

REPORT TO: Executive Board
DATE: 2 July 2015
REPORTING OFFICER: Operational Director – Finance
SUBJECT: 2014/15 Financial Outturn
PORTFOLIO: Resources
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the final revenue and capital spending position for 2014/15.

2.0 RECOMMENDED: That

- 1) the report be noted; and**
- 2) the information within the report is taken into account when reviewing the medium term forecast and saving proposals for future years.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 The final accounts for 2014/15 are nearing completion and the revenue spending position for each Department, subject to external audit, is shown in Appendix 1.
- 3.2 Overall the final outturn position shows an underspend of £0.2m against a budget of £108.2m. There have been a number of pressure areas against the Council budget throughout the year, the most considerable of these being within the Children in Care Division where demand on the Service has increased since last year.
- 3.3 Budget savings for 2015/16 were implemented over two tranches, the first of which consisted of savings of £11.5m which were approved by Council in December 2014. As a result of some of these savings being implemented early, it has provided part-year budget savings in 2014/15.
- 3.4 Staffing expenditure is below budget across the majority of Council Departments, as posts have been held vacant in order to restrict spending. Some of these posts have now had to be filled whilst some have been used to provide budget savings for 2015/16. Vacant posts

have also contributed to meeting the staff turnover saving target for 2014/15 and will continue to do so for the next year.

- 3.5 Expenditure on supplies and services is £0.5m below budget for all directorates as spend has been limited to only essential items required to provide services. Whilst this is an achievement, supplies and services budgets will come under more pressure in 2015/16 as one of the saving proposals approved in balancing the budget was to cut supplies and services budgets by 8%.
- 3.6 A number of underspends against the 2014/15 budget have been approved as one-off budget savings for 2015/16. These have been carried forward into 2015/16 when closing the accounts at year-end.
- 3.7 Within the overall net underspend the key budget variances are as follows;

- (i) **Children and Families Department (£4,376,000 overspend):-**
As highlighted throughout the year, a significant overspend against budget was expected for the Department although the actual outturn figure is greater than was forecast at quarter 3. There are a number of areas within the Department which are experiencing spend pressures.

Employee expenditure has exceeded the annual budget by £611,000 (7%). There is significant additional spend on agency staff especially within the Child Protection & Children in Need Division. There has been a high level of staff turnover which has led to the high level usage of agency workers.

Expenditure relating to out of borough residential placements was £1,756,000 (67%) higher than budget. Practice and appropriate thresholds for care has changed over recent times which have resulted in more children coming into care. The attitude of the Council to child neglect and child sexual exploitation has altered over the past two years with a lower acceptance of risk but this has come at a cost. This will continue to be a volatile budget over coming years and whilst costs will be projected and monitored, unforeseen demand will always have an impact.

Spend on out of borough fostering for the year is £424,000 (84%) above budget. Whilst every effort is made to use in-house foster carers, due to the needs of the child this is not always possible. An action plan for the Department going forward will have a particular emphasis on having a greater number of in house foster carers.

Special Guardianship Orders are having a huge impact on spend and it is considered that this will continue to be the case for many years. Spend on Special Guardianship Orders and Adoption was

£1,478,000 (105%) above budget for the year. The cost of Care Leavers was also £125,000 (40%) above budget at year-end due to increased numbers of children leaving care who require support packages to help them achieve semi-independence.

The number of users accessing the Direct Payment Service has increased over the past year which is having an adverse impact on the budget. Expenditure for the year was £349,000 (135%) above budget.

Since 2011/12 saving measures have been approved to budgets for out of borough residential placements and foster care, this was at a time when demand for the services was much less than is currently being experienced. Given the upturn in service demand and despite £1,000,000 of the Council's contingency budget being allocated to the Department, the pressures outlined above have resulted in the unprecedented overspend against budget. An action plan is being implemented which will evaluate and analyse the expenditure incurred by the Department and the budget for 2015/16 will be closely monitored with a forecast of the annual outturn produced monthly in order for action be taken as and when necessary.

