	105	8	(19)
Proposed Pay Award 2022/23	287	0	0	0	287
Supplies & Services	72	72	72	0	0
Transfer from Reserves	-365	-78	-78	0	0
Care Home Divison Management	214	107	99	8	268
Net Operational Expenditure	6,979	3,515	4,156	(641)	(1,236)
Recharges					
Premises Support	324	162	162	0	0
Central Support	992	496	496	0	0
Net Total Recharges	1,316	658	658	0	0
Net Departmental Expenditure	8,295	4,173	4,814	(641)	(1,236)

COMMUNITY CARE BUDGET

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	14,118	5,837	6,034	(197)	(382)
Domiciliary Care & Supported Living	12,319	5,127	4,821	306	666
Direct Payments	10,369	5,087	5,777	(690)	(1,498)
Day Care	335	129	209	(80)	(138)
Consultancy	0	0	34	(34)	0
Total Expenditure	37,141	16,180	16,875	-695	-1,352
Income					
Residential & Nursing Income	-10,128	-4,208	-4,304	96	130
Community Care Income	-2,446	-890	-912	22	44
Direct Payments Income	-886	-335	-308	(27)	(59)
ILF Grant	-656	-164	-164	0	(0)
Income from other CCGs	-126	-63	-63	0	0
Other Income	-141	-130	-130	0	0
Market sustainability & FCC Grant	-431	-215	-216	1	0
Adult Social Care Support Grant	-3,035	-1,517	-1,517	0	0
War Pension Disregard Grant	-68	0	0	0	0
Total Income	-17,917	-7,522	-7,614	92	116
Net Departmental Expenditure	19,224	8,658	9,261	(603)	(1,236)

Children & Families Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	11,836	5,434	7,027	(1,593)	(2,444)
Proposed Pay Award 2022/23	224	0	0	0	0
Other Premises	316	129	140	(11)	(31)
Supplies & Services	855	406	831	(425)	(907)
Transport	113	37	67	(30)	(67)
Direct Payments	940	390	369	21	40
Commissioned services to Vol Orgs	233	101	77	24	46
Residential Care	9,865	3,785	6,613	(2,828)	(5,065)
Out of Borough Adoption	89	45	0	45	79
Out of Borough Fostering	2,503	1,136	1,280	(144)	(255)
In House Adoption	427	153	142	11	26
Special Guardianship Order	1,780	890	1,032	(142)	(313)
In House Foster Carer Placements	2,337	1,181	1,351	(170)	(405)
Lavender House	219	73	73	0	0
Home Support & Respite	3	3	43	(40)	(167)
Care Leavers	249	106	85	21	52
Family Support	53	26	92	(66)	(150)
Contracted services	3	1	1	0	0
Early Years	203	49	197	(148)	(346)
Emergency Duty	118	0	0	0	0
Youth Offending Services	255	77	103	(26)	(74)
Total Expenditure	32,621	14,022	19,523	(5,501)	(9,981)
Income					
Fees & Charges	-24	-4	-1	(3)	(6)
Sales Income	-4	-1	0	(1)	(1)
Rents	-58	-22	-22	0	0
Reimbursement & other Grant Income	-640	-341	-310	(31)	(61)
Transfer from reserve	-1,661	-520	-520	0	0
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-5,391	-2,846	-2,846	0	0
Total Income	-7,828	-3,734	-3,699	(35)	(68)
Net Operational Expenditure	24,793	10,288	15,824	(5,536)	(10,049)
Recharges					
Premises Support	178	89	89	0	0
Transport	18	8	8	0	0
Central Support Recharges	3,036	1,518	1,518	0	0
Internal Recharge Income	-124	-62	-62	0	0
Net Total Recharges	3,108	1,553	1,553	0	0
Net Departmental Expenditure	27,901	11,841	17,377	(5,536)	(10,049)

