

**REPORT TO:** Executive Board

**DATE:** 22 February 2024

**REPORTING OFFICER:** Operational Director – Finance

**PORTFOLIO:** Corporate Services

**SUBJECT:** 2023/24 Spending as at 31 December 2023

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

## **1.0 PURPOSE OF REPORT**

1.1 To report the Council's overall revenue and capital net spending position as at 31 December 2023 together with a 2023/24 forecast outturn position.

## **2.0 RECOMMENDED: That**

- (i) All spending continues to be limited to only absolutely essential items;**
- (ii) Executive Directors continue the urgent action to identify areas where spending can be reduced or suspended for the remainder of the current financial year, or additional funding secured;**
- (iii) Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.24; and**
- (iv) A review of outstanding sundry debts is undertaken as outlined in paragraph 3.31, particularly within Adults and Community & Greenspaces, to facilitate debt collection, reduce the level of outstanding debt, and avoid increasing the bad debt provision.**

## **3.0 SUPPORTING INFORMATION**

### **Revenue Spending**

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 December 2023 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 31 December 2023 is £5.593m over budget. The outturn forecast for the year estimates that net spending will be over budget by £7.144m.

- 3.2 The forecast position continues to show overspend positions across the majority of departments. The figures reflect a prudent yet realistic view of spend and income levels through to the end of the year.
- 3.3 The quarter 3 position shows an improvement on that reported at quarter 2. The forecast outturn at that point was an estimated overspend against budget of £8.108m.
- 3.4 The largest pressure on the budget continues to be within the Children & Families Department, where forecast net spend for the year has increased by £1.586m over the past three months. This is predominantly as a result of increased spend against residential care and out of borough fostering.
- 3.5 Offsetting this increase, is a forecast gain in interest receivable through to 31 March 2024. The Council's capital cash reserves continue to be in a strong position. The estimate of cash held is greater than expected at this point, which has allowed the Council to invest with favourable interest rates. As a result, net interest income generated within Corporate & Democracy has increased by £1.152m. In addition, forecast net spend within Community & Greenspaces has decreased by £0.893, mainly because forecasts for staffing and premises costs have reduced significantly.
- 3.6 Details for all these areas are shown within Appendix 2.
- 3.7 As previously reported the level of available revenue reserves which the Council holds (see paragraph 3.16) is low and insufficient to meet such a significant overspend position. Action must therefore continue within all departments to reduce the Council's cost base.
- 3.8 Included within the departmental figures is the cost of the 2023/24 pay award. This was settled in November 2023 at an increase of £1,925 (excl on-costs) for all staff, with the exception of senior officers where a pay award of 3.5% was previously agreed. The £1,925 equates to a 6% pay increase on average.
- 3.9 The use and cost of agency staff continues to be one of the main contributing factors to the forecast overspend position for the year. This is most evident within the Children & Families Department and the Care Homes Division. Initiatives and support from the Transformation Programme are ongoing to reduce reliance upon agency staff. However, given the level of spend to date, the changes must be introduced as quickly as possible to avoid this becoming an unaffordable issue in the next financial year.
- 3.10 Analysis of agency spend for the first three quarters of the year, together with comparative analysis of 2022/23 costs, is included in the table below. This shows an increase in costs over the three quarters of the year. It suggests that total agency costs for the year will be similar to 2022/23, unless prompt remedial action is taken.

|                                   | 2023/24      |              |              |                | 2022/23        |
|-----------------------------------|--------------|--------------|--------------|----------------|----------------|
|                                   | Q1<br>£'000  | Q2<br>£'000  | Q3<br>£'000  | Total<br>£'000 | Total<br>£'000 |
| Adult Social Care                 | 1,176        | 1,339        | 1,486        | 4,001          | 5,677          |
| Chief Executives Delivery Unit    | 118          | 114          | 122          | 354            | 23             |
| Children & Family Services        | 1,395        | 1,506        | 1,731        | 4,632          | 6,315          |
| Community & Greenspace            | 44           | 75           | 98           | 217            | 130            |
| Economy, Enterprise & Property    | 92           | 71           | 89           | 252            | 452            |
| Education, Inclusion & Provision  | 107          | 102          | 76           | 285            | 31             |
| Finance                           | 18           | 23           | 0            | 41             | 31             |
| ICT & Support Services            | 0            | 1            | 6            | 7              | 0              |
| Legal & Democratic Services       | 193          | 182          | 202          | 577            | 473            |
| Planning & Transportation         | 45           | 48           | 50           | 143            | 225            |
| Public Health & Public Protection | 0            | 1            | 5            | 6              | 249            |
| <b>Total</b>                      | <b>3,188</b> | <b>3,462</b> | <b>3,865</b> | <b>10,515</b>  | <b>13,605</b>  |

3.11 Inflation as at December 2023 is running at 4.0% for CPI and 5.2% for RPI. Both are significant reductions from those reported at quarter 2, but are still high in comparison to Government 2.0% target. High inflation will continue to have a detrimental impact upon the Council's cost base moving into 2024/25.

3.12 Forecasts for inflation remain varied, with 2024 rates suggested to be around 3.0% (average view), but with estimates ranging from 1.7% to 4.2%. Longer term it is expected to be 2025 before inflation comes down to the 2.0% Government target. Forecasted rates will be reflected in the Council's medium term financial forecast.

3.13 The pay award, high inflation rates, increasing service demands and use of agency staff, continue to have a serious negative impact upon the Council's financial position. As such there continues to be a real urgency for all departments to stop any non-essential spending and to implement any proposed efficiencies as soon as possible.

### **Revenue - Operational Spending**

3.14 Operational net spending for the first nine months of the year is higher than the budget to date by £5.593m Based on current forecasts it is estimated net spend will be over budget for the year by £7.144m if no further corrective action is taken.

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

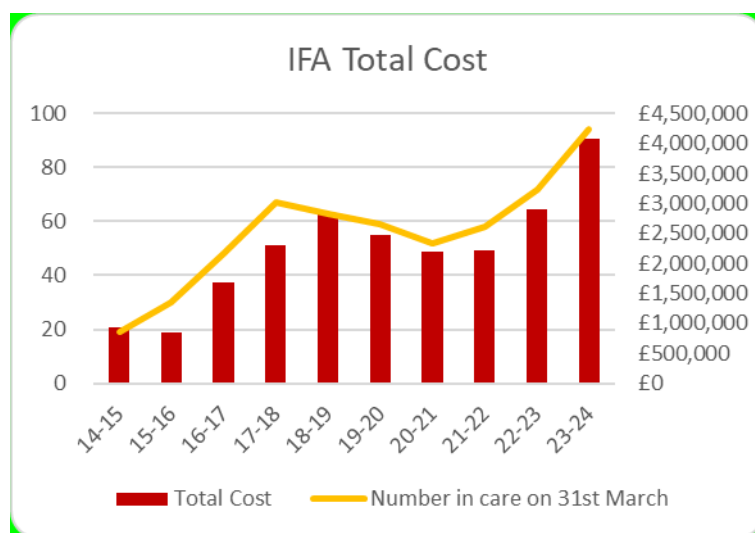
#### **(i) Children and Families Department**

Employee costs are £2.830m above budget profile at the end of quarter three. There continues to be a heavy reliance on agency staff to fill vacancies across the structure including Social Worker and Practice Lead positions. This combined with a number of agency staff recruited in addition to the current staffing structure is the cause of this overspend. Social Worker recruitment is proving difficult due to an extremely competitive market and highly inflated agency payment rates. Spend on agency staff at the end of quarter three is £4.598m or 54% of employee

budget to date. The final outturn for employee costs is expected to be £3.616m overspent. This is £0.177m more than was forecast at quarter two and is due to the increased numbers of agency staff and the agreed pay award for 2023/24 being higher than had been initially budgeted.

Supplies and Services expenditure is £0.928m above budget profile at the end of quarter three with a forecast outturn of £1.185m. Additional growth was provided of £0.314m to cover the increase in court costs and related legal spend. However, supplies and services is diverse and high levels of spend relating to a number of areas including nursery fees, consultancy, translation costs, equipment and travel are adding pressure to this budget. The outturn position has increased by £0.163m since quarter two.

Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on IFA. Higher numbers of children placed within IFA provision and increased IFA rates has resulted in an outturn forecast overspend of £1.024m. There have been an additional 16 children entering IFA placements between Q2 and Q3 which has increased the forecast overspend within this area.



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. This budget was given an additional growth of £4.052m for this financial year to alleviate the pressure, however residential care is £2.672m overspent at the end of quarter three with an anticipated outturn of £3.563m over budget at the end of the year.

The high increase in spend can be attributed to the rise in costs of individual packages and the increase in numbers of children that are accommodated in residential care. The table below illustrates the trend towards numbers of children accommodated in residential care and the cost of packages.

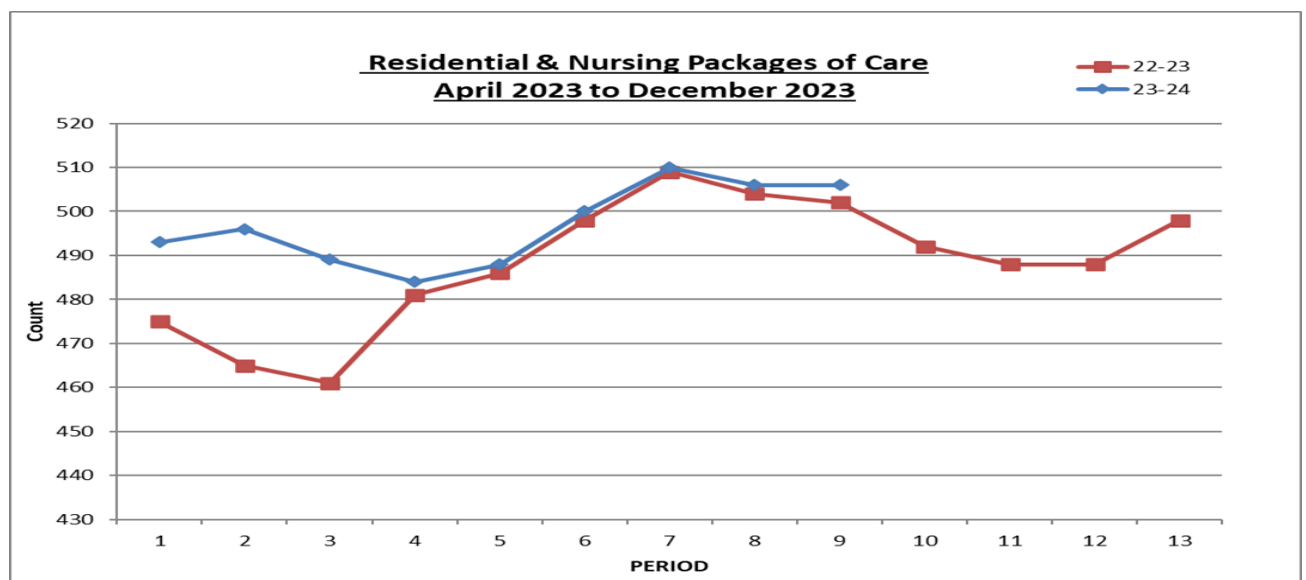
| Provision      | Weekly Costs   | 31 December 2023 |                             | 30 September 2023 |                             |
|----------------|----------------|------------------|-----------------------------|-------------------|-----------------------------|
|                |                | No. Placed       | Estimated cost for the year | No. Placed        | Estimated cost for the year |
| Residential    | £2000 - £3000  | 6                | 853,613                     | 4                 | 768,400                     |
| Residential    | £3001 - £4000  | 11               | 1,959,602                   | 9                 | 1,606,255                   |
| Residential    | £4001 - £5000  | 6                | 1,473,015                   | 7                 | 1,549,874                   |
| Residential    | £5001 - £13720 | 30               | 10,611,463                  | 29                | 10,381,554                  |
| Secure         | £6397 - £8137  | 0                | 0                           | 0                 | 0                           |
| Leaving Care   | £443 - £7175   | 17               | 1,922,334                   | 16                | 1,750,828                   |
| Parent & Child | £2000 - £5500  | 6                | 562,071                     | 5                 | 393,882                     |
|                |                |                  |                             |                   |                             |
| <b>Total:</b>  |                | <b>76</b>        | <b>17,382,099</b>           | <b>70</b>         | <b>16,450,793</b>           |

(ii) **Adult Social Care Directorate**

Community Care

At the end of the third quarter of the current financial year, expenditure on community care services is over budget profile by £0.978m and is anticipated to be overspent by £1.116m at the end of the financial year. The recovery plan group meet on a regular basis and to date have achieved savings of approximately £2.3m. However, some of those savings have been offset by an increase in demand for service and also increases in complex care packages, an example being the use of 1 to 1 care. Further reductions are required to bring the budget back in line and the group will continue to actively look for those savings where appropriate.

**Residential & Nursing Care**

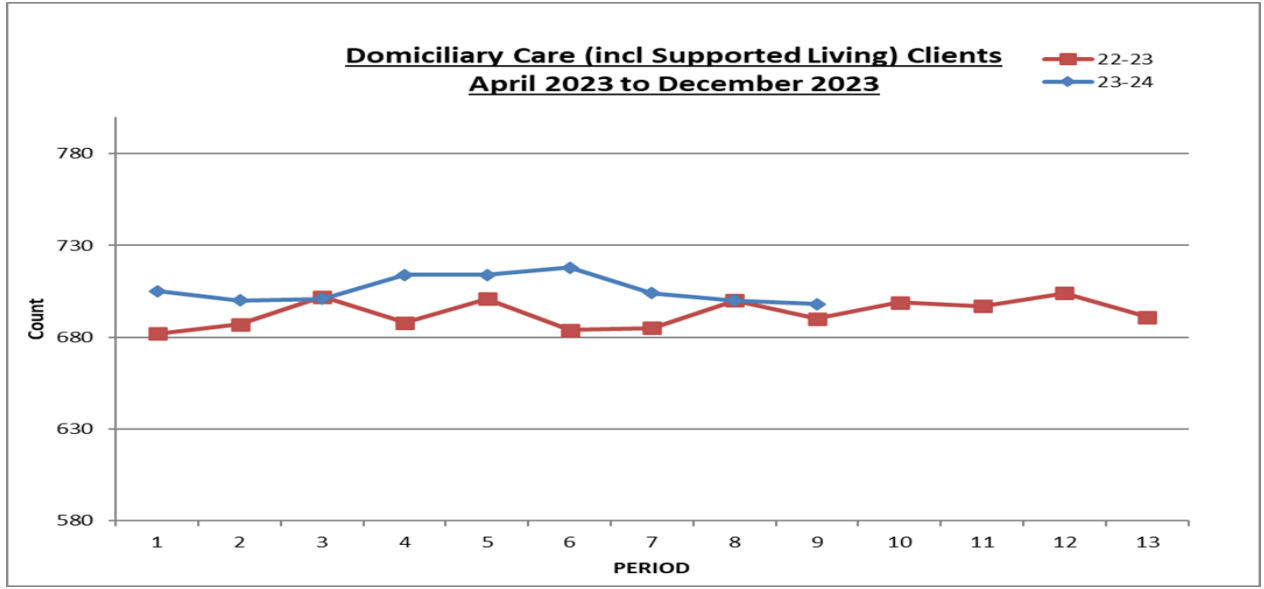


Numbers of residential & nursing placement continued to rise during October but started to reduce in November and December.

There are currently 506 placements compared to the average for the year of 497.

The average cost of a package of care has increased 10% from £864 in April to £954 in December suggesting an increase in the complexity of care packages.