- (ii) **Children's Organisation & Provision Department (£1,222,000 underspend):-** Due to a number of vacancies across the Department, staff reducing contracted hours and significant levels of maternity leave, employee costs for the Department are £231,000 lower than budgeted. Spend on supplies and services has been less than forecast for the year, this is due to a number of reasons including better procurement, limiting spend on supplies to what is essential and making use of grant funding where available rather than utilising the core budget.

Expenditure on school transport costs is £59,000 over budget due to increased demand for out of borough contracts. Charges from suppliers are also increasing due to many of them operating at full capacity with reduced competition.

As part of the implementation of the Children and Families Department Action Plan referred to above, consideration will also be given to where budget underspends within this Department can be made permanent and budgets realigned, in order to help meet the future pressures within Children and Families.

- (iii) **Community & Environment Department (£126,000 overspend):-** Whilst the Department's spend exceeds budget for 2014/15, the actual overspend is less than 2013/14 (£282,000). Less use of agency staff has helped with employee costs and

against a staffing budget of approximately £12,500,000 there was only a minor overspend of £20,000.

Waste disposal contract costs have increased over the year, with actual spend being 7% higher than what was forecast as part of the budget. These increased inflation costs have been taken into account when setting the 2015/16 budget.

The cost of the leisure management contract was £70,000 higher than the budget for the year, as budget savings from reductions in the contract cost could not be agreed with the contractor.

As in previous years income targets for fees and charges have not been achieved due to the current difficult trading environment. Catering fees are one of the areas where income generated fell short of the budget, other areas include stadium bar income, open spaces non-contract income and trade and bulky waste charges. The shortfall on these income targets has been partly offset by an increase on school meals income, with the service benefitting from the available grant for universal free school meals.

- (iv) **Prevention and Assessment Department (£87,000 underspend):-** Employee spend is £108,000 less than forecast for the year, as a result of vacant posts particularly in the Care Management Division. Income targets for the year were above forecast but these two areas have been offset by increased spending on aids and adaptations due to greater support to service users utilising their own homes rather than moving into residential care

Net Council expenditure on the Complex Care Pool budget was only £7,000 less than budgeted, a remarkable achievement against a total Council contribution of close to £18m and with a total Pool gross expenditure budget of £42m.

- (v) **Finance Department (£436,000 underspend):-** A number of posts have been held vacant during the year which have contributed towards the Department's underspend. A number of these posts have been written out of the 2015/16 budget as they were put forward as savings.

Concessionary travel costs have come in under £140,000 less than the budget for 2014/15. This is as a result of successful negotiations with bus operators. This has been approved as a permanent budget saving for 2015/16.

- (vi) **Legal & Democratic Services Department (£260,000 underspend):-** Over 50% of the Department's underspend is as a result of employee costs coming in under the approved budget. This was due to a number of vacancies, some of which have been

filled whilst others have been approved as budget savings required for 2015/16.

Other significant areas which have contributed towards the underspend include supplies & services resulting from a more efficient use of on-line resources.

- (vii) **Policy, Planning & Transportation (£159,000 underspend):-** The Department has generated additional income during the financial year which has contributed in the main towards the underspend position. Fees in excess of budget have been as a result of an increase in the number of defect notices issued to statutory undertakers and the increase in the number of skip licences. One-off significant planning application fees have also brought in additional income during the year.

There have been additional costs during the year which have reduced the overall net underspend position, mainly due to an increase in reactive highway maintenance works required.

- (viii) **Corporate & Democracy (£2,158,000 underspend):-** There were a number of significant corporate items which took place during the year which have contributed towards the underspend position. The Council has settled on all equal pay claims brought to the employment tribunal, as a result the provision held to settle claims has been transferred back into the revenue account.

The Treasury Management function has performed well over the year and minimised the level of borrowings required for short term needs, whilst at the same time increased income has been generated from investments. This was as a result of greater flexibility in the use of counterparties with whom the Council can place investments with, approved by Members during 2014/15.

A number of one-off grants have been received during the year which has also increased income. These include Section 31 small business rate relief grant and returned new homes bonus grant.