Complex Care Pool

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	6,403	2,877	2,362	515	555
Oakmeadow	1,165	601	600	1	3
Community Home Care First	1,300	469	469	0	0
Joint Equipment Store	815	261	261	0	0
Development Fund	662	0	0	0	0
HICafs	3,584	738	448	290	585
Contracts & SLA's	3,262	858	826	32	75
Carers Breaks	428	247	212	35	74
Carers centre	377	188	188	0	0
Residential Care	1,075	537	537	0	0
Domiciliary Care & Supported Living	2,556	1,278	1,301	(23)	(75)
Total Expenditure	21,626	8,055	7,205	850	1,217
Income					
BCF	-12,079	-6,039	-6,039	0	0
CCG Contribution to Pool	-2,831	-1,416	-1,416	0	0
Oakmeadow Income	-613	-306	-304	(2)	(3)
Transfer from reserve	-700	-700	-700	0	0
Ageing Well	-694	-694	-694	0	0
Bal cfwd 2021/22	-206	-206	-206	0	0
Total Income	-17,122	-9,361	-9,359	(2)	(3)
Net Expenditure	4,504	-1,306	-2,154	848	1,214
CCG Contribution Share of Surplus	0	0	424	(424)	(607)
Adjusted Net Departmental Expenditure	4,504	-1,306	-1,730	424	607

Education, Inclusion & Provision Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Core Funded					
Employees	3,573	1,678	1,601	77	329
Proposed Pay Award 2022/23	169	0	0	0	0
Premises	3	1	0	1	3
Supplies & Services	689	445	411	34	67
Transport	43	18	14	4	(3)
Schools Transport	1,311	300	588	(288)	(677)
Commissioned Services	1,839	264	266	(2)	(5)
Grants to Voluntary Organisations	35	4	1	3	(62)
Capital Financing	1	1	1	0	1
Grant Funded					
Employees	3,719	1,589	1,589	0	0
Premises	24	6	6	0	0
Supplies & Services	1,588	542	542	0	0
Transport	22	13	13	0	0
Independent School Fees	6,728	2,790	2,790	0	0
Inter Authority Special Needs	604	62	62	0	0
Pupil Premium Grant	200	9	9	0	0
Nursery Education Payment	6,000	2,431	2,431	0	0
Grants to Voluntary Organisations	1,444	497	497	0	0
Total Expenditure	27,992	10,650	10,821	(171)	(347)
Income					
Fees & Charges	-93	-47	-47	0	36
Government Grant	-1,513	-630	-630	0	0
Reimbursements & Other Grant Income	0	0	-46	46	46
Schools SLA Income	-358	-149	-220	71	81
Transfer to/from Reserves	-991	-814	-814	0	0
Dedicated Schools Grant	-18,553	0	0	0	0
Inter Authority Income	-544	-240	-185	(55)	(55)
Total Income	-22,052	-1,880	-1,942	62	108
Net Operational Expenditure	5,940	8,770	8,879	(109)	(239)
Recharges					
Premises Support	127	53	53	0	0
Transport Support	438	135	135	0	0
Central Support	2,309	962	962	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	-22	0	0	0	0
Net Total Recharges	2,869	1,150	1,150	0	0
Net Departmental Expenditure	8,809	9,920	10,029	(109)	(239)

Public Health & Public Protection Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,451	2,059	2,028	31	53
Premises	5	0	0	0	0
Supplies & Services	278	161	148	13	27
Contracts & SLA's	7,025	2,590	2,590	0	0
Transport	11	9	8	1	1
Other Agency	21	21	21	0	0
Transfer to Reserves	79	29	29	0	0
Total Expenditure	11,870	4,869	4,824	45	81
Income					
Fees & Charges	-291	-233	-231	(2)	(5)
Reimbursements & Other Grants	-313	-290	-290	0	0
Government Grants	-11,337	-4,693	-4,693	0	0
Transfer from Reserves	-667	-22	-22	0	0
Total Income	-12,608	-5,238	-5,236	(2)	(5)
Net Operational Expenditure	-738	-369	-412	43	76
Recharges					
Premises Support	126	63	63	0	0
Transport Support	23	12	16	(4)	(5)
Central Support	1,324	662	662	0	0
Recharge Income	-482	-241	-241	0	0
Net Total Recharges	991	496	500	-4	-5
Net Departmental Expenditure	253	127	88	39	71