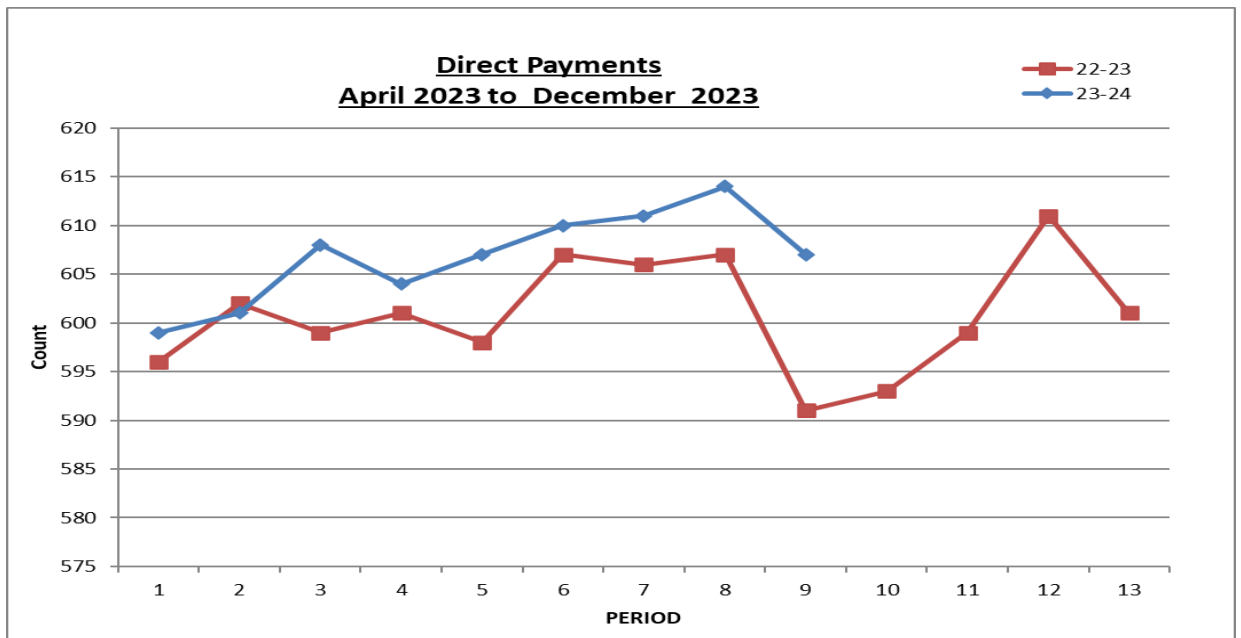
### Domiciliary Care & Supported Living



There are currently 698 service users receiving a package of care at home compared to 705 in April, a small reduction of 0.9%.

The average cost of a package of care has increased from £417 in April to £472 in December, an increase of 12.9%.

### Direct Payments



There has been a slight reduction in the demand for Direct Payments from 610 at September to 607 currently. However, this service continues to be a pressure as it is often used as a default position due to the current domiciliary provider being unable to pick up additional care packages.

### Care Homes

The outturn position for Q2 was £1.466m over budget. Based on the estimated outturn position for Q3, there is an expectation that the outturn overspend will be £0.196m lower than the previous quarter. The reduction of £0.196m largely relates to a reduction in Agency spend.

Employee related expenditure is over budget profile at the end of Q3 by £0.729m with the expected outturn position of employee related expenditure to be £1.120m over budget.

Recruitment and retainment of staff is a continued pressure across the care homes and is therefore reliant on the use of overtime and agency staff to cover vacancies. At the end of Q3 total agency spend across the care homes reached £2.2m, the cost of this has partially been offset by staff vacancies. Progress has been made during Q3 with both St Lukes and St Patricks now using Matrix to source agency staff helping to reduce the overall cost.

A proactive rolling recruitment exercise is ongoing within the care homes and is supported by HR and the Transformation team

### **(iii) Education, Inclusion and Provision**

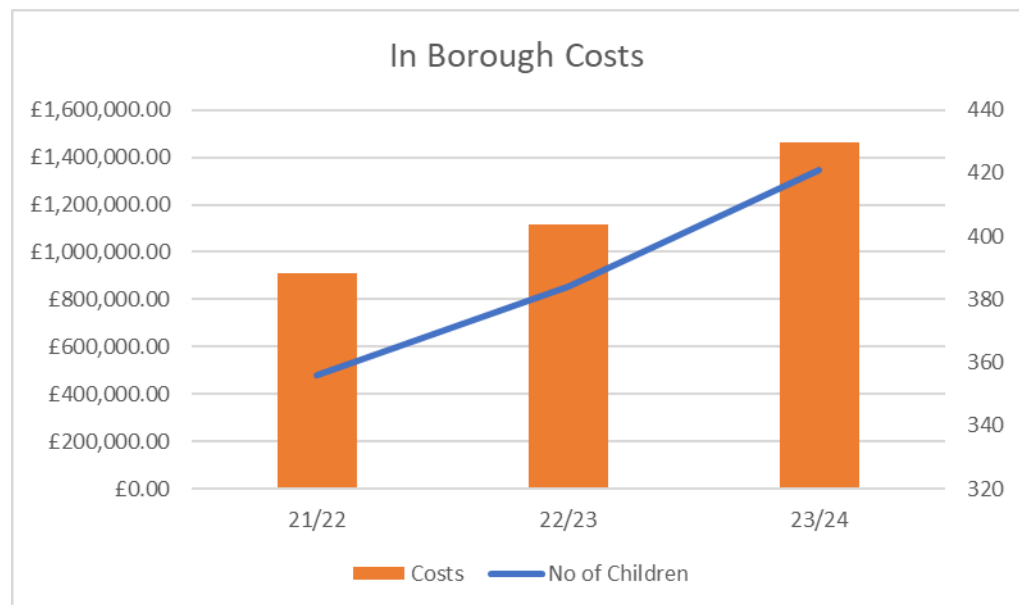
The net Departmental expenditure is £0.120m over budget at the end of quarter three, based on available information. However, the forecast outturn for 2023/24 is currently estimating an overspend against budget of £0.785m. This is broadly in line with the forecast overspend of £0.767m estimated at Q2.

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 schools within the borough and those attending out of borough schools.

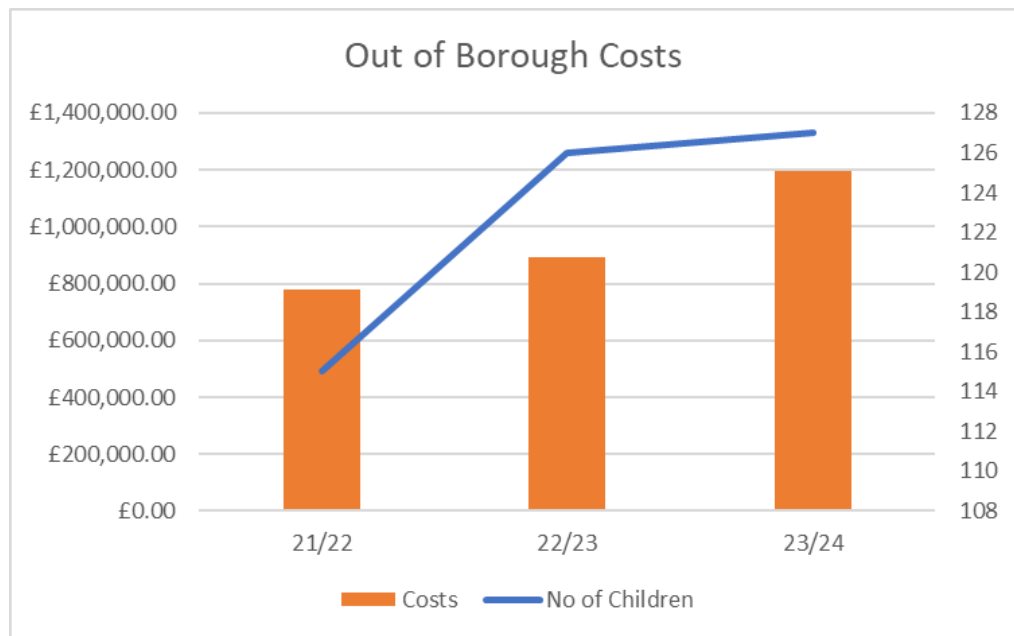
The table below breaks down the split between the different areas, and how each area spend compares to budget.

| 2023-24 as at Q3 |              |                 |                             |                   |                          |
|------------------|--------------|-----------------|-----------------------------|-------------------|--------------------------|
| Area             | No. of Users | Budget<br>£'000 | Projected<br>Spend<br>£'000 | Variance<br>£'000 | Average Cost<br>per User |
| In Borough       | 421          | 1,104           | 1,465                       | (361)             | £3,480                   |
| Out of Borough   | 127          | 426             | 1,195                       | (769)             | £9,409                   |
| <b>Total</b>     | <b>548</b>   | <b>1,530</b>    | <b>2,660</b>                | <b>(1,130)</b>    |                          |

At Q3 there are currently 548 service users, an increase of 30 from Q2. The majority of which attend schools within the Borough, 421 compared to 127 out of the Borough. As can be seen both areas are overspending compared to budget. However, the out of borough forecast overspend is far greater than that for in-borough. The demand for the School Transport service is increasing in line with the increasing number of pupils with SEN within the Borough. The graphs below show that the number of SEN children using this service has increased year on year, which has driven the cost up.







(iv) **Community and Greenspaces**

The net department spend is £0.191m under budget at the end of Quarter 3 and the estimated outturn underspend against budget for 2023/24 is £0.332m.

This represents a significant improvement on the forecast outturn overspend of £0.564m estimated at the end of Qtr2. The variance between the two quarters is largely attributed to employee and premises costs over the year to date being lower than expected.

Net employee spend is estimated to be under the approved budget at the end of the financial year by £0.820m. This is due to the number of vacancies within leisure services and reduced casual usage in line with 2022/23 actual data. The costs included within the report now take account of all 2023.24 pay awards being agreed and paid to employees.

Utility budgets for 2023/24 were inflated due to the expected rise in energy costs, however, the actual charges to date have not been as high as forecasted. There has also been a considerable saving on crematorium gas charges as the new cremator is more efficient. Gas usage at the Stadium has been reduced due to using heat source pumps. Energy costs for the year are under review and a prudent approach has been taken in estimates.

Sales income for the year is expected to underachieve compared to the budgeted income target. Shortfalls in income at the stadium, school meal sales plus a reduction in room hire at Community Centres and Libraries are forecast to contribute towards lower income levels. This shortfall against the income target is mitigated by reduced employee costs and casual usage at these establishments.

(v) **Corporate and Democracy**

To date Corporate and Democracy net spend is £4.274m under the budget to date and it is currently forecast that net spend for the year will be below the approved budget by £5.869m. The forecast underspend for the year has increased by approximately £1.1m since the reported position at the end of September due to higher levels of cash held than forecast with continued high investment returns

Included within the above figures are both general and specific contingency budgets. This includes a contingency for continuing 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. It is currently forecast contingency of £3.215m will help support overspending areas elsewhere within the budget but this is pending further calls on the contingency budget.

Interest rate rises by the Bank of England (5.25% - November 2023) has increased the amount 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 £1.689m in interest receipts than was forecast at budget setting. This position is helped by the Council maintaining higher cash reserves than expected at the time the budget was set.

**Collection Fund**

- 3.16 Council tax collection for the year to 31 December 2023 is 80.26%, down 0.43% on this point last year. Cash collection for the year to date is £63.2m, this includes £1.8m collected in relation to previous year debt.
- 3.17 Business rates collection for the first half of the year is 82.25%, up by 0.91% on this point last year. Cash collected for the year to date is £50.2m, this includes £0.9m collected in relation to previous year debt.

**Review of Reserves**

- 3.18 As at 31 March 2023 the Council's General Reserve was £5.147m, which represents 3.6% of the Council's total net budget. This is considered to be a minimum prudent level.
- 3.19 As at 31 December 2023, the balance of Council earmarked reserves stood at £21.915m, excluding £73.524m set aside for Mersey Gateway.
- 3.20 The Mersey Gateway (MG) reserve has recently been part of a five year review of the MG Project by the Department for Transport (DfT). Ministerial approval has now been given to share part of the reserve between the DfT (85%) and the Council (15%), in accordance with the MG Funding Agreement. The value of the Council's share is still to be confirmed but is expected to be in the region of £7.5m.

- 3.21 An exercise has been undertaken to review all earmarked reserves and depending upon their purpose and level of contractual commitment, determine whether they can be released in part or in full to assist with funding the Council's current financial challenges, recognising that this only provides one-year solutions.
- 3.22 A summary breakdown of the earmarked reserves is presented in the table below. It provides information on the value of reserves held and what could potentially be released to help fund the current year overspend and assist with providing a balanced 2024/25 budget, with notes below regarding those reserves proposed for release.

| <b>Summary of Earmarked Reserves</b>   |                                |                                     |
|--|--------------------------------|-------------------------------------|
| <b>Reserve</b>                         | <b>Value of Reserve<br/>£m</b> | <b>Available for Release<br/>£m</b> |
| <b>Corporate:</b>                      |                                |                                     |
| Transformation Fund                    | 1.882                          | 1.882                               |
| Capital Reserve                        | 1.144                          | 1.144                               |
| Insurance Reserve                      | 1.355                          | 0.355                               |
| <b>Specific Projects:</b>              |                                |                                     |
| Adult Social Care                      | 2.204                          | 1.204                               |
| Financial Systems Development          | 0.322                          | 0.150                               |
| Fleet Replacement                      | 0.881                          | 0.000                               |
| Discretionary Support Fund             | 0.250                          | 0.250                               |
| Area Forums                            | 0.103                          | 0.000                               |
| Community & Environment                | 0.139                          | 0.000                               |
| Mersey Valley Golf Club                | 0.483                          | 0.000                               |
| One Halton                             | 0.381                          | 0.000                               |
| Various Other                          | 0.917                          | 0.000                               |
| <b>Grant Related:</b>                  |                                |                                     |
| Building Schools for the Future        | 6.918                          | 0.000                               |
| Public Health                          | 1.350                          | 0.000                               |
| Troubled Families Performance Payments | 0.745                          | 0.500                               |
| Children's & Education                 | 0.745                          | 0.000                               |
| Domestic Abuse                         | 0.877                          | 0.000                               |
| Various Other                          | 1.219                          | 0.000                               |
|  |                                |                                     |
| <b>Total Earmarked Reserves</b>        | <b>21.915</b>                  | <b>5.485</b>                        |

- £1.882m Transformation Fund – set aside to provide funding for a range of potential spending commitments in future years, such as redundancy costs following restructure.
- £1.144m Capital Reserve – to support the funding of particular capital schemes. If this reserve is released in full then future capital costs will be funded from borrowing. Any revenue financing costs associated with capital schemes will have to be found in full by departments.

- £1.355m Insurance Reserve – held to cover outstanding insurance claims which are largely self-funded by having high excess levels. There is a risk in releasing this reserve if there were increased insurance claims with insufficient funds to cover excess amounts, hence part will be retained.
- £2.204m Adult Social Care – to provide for increased demand for community care. Growth has been provided in the 2024/25 budget to cover existing demands.
- £0.322 Finance Systems Development – to cover future costs for Northgate and Agresso system developments. An element of the reserve has been retained to cover known commitments.
- £0.250m Discretionary Support Fund – accumulated unspent funding for the Discretionary Support Scheme unused for a number of years. The demand for support is fully covered by the base budget, so the reserve can be released without any impact.
- £0.745m Troubled Families – a proportion of the TF performance payments has been held back in case of potential grant withdrawal. Government have committed to continue the Supported Families Programme and therefore £0.500m can be released to help support budget balancing.

3.23 In total it is considered that £5.485m of earmarked reserves could be released to assist with meeting the current year outturn overspend and balancing the 2024/25. This will not be sufficient to meet the forecast outturn overspend for the year, which is a major concern, however, a share of Mersey Gateway reserve will help with this. Therefore, it is essential that work continues across all Departments to reduce spending further before year-end in order to minimise the forecast outturn overspend, the impact upon reserves, and to bring future spending in line with available budget.