Reserves and Balances

- 3.8 The Council's Reserves and Balances have been reviewed in accordance with the Reserves and Balances Strategy and are considered reasonable given the scale of the financial challenges facing the Council.
- 3.9 Total revenue spending for the year was £178,000 below budget (compared to £579,000 in the previous year). As a result the Council's general reserve now stands at £8,823,662.

- 3.10 Council has approved £3m of the general reserve to be used as a temporary measure in balancing the budget for 2015/16. This will reduce the general reserve to £5.8m which is the lowest level held since March 2003. Given the current economic climate and the financial challenges facing the Council, it is considered that the general reserve at £5.8m remains a reasonable level.
- 3.11 The Council holds a transformation reserve to meet the costs associated with restructuring the delivery of Council services in the light of future financial challenges. The Government has reiterated during the year that cuts to public spending will continue through to 2017/18 at least. The balance of the reserve as at 31st March 2015 is £2.3m, however, a reduction of £0.5m was approved by Council to assist with balancing the 2015/16 budget.
- 3.12 The Council holds a reserve with a balance of £1.5m as at the end of the year to support invest to save projects. A reduction of £0.5m in this reserve was approved by Council to assist with balancing the 2015/16 budget. Given the level of savings required to balance future year budgets it is essential that these funds are set aside to fund projects which will lead to savings on the revenue budget for the Council.

School Balances

- 3.13 School balances as at 31st March 2015 total £7.8m (compared to £7.5m last year-end). This is made up of £7.5m on Individual School Budgets and £0.3m of General School grants which will carry forward into 2015/16. There is also £2.4m of unspent Schools related funding held centrally which will carry forward into 2015/16.
- 3.14 The breakdown of spending for 2014/15 against Individual School Budgets (ISB) is given in the table below.

Individual School Budgets (ISB) 2014/15					
	Nursery Schools £'000	Primary Schools £'000	Secondary Schools £'000	Special Schools £'000	Total £'000
Balance b/f from 13/14	100	3,765	2,182	1,284	7,331
ISB for 2014/15	1,038	46,762	25,353	4,131	77,284
Total Budget	1,138	50,527	27,535	5,415	84,615
Actual Expenditure	1,044	45,388	25,978	4,744	77,154
Balance c/f to 15/16	94	5,139	1,557	671	7,461

Capital Spending

3.15 Appendix 2 presents details of spending against the 2014/15 Capital Programme. Capital spending totalled £32.1m, which is £11.0m below the revised capital programme of £43.1m.

3.16 This represents 75% delivery of the revised capital programme, there has been slippage on several large projects and spend will continue to be incurred on them in 2015/16. The projects with significant slippage include Castlefields Regeneration, 3MG, Widnes Waterfront, Former Crossville Depot Site and the Travellers Site at Warrington Road.

4.0 POLICY AND OTHER IMPLICATIONS

4.1 There are none.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

5.1 There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

6.0 RISK ANALYSIS

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

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 There are none.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

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

APPENDIX 1

2014-15 REVENUE EXPENDITURE

Summary

Department/Directorate	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
Childrens Organisation & Provision	12,058	10,836	1,222
Learning & Achievement	2,668	2,559	109
Children & Families	19,101	23,477	(4,376)
Economy, Enterprise & Property	3,495	3,431	64
Children & Enterprise Directorate	37,322	40,303	(2,981)
Prevention & Assessment	24,348	24,261	87
Commissioning & Complex Care	12,845	12,765	80
Community & Environment	26,310	26,436	(126)
Communities Directorate	63,503	63,462	41
Legal & Democratic	578	318	260
Policy, Planning & Transportation	16,219	16,060	159
Human Resources	43	-58	101
Finance	4,750	4,334	416
ICT & Support Services	106	96	10
Public Health & Public Protection	1,462	1,448	14
Policy & Resources Directorate	23,158	22,198	960
Corporate & Democracy	-15,740	-17,898	2,158
Total Revenue Expenditure	108,243	108,065	178