Corporate and Democracy

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	342	171	171	(0)	0
Contracted Services	38	19	11	8	0
Supplies & Services	129	65	202	(137)	(100)
Premises Expenditure	5	5	16	(11)	(11)
Transport Costs	0	0	0	0	0
Members Allowances	901	451	422	29	30
Interest Payable - Treasury Management	917	275	275	(0)	0
Interest Payable - Other	303	76	7	69	274
Bank Charges	137	68	68	0	0
Audit Fees	135	68	68	(1)	0
Contingency	3,707	2,249	0	2,249	3,358
Capital Financing	1,941	1,941	1,989	(48)	(48)
Contribution to Reserves	4,332	0	0	0	0
Debt Management Expenses	20	10	10	0	0
Precepts & Levies	210	105	105	0	0
Total Expenditure	13,117	5,501	3,344	2,157	3,503
Income					
Interest Receivable - Treasury Management	-1,124	-562	-983	421	974
Interest Receivable - Other	0	0	0	0	(119)
Other Fees & Charges	-119	-59	-58	(1)	0
Grants & Reimbursements	-1,811	-71	-71	0	(376)
Government Grant Income	-11,802	-7,183	-7,183	0	(13)
Transfer from Reserves	-13,292	-13,292	-13,292	0	0
Total Income	-28,146	-21,167	-21,587	420	466
Net Operational Expenditure	-15,030	-15,666	-18,243	2,577	3,969
Recharges					
Premises Recharges	4	2	2	0	0
Central Recharges	1,297	648	648	0	0
Recharge Income	-3,158	-1,185	-1,185	0	0
Net Total Recharges	-1,857	-535	-535	0	0
Net Departmental Expenditure	-16,886	-16,201	-18,778	2,577	3,969

Mersey Gateway

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	0	0	0	0	0
Premises	91	50	42	8	7
Hired & Contracted	0	0	5	(5)	(16)
Unitary Charge	40,225	16,760	16,557	203	608
DMPA Fee	9,303	4,652	5,858	(1,206)	(1,385)
Supplies & Services	0	0	60	(60)	(143)
MGCB Ltd	1,920	960	844	116	232
Insurances	715	0	0	0	0
MGET	303	76	82	(6)	19
Bus Support	250	101	26	75	104
External Interest	5,305	2,652	2,587	65	66
Finance Charges	161	0	0	0	0
Bad debt provision	0	0	0	0	0
Direct Revenue Financing	288	0	0	0	144
Transfer to Reserves	9,746	0	0	0	(52)
Total Expenditure	68,307	25,251	26,061	(810)	(416)
Income					
Toll Income	-45,267	-22,633	-23,250	617	432
Grants & Reimbursements	-22,940	-22,940	-22,940	0	0
Transfer from Reserves	-215	-107	-300	193	(16)
Total Income	-68,422	-45,680	-46,490	810	416
Net Operational Expenditure	-115	-20,429	-20,429	0	0
Recharges					
Central Support	115	57	57	0	0
Net Total Recharges	115	57	57	0	0
Net Departmental Expenditure	0	-20,372	-20,372	0	0

Capital Programme as at 30 September 2022

Appendix 3

Directorate/Department	2022/23 Capital Allocation	Allocation to Date	Actual Spend to 30 September 2022	Total Allocation Remaining	2023/24 Capital Allocation	2024/25 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
PEOPLE DIRECTORATE						
Asset Management Data	6	2	2	4	0	0
Capital Repairs	1,155	914	914	241	294	0
Asbestos Management	29	10	10	19	0	0
Schools Access Initiative	62	2	2	60	0	0
Basic Needs Projects	0	0	0	0	278	0
Fairfield Primary School	20	0	0	20	283	20
Kitchen Gas Safety	1	1	1	0	0	0
Small Capital Works	124	38	38	86	0	0
SEMH Free School	237	227	227	10	232	0
Cavendish School Extension	443	31	31	412	23	0
High Need Provision unallocated	0	0	0	0	3,201	0
Grants – Disabled Facilities	600	300	280	320	600	600
Stair Lifts	200	100	94	106	270	270
Joint Funding RSL Adaptations	300	150	152	148	270	270
ALD Bungalows	0	0	0	0	199	0
Purchase of 2 adapted Properties	0	0	0	0	358	0
Millbrow Care Home	400	100	63	337	0	0
Madeline McKenna	100	20	18	82	0	0
St Lukes	100	10	9	91	1,000	0
St Patricks	400	100	100	300	1,000	1,200
Care Homes Refurbishment	0	0	0	0	0	0
Telehealthcare Upgrade	400	100	92	308	0	0
TOTAL PEOPLE DIRECTORATE	4,577	2,105	2,033	2,544	8,008	2,360