### **Capital Spending**

3.24 The Council approved the 2023/24 Capital Programme 8 March 2023. Since then the capital programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. Appendix 3 brings all the separate elements together and report on the Council's total planned capital programme expenditure over the next three years. The schemes which have been revised within the programme are as follows:

- i. Asset Management Data
- ii. Schools Capital Repairs
- iii. Asbestos Management
- iv. Small Capital Works
- v. Oakfield Primary

- vi. The Brow Primary
- vii. Victoria Road Primary
- viii. Woodside Primary
- ix. Stairlifts
- x. RSL Adaptations
- xi. Street Lighting
- xii. Lighting Upgrades
- xiii. Silver Jubilee Bridge - Lighting
- xiv. Risk Management
- xv. Fleet Vehicles
- xvi. 3MG
- xvii. Property Improvements
- xviii. Runcorn Station Building Development
- xix. UK Shared Prosperity Fund
- xx. Town Deal

3.25 Capital spending at 31 December 2023 totalled £31.472m, which represents 93.7% of the planned spending of £33.575m at this stage. This represents 51.2% of the total Capital Programme of £61.488m (which assumes a 20% slippage between years).

#### **Approved Savings**

3.26 On 02 February 2023, Council approved saving measures against the budget for the three year period 01 April 2023 to 31 March 2026. Appendix 4 lists those savings, together with RAG rated information on progress to date with developing and implementing the target savings.

#### **Outstanding Sundry Debts**

3.27 A review of aged debt outstanding as at January 2024, shows an increase in overdue sundry debts of £1.387m or 8.0%. The total balance outstanding and currently overdue is now £18.712m.

3.28 The increase in outstanding debt is most notable within Adult Social Care, where the total outstanding debt has increased since March 2023 by £2.343m or 18.2% to now £12.875m. Of the total debt, £9.690m has been outstanding for over 43 days, a further £2.481 has been overdue between 22 and 42 days. It is currently estimated the increase in older debt will result in a cost of £1.3m required to increase the bad debt provision at year-end, if total outstanding debt is not reduced. This additional cost will need to be found from already depleted reserves.

3.29 For the majority of Council departments overdue debt is lower at January 2024 than it was at March 2023. This also applies to the Community & Greenspaces department, however, within the total figure there has been an increase in longer term debt overdue by 43 days or more, the current

amount being £0.793m. It appears this is largely due to outstanding debt within the School Meal Service.

3.30 It should be noted that the profile of aged debt is a snapshot taken at a point in time and there is constant work being undertaken to recover outstanding debt.

3.31 Higher debt levels result in missed opportunities for the Council given the high level of return the Council can currently obtain on cash investments. For every £1m of debt, the Council is missing the opportunity to generate £50,000 to £60,000 per annum in interest income. Therefore, it is imperative that additional work is undertaken to analyse the debt in more detail to enable more prompt recovery action to be taken.

#### **4.0 CONCLUSIONS**

4.1 As at 31 December 2023, net revenue spend is £5.593m over the budget to date.

4.2 The forecast outturn currently estimates that spending will be £7.144m over budget for the year, which will have a severe impact upon the Council's reserves.

4.3 Departments must ensure that all spending continues to be restricted and tightly controlled throughout the remainder of the year, to ensure that the forecast outturn overspend is minimised as far as possible and future spending is brought in line with budget.

4.4 Earmarked reserves totalling £5.485m have been identified which will need to be released to help fund the outturn overspend. This may have implications for the delivery of certain services going forward and will mean the Council has very limited scope to fund future overspends.

#### **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 as far as possible.

7.2 A budget risk register of significant financial risks is maintained and reviewed on a quarterly basis.

**8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 None.

**9.0 CLIMATE CHANGE IMPLICATIONS**

9.1 None

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

10.1 There are no background papers under the meaning of the Act





## Summary of Revenue Spending to 31 December 2023

## APPENDIX 1

| Directorate / Department                          | Annual Budget<br>£'000 | Budget To Date<br>£'000 | Actual To Date<br>£'000 | Variance (Overspend)<br>£'000 | Q3 Forecast Outturn (ospend) £'000 | Q2 Forecast Outturn (ospend) £'000 |
|---|------------------------|-------------------------|-------------------------|-------------------------------|------------------------------------|------------------------------------|
| Adult Social Care                                 | 22,382                 | 16,396                  | 16,691                  | (295)                         | (450)                              | (451)                              |
| Care Homes  | 9,785                  | 6,530                   | 7,327                   | (797)                         | (1,270)                            | (1,466)                            |
| Community Care                                    | 20,290                 | 15,726                  | 16,704                  | (978)                         | (1,116)                            | (1,173)                            |
| Complex Care Pool                                 | 4,661                  | -426                    | -454                    | 28                            | 339                                | 682                                |
| <b>Adults Directorate</b>                         | <b>57,118</b>          | <b>38,226</b>           | <b>40,268</b>           | <b>(2,042)</b>                | <b>(2,497)</b>                     | <b>(2,408)</b>                     |
| Finance   | 4,488                  | 4,518                   | 4,620                   | (102)                         | (156)                              | (248)                              |
| Legal & Democratic Services                       | 1,749                  | 1,320                   | 1,485                   | (165)                         | (130)                              | (90)                               |
| ICT & Support Services                            | 1,985                  | 1,138                   | 1,511                   | (373)                         | (290)                              | (260)                              |
| Chief Executives Delivery Unit                    | -1,527                 | -1,409                  | -1,416                  | 7                             | 42                                 | 57                                 |
| <b>Chief Executives Directorate</b>               | <b>6,695</b>           | <b>5,567</b>            | <b>6,200</b>            | <b>(633)</b>                  | <b>(534)</b>                       | <b>(541)</b>                       |
| Children & Families                               | 32,072                 | 20,613                  | 28,329                  | (7,716)                       | (10,146)                           | (8,560)                            |
| Education, Inclusion & Provision                  | 8,585                  | 8,532                   | 8,652                   | (120)                         | (785)                              | (767)                              |
| <b>Childrens Directorate</b>                      | <b>40,657</b>          | <b>29,145</b>           | <b>36,981</b>           | <b>(7,836)</b>                | <b>(10,931)</b>                    | <b>(9,327)</b>                     |
| Community & Greenspace                            | 26,409                 | 11,575                  | 11,384                  | 191                           | 332                                | (564)                              |
| Economy, Enterprise & Property                    | 1,920                  | 1,270                   | 983                     | 287                           | 397                                | 204                                |
| Planning & Transportation                         | 8,271                  | 4,506                   | 4,390                   | 116                           | 154                                | (385)                              |
| <b>Environment &amp; Regeneration Directorate</b> | <b>36,600</b>          | <b>17,351</b>           | <b>16,757</b>           | <b>594</b>                    | <b>883</b>                         | <b>(745)</b>                       |
| <b>Corporate &amp; Democracy</b>                  | <b>-1,663</b>          | <b>-760</b>             | <b>-5,034</b>           | <b>4,274</b>                  | <b>5,869</b>                       | <b>4,717</b>                       |
| <b>Public Health Directorate</b>                  | <b>1,473</b>           | <b>1,117</b>            | <b>1,067</b>            | <b>50</b>                     | <b>66</b>                          | <b>196</b>                         |
| <b>Total Operational Net Spend</b>                | <b>140,880</b>         | <b>90,646</b>           | <b>96,239</b>           | <b>(5,593)</b>                | <b>(7,144)</b>                     | <b>(8,108)</b>                     |



## Adult Social Care

## APPENDIX 2

|   | Annual Budget<br>£'000 | Budget to Date<br>£'000 | Actual Spend<br>£'000 | Variance (Overspend)<br>£'000 | Forecast Outturn<br>£'000 |
|---|------------------------|-------------------------|-----------------------|-------------------------------|---------------------------|
| <b>Expenditure</b>                            |                        |                         |                       |                               |                           |
| Employees                                     | 15,849                 | 11,825                  | 12,030                | (205)                         | (310)                     |
| Premises                                      | 575                    | 442                     | 451                   | (9)                           | (15)                      |
| Supplies & Services                           | 898                    | 750                     | 729                   | 21                            | 30                        |
| Aids & Adaptations                            | 0                      | 0                       | 0                     | 0                             | 0                         |
| Transport                                     | 228                    | 170                     | 262                   | (92)                          | (120)                     |
| Food Provision                                | 201                    | 150                     | 149                   | 1                             | 5                         |
| Agency  | 678                    | 507                     | 511                   | (4)                           | (5)                       |
| Supported Accommodation and Services          | 1,357                  | 1,058                   | 1,059                 | (1)                           | 0                         |
| Emergency Duty Team                           | 110                    | 82                      | 83                    | (1)                           | (10)                      |
| Transfer To Reserves                          | 357                    | 0                       | 0                     | 0                             | 0                         |
| Capital Financing                             | 44                     | 0                       | 0                     | 0                             | 0                         |
| Contacts & SLAs                               | 577                    | 489                     | 467                   | 22                            | 30                        |
| <b>Housing Solutions Grant Funded Schemes</b> |                        |                         |                       |                               |                           |
| Homelessness Prevention                       | 357                    | 0                       | 0                     | 0                             | 0                         |
| Rough Sleepers Initiative                     | 121                    | 72                      | 72                    | 0                             | 0                         |
| <b>Total Expenditure</b>                      | <b>21,352</b>          | <b>15,545</b>           | <b>15,813</b>         | <b>(268)</b>                  | <b>(395)</b>              |
| <b>Income</b>                                 |                        |                         |                       |                               |                           |
| Fees & Charges                                | -804                   | -603                    | -568                  | (35)                          | (50)                      |
| Sales & Rents Income                          | -453                   | -368                    | -380                  | 12                            | 15                        |
| Reimbursements & Grant Income                 | -1,727                 | -1,201                  | -1,316                | 115                           | 140                       |
| Capital Salaries                              | -121                   | -90                     | -90                   | 0                             | 0                         |
| Housing Schemes Income                        | -591                   | -422                    | -422                  | 0                             | 0                         |
| <b>Total Income</b>                           | <b>-3,696</b>          | <b>-2,684</b>           | <b>-2,776</b>         | <b>92</b>                     | <b>105</b>                |
| <b>Net Operational Expenditure</b>            | <b>17,656</b>          | <b>12,861</b>           | <b>13,037</b>         | <b>(176)</b>                  | <b>(290)</b>              |
| <b>Recharges</b>                              |                        |                         |                       |                               |                           |
| Premises Support                              | 583                    | 437                     | 437                   | 0                             | 0                         |
| Transport Support                             | 575                    | 431                     | 550                   | (119)                         | (160)                     |
| Central Support                               | 3,667                  | 2,750                   | 2,750                 | 0                             | 0                         |
| Asset Rental Support                          | 13                     | 0                       | 0                     | 0                             | 0                         |
| Recharge Income                               | -112                   | -83                     | -83                   | 0                             | 0                         |
| <b>Net Total Recharges</b>                    | <b>4,726</b>           | <b>3,535</b>            | <b>3,654</b>          | <b>(119)</b>                  | <b>(160)</b>              |
| <b>Net Departmental Expenditure</b>           | <b>22,382</b>          | <b>16,396</b>           | <b>16,691</b>         | <b>(295)</b>                  | <b>(450)</b>              |

## Care Homes

|   | Annual Budget<br>£'000 | Budget to Date<br>£'000 | Actual<br>£'000 | Variance<br>(Overspend)<br>£'000 | Forecast<br>Outturn<br>£'000 |
|---|------------------------|-------------------------|-----------------|----------------------------------|------------------------------|
| <b>Expenditure</b>                          |                        |                         |                 |                                  |                              |
| <b><u>Madeline Mckenna</u></b>              |                        |                         |                 |                                  |                              |
| Employees                                   | 668                    | 468                     | 569             | (101)                            | (116)                        |
| Other Premises                              | 122                    | 81                      | 81              | 0                                | (4)                          |
| Supplies & Services                         | 16                     | 7                       | 9               | (2)                              | (6)                          |
| Food Provison                               | 43                     | 32                      | 32              | 0                                | (2)                          |
| <b>Total Madeline Mckenna Expenditure</b>   | <b>849</b>             | <b>588</b>              | <b>691</b>      | <b>(103)</b>                     | <b>(128)</b>                 |
| <b><u>Millbrow</u></b>                      |                        |                         |                 |                                  |                              |
| Employees                                   | 2,034                  | 1,498                   | 1,641           | (143)                            | (239)                        |
| Other Premises                              | 151                    | 104                     | 129             | (25)                             | (34)                         |
| Supplies & Services                         | 43                     | 33                      | 38              | (5)                              | (20)                         |
| Food Provison                               | 75                     | 56                      | 57              | (1)                              | (5)                          |
| Reimbursements & Other Grant Income         | -29                    | -29                     | -29             | 0                                | 0                            |
| <b>Total Millbrow Expenditure</b>           | <b>2,274</b>           | <b>1,662</b>            | <b>1,836</b>    | <b>(174)</b>                     | <b>(298)</b>                 |
| <b><u>St Luke's</u></b>                     |                        |                         |                 |                                  |                              |
| Employees                                   | 2,725                  | 1,966                   | 2,083           | (117)                            | (249)                        |
| Other Premises                              | 208                    | 122                     | 127             | (5)                              | (10)                         |
| Supplies & Services                         | 46                     | 28                      | 36              | (8)                              | (19)                         |
| Food Provison                               | 118                    | 48                      | 64              | (16)                             | (9)                          |
| <b>Total St Luke's Expenditure</b>          | <b>3,097</b>           | <b>2,164</b>            | <b>2,310</b>    | <b>(146)</b>                     | <b>(287)</b>                 |
| <b><u>St Patrick's</u></b>                  |                        |                         |                 |                                  |                              |
| Employees                                   | 1,759                  | 1,125                   | 1,505           | (380)                            | (547)                        |
| Other Premises                              | 191                    | 133                     | 110             | 23                               | 9                            |
| Supplies & Services                         | 43                     | 25                      | 36              | (11)                             | (23)                         |
| Food Provison                               | 112                    | 47                      | 64              | (17)                             | (26)                         |
| <b>Total St Patrick's Expenditure</b>       | <b>2,105</b>           | <b>1,330</b>            | <b>1,715</b>    | <b>(385)</b>                     | <b>(587)</b>                 |
| <b><u>Care Homes Divison Management</u></b> |                        |                         |                 |                                  |                              |
| Employees                                   | 285                    | 198                     | 186             | 12                               | 31                           |
| Supplies & Services                         | 0                      | 0                       | 1               | (1)                              | (1)                          |
| <b>Care Home Divison Management</b>         | <b>285</b>             | <b>198</b>              | <b>187</b>      | <b>11</b>                        | <b>30</b>                    |
|   |                        |                         |                 |                                  |                              |
| <b>Net Operational Expenditure</b>          | <b>8,610</b>           | <b>5,942</b>            | <b>6,739</b>    | <b>(797)</b>                     | <b>(1,270)</b>               |
| <b><u>Recharges</u></b>                     |                        |                         |                 |                                  |                              |
| Premises Support                            | 285                    | 143                     | 143             | 0                                | 0                            |
| Transport Support                           | 0                      | 0                       | 0               | 0                                | 0                            |
| Central Support                             | 890                    | 445                     | 445             | 0                                | 0                            |
| Asset Rental Support                        | 0                      | 0                       | 0               | 0                                | 0                            |
| Recharge Income                             | 0                      | 0                       | 0               | 0                                | 0                            |
| <b>Net Total Recharges</b>                  | <b>1,175</b>           | <b>588</b>              | <b>588</b>      | <b>0</b>                         | <b>0</b>                     |
|   |                        |                         |                 |                                  |                              |
| <b>Net Departmental Expenditure</b>         | <b>9,785</b>           | <b>6,530</b>            | <b>7,327</b>    | <b>(797)</b>                     | <b>(1,270)</b>               |