CHILDREN AND ENTERPRISE DIRECTORATE

CHILDREN'S ORGANISATION AND PROVISION DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	3,920	3,689	231
Premises	180	174	6
Supplies & Services	2,542	2,246	296
Transport	5	6	(1)
Schools Transport	916	975	(59)
Commissioned Services	2,772	2,710	62
Agency Related Expenditure	1,790	1,774	16
Nursery Education Payments	2,833	2,833	0
Transfer to Reserves	1,213	1,213	0
Capital Financing	900	900	0
Total Expenditure	17,071	16,520	551
<u>Income</u>			
Fees & Charges	-435	-524	89
HBC Support Costs	-79	-79	0
Transfer to / from Reserves	-1,418	-1,902	484
Dedicated Schools Grant	-5,956	-5,956	0
Reimbursements & Other Income	-845	-942	97
PFI Credits	-4,089	-4,089	0
Schools SLA Income	-202	-203	1
Total Income	-13,024	-13,695	671
NET OPERATIONAL BUDGET	4,047	2,825	1,222
<u>Recharges</u>			
Premises Support Costs	181	181	0
Transport Support Costs	287	287	0
Central Support Service Costs	787	787	0
Asset Rental Support Costs	6,756	6,756	0
Total Recharges	8,011	8,011	0
Net Expenditure	12,058	10,836	1,222

LEARNING AND ACHIEVEMENT DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	3,138	3,073	65
Premises	6	6	0
Supplies & Services	765	743	22
Agency Related Expenditure	33	22	11
Independent School Fees	1,710	1,710	0
Inter Authority Recoupment	752	752	0
Capital Finance	3	0	3
Transfer to Reserves	248	248	0
Total Expenditure	6,655	6,554	101
<u>Income</u>			
Fees & Charges	-156	-159	3
Dedicated Schools Grant	-3,503	-3,503	0
Inter Authority Income	-578	-578	0
Schools SLA Income	-39	-39	0
Reimbursements & Other Income	-110	-115	5
Government Grant	-424	-424	0
Transfer from Reserves	-76	-76	0
Total Income	-4,886	-4,894	8
Net Operational Budget	1,769	1,660	93
<u>Recharges</u>			
Premises Support Costs	157	157	0
Central Support Service Costs	727	727	0
Transport Support Costs	15	15	0
Total Recharges	899	899	0
Net Expenditure	2,668	2,559	109

CHILDREN AND FAMILIES DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	8,529	9,140	(611)
Premises	399	347	52
Supplies & Services	1,376	1,335	41
Transport	33	45	(12)
Commissioned Services	342	286	56
Direct Payments/Individual Budgets Out of Borough Residential Placements	2,607	4,363	(1,756)
Out of Borough Adoption	80	226	(146)
Out of Borough Fostering	502	926	(424)
In House Foster Carer Placements	1,721	1,988	(267)
Special Guardians/InHouse Adoption	722	1,478	(756)
Care Leavers	316	441	(125)
Family Support	140	235	(95)
Transfer to Reserves	80	80	0
Capital Financing	6	0	6
Total Expenditure	17,111	21,497	(4,386)
<u>Income</u>			
Fees & Charges	-147	-158	11
Adoption Placements	-43	-41	(2)
Transfer to/from Reserves	-228	-228	0
Dedicated School's Grant	-74	-74	0
Reimbursements & Other Grant Income	-726	-729	3
Adoption Reform Grant	-120	-120	0
Total Income	-1,338	-1,350	12
Net Operational Budget	15,773	20,147	(4,374)
<u>Recharges</u>			
Premises Support Costs	349	349	0
Transport Support Costs	71	73	(2)
Central Support Service Costs	2,864	2,864	0
Asset Rental Support Costs	44	44	0
Total Recharges	3,328	3,330	(2)
Net Expenditure	19,101	23,477	(4,376)