Capital Programme as at 30 September 2022...continued

Directorate/Department	2022/23 Capital Allocation	Allocation to Date	Actual Spend to 30 September 2022	Total Allocation Remaining	2023/24 Capital Allocation	2024/25 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE						
Stadium Minor Works	37	10	9	28	30	30
Stadium Decarbonisation Scheme	0	0	117	-117	0	0
Open Spaces Schemes	450	130	128	322	600	600
Upton Improvements	13	0	0	13	0	0
Crow Wood Park	39	10	10	29	0	0
Brookvale Pitch Refurbishment	70	40	38	32	0	0
Halton Leisure Centre	6,296	950	927	5,369	8,000	7,285
Children's Playground Equipment	80	5	2	78	65	65
Landfill Tax Credit Schemes	340	0	0	340	340	340
Runcorn Town Park	256	110	110	146	310	310
Widnes Crematorium						
Replacement Cremator	200	200	234	-34	0	0
Spike Island / Wigg Island	60	0	0	60	964	964
Litter Bins	20	0	0	20	20	20
IT Rolling Programme	700	123	123	577	700	700
3MG	164	6	6	158	0	0
Murdishaw redevelopment	31	0	0	31	0	0
Equality Act Improvement Works	300	34	34	266	300	300
Widnes Market Refurbishment	6	6	6	0	0	0
Broseley House	21	7	7	14	0	0
Solar Farm Extension	11	0	0	11	0	0
Foundary Lane Residential Area	2,117	932	932	1,185	2,117	0
Kingsway Learning Centre						
Improved Facilities	36	0	0	36	0	0
Halton Lea TCF	388	353	353	35	0	0
Property Improvements	213	169	169	44	200	200
Astmoor Regeneration	14	10	10	4	0	0
Runcorn Town Centre Fund	2,089	952	959	1,130	0	0
Woodend, Unit 10 Catalyst	500	21	21	479	0	0
St Paul's Mews	500	500	515	-15	0	0
Runcorn Station Quarter	530	77	77	453	0	0
Bridge and Highway Maintenance	2,448	471	471	1,977	1,873	0
Integrated Transport	1,553	332	332	1,221	0	0
EATF Runcorn Busway	1,546	564	564	982	0	0
CRSTS Funded Schemes	3,306	628	628	2,678	0	0
Street Lighting - Structural						
Maintenance	853	139	139	714	200	200
Street Lighting - Upgrades	530	52	52	478	2,000	0
SUD Green Cycle / Walk Corridors	349	349	349	0	0	0
Runcorn East Connectivity	1,500	326	326	1,174	4,069	0
Risk Management	495	23	23	472	120	120
Fleet Replacements	2,500	452	452	2,048	4,467	1,147
Silver Jubilee Bridge - Major						
Maintenance Scheme	321	0	0	321	0	0
Silver Jubilee Bridge - Decoupling /						
Runcorn Station Quarter	0	0	325	-325	0	0
Widnes Loops	0	0	13	-13	0	0
Silver Jubilee Bridge - Lighting	469	1	1	468	0	0
LCWIP (Local cycling and walking						
infrastructure plan) / Dukesfield	2,750	1,089	1,089	1,661	0	0
MG Land Acquisition	904	0	-33	937	0	0
MG Development Costs	40	24	24	16	0	0
MG Handback Land	100	51	51	49	0	0
TOTAL ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE	35,144	9,146	9,593	25,551	26,375	12,281

Capital Programme as at 30 September 2022...continued

Directorate/Department	2022/23 Capital Allocation	Allocation to Date	Actual Spend to 30 September 2022	Total Allocation Remaining		2023/24 Capital Allocation	2024/25 Capital Allocation
	£'000	£'000	£'000	£'000		£'000	£'000
TOTAL CAPITAL PROGRAMME	39,721	11,251	11,626	28,095		34,383	14,641
Slippage (20%) Carried Forward	-7,944					-6,877	-2,928
Slippage Brought Forward						7,944	6,877
TOTAL	31,777	11,251	11,626	20,151		35,450	18,589