## Community Care

|   | Annual Budget<br>£'000 | Budget to Date<br>£'000 | Actual Spend<br>£'000 | Variance (Overspend)<br>£'000 | Forecast Outturn<br>£'000 |
|---|------------------------|-------------------------|-----------------------|-------------------------------|---------------------------|
| <b>Expenditure</b>                        |                        |                         |                       |                               |                           |
| Residential & Nursing                     | 18,532                 | 12,323                  | 12,731                | (408)                         | (560)                     |
| Domiciliary Care & Supported living       | 12,119                 | 8,790                   | 8,420                 | 370                           | 511                       |
| Direct Payments                           | 11,610                 | 9,635                   | 10,754                | (1,119)                       | (1,449)                   |
| Day Care                                  | 375                    | 206                     | 337                   | (131)                         | (173)                     |
| <b>Total Expenditure</b>                  | <b>42,636</b>          | <b>30,954</b>           | <b>32,242</b>         | <b>(1,288)</b>                | <b>(1,671)</b>            |
| <b>Income</b>                             |                        |                         |                       |                               |                           |
| Residential & Nursing Income              | -12,059                | -8,048                  | -8,032                | (16)                          | (20)                      |
| Community Care Income                     | -2,141                 | -1,248                  | -1,412                | 164                           | 219                       |
| Direct Payments Income                    | -957                   | -569                    | -586                  | 17                            | 23                        |
| Market Sustainability & Improvement Grant | -1,497                 | -1,122                  | -1,122                | 0                             | 0                         |
| Market Sustainability Workforce Grant     | -972                   | -972                    | -972                  | 0                             | 0                         |
| Adult Social Care Support Grant           | -4,357                 | -3,268                  | -3,268                | 0                             | 0                         |
| War Pension Disregard Grant               | -67                    | 0                       | 0                     | 0                             | 0                         |
| LA UEC Grant                              | -155                   | -155                    | -155                  | 0                             | 0                         |
| Other Income                              | -141                   | -78                     | -223                  | 145                           | 333                       |
| <b>Total Income</b>                       | <b>-22,346</b>         | <b>-15,460</b>          | <b>-15,770</b>        | <b>310</b>                    | <b>555</b>                |
| <b>Net Operational Expenditure</b>        | <b>20,290</b>          | <b>15,494</b>           | <b>16,472</b>         | <b>(978)</b>                  | <b>(1,116)</b>            |
| <b>Recharges</b>                          |                        |                         |                       |                               |                           |
| Premises Support                          | 0                      | 0                       | 0                     | 0                             | 0                         |
| Transport                                 | 0                      | 0                       | 0                     | 0                             | 0                         |
| Central Support                           | 0                      | 0                       | 0                     | 0                             | 0                         |
| Asset Rental Support                      | 0                      | 0                       | 0                     | 0                             | 0                         |
| HBC Support Costs Income                  | 0                      | 0                       | 0                     | 0                             | 0                         |
| <b>Net Total Recharges</b>                | <b>0</b>               | <b>0</b>                | <b>0</b>              | <b>0</b>                      | <b>0</b>                  |
| <b>Net Departmental Expenditure</b>       | <b>20,290</b>          | <b>15,494</b>           | <b>16,472</b>         | <b>(978)</b>                  | <b>(1,116)</b>            |

## Complex Care Pool

|  | <b>Annual Budget</b> | <b>Budget to Date</b> | <b>Actual Spend</b> | <b>Variance (Overspend)</b> | <b>Forecast Outturn</b> |
|--|----------------------|-----------------------|---------------------|-----------------------------|-------------------------|
|  | <b>£'000</b>         | <b>£'000</b>          | <b>£'000</b>        | <b>£'000</b>                | <b>£'000</b>            |
| <b>Expenditure</b>                       |                      |                       |                     |                             |                         |
| Intermediate Care Services               | 5,096                | 3,700                 | 3,582               | 118                         | 170                     |
| Oakmeadow                                | 1,715                | 1,253                 | 1,294               | (41)                        | (50)                    |
| Community Home Care First                | 1,530                | 426                   | 822                 | (396)                       | (569)                   |
| Joint Equipment Store                    | 829                  | 622                   | 622                 | 0                           | 0                       |
| Development Fund                         | 622                  | 0                     | 0                   | 0                           | 622                     |
| HICafs                                   | 3,258                | 2,274                 | 2,155               | 119                         | 141                     |
| Contracts & SLA's                        | 3,320                | 746                   | 693                 | 53                          | 92                      |
| Carers Breaks                            | 450                  | 314                   | 245                 | 69                          | 91                      |
| Carers Centre                            | 354                  | 177                   | 177                 | 0                           | 0                       |
| LilyCross                                | 193                  | 144                   | 9                   | 135                         | 184                     |
| Residential Care                         | 1,874                | 1,369                 | 1,369               | 0                           | 0                       |
| Domiciliary Care & Supported Living      | 3,335                | 2,460                 | 2,460               | 0                           | 0                       |
| <b>Total Expenditure</b>                 | <b>22,576</b>        | <b>13,485</b>         | <b>13,428</b>       | <b>57</b>                   | <b>681</b>              |
| <b>Income</b>                            |                      |                       |                     |                             |                         |
| BCF                                      | -12,762              | -9,572                | -9,572              | 0                           | 0                       |
| CCG Contribution to Pool                 | -2,864               | -2,149                | -2,149              | 0                           | 0                       |
| ASC Discharge Grant                      | -1,921               | -1,676                | -1,676              | 0                           | 0                       |
| Transfer from reserve                    | -193                 | -193                  | -193                | 0                           | 0                       |
| LA UEC Grant                             | -144                 | -144                  | -144                | 0                           | 0                       |
| Oakmeadow Income                         | -6                   | -4                    | -1                  | (3)                         | (4)                     |
| Other Income                             | -25                  | -25                   | -27                 | 2                           | 2                       |
| Cfwd from 2022/23                        | 0                    | -148                  | -148                | 0                           | 0                       |
| <b>Total Income</b>                      | <b>-17,915</b>       | <b>-13,911</b>        | <b>-13,910</b>      | <b>(1)</b>                  | <b>(2)</b>              |
| <b>Net Operational Expenditure</b>       | <b>4,661</b>         | <b>-426</b>           | <b>-482</b>         | <b>56</b>                   | <b>679</b>              |
| <b>Recharges</b>                         |                      |                       |                     |                             |                         |
| Premises Support                         | 0                    | 0                     | 0                   | 0                           | 0                       |
| Transport                                | 0                    | 0                     | 0                   | 0                           | 0                       |
| Central Support                          | 0                    | 0                     | 0                   | 0                           | 0                       |
| Asset Rental Support                     | 0                    | 0                     | 0                   | 0                           | 0                       |
| HBC Support Costs Income                 | 0                    | 0                     | 0                   | 0                           | 0                       |
| <b>Net Total Recharges</b>               | <b>0</b>             | <b>0</b>              | <b>0</b>            | <b>0</b>                    | <b>0</b>                |
| <b>ICB Contribution Share of Surplus</b> |                      |                       | <b>28</b>           | <b>(28)</b>                 | <b>(340)</b>            |
| <b>Net Departmental Expenditure</b>      | <b>4,661</b>         | <b>-426</b>           | <b>-454</b>         | <b>28</b>                   | <b>339</b>              |

Finance Department

|                                     | <b>Annual<br/>Budget</b> | <b>Budget to<br/>Date</b> | <b>Actual<br/>Spend</b> | <b>Variance<br/>(Overspend)</b> | <b>Forecast<br/>Outturn</b> |
|-------------------------------------|--------------------------|---------------------------|-------------------------|---------------------------------|-----------------------------|
|                                     | <b>£'000</b>             | <b>£'000</b>              | <b>£'000</b>            | <b>£'000</b>                    | <b>£'000</b>                |
| <b>Expenditure</b>                  |                          |                           |                         |                                 |                             |
| Employees                           | 6,500                    | 4,868                     | 4,765                   | 103                             | 134                         |
| Insurances                          | 1,044                    | 980                       | 977                     | 3                               | 10                          |
| Supplies & Services                 | 359                      | 290                       | 309                     | (19)                            | (28)                        |
| Rent Allowances                     | 35,500                   | 22,167                    | 22,167                  | 0                               | 0                           |
| Concessionary Travel                | 1,748                    | 1,050                     | 982                     | 68                              | 76                          |
| Non HRA Rent Rebates                | 70                       | 36                        | 36                      | 0                               | 0                           |
| Discretionary Social Fund           | 106                      | 30                        | 6                       | 24                              | 33                          |
| Discretionary Housing Payments      | 300                      | 169                       | 169                     | 0                               | 0                           |
| Household Support Fund Expenditure  | 1,487                    | 1,487                     | 1,487                   | 0                               | 0                           |
| Energy Bills Support                | 41                       | 41                        | 41                      | 0                               | 0                           |
| LCR Levy                            | 2,241                    | 1,681                     | 1,681                   | 0                               | 0                           |
| Transfer to Reserves                | 17                       | 0                         | 0                       | 0                               | 17                          |
| Bad Debt Provision                  | 77                       | 0                         | 0                       | 0                               | 0                           |
| <b>Total Expenditure</b>            | <b>49,490</b>            | <b>32,799</b>             | <b>32,620</b>           | <b>179</b>                      | <b>242</b>                  |
| <b>Income</b>                       |                          |                           |                         |                                 |                             |
| Other Fees & Charges                | -344                     | -256                      | -236                    | (20)                            | (36)                        |
| Burdens Grant                       | -60                      | -60                       | -94                     | 34                              | 34                          |
| Dedicated schools Grant             | -123                     | 0                         | 0                       | 0                               | 0                           |
| Council Tax Liability Order         | -541                     | -500                      | -535                    | 35                              | 44                          |
| Business Rates Admin Grant          | -157                     | 0                         | 0                       | 0                               | 0                           |
| Schools SLAs                        | -295                     | -295                      | -311                    | 16                              | 6                           |
| LCR Reimbursement                   | -2,241                   | -1,681                    | -1,681                  | 0                               | 0                           |
| HB Overpayment Debt Recovery        | -400                     | -119                      | -119                    | 0                               | 0                           |
| Rent Allowances                     | -34,800                  | -21,500                   | -21,136                 | (364)                           | (478)                       |
| Non HRA Rent Rebate                 | -70                      | -40                       | -51                     | 11                              | 27                          |
| Discretionary Housing Payment Grant | -300                     | -279                      | -279                    | 0                               | 0                           |
| Housing Benefits Admin Grant        | -515                     | -386                      | -393                    | 7                               | 5                           |
| Universal Credits                   | -5                       | 0                         | 0                       | 0                               | 0                           |
| Council Tax Admin Grant             | -204                     | 0                         | 0                       | 0                               | 0                           |
| Household Support Fund Grant        | -1,487                   | -892                      | -892                    | 0                               | 0                           |
| Energy Bills Support                | -41                      | -36                       | -36                     | 0                               | 0                           |
| Alternative Fuel                    | -57                      | -20                       | -20                     | 0                               | 0                           |
| Transfer from Reserves              | -134                     | 0                         | 0                       | 0                               | 0                           |
| Reimbursements & Other Grants       | -153                     | -140                      | -140                    | 0                               | 0                           |
| CCG McMillan Reimbursement          | -82                      | 0                         | 0                       | 0                               | 0                           |
| <b>Total Income</b>                 | <b>-42,009</b>           | <b>-26,204</b>            | <b>-25,923</b>          | <b>(281)</b>                    | <b>(398)</b>                |
| <b>Net Operational Expenditure</b>  | <b>7,481</b>             | <b>6,595</b>              | <b>6,697</b>            | <b>(102)</b>                    | <b>(156)</b>                |
| <b>Recharges</b>                    |                          |                           |                         |                                 |                             |
| Premises Support                    | 268                      | 193                       | 193                     | 0                               | 0                           |
| Transport                           | 0                        | 0                         | 0                       | 0                               | 0                           |
| Central Support                     | 2,069                    | 1,508                     | 1,508                   | 0                               | 0                           |
| Asset Rental Support                | 0                        | 0                         | 0                       | 0                               | 0                           |
| HBC Support Costs Income            | -5,330                   | -3,778                    | -3,778                  | 0                               | 0                           |
| <b>Net Total Recharges</b>          | <b>-2,993</b>            | <b>-2,077</b>             | <b>-2,077</b>           | <b>0</b>                        | <b>0</b>                    |
| <b>Net Departmental Expenditure</b> | <b>4,488</b>             | <b>4,518</b>              | <b>4,620</b>            | <b>(102)</b>                    | <b>(156)</b>                |

## Legal Services

|                                     | <b>Annual Budget</b> | <b>Budget to Date</b> | <b>Actual Spend</b> | <b>Variance (Overspend)</b> | <b>Forecast Outturn</b> |
|-------------------------------------|----------------------|-----------------------|---------------------|-----------------------------|-------------------------|
|                                     | <b>£'000</b>         | <b>£'000</b>          | <b>£'000</b>        | <b>£'000</b>                | <b>£'000</b>            |
| <b>Expenditure</b>                  |                      |                       |                     |                             |                         |
| Employees                           | 1,436                | 1,106                 | 1,048               | 58                          | 77                      |
| Agency Costs (Locums)               | 0                    | 0                     | 577                 | (577)                       | (757)                   |
| Supplies & Services                 | 164                  | 128                   | 154                 | (26)                        | (28)                    |
| Civic Catering & Functions          | 26                   | 19                    | 6                   | 13                          | 11                      |
| Legal Expenses                      | 218                  | 163                   | 399                 | (236)                       | (271)                   |
| Transport Related Expenditure       | 11                   | 8                     | 7                   | 1                           | 4                       |
| <b>Total Expenditure</b>            | <b>1,855</b>         | <b>1,424</b>          | <b>2,191</b>        | <b>(767)</b>                | <b>(964)</b>            |
| <b>Income</b>                       |                      |                       |                     |                             |                         |
| School SLA's                        | -92                  | -92                   | -78                 | (14)                        | (14)                    |
| Licence Income                      | -284                 | -213                  | -205                | (8)                         | 42                      |
| Reimbursement & Other Grants        | 0                    | 0                     | -25                 | 25                          | 25                      |
| Fees & Charges Income               | -70                  | -54                   | -57                 | 3                           | 5                       |
| Transfer from Reserves              | 0                    | 0                     | -596                | 596                         | 776                     |
| <b>Total Income</b>                 | <b>-446</b>          | <b>-359</b>           | <b>-961</b>         | <b>602</b>                  | <b>834</b>              |
| <b>Net Operational Expenditure</b>  | <b>1,409</b>         | <b>1,065</b>          | <b>1,230</b>        | <b>(165)</b>                | <b>(130)</b>            |
| <b>Recharges</b>                    |                      |                       |                     |                             |                         |
| Premises Support                    | 58                   | 43                    | 43                  | 0                           | 0                       |
| Transport                           | 0                    | 0                     | 0                   | 0                           | 0                       |
| Central Support                     | 282                  | 212                   | 212                 | 0                           | 0                       |
| Asset Rental Support                | 0                    | 0                     | 0                   | 0                           | 0                       |
| HBC Support Costs Income            | 0                    | 0                     | 0                   | 0                           | 0                       |
| <b>Net Total Recharges</b>          | <b>340</b>           | <b>255</b>            | <b>255</b>          | <b>0</b>                    | <b>0</b>                |
| <b>Net Departmental Expenditure</b> | <b>1,749</b>         | <b>1,320</b>          | <b>1,485</b>        | <b>(165)</b>                | <b>(130)</b>            |