ECONOMY, ENTERPRISE & PROPERTY DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	4,386	4,434	(48)
Repairs & Maintenance	2,837	2,834	3
Premises	49	48	1
Energy & Water Costs	614	591	23
NNDR	613	599	14
Rents	458	461	(3)
Marketing Programme	23	21	2
Promotions	62	64	(2)
Supplies & Services	1,555	1,508	47
Agency Related Expenditure	76	78	(2)
Grants to Non Voluntary Organisations	148	148	0
Other Expenditure	0	0	0
Total Expenditure	10,821	10,786	35
<u>Income</u>			
Fees & Charges	-544	-553	9
Rent - Markets	-759	-764	5
Rent - Industrial Estates	-691	-698	7
Rent - Commercial	-563	-557	(6)
Transfer to / from Reserves	-660	-660	0
Government Grant Income	-1,959	-1,959	0
Reimbursements & Other Income	-280	-286	6
Recharges to Capital	-297	-297	0
Schools SLA Income	-553	-561	8
Total Income	-6,306	-6,335	29
Net Operational Budget	4,515	4,451	64
<u>Recharges</u>			
Premises Support Costs	1,409	1,409	0
Transport Support Costs	29	29	0
Central Support Service Costs	1,971	1,971	0
Asset Rental Support Costs	2,129	2,129	0
Repairs & Maint. Rech. Income	-2,448	-2,448	0
Accommodation Rech. Income	-2,653	-2,653	0
Central Supp. Service Rech. Income	-1,457	-1,457	0
Total Recharges	-1,020	-1,020	0
Net Expenditure	3,495	3,431	64

COMMUNITIES DIRECTORATE

PREVENTION & ASSESSMENT DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	6,425	6,317	108
Other Premises	115	108	7
Supplies & Services	311	308	3
Aids & Adaptations	138	208	(70)
Transport	12	21	(9)
Food Provision	28	32	(4)
Other Agency	23	24	(1)
Transfer to Reserves	1,480	1,480	0
Contribution to Complex Care Pool	17,971	17,964	7
Total Expenditure	26,503	26,462	41
<u>Income</u>			
Other Fees & Charges	-265	-306	41
Reimbursements & Grant Income	-375	-392	17
Transfer from Reserves	-2,485	-2,485	0
Capital Salaries	-91	-91	0
Government Grant Income	-356	-350	(6)
CCG Contribution to Service	-626	-626	0
Total Income	-4,198	-4,250	52
Net Operational Expenditure	22,305	22,212	93
<u>Recharges</u>			
Premises Support	221	221	0
Asset Charges	210	210	0
Central Support Services	1,980	1,980	0
Internal Recharge Income	-419	-419	0
Transport Recharges	51	57	(6)
Net Total Recharges	2,043	2,049	(6)
Net Departmental Total	24,348	24,261	87

COMMISSIONING & COMPLEX CARE DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	7,386	7,289	97
Premises	304	308	(4)
Supplies & Services	1,922	1,927	(5)
Carers Breaks	602	602	0
Transport	200	206	(6)
Contracts & SLAs	160	168	(8)
Payments To Providers	3,757	3,757	0
Emergency Duty Team	103	94	9
Other Agency Costs	795	795	0
Total Expenditure	15,229	15,146	83
<u>Income</u>			
Sales & Rents Income	-284	-346	62
Fees & Charges	-173	-137	(36)
CCG Contribution To Service	-840	-808	(32)
Reimbursements & Grant Income	-842	-850	8
Transfer From Reserves	-948	-948	0
Total Income	-3,087	-3,089	2
Net Operational Expenditure	12,142	12,057	85
<u>Recharges</u>			
Premises Support	192	192	0
Transport	435	440	(5)
Central Support Services	1,685	1,685	0
Asset Charges	76	76	0
Internal Recharge Income	-1,685	-1,685	0
Net Total Recharges	703	708	(5)
Net Departmental Total	12,845	12,765	80