**ICT & Support Services Department**



|                                     | <b>Annual Budget</b> | <b>Budget to Date</b> | <b>Actual Spend</b> | <b>Variance (Overspend)</b> | <b>Forecast Outturn</b> |
|-------------------------------------|----------------------|-----------------------|---------------------|-----------------------------|-------------------------|
|                                     | <b>£'000</b>         | <b>£'000</b>          | <b>£'000</b>        | <b>£'000</b>                | <b>£'000</b>            |
| <b>Expenditure</b>                  |                      |                       |                     |                             |                         |
| Employee Expenditure                | 8,126                | 6,094                 | 6,382               | (288)                       | (372)                   |
| Supplies & Services Expenditure     | 950                  | 909                   | 916                 | (7)                         | (28)                    |
| Capital Finance                     | 78                   | 58                    | 36                  | 22                          | 28                      |
| Computer Repairs & Software         | 1,333                | 1,020                 | 1,131               | (111)                       | (82)                    |
| Communication Costs                 | 13                   | 10                    | 84                  | (74)                        | (81)                    |
| Premises Expenditure                | 175                  | 142                   | 111                 | 31                          | 39                      |
| Transport Expenditure               | 3                    | 2                     | 1                   | 1                           | 1                       |
| <b>Total Expenditure</b>            | <b>10,678</b>        | <b>8,235</b>          | <b>8,661</b>        | <b>(426)</b>                | <b>(495)</b>            |
| <b>Income</b>                       |                      |                       |                     |                             |                         |
| Fees & Charges                      | -996                 | -50                   | -107                | 57                          | 209                     |
| Schools SLA Income                  | -610                 | -610                  | -606                | (4)                         | (4)                     |
| <b>Total Income</b>                 | <b>-1,606</b>        | <b>-660</b>           | <b>-713</b>         | <b>53</b>                   | <b>205</b>              |
| <b>Net Operational Expenditure</b>  | <b>9,072</b>         | <b>7,575</b>          | <b>7,948</b>        | <b>(373)</b>                | <b>(290)</b>            |
| <b>Recharges</b>                    |                      |                       |                     |                             |                         |
| Premises Support                    | 557                  | 418                   | 418                 | 0                           | 0                       |
| Transport                           | 16                   | 12                    | 12                  | 0                           | 0                       |
| Central Support                     | 1,797                | 1,348                 | 1,348               | 0                           | 0                       |
| Asset Rental Support                | 1,494                | 0                     | 0                   | 0                           | 0                       |
| HBC Support Costs Income            | -10,951              | -8,215                | -8,215              | 0                           | 0                       |
| <b>Net Total Recharges</b>          | <b>-7,087</b>        | <b>-6,437</b>         | <b>-6,437</b>       | <b>0</b>                    | <b>0</b>                |
| <b>Net Departmental Expenditure</b> | <b>1,985</b>         | <b>1,138</b>          | <b>1,511</b>        | <b>(373)</b>                | <b>(290)</b>            |

**Chief Executives Delivery Unit**

|                                     | Annual Budget | Budget to Date | Actual Spend  | Variance (Overspend) | Forecast Outturn |
|-------------------------------------|---------------|----------------|---------------|----------------------|------------------|
|                                     | £'000         | £'000          | £'000         | £'000                | £'000            |
| <b>Expenditure</b>                  |               |                |               |                      |                  |
| Employees                           | 2,795         | 2,045          | 2,042         | 3                    | 4                |
| Employees Training                  | 117           | 62             | 59            | 3                    | 5                |
| Apprenticeship Levy                 | 300           | 125            | 139           | (14)                 | (19)             |
| Supplies & Services                 | 303           | 290            | 263           | 27                   | 68               |
| <b>Total Expenditure</b>            | <b>3,515</b>  | <b>2,522</b>   | <b>2,503</b>  | <b>19</b>            | <b>58</b>        |
| <b>Income</b>                       |               |                |               |                      |                  |
| Fees & Charges                      | -211          | -135           | -124          | (11)                 | (15)             |
| Schools SLA                         | -533          | -533           | -532          | (1)                  | (1)              |
| <b>Total Income</b>                 | <b>-744</b>   | <b>-668</b>    | <b>-656</b>   | <b>(12)</b>          | <b>(16)</b>      |
| <b>Net Operational Expenditure</b>  | <b>2,771</b>  | <b>1,854</b>   | <b>1,847</b>  | <b>7</b>             | <b>42</b>        |
| <b>Recharges</b>                    |               |                |               |                      |                  |
| Premises Support                    | 117           | 88             | 88            | 0                    | 0                |
| Transport                           | 0             | 0              | 0             | 0                    | 0                |
| Central Support                     | 1,023         | 768            | 768           | 0                    | 0                |
| Asset Rental Support                | 53            | 0              | 0             | 0                    | 0                |
| HBC Support Costs Income            | -5,491        | -4,119         | -4,119        | 0                    | 0                |
| <b>Net Total Recharges</b>          | <b>-4,298</b> | <b>-3,263</b>  | <b>-3,263</b> | <b>0</b>             | <b>0</b>         |
| <b>Net Departmental Expenditure</b> | <b>-1,527</b> | <b>-1,409</b>  | <b>-1,416</b> | <b>7</b>             | <b>42</b>        |

**Children & Families**

|                                     | <b>Annual<br/>Budget<br/>£'000</b> | <b>Budget to<br/>Date<br/>£'000</b> | <b>Actual<br/>Spend<br/>£'000</b> | <b>Variance<br/>(Overspend)<br/>£'000</b> | <b>Forecast<br/>Outturn<br/>£'000</b> |
|-------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|---|---------------------------------------|
| <b>Expenditure</b>                  |                                    |                                     |                                   |   |                                       |
| Employees                           | 11,469                             | 8,539                               | 11,369                            | (2,830)                                   | (3,616)                               |
| Other Premises                      | 476                                | 342                                 | 231                               | 111                                       | 147                                   |
| Supplies & Services                 | 1,085                              | 830                                 | 1,758                             | (928)                                     | (1,185)                               |
| Transport                           | 113                                | 18                                  | 214                               | (196)                                     | (261)                                 |
| Direct Payments                     | 1,016                              | 705                                 | 696                               | 9   | 12                                    |
| Commissioned services to Vol Orgs   | 224                                | 116                                 | 105                               | 11  | 15                                    |
| Residential Care                    | 13,704                             | 9,588                               | 12,260                            | (2,672)                                   | (3,563)                               |
| Out of Borough Adoption             | 30                                 | 23                                  | 0                                 | 23  | 30                                    |
| Out of Borough Fostering            | 3,148                              | 1,834                               | 2,603                             | (769)                                     | (1,024)                               |
| In House Adoption                   | 461                                | 252                                 | 243                               | 9   | 12                                    |
| Special Guardianship Order          | 2,221                              | 1,580                               | 1,781                             | (201)                                     | (269)                                 |
| In House Foster Carer Placements    | 2,670                              | 1,961                               | 1,943                             | 18  | 24                                    |
| Lavender House                      | 230                                | 146                                 | 146                               | 0   | 0                                     |
| Home Support & Respite              | 394                                | 397                                 | 368                               | 29  | 39                                    |
| Care Leavers                        | 286                                | 209                                 | 209                               | 0   | 0                                     |
| Family Support                      | 53                                 | 40                                  | 63                                | (23)                                      | (32)                                  |
| Contracted services                 | 3                                  | 2                                   | 3                                 | (1)                                       | 0                                     |
| Early Years                         | 275                                | 297                                 | 476                               | (179)                                     | (239)                                 |
| Emergency Duty                      | 124                                | 0                                   | 20                                | (20)                                      | (89)                                  |
| Youth Offending Services            | 255                                | 107                                 | 153                               | (46)                                      | (66)                                  |
| <b>Total Expenditure</b>            | <b>38,237</b>                      | <b>26,986</b>                       | <b>34,641</b>                     | <b>(7,655)</b>                            | <b>(10,065)</b>                       |
| <b>Income</b>                       |                                    |                                     |                                   |   |                                       |
| Fees & Charges                      | -31                                | -430                                | -377                              | (53)                                      | (4)                                   |
| Sales Income                        | -4                                 | -7,720                              | -7,720                            | 0   | (3)                                   |
| Rents                               | -76                                | -56                                 | -53                               | (3)                                       | (4)                                   |
| Reimbursement & other Grant Income  | -594                               | 0                                   | 0                                 | 0   | (70)                                  |
| Transfer from reserve               | -47                                | -4                                  | -1                                | (3)                                       | 0                                     |
| Dedicated Schools Grant             | -50                                | -4                                  | -2                                | (2)                                       | 0                                     |
| Government Grants                   | -7,883                             | -47                                 | -47                               | 0   | 0                                     |
| <b>Total Income</b>                 | <b>-8,685</b>                      | <b>-8,261</b>                       | <b>-8,200</b>                     | <b>(61)</b>                               | <b>(81)</b>                           |
| <b>Net Operational Expenditure</b>  | <b>29,552</b>                      | <b>18,725</b>                       | <b>26,441</b>                     | <b>(7,716)</b>                            | <b>(10,146)</b>                       |
| <b>Recharges</b>                    |                                    |                                     |                                   |   |                                       |
| Premises Support                    | 339                                | 254                                 | 254                               | 0   | 0                                     |
| Transport Support                   | 15                                 | 10                                  | 10                                | 0   | 0                                     |
| Central Support                     | 3,290                              | 2,467                               | 2,467                             | 0   | 0                                     |
| Asset Rental Support                | 0                                  | 0                                   | 0                                 | 0   | 0                                     |
| Recharge Income                     | -1,124                             | -843                                | -843                              | 0   | 0                                     |
| <b>Net Total Recharges</b>          | <b>2,520</b>                       | <b>1,888</b>                        | <b>1,888</b>                      | <b>0</b>                                  | <b>0</b>                              |
| <b>Net Departmental Expenditure</b> | <b>32,072</b>                      | <b>20,613</b>                       | <b>28,329</b>                     | <b>(7,716)</b>                            | <b>(10,146)</b>                       |

## Education, Inclusion & Provision

|                                     | <b>Annual Budget</b> | <b>Budget to Date</b> | <b>Actual Spend</b> | <b>Variance (Overspend)</b> | <b>Forecast Outturn</b> |
|-------------------------------------|----------------------|-----------------------|---------------------|-----------------------------|-------------------------|
|                                     | <b>£'000</b>         | <b>£'000</b>          | <b>£'000</b>        | <b>£'000</b>                | <b>£'000</b>            |
| <b>Expenditure</b>                  |                      |                       |                     |                             |                         |
| Employees                           | 7,495                | 5,239                 | 5,079               | 160                         | 160                     |
| Premises                            | 28                   | 21                    | 9                   | 12                          | 0                       |
| Supplies & Services                 | 1,218                | 650                   | 638                 | 12                          | 18                      |
| Transport                           | 64                   | 48                    | 32                  | 16                          | 0                       |
| Schools Transport                   | 1,530                | 1,148                 | 1,563               | (415)                       | (1,130)                 |
| Commissioned Services               | 1,654                | 526                   | 454                 | 72                          | 72                      |
| Grants to Voluntary Organisations   | 10                   | 0                     | 0                   | 0                           | 10                      |
| Independent School Fees             | 6,756                | 5,074                 | 5,074               | 0                           | 0                       |
| Inter Authority Special Needs       | 604                  | 453                   | 453                 | 0                           | 0                       |
| Pupil Premium Grant                 | 215                  | 162                   | 162                 | 0                           | 0                       |
| Nursery Education Payments          | 7,467                | 4,500                 | 4,500               | 0                           | 0                       |
| Capital Financing                   | 1                    | 0                     | 0                   | 0                           | 0                       |
| <b>Total Expenditure</b>            | <b>27,042</b>        | <b>17,821</b>         | <b>17,964</b>       | <b>(143)</b>                | <b>(870)</b>            |
| <b>Income</b>                       |                      |                       |                     |                             |                         |
| Fees & Charges Income               | -101                 | -154                  | -200                | 46                          | 119                     |
| Government Grant Income             | -856                 | -428                  | -428                | 0                           | 0                       |
| Schools SLA Income                  | -445                 | -319                  | -319                | 0                           | 66                      |
| Reimbursements & Grant Income       | 0                    | 0                     | -40                 | 40                          | 40                      |
| Transfer from Reserves              | -192                 | -94                   | -94                 | 0                           | 0                       |
| Dedicated Schools Grant             | -18,728              | -9,364                | -9,364              | 0                           | 0                       |
| Inter Authority Income              | -483                 | -207                  | -207                | 0                           | 0                       |
| <b>Total Income</b>                 | <b>-20,805</b>       | <b>-10,566</b>        | <b>-10,652</b>      | <b>86</b>                   | <b>225</b>              |
| <b>Net Operational Expenditure</b>  | <b>6,237</b>         | <b>7,255</b>          | <b>7,312</b>        | <b>(57)</b>                 | <b>(645)</b>            |
| <b>Recharges</b>                    |                      |                       |                     |                             |                         |
| Premises Support                    | 281                  | 140                   | 140                 | 0                           | 0                       |
| Transport Support                   | 441                  | 330                   | 393                 | (63)                        | (140)                   |
| Central Support                     | 1,609                | 807                   | 807                 | 0                           | 0                       |
| Asset Rental Support                | 17                   | 0                     | 0                   | 0                           | 0                       |
| Recharge Income                     | 0                    | 0                     | 0                   | 0                           | 0                       |
| <b>Net Total Recharges</b>          | <b>2,348</b>         | <b>1,277</b>          | <b>1,340</b>        | <b>(63)</b>                 | <b>(140)</b>            |
| <b>Net Departmental Expenditure</b> | <b>8,585</b>         | <b>8,532</b>          | <b>8,652</b>        | <b>(120)</b>                | <b>(785)</b>            |

## Community & Greenspaces

|                                     | Annual Budget  | Budget to Date | Actual Spend   | Variance (Overspend) | Forecast Outturn |
|-------------------------------------|----------------|----------------|----------------|----------------------|------------------|
|                                     | £'000          | £'000          | £'000          | £'000                | £'000            |
| <b>Expenditure</b>                  |                |                |                |                      |                  |
| Employees                           | 17,085         | 12,606         | 11,991         | 615                  | 820              |
| Premises                            | 3,817          | 2,200          | 2,048          | 152                  | 274              |
| Supplies & Services                 | 1,609          | 1,307          | 1,372          | (65)                 | (86)             |
| Hired & Contracted Services         | 607            | 413            | 637            | (224)                | (299)            |
| Book Fund                           | 140            | 108            | 113            | (5)                  | (7)              |
| Food Provisions                     | 371            | 158            | 268            | (110)                | (147)            |
| School Meals Food                   | 1,965          | 1,474          | 1,540          | (66)                 | (88)             |
| Miscellaneous Transport Costs       | 117            | 77             | 96             | (19)                 | (25)             |
| Other Agency Costs                  | 601            | 490            | 429            | 61                   | 81               |
| Other Expenditure                   | 0              | 0              | 9              | (9)                  | (9)              |
| Waste Disposal Contracts            | 6,885          | 1,146          | 1,077          | 69                   | 91               |
| Grants to Voluntary Organisations   | 67             | 48             | 16             | 32                   | 43               |
| Grant to Norton Priory              | 172            | 172            | 174            | (2)                  | (1)              |
| Capital Financing                   | 201            | 180            | 118            | 62                   | 83               |
| <b>Total Expenditure</b>            | <b>33,637</b>  | <b>20,379</b>  | <b>19,888</b>  | <b>491</b>           | <b>730</b>       |
| <b>Income</b>                       |                |                |                |                      |                  |
| Sales Income                        | -3,962         | -3,098         | -2,292         | (806)                | (1,075)          |
| Fees & Charges Income               | -5,752         | -4,691         | -5,113         | 422                  | 564              |
| Rental Income                       | -221           | -149           | -182           | 33                   | 43               |
| Government Grant Income             | -827           | -3,244         | -3,434         | 190                  | 252              |
| Reimbursements & Other Grant Income | -676           | -445           | -496           | 51                   | 67               |
| SLA Income                          | -2,391         | -2,321         | -2,139         | (182)                | (242)            |
| Internal Fees Income                | -592           | -158           | -275           | 117                  | 156              |
| Capital Salaries                    | -173           | -106           | -73            | (33)                 | (43)             |
| Transfers From Reserves             | -20            | 51             | 51             | 0                    | 2                |
| <b>Total Income</b>                 | <b>-14,614</b> | <b>-14,161</b> | <b>-13,953</b> | <b>(208)</b>         | <b>(276)</b>     |
| <b>Net Operational Expenditure</b>  | <b>19,023</b>  | <b>6,218</b>   | <b>5,935</b>   | <b>283</b>           | <b>454</b>       |
| <b>Recharges</b>                    |                |                |                |                      |                  |
| Premises Support                    | 1,825          | 1,369          | 1,369          | 0                    | 0                |
| Transport                           | 2,046          | 1,504          | 1,592          | (88)                 | (117)            |
| Central Support                     | 3,856          | 2,893          | 2,897          | (4)                  | (5)              |
| Asset Rental Support                | 199            | 0              | 0              | 0                    | 0                |
| HBC Support Costs Income            | -540           | -409           | -409           | 0                    | 0                |
| <b>Net Total Recharges</b>          | <b>7,386</b>   | <b>5,357</b>   | <b>5,449</b>   | <b>(92)</b>          | <b>(122)</b>     |
| <b>Net Departmental Expenditure</b> | <b>26,409</b>  | <b>11,575</b>  | <b>11,384</b>  | <b>191</b>           | <b>332</b>       |

**Economy, Enterprise & Property**

|                                     | Annual Budget | Budget to Date | Actual Spend  | Variance (Overspend) | Forecast Outturn |
|-------------------------------------|---------------|----------------|---------------|----------------------|------------------|
|                                     | £'000         | £'000          | £'000         | £'000                | £'000            |
| <b>Expenditure</b>                  |               |                |               |                      |                  |
| Employees                           | 5,491         | 4,195          | 4,118         | 77                   | 103              |
| Repairs & Maintenance               | 1,980         | 1,453          | 1,464         | (11)                 | (14)             |
| Premises                            | 123           | 110            | 116           | (6)                  | (6)              |
| Energy & Water Costs                | 1,782         | 1,057          | 860           | 197                  | 262              |
| NNDR                                | 763           | 702            | 639           | 63                   | 84               |
| Rents                               | 175           | 167            | 165           | 2                    | 2                |
| Economic Regeneration Activities    | 27            | 3              | 3             | 0                    | 0                |
| Security                            | 501           | 331            | 372           | (41)                 | (55)             |
| Supplies & Services                 | 430           | 300            | 267           | 33                   | 44               |
| Supplies & Services - Grant         | 772           | 356            | 356           | 0                    | 0                |
| Grants to Voluntary Organisations   | 264           | 120            | 120           | 0                    | 0                |
| Capital Finance                     | 44            | 44             | 44            | 0                    | 0                |
| Transfer to Reserves                | 40            | 40             | 40            | 0                    | 0                |
| <b>Total Expenditure</b>            | <b>12,392</b> | <b>8,878</b>   | <b>8,564</b>  | <b>314</b>           | <b>420</b>       |
| <b>Income</b>                       |               |                |               |                      |                  |
| Fees & Charges Income               | -860          | -488           | -562          | 74                   | 98               |
| Rent - Commercial Properties        | -908          | -566           | -528          | (38)                 | (50)             |
| Rent - Investment Properties        | -44           | -34            | -30           | (4)                  | (5)              |
| Rent - Markets                      | -852          | -644           | -609          | (35)                 | (47)             |
| Government Grant                    | -1,387        | -614           | -614          | 0                    | 0                |
| Reimbursements & Other Grant Income | -585          | -633           | -643          | 10                   | 13               |
| Schools SLA Income                  | -299          | -294           | -258          | (36)                 | (36)             |
| Recharges to Capital                | -282          | -114           | -119          | 5                    | 7                |
| Transfer from Reserves              | -1,270        | -1,229         | -1,229        | 0                    | 0                |
| <b>Total Income</b>                 | <b>-6,487</b> | <b>-4,616</b>  | <b>-4,592</b> | <b>(24)</b>          | <b>(20)</b>      |
| <b>Net Operational Expenditure</b>  | <b>5,905</b>  | <b>4,262</b>   | <b>3,972</b>  | <b>290</b>           | <b>400</b>       |
| <b>Recharges</b>                    |               |                |               |                      |                  |
| Premises Support                    | 2,006         | 1,505          | 1,505         | 0                    | 0                |
| Transport                           | 23            | 16             | 19            | (3)                  | (3)              |
| Central Support                     | 1,710         | 1,283          | 1,283         | 0                    | 0                |
| Asset Rental Support                | 4             | 0              | 0             | 0                    | 0                |
| HBC Support Costs Income            | -7,728        | -5,796         | -5,796        | 0                    | 0                |
| <b>Net Total Recharges</b>          | <b>-3,985</b> | <b>-2,992</b>  | <b>-2,989</b> | <b>(3)</b>           | <b>(3)</b>       |
| <b>Net Departmental Expenditure</b> | <b>1,920</b>  | <b>1,270</b>   | <b>983</b>    | <b>287</b>           | <b>397</b>       |

## Planning & Transportation Department

|   | Annual Budget | Budget to Date | Actual Spend  | Variance (Overspend) | Forecast Outturn |
|---|---------------|----------------|---------------|----------------------|------------------|
|   | £'000         | £'000          | £'000         | £'000                | £'000            |
| <b>Expenditure</b>                        |               |                |               |                      |                  |
| Employees                                 | 5,149         | 3,833          | 3,849         | (16)                 | (21)             |
| Efficiency Savings                        | -100          | -100           | -100          | 0                    | 0                |
| Premises                                  | 211           | 165            | 109           | 56                   | 74               |
| Hired & Contracted Services               | 115           | 85             | 177           | (92)                 | (123)            |
| Supplies & Services                       | 163           | 179            | 227           | (48)                 | (63)             |
| Street Lighting                           | 1,766         | 997            | 758           | 239                  | 319              |
| Highways Maintenance - Routine & Reactive | 1,583         | 752            | 1,014         | (262)                | (350)            |
| Highways Maintenance - Programmed Works   | 1,712         | 890            | 549           | 341                  | 454              |
| Fleet Transport                           | 1,410         | 1,058          | 1,107         | (49)                 | (67)             |
| Bus Support - Halton Hopper Tickets       | 52            | 39             | 5             | 34                   | 45               |
| Bus Support                               | 458           | 387            | 387           | 0                    | 0                |
| Grants to Voluntary Organisations         | 31            | 30             | 30            | 0                    | 0                |
| NRA Levy                                  | 73            | 71             | 71            | 0                    | 2                |
| LCR Levy                                  | 1,059         | 750            | 750           | 0                    | 0                |
| Contribution to Reserves                  | 359           | 359            | 359           | 0                    | 0                |
| <b>Total Expenditure</b>                  | <b>14,041</b> | <b>9,495</b>   | <b>9,292</b>  | <b>203</b>           | <b>270</b>       |
| <b>Income</b>                             |               |                |               |                      |                  |
| Sales & Rents Income                      | -101          | -78            | -34           | (44)                 | (59)             |
| Planning Fees                             | -738          | -554           | -396          | (158)                | (210)            |
| Building Control Fees                     | -242          | -182           | -125          | (57)                 | (76)             |
| Other Fees & Charges                      | -932          | -704           | -731          | 27                   | 36               |
| Grants & Reimbursements                   | -179          | -220           | -220          | 0                    | 0                |
| Government Grant Income                   | -197          | -196           | -196          | 0                    | 0                |
| Halton Hopper Income                      | -54           | -40            | -14           | (26)                 | (35)             |
| Recharge to Capital                       | -317          | -163           | -14           | (149)                | (198)            |
| LCR Levy Reimbursement                    | -1,059        | -750           | -750          | 0                    | 0                |
| Contribution from Reserves                | -520          | -520           | -520          | 0                    | 0                |
| <b>Total Income</b>                       | <b>-4,339</b> | <b>-3,407</b>  | <b>-3,000</b> | <b>(407)</b>         | <b>(542)</b>     |
| <b>Net Operational Expenditure</b>        | <b>9,702</b>  | <b>6,088</b>   | <b>6,292</b>  | <b>(204)</b>         | <b>(272)</b>     |
| <b>Recharges</b>                          |               |                |               |                      |                  |
| Premises Support                          | 509           | 382            | 382           | 0                    | 0                |
| Transport                                 | 591           | 444            | 495           | (51)                 | (69)             |
| Central Support                           | 1,432         | 1,074          | 1,074         | 0                    | 0                |
| Asset Rental Support                      | 686           | 0              | 0             | 0                    | 0                |
| HBC Support Costs Income                  | -885          | -664           | -664          | 0                    | 0                |
| Transport Recharge Income                 | -3,764        | -2,818         | -3,189        | 371                  | 495              |
| <b>Net Total Recharges</b>                | <b>-1,431</b> | <b>-1,582</b>  | <b>-1,902</b> | <b>320</b>           | <b>426</b>       |
| <b>Net Departmental Expenditure</b>       | <b>8,271</b>  | <b>4,506</b>   | <b>4,390</b>  | <b>116</b>           | <b>154</b>       |

**Corporate & Democracy**

|   | Annual Budget<br>£'000 | Budget to Date<br>£'000 | Actual Spend<br>£'000 | Variance (Overspend)<br>£'000 | Forecast Outturn<br>£'000 |
|---|------------------------|-------------------------|-----------------------|-------------------------------|---------------------------|
| <b>Expenditure</b>                        |                        |                         |                       |                               |                           |
| Employees                                 | 361                    | 271                     | 274                   | (3)                           | 0                         |
| Contracted Services                       | 39                     | 29                      | 6                     | 23                            | 20                        |
| Supplies & Services                       | 131                    | 118                     | 121                   | (3)                           | 0                         |
| Premises Expenditure                      | 5                      | 5                       | 8                     | (3)                           | 0                         |
| Transport Costs                           | 1                      | 1                       | 14                    | (13)                          | (13)                      |
| Members Allowances                        | 946                    | 709                     | 711                   | (2)                           | 0                         |
| Interest Payable - Treasury Management    | 1,099                  | 824                     | 841                   | (17)                          | (17)                      |
| Interest Payable - Other                  | 271                    | 203                     | 85                    | 118                           | 135                       |
| Bank Charges                              | 144                    | 108                     | 183                   | (75)                          | (100)                     |
| Audit Fees                                | 342                    | 256                     | 256                   | 0                             | 0                         |
| Contingency                               | 3,215                  | 2,411                   | 0                     | 2,411                         | 3,215                     |
| Capital Financing                         | 2,259                  | 2,259                   | 2,793                 | (534)                         | (534)                     |
| Contribution to Reserves                  | 4,332                  | 4,332                   | 4,332                 | 0                             | 0                         |
| Debt Management Expenses                  | 20                     | 15                      | 1                     | 14                            | 13                        |
| Precepts & Levies                         | 221                    | 0                       | 0                     | 0                             | (30)                      |
| <b>Total Expenditure</b>                  | <b>13,386</b>          | <b>11,541</b>           | <b>9,625</b>          | <b>1,916</b>                  | <b>2,689</b>              |
| <b>Income</b>                             |                        |                         |                       |                               |                           |
| Interest Receivable - Treasury Management | -4,077                 | -3,064                  | -4,331                | 1,267                         | 1,689                     |
| Interest Receivable - Other               | 0                      | 0                       | -9                    | 9                             | 12                        |
| Other Fees & Charges                      | -153                   | -153                    | -582                  | 429                           | 429                       |
| Grants & Reimbursements                   | -255                   | 0                       | 0                     | 0                             | 397                       |
| Government Grant Income                   | -1,469                 | -1,102                  | -1,102                | 0                             | 0                         |
| Transfer from Reserves                    | -7,156                 | -7,156                  | -7,809                | 653                           | 653                       |
| <b>Total Income</b>                       | <b>-13,110</b>         | <b>-11,475</b>          | <b>-13,833</b>        | <b>2,358</b>                  | <b>3,180</b>              |
| <b>Net Operational Expenditure</b>        | <b>276</b>             | <b>66</b>               | <b>-4,208</b>         | <b>4,274</b>                  | <b>5,869</b>              |
| <b>Recharges</b>                          |                        |                         |                       |                               |                           |
| Premises Support                          | 8                      | 6                       | 6                     | 0                             | 0                         |
| Transport Support                         | 0                      | 0                       | 0                     | 0                             | 0                         |
| Central Support                           | 870                    | 690                     | 690                   | 0                             | 0                         |
| Asset Rental Support                      | 0                      | 0                       | 0                     | 0                             | 0                         |
| Recharge Income                           | -2,817                 | -1,522                  | -1,522                | 0                             | 0                         |
| <b>Net Total Recharges</b>                | <b>-1,939</b>          | <b>-826</b>             | <b>-826</b>           | <b>0</b>                      | <b>0</b>                  |
| <b>Net Departmental Expenditure</b>       | <b>-1,663</b>          | <b>-760</b>             | <b>-5,034</b>         | <b>4,274</b>                  | <b>5,869</b>              |

**Public Health**



|                                     | Annual Budget  | Budget to Date | Actual Spend  | Variance (Overspend) | Forecast Outturn |
|-------------------------------------|----------------|----------------|---------------|----------------------|------------------|
|                                     | £'000          | £'000          | £'000         | £'000                | £'000            |
| <b>Expenditure</b>                  |                |                |               |                      |                  |
| Employees                           | 4,629          | 3,287          | 3,251         | 36                   | 48               |
| Premises                            | 6              | 0              | 0             | 0                    | 0                |
| Supplies & Services                 | 255            | 192            | 189           | 3                    | 5                |
| Contracts & SLA's                   | 7,006          | 5,064          | 5,048         | 16                   | 10               |
| Transport                           | 4              | 3              | 1             | 2                    | 2                |
| Other Agency                        | 23             | 23             | 23            | 0                    | 0                |
| <b>Total Expenditure</b>            | <b>11,923</b>  | <b>8,569</b>   | <b>8,512</b>  | <b>57</b>            | <b>65</b>        |
| <b>Income</b>                       |                |                |               |                      |                  |
| Fees & Charges                      | -71            | -155           | -147          | (8)                  | 0                |
| Reimbursements & Grant Income       | -44            | -219           | -220          | 1                    | 1                |
| Transfer from Reserves              | -1,242         | 0              | 0             | 0                    | 0                |
| Government Grant Income             | -11,117        | -8,581         | -8,581        | 0                    | 0                |
| <b>Total Income</b>                 | <b>-12,474</b> | <b>-8,955</b>  | <b>-8,948</b> | <b>(7)</b>           | <b>1</b>         |
| <b>Net Operational Expenditure</b>  | <b>-551</b>    | <b>-386</b>    | <b>-436</b>   | <b>50</b>            | <b>66</b>        |
| <b>Recharges</b>                    |                |                |               |                      |                  |
| Premises Support                    | 156            | 117            | 117           | 0                    | 0                |
| Transport                           | 20             | 1,747          | 1,747         | 0                    | 0                |
| Central Support                     | 2,330          | 15             | 15            | 0                    | 0                |
| Asset Rental Support                | 0              | 0              | 0             | 0                    | 0                |
| HBC Support Costs Income            | -482           | -376           | -376          | 0                    | 0                |
| <b>Net Total Recharges</b>          | <b>2,024</b>   | <b>1,503</b>   | <b>1,503</b>  | <b>0</b>             | <b>0</b>         |
| <b>Net Departmental Expenditure</b> | <b>1,473</b>   | <b>1,117</b>   | <b>1,067</b>  | <b>50</b>            | <b>66</b>        |



Capital Programme as at 31 December 2023

Appendix 3

| Directorate/Department                              | 2023/24<br>Capital<br>Allocation | Allocation<br>to Date | Actual<br>Spend to 31<br>Dec 2023 | Total<br>Allocation<br>Remaining | 2024/25<br>Capital<br>Allocation | 2025/26<br>Capital<br>Allocation |
|---|----------------------------------|-----------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|   | £'000                            | £'000                 | £'000                             | £'000                            | £'000                            | £'000                            |
| <b>CHILDRENS DIRECTORATE</b>                        |                                  |                       |                                   |                                  |                                  |                                  |
| Asset Management Data                               | 6                                | 6                     | 6                                 | 0                                | 0                                | 0                                |
| Capital Repairs                                     | 1,089                            | 701                   | 701                               | 388                              | 0                                | 0                                |
| Asbestos Management                                 | 17                               | 0                     | 0                                 | 17                               | 0                                | 0                                |
| Schools Access Initiative                           | 44                               | 9                     | 9                                 | 35                               | 0                                | 0                                |
| Small Capital Works                                 | 139                              | 79                    | 79                                | 60                               | 0                                | 0                                |
| Basic Needs Projects                                | 601                              | 0                     | 0                                 | 601                              | 0                                | 0                                |
| Cavendish School                                    | 605                              | 223                   | 223                               | 382                              | 0                                | 0                                |
| Astmoor Primary                                     | 300                              | 175                   | 174                               | 126                              | 0                                | 0                                |
| Ashley School                                       | 500                              | 37                    | 37                                | 463                              | 0                                | 0                                |
| Kingsway Academy                                    | 30                               | 0                     | 0                                 | 30                               | 0                                | 0                                |
| Oakfield Primary                                    | 352                              | 303                   | 303                               | 49                               | 0                                | 0                                |
| St Basils Primary                                   | 250                              | 0                     | 0                                 | 250                              | 0                                | 0                                |
| St Peter & Paul High School                         | 356                              | 0                     | 0                                 | 356                              | 0                                | 0                                |
| The Brow Primary                                    | 103                              | 89                    | 89                                | 14                               | 0                                | 0                                |
| Victoria Road Primary                               | 268                              | 133                   | 133                               | 135                              | 0                                | 0                                |
| Westfield Primary                                   | 220                              | 190                   | 190                               | 30                               | 0                                | 0                                |
| Woodside Primary                                    | 350                              | 176                   | 176                               | 174                              | 0                                | 0                                |
| SEMH Free School                                    | 239                              | 239                   | 239                               | 0                                | 0                                | 0                                |
| Brookfields School                                  | 300                              | 0                     | 0                                 | 300                              | 0                                | 0                                |
| SCA unallocated                                     | 21                               | 0                     | 0                                 | 21                               | 0                                | 0                                |
| <b>TOTAL CHILDRENS DIRECTORATE</b>                  | <b>5,790</b>                     | <b>2,360</b>          | <b>2,359</b>                      | <b>3,431</b>                     | <b>0</b>                         | <b>0</b>                         |
| <b>ADULT DIRECTORATE</b>                            |                                  |                       |                                   |                                  |                                  |                                  |
| Disabled Facilities Grant                           | 650                              | 500                   | 494                               | 156                              | 600                              | 600                              |
| Stair lifts (Adaptations Initiative)                | 300                              | 200                   | 190                               | 110                              | 270                              | 270                              |
| RSL Adaptations (Joint Funding)                     | 200                              | 120                   | 101                               | 99                               | 270                              | 270                              |
| Telehealthcare Digital Switchover                   | 300                              | 80                    | 80                                | 220                              | 0                                | 0                                |
| Millbrow Refurbishment                              | 200                              | 40                    | 40                                | 160                              | 0                                | 0                                |
| Madeline McKenna Refurb.                            | 1,000                            | 20                    | 17                                | 983                              | 0                                | 0                                |
| St Luke's Care Home                                 | 100                              | 25                    | 45                                | 55                               | 0                                | 0                                |
| St Patrick's Care Home                              | 100                              | 50                    | 47                                | 53                               | 1,200                            | 0                                |
| <b>TOTAL ADULTS DIRECTORATE</b>                     | <b>2,850</b>                     | <b>1,035</b>          | <b>1,014</b>                      | <b>1,836</b>                     | <b>2,340</b>                     | <b>1,140</b>                     |
| <b>ENVIRONMENT and REGENERATION<br/>DIRECTORATE</b> |                                  |                       |                                   |                                  |                                  |                                  |
| Total Bridge & Highway Maintenance                  | 3,133                            | 662                   | 662                               | 2,471                            | 0                                | 0                                |
| Integrated Transport                                | 549                              | 0                     | 0                                 | 549                              | 0                                | 0                                |
| CRSTS   | 7,140                            | 1,705                 | 1,705                             | 5,435                            | 0                                | 0                                |
| SJB – Decoupling                                    | 0                                | 0                     | 0                                 | 0                                | 0                                | 0                                |
| Runcorn Busway                                      | 239                              | 347                   | 347                               | -108                             | 0                                | 0                                |
| East Runcorn Connectivity (ERC)                     | 1,577                            | 1,832                 | 1,832                             | -255                             | 0                                | 0                                |
| A56 Reconstruction                                  | 947                              | 0                     | 0                                 | 947                              | 0                                | 0                                |
| Dukesfield ATL (Waterloo Bridge)                    | 0                                | 1,493                 | 1,493                             | -1,493                           | 0                                | 0                                |
| LCWIP Phase 2 Daresbury                             | 5,783                            | 1,468                 | 1,468                             | 4,315                            | 0                                | 0                                |
| ATF3 Murdishaw to Whitehouse                        | 3,000                            | 154                   | 154                               | 2,846                            | 0                                | 0                                |
| ATF4 Widnes Town Centre Accessibility               | 122                              | 0                     | 0                                 | 122                              | 0                                | 0                                |
| SUD Green Cycle                                     | 0                                | 2                     | 2                                 | -2                               | 0                                | 0                                |
| Street Lighting                                     | 50                               | 7                     | 7                                 | 43                               | 1,026                            | 200                              |
| Lighting Upgrades                                   | 300                              | 208                   | 208                               | 92                               | 969                              | 0                                |
| Silver Jubilee Bridge - Lighting                    | 0                                | 0                     | 0                                 | 0                                | 531                              | 0                                |
| Risk Management                                     | 100                              | 17                    | 17                                | 83                               | 598                              | 120                              |
| Fleet Vehicles                                      | 2,500                            | 1,324                 | 1,324                             | 1,176                            | 4,927                            | 1,423                            |
| Mersey Gateway - Land Acquisition                   | 839                              | 55                    | 55                                | 784                              | 0                                | 0                                |
| Mersey Gateway - Crossings Board                    | 33                               | 30                    | 30                                | 3                                | 0                                | 0                                |
| Mersey Gateway - Handback Land                      | 23                               | 23                    | 72                                | -49                              | 0                                | 0                                |





## Capital Programme as at 31 December 2023...continued

| Directorate/Department                                | 2023/24<br>Capital<br>Allocation | Allocation<br>to Date | Actual<br>Spend to 31<br>Dec 2023 | Total<br>Allocation<br>Remaining | 2024/25<br>Capital<br>Allocation | 2025/26<br>Capital<br>Allocation |
|---|----------------------------------|-----------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|   | £'000                            | £'000                 | £'000                             | £'000                            | £'000                            | £'000                            |
| Widnes Loops  | 0                                | 84                    | 84                                | -84                              | 0                                | 0                                |
| Stadium Minor Works                                   | 34                               | 20                    | 18                                | 16                               | 30                               | 30                               |
| Brookvale Pitch Refurbishment                         | 28                               | 14                    | 13                                | 15                               | 0                                | 0                                |
| Halton Leisure Centre                                 | 15,056                           | 12,600                | 12,550                            | 2,506                            | 15,285                           | 0                                |
| Open Spaces Schemes                                   | 851                              | 200                   | 150                               | 701                              | 600                              | 600                              |
| Children's Playground Equipment                       | 105                              | 20                    | 20                                | 85                               | 65                               | 65                               |
| Upton Improvements                                    | 13                               | 0                     | 0                                 | 13                               | 0                                | 0                                |
| Crow Wood Park Play Area                              | 12                               | 1                     | 1                                 | 11                               | 0                                | 0                                |
| Landfill Tax Credit Schemes                           | 340                              | 0                     | 0                                 | 340                              | 340                              | 340                              |
| Runcorn Town Park                                     | 284                              | 120                   | 117                               | 167                              | 310                              | 280                              |
| Spike Island / Wigg Island                            | 1,023                            | 35                    | 32                                | 991                              | 964                              | 0                                |
| Pickerings Pasture Café                               | 520                              | 0                     | 0                                 | 520                              | 0                                | 0                                |
| Litter Bins   | 20                               | 0                     | 0                                 | 20                               | 20                               | 20                               |
| 3MG   | 24                               | 14                    | 14                                | 10                               | 127                              | 0                                |
| Murdishaw   | 30                               | 8                     | 8                                 | 22                               | 0                                | 0                                |
| Equality Act Improvement Works                        | 282                              | 230                   | 230                               | 52                               | 300                              | 300                              |
| Foundry Lane Residential Area                         | 2,634                            | 1,308                 | 1,308                             | 1,326                            | 0                                | 0                                |
| Police Station Demolition                             | 406                              | 406                   | 406                               | 0                                | 0                                | 0                                |
| Kingsway Learning Centre Improved Facilities          | 36                               | 0                     | 0                                 | 36                               | 0                                | 0                                |
| Roof Top Garden                                       | 35                               | 0                     | 0                                 | 35                               | 0                                | 0                                |
| Property Improvements                                 | 254                              | 210                   | 210                               | 44                               | 200                              | 200                              |
| Woodend - Former Unit 10 Catalyst Trade Park          | 200                              | 234                   | 234                               | -34                              | 0                                | 0                                |
| Runcorn Station Building Development                  | 80                               | 30                    | 30                                | 50                               | 435                              | 0                                |
| Waterloo Building                                     | 93                               | 1                     | 1                                 | 92                               | 0                                | 0                                |
| UK Shared Prosperity Fund                             | 82                               | 20                    | 20                                | 62                               | 126                              | 0                                |
| Runcorn Waterfront Residential Development            | 291                              | 18                    | 18                                | 273                              | 0                                | 0                                |
| Changing Places                                       | 212                              | 180                   | 180                               | 32                               | 0                                | 0                                |
| Town Deal   | 2,240                            | 825                   | 825                               | 1,415                            | 9,042                            | 3,654                            |
| <b>TOTAL ENVIRONMENT and REGENERATION DIRECTORATE</b> | <b>51,520</b>                    | <b>25,905</b>         | <b>25,845</b>                     | <b>25,675</b>                    | <b>35,895</b>                    | <b>7,232</b>                     |
| <b>CHIEF EXECUTIVE DIRECTORATE</b>                    |                                  |                       |                                   |                                  |                                  |                                  |
| ICT Rolling Capital Project                           | 700                              | 525                   | 287                               | 413                              | 700                              | 700                              |
| Halton Smart Microgrid                                | 11,000                           | 0                     | 0                                 | 11,000                           | 0                                | 0                                |
| Transformation Programme                              | 5,000                            | 3,750                 | 1,967                             | 3,033                            | 1,000                            | 1,000                            |
| <b>TOTAL CHIEF EXECUTIVE DIRECTORATE</b>              | <b>16,700</b>                    | <b>4,275</b>          | <b>2,254</b>                      | <b>14,446</b>                    | <b>1,700</b>                     | <b>1,700</b>                     |
| <b>TOTAL CAPITAL PROGRAMME</b>                        | <b>76,860</b>                    | <b>33,575</b>         | <b>31,472</b>                     | <b>45,388</b>                    | <b>39,935</b>                    | <b>10,072</b>                    |
| Slippage (20%) Carried Forward                        | -15,372                          |                       |                                   |                                  | -7,987                           | -2,014                           |
| Slippage Brought Forward                              |                                  |                       |                                   |                                  | 15,372                           | 7,987                            |
| <b>TOTAL</b>  | <b>61,488</b>                    | <b>33,575</b>         | <b>31,472</b>                     | <b>30,016</b>                    | <b>47,320</b>                    | <b>16,045</b>                    |

## Progress Against Agreed Savings

## APPENDIX 4

### Adult Social Care

|          | Service Area                 | Net Budget<br>£'000 | Description of Saving Proposal  | Savings Value  |                |                | Current Progress  | Comments   |
|----------|------------------------------|---------------------|---|----------------|----------------|----------------|---|--|
|          |                              |                     |   | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |   |  |
| ASC1     | Housing Solutions            | 474                 | Remodel the current service based on good practice evidence from other areas.   | 0              | 0              | 125            |    | Expected to be achieved in 2025/26 budget year                                 |
| ASC2     | Telehealthcare               | 680                 | Explore alternative funding streams such as Health funding or Disabled Facilities Grants.   | 0              | 170            | 0              |    | Expected to be achieved in 2024/25 budget year                                 |
|          |                              |                     | Increase charges / review income.   | 0              | 170            | 0              |   |  |
|          |                              |                     | Cease the key safe installation service.  | 0              | 15             | 0              |   |  |
| ASC11    | Dorset Gardens Care Services | 471                 | Cease onsite support and transfer to the domiciliary care contract.   | 275            | 0              | 0              |   | To be achieved in current year, but only effective from September 2023 onwards |
| ASC17/18 | Quality Assurance Team       | 395                 | Review the activities of the Quality Assurance Team, given there are fewer providers for domiciliary care and the transfer of four care homes into the Council. | 35             | 0              | 0              |  | Current year savings achieved, and 2024/25 savings on target                   |
|          |                              |                     | Merge the service with the Safeguarding Unit.   | 0              | 50             | 0              |   |  |




|       |  |     |  |    |     |     |                                     |  |
|-------|--|-----|--|----|-----|-----|-------------------------------------|--|
| ASC12 | Meals on Wheels                        | 33  | Increase charges to ensure full cost recovery. A procurement exercise will also be completed for the provision of food.  | 33 | 0   | 0   | <input checked="" type="checkbox"/> | Charge increase implemented                          |
| ASC16 | Shared Lives (Adult Placement Service) | 115 | Engage with an external agency currently operating Shared Lives to take over the running of this service. It is anticipated that this would provide an improved service.   | 0  | 58  | 0   | <input checked="" type="checkbox"/> | Expected to be achieved in 2024/25 budget year       |
| ASC19 | Voluntary Sector Support               | N/A | Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated. | 0  | 200 | 100 | <input checked="" type="checkbox"/> | Expected to be achieved in the relevant budget years |
| ASC4  | Positive Behaviour Support Service     | 349 | Increase income generated in order to ensure full cost recovery, through increased service contract charges to other councils.   | 0  | 100 | 0   | <input checked="" type="checkbox"/> | Expected to be achieved in 2024/25 budget year       |







|       |                                   |     |  |     |     |   |   |   |
|-------|-----------------------------------|-----|--|-----|-----|---|---|---|
|       |                                   |     | Review the Integrated Care Board contribution for Adults, to ensure the full recovery of related costs.  | 0   | 150 | 0 |   |   |
| ASC6  | Bridge Builders                   | 250 | Restructure and incorporate within the Care Management front door service, introducing the services currently offered by Bridge Builders to all new referrals. | 120 | 0   | 0 | u | To be achieved in current year, although full-year savings not realised                       |
| ASC5  | Mental Health Outreach Team       | 376 | Streamline the service and focus on higher needs requiring joint funding from the Integrated Care Board.   | 140 | 0   | 0 | x | Currently under review, it does not seem probable that the savings will be achieved this year |
| ASC21 | Mental Health Team Carers Officer | 38  | Commission the Carers Centre to complete all Carers assessments or undertake the function through the Initial Assessment Team.                                 | 38  | 0   | 0 | x | Currently under review, it does not seem probable that the savings will be achieved this year |

|   |                                       |        |  |            |              |              |                                     |  |
|---|---------------------------------------|--------|--|------------|--------------|--------------|-------------------------------------|--|
| ASC15                                     | Learning Disability Nursing Team      | 424    | Cease provision of this service. The service is a Health related function rather than Adult Social Care, but this is a historical arrangement. The Integrated Care Board would need to consider how they want to provide this function.  | 0          | 424          | 0            | <input checked="" type="checkbox"/> | Expected to be achieved in 2024/25 budget year       |
| ASC14                                     | Care Management Community Care Budget | 18,982 | Attract £500k investment from the pooled budget (BCF) from 2024/25. Undertake work in years 1 and 2 to reduce reliance upon contracted services from 2025/26. Services are currently in the process of being redesigned on a "Strengths Based Approach" ie. focused upon prevention. | 0          | 500          | 1,000        | <input checked="" type="checkbox"/> | Expected to be achieved in the relevant budget years |
| <b>Total Adult Social Care Department</b> |                                       |        |  | <b>641</b> | <b>1,837</b> | <b>1,225</b> |                                     |  |



## Finance

| Ref. | Service Area   | Net Budget<br>£'000 | Description of Saving Proposal  | Savings Value  |                |                | Current Progress  | Comments   |
|------|----------------|---------------------|---|----------------|----------------|----------------|---|--|
|      |                |                     |   | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |   |  |
| F1   | Client Finance | 109                 | Increase by £3 per week the charge to clients for the Appointeeships Service to ensure full cost recovery.  | 45             | 0              | 0              |    | Implemented in April 2023 and income budget increased accordingly  |
| F6   | Income Control | 118                 | Removal of payment kiosks which are now significantly under-utilised and in need of replacement. The ceasing of annual rental and licence costs will provide a saving. Residents can instead make payments for council tax etc. via the numerous Paypoint outlets across the Borough.           | 20             | 0              | 0              |    | Implemented April 2023 and expenditure budgets reduced accordingly |
| F8   | Insurance      | 1,043               | Reduction in the insurance budgets, following a review of claims history over recent years with advice from the Council's insurance broker. The majority of claims are provided for via self-insurance, with external policies providing cover for exceptional or potentially high cost claims. | 135            | 0              | 0              |  | Implemented April 2023 and expenditure budgets reduced accordingly |

|     |                                      |       |  |     |    |    |   |  |
|-----|--------------------------------------|-------|--|-----|----|----|---|--|
| F9  | Internal Audit                       | 300   | Restructure in light of potential retirements over the next two years within the Internal Audit Team.  | 0   | 0  | 50 |    | Planned restructure to take place during 2024/25 and to be implemented 1 April 2025                |
| F11 | Purchase to Pay                      | 27    | Increase in the target income budgets for the Early Payment Scheme (£15k) and the Corporate Card Programme rebate (£15k)   | 30  | 0  | 0  |    | Implemented 2023/24 income budgets increased accordingly   |
| F12 | Benefits Processing & Administration | 216   | Deletion of a 1.0fte vacant Housing Benefit Officer Post and a 0.5fte vacant Visiting Officer Post.  | 55  | 0  | 0  |    | These two vacant posts accepted for a saving in 2023/24 and can be deleted from the structure.     |
| F13 | Discretionary Support Scheme         | 221   | Review the roles, procedures and structure of the team.  | 0   | 25 | 0  |    | A review of the DSS structure will be undertaken in 2024/25.                                       |
| F15 | Business Rates                       | -26   | Increase the charge to Halton Chamber of Commerce for providing billing and collection of Business Improvement District (BID) income.  | 2   | 0  | 0  |   | 2023/24 operating agreement between the Council and Halton Chamber of Commerce still to be agreed. |
| F16 | Concessionary Travel                 | 1,892 | Due to a decrease in passenger numbers following Covid, it is considered that the budget for concessionary travel costs can be reduced. The budget was underspent by £421k (20%) in 2021/22. A reduction in this | 150 | 0  | 0  |  | On Target  |

|                                 |  |       |  |            |           |           |                                     |   |
|---------------------------------|--|-------|--|------------|-----------|-----------|-------------------------------------|---|
|                                 |  |       | budget will not prevent any eligible concessionary passenger from still being able to travel.  |            |           |           |                                     |   |
| F17                             | Council Tax                                | 84    | Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.  | 40         | 40        | 40        | <input checked="" type="checkbox"/> | On target, summons cost increased for 2023/24                                 |
| F17 Cont.                       | Council Tax                                | N/A   | Establish a new post dedicated to reviewing council tax exemptions. It is considered at least a 3% reduction in Single Person Discount awards could be achieved, generating approximately £150k of additional council tax income, less the cost of the new post. | 116        | 0         | 0         | <input checked="" type="checkbox"/> | Post appointed to and review of exemptions to commence over the next quarter. |
| F18                             | Financial Management - Treasury Management | 1,152 | Closer management of medium- to long-term cash balances will give greater opportunity to invest in higher interest bearing accounts due to increasing interest rates.  | 300        | 0         | 0         | <input checked="" type="checkbox"/> | Interest payable on target to achieve increased target.                       |
| <b>Total Finance Department</b> |  |       |  | <b>893</b> | <b>65</b> | <b>90</b> |                                     |   |



## Legal and Democratic Services

| Ref.                                   | Service Area                         | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress | Comments   |
|--|--------------------------------------|---------------------|--|----------------|----------------|----------------|------------------|--|
|  |                                      |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |                  |  |
| L4                                     | Marketing, Design and Communications | 45                  | Review the frequency of production of Inside Halton, as part of the wider consideration of the Council's communications strategy required for the Transformation Programme | 0              | 15             | 0              | U                | The marketing and communications team has now moved within the Chief executives Delivery Unit so that they can review the frequency of production.   |
| L5                                     | Mayoral Services                     | 102                 | Review the various budgets comprising the Mayoral function, with a target to achieve a 20% savings across these.   | 20             | 0              | 0              | U                | Looking at alternative ways to run the events and bring operations in line with other local authorities who have more independent/self-funded events. The savings should be on track to be met by the end of the year. |
| <b>Total Legal Services Department</b> |                                      |                     |  | <b>20</b>      | <b>15</b>      | <b>0</b>       |                  |  |

## ICT and Support Services

| Ref.                                  | Service Area     | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress | Comments   |
|---------------------------------------|------------------|---------------------|--|----------------|----------------|----------------|------------------|--|
|                                       |                  |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |                  |  |
| ICT3                                  | External Clients | N/A                 | Recharge the Youth Offending Services for the full cost of ICT services which are hosted by Halton, but have not thus far been recharged. This approach has been agreed by the Cheshire and Warrington partner councils. | 232            | 0              | 0              | U                | Final figure still to be agreed with partner councils. |
| <b>Total ICT and Admin Department</b> |                  |                     |  | <b>232</b>     | <b>0</b>       | <b>0</b>       |                  |  |

## Chief Executives Delivery Unit

| Ref.                         | Service Area                             | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress  | Comments   |
|------------------------------|--|---------------------|--|----------------|----------------|----------------|---|--|
|                              |  |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |   |  |
| PPPE1                        | Apprenticeships                          | 198                 | Reduce the budget which provides for apprenticeship salaries by 50%. More apprenticeships will therefore be attached to vacant posts which are already budgeted for. This may particularly help to fill vacancies in areas where recruitment is difficult. | 99             | 0              | 0              |  | Reflected within the 2022/23 budget.   |
| PPPE4                        | Organisational Development & Performance | 383                 | Explore whether Organisational Development / Learning and Development activities could be rationalised and restructured to reduce cost, given there is currently a vacant post within the team.  | 65             | 0              | 0              |  | Restructures to the team are currently being considered to help develop and change the way Organisational Development/Learning is carried out. |
| <b>Total PPPE Department</b> |  |                     |  | <b>164</b>     | <b>0</b>       | <b>0</b>       |   |  |




## Children and Families



| Ref. | Service Area                               | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress                    | Comments  |
|------|--|---------------------|--|----------------|----------------|----------------|-------------------------------------|---|
|      |  |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |                                     |   |
| C1   | Ditton and Warrington Road Daycare Centres | 52                  | Closure of Ditton and Warrington Road daycare centres, given the significant on-going net losses at both centres. Sufficient alternative provision exists nearby, as well as in the adjoining nursery schools. | 26             | 26             | 0              | <input checked="" type="checkbox"/> | The daycare centres closed in August 23. The daycare centres will continue to be overspent in 23-24, however the savings should be realised in 24/25. |
| C2   | Children's Centres                         | 1,293               | Reduce the opening hours of Children's Centres.  | 12             | 0              | 0              | <input type="checkbox"/>            | Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager                                     |
|      |  |                     | Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.  | 0              | 0              | 22             | <input type="checkbox"/>            | Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager                                     |
|      |  |                     | Target to generate at least 5% additional income by increasing a range of charges at Children's Centres.   | 20             | 0              | 0              | <input checked="" type="checkbox"/> |   |

|   |   |     |  |           |            |           |   |   |
|---|---|-----|--|-----------|------------|-----------|---|---|
| C3  | Children with Disabilities and Inglefield | 858 | Explore the potential for selling Inglefield and then purchase two bungalows within the community to provide a more appropriate setting. | 0         | 112        | 0         | U | Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager |
| <b>Total Children &amp; Families Department</b> |   |     |  | <b>58</b> | <b>138</b> | <b>22</b> |   |   |





## Education, Inclusion and Provision

| Ref. | Service Area                 | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress  | Comments                 |
|------|------------------------------|---------------------|--|----------------|----------------|----------------|---|--------------------------|
|      |                              |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |   |                          |
| EIP1 | Education Psychology Service | 339                 | There is excess demand from schools for the Education Psychology Service. The service is valued and there is opportunity to expand our offer and generate additional income.   | 0              | 52             | 0              |    | On target to be achieved |
| EIP2 | SEN Assessment Team          | 82                  | Consideration will be given to funding the full service costs from the High Needs Block of the Dedicated Schools Grant.  | 0              | 80             | 0              |    | To be reviewed           |
| EIP5 | Commissioning                | 148                 | Review with Health colleagues how the Emotional Health and Wellbeing Service for Children in Care, Care Leavers and Carers could instead be provided by Child and Adolescent Mental Health Services (CAMHS) as they are commissioned by the Integrated Care Board. | 0              | 148            | 0              |  | To be reviewed           |





|  |                           |     |   |            |            |          |   |                          |
|--|---------------------------|-----|---|------------|------------|----------|---|--------------------------|
| EIP5   | Commissioning             | 291 | Additional funding for Youth Grants has been confirmed for three years from the DfE Holiday Activity and Food Programme grant, therefore core budget can be released. | 40         | 0          | 0        |  | On target to be achieved |
| EIP9   | Education Welfare Service | 396 | There has been increased buy-back of this service from schools and as a result the income budget can be increased.  | 60         | 0          | 0        |  | On target to be achieved |
| <b>Total Education, Inclusion and Provision Department</b> |                           |     |   | <b>100</b> | <b>280</b> | <b>0</b> |   |                          |

## Community and Greenspace

| Ref.  | Service Area                | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress  | Comments  |
|-------|-----------------------------|---------------------|--|----------------|----------------|----------------|---|---|
|       |                             |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |   |   |
| COMM1 | The Brindley Theatre        | 64                  | Reduce Box Office opening hours from 10am-5pm Monday-Friday to 10am-2pm. Currently 80% of tickets are purchased online or by telephone and this is increasing each year. | 10             | 0              | 0              |  | Box Office core opening hours were reduced to 5 hours (Mon – Fri) 10am – 3pm. They will be realigned to 4 hours daily 11am – 3.00pm (Mon – Fri) from 1 September onwards. |
|       |                             |                     | Replace all non-LED lighting in the building. This is estimated to reduce on-stage energy costs by 75%.  | 10             | 0              | 0              |   | No LED lighting has yet been installed but is planned for later in the financial year.  |
| COMM3 | Sport & Recreation          | 471                 | Restructuring the roles and responsibilities of the Sports Development Team  | 0              | 36             | 0              |  | On track to meet savings identified for 2024/25.  |
| COMM4 | Stadium & Catering Services | 751                 | Franchise the concourse only catering services to an external operator.  | 50             | 0              | 0              |   |   |
|       |                             |                     | An organisational restructure is currently being implemented for Stadium & Catering Services to reflect recent service changes.  | 40             | 0              | 0              |   |   |






| Ref.  | Service Area                               | Net | Description of Saving Proposal  | Savings Value |            |           | Current                             | Comments  |
|---|--|-----|---|---------------|------------|-----------|-------------------------------------|---|
|   |  |     |   |               |            |           |                                     |   |
| COMM6   | Area Forums                                | 170 | Reduce the base budget provision to £50k temporarily for one year, with all unspent monies in 2022/23 (currently £120k) being carried forward to be spent by the relevant Area Forums in 2023/24. The base budget position will then be reviewed for 2024/25.   | 120           | -120       | 0         | <input checked="" type="checkbox"/> | Implemented in 2023/24 budget setting.                                  |
| COMM5   | Stadium & Catering Services – School Meals | 12  | Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider. | 0             | 0          | 12        | <input checked="" type="checkbox"/> | Work underway in school meals being delivered through alternative means |
| <b>Total Community &amp; Environment Department</b> |  |     |   | <b>230</b>    | <b>-84</b> | <b>12</b> |                                     |   |

## Economy, Enterprise and Property

| Ref. | Service Area                          | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress   | Comments   |
|------|---------------------------------------|---------------------|--|----------------|----------------|----------------|--|--|
|      |                                       |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |  |  |
| EEP1 | Capital Works Team                    | N/A                 | Increase the level of fee income by increasing the percentage charged or charging by time, including those works not currently charged for.  | 10             | 0              | 0              |   | On target.   |
| EEP4 | Cleaning Services – Council Buildings | 580                 | Review cleaning arrangements, with a focus on only emptying bins and cleaning toilets daily.   | 0              | 100            | 0              |   | Until the accommodation review is complete, only limited savings will be made in 2024/25   |
| EEP2 | Caretaking & Security Services        | 641                 | A review and restructuring of caretaking arrangements.   | 0              | 52             | 0              |   | Restructure will take place in 24/25. It is anticipated the full saving will not be met in year.   |
|      |                                       |                     | Reduce security cover at Halton Lea to provide opening/closing and then static guarding 7.00am to 7.30pm Monday to Friday, and 9.30am to 3.00pm on Saturdays to cover the opening hours of Halton Direct Link. | 35             | 0              | 0              |  | Cannot achieve savings for security due to anti-social behaviour in Halton Lea. Police have advised security is kept on site until this is resolved. |

|  |                                 |     |  |            |            |          |                                     |                              |
|--|---------------------------------|-----|--|------------|------------|----------|-------------------------------------|------------------------------|
| EEP5   | Corporate Buildings             | 927 | Generate additional rental income by providing additional office space for external organisations at Rutland House, by letting out the remaining three floors. | 120        | 0          | 0        | <input checked="" type="checkbox"/> | Reflected in 2023/24 budget. |
| EEP6   | Facilities Management           | 165 | Restructure the team in light of an expression of interest for retirement.   | 44         | 0          | 0        | <input checked="" type="checkbox"/> | Reflected in 2023/24 budget. |
| EEP8   | Technical Support & Market Team | 392 | Restructuring of the team  | 98         | 0          | 0        | <input checked="" type="checkbox"/> | Reflected in 2023/24 budget. |
| <b>Total Economy, Enterprise &amp; Property Department</b> |                                 |     |  | <b>307</b> | <b>152</b> | <b>0</b> |                                     |                              |

## Policy, Planning and Transportation

| Ref. | Service Area                   | Net Budget<br>£'000 | Description of Saving Proposal   | Savings Value  |                |                | Current Progress  | Comments   |
|------|--------------------------------|---------------------|--|----------------|----------------|----------------|---|--|
|      |                                |                     |  | 23/24<br>£'000 | 24/25<br>£'000 | 25/26<br>£'000 |   |  |
| PPT1 | Fleet Management & Maintenance | 400                 | Reduction in the annual contribution to the Fleet Replacement Reserve.   | 40             | 0              | 0              |    | Budget has already been removed and saving will be met in full   |
| PPT2 | Transport Coordination         | 484                 | Reduction in the provision of subsidised bus grants. Currently, 14 bus services are subsidised through contracts where there are no commercial services. Passenger utilisation of routes would be assessed to see where reductions can be applied with the least impact upon services. | 50             | 0              | 0              |    | Budget has already been removed but the expenditure is expected to see a significant rise as mentioned in the Q1 report. However, this is being met by a contribution from Mersey Gateway. |
| PPT4 | Schemes and Maintenance        | 1,056               | Reduction of 6% in the programmed road maintenance budget.   | 60             | 0              | 0              |   | Budget has already been removed and saving will be met in full   |
| PPT5 | School Crossings               | 70                  | Approach the Schools Forum to seek a contribution of at least 50% towards funding the school crossing patrol service, which is a non-statutory service.  | 35             | 0              | 0              |  | Still waiting to take a report to Schools Forum to discuss further action  |
| PPT6 | Traffic                        | N/A                 | Consider introducing civil traffic enforcement for traffic violations. Employ private sector civil enforcement   | 0              | 150            | 0              |  | This is a complex piece of work to take forward, it requires DfT to grant powers to Halton. The  |

|   |  |  |  |            |            |          |  |   |
|---|--|--|--|------------|------------|----------|--|---|
|   |  |  | <p>officers to issue fines and generate income. It would take 12 months to apply for powers from the DFT and put the scheme in place. The Environment &amp; Urban Renewal Policy &amp; Performance Board will consider this via a Topic Group.</p> |            |            |          |  | <p>project also needs resourcing, and the department is still awaiting capacity from the Accelerated Growth project. No savings were eligible for 23/24 financial year.</p> |
| <b>Total Policy, Planning &amp; Transportation Department</b> |  |  |  | <b>185</b> | <b>150</b> | <b>0</b> |  |   |