COMMUNITY AND ENVIRONMENT DEPARTMENT
2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	12,484	12,504	(20)
Other Premises	1,312	1,235	77
Supplies & Services	1,884	1,815	69
Book Fund	192	195	(3)
Promotional	9	4	5
Other Hired Services	1,473	1,448	25
Food Provisions	720	703	17
School Meals Food	2,044	2,009	35
Transport	55	35	20
Other Agency Costs	649	589	60
Waste Disposal Contracts	5,054	5,413	(359)
Leisure Management Contract	1,467	1,537	(70)
Grants To Voluntary Organisations	337	312	25
Grant To Norton Priory	222	224	(2)
Rolling Projects	154	158	(4)
Transfers To Reserves	28	28	0
Capital Financing	65	56	9
Total Spending	28,149	28,265	(116)
<u>Income</u>			
Sales Income	-2,094	-1,967	(127)
School Meals Sales	-2,314	-2,357	43
Fees & Charges Income	-2,940	-2,828	(112)
Rents Income	-187	-195	8
Government Grant Income	-52	-55	3
Reimbursements & Other Grant	-541	-561	20
Schools SLA Income	-82	-85	3
Internal Fees Income	-121	-152	31
School Meals Other Income	-2,801	-2,914	113
Meals On Wheels	-187	-169	(18)
Internal Catering Fees	-225	-142	(83)
Capital Salaries	-53	-95	42
Transfers From Reserves	-625	-656	31
Total Income	-12,222	-12,176	(46)
Net Controllable Expenditure	15,927	16,089	(162)
<u>Recharges</u>			
Premises Support	2,048	2,048	0
Transport Recharges	2,394	2,358	36
Central Support Services	3,158	3,158	0
Asset Charges	3,140	3,140	0
HBC Support Costs Income	-357	-357	0
Net Total Recharges	10,383	10,347	36
Net Departmental Total	26,310	26,436	(126)

POLICY AND RESOURCES DIRECTORATE

LEGAL AND DEMOCRATIC SERVICES DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	1,930	1,791	139
Supplies & Services	375	301	74
Civic Catering & Functions	29	28	1
Mayoral Allowances	21	18	3
Legal Expenses	220	205	15
Capital Financing	0	-2	2
Total Expenditure	2,575	2,341	234
<u>Income</u>			
Land Charges	-99	-93	(6)
License Income	-251	-257	6
Schools SLA's	-49	-60	11
Other Income	-77	-92	15
Total Income	-476	-502	26
Net Operational Expenditure	2,099	1,839	260
<u>Recharges</u>			
Premises Support	91	91	0
Transport Recharges	18	18	0
Central Support Recharges	481	481	0
Support Recharges Income	-2,111	-2,111	0
Net Total Recharges	-1,521	-1,521	0
Net Departmental Total	578	318	260

POLICY, PLANNING AND TRANSPORTATION DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	4,835	4,817	18
Other Premises	200	121	79
Hired & Contracted Services	393	393	0
Supplies & Services	329	354	(25)
Street Lighting	1,948	1,948	0
Highways Maintenance	2,383	2,490	(107)
Bridges	96	96	0
Fleet Transport	1,325	1,299	26
Lease Car Contracts	361	361	0
Bus Support – Halton Hopper Tickets	295	295	0
Bus Support	1,206	1,206	0
Out of Borough Transport	51	45	6
Capital Financing	142	142	0
Revenue Contribution to Reserves	395	498	(103)
Bad Debt Provision	0	-40	40
Grants to Voluntary Organisations	68	68	0
NRA Levy	58	58	0
Total Expenditure	14,085	14,151	(66)
<u>Income</u>			
Sales	-423	-483	60
Planning Fees	-506	-601	95
Building Control Fees	-186	-204	18
Other Fees & Charges	-646	-796	150
Rents	-8	0	(8)
Grants & Reimbursements	-448	-407	(41)
Government Grant Income	-665	-665	0
School SLAs	-39	-43	4
Recharge to Capital	-312	-268	(44)
Total Income	-3,233	-3,467	234
Net Controllable Expenditure	10,852	10,684	168
<u>Recharges</u>			
Premises Support	534	521	13
Transport Recharges	683	713	(30)
Asset Charges	7,842	7,842	0
Central Support Recharges	1,953	1,956	(3)
Departmental Support Recharges	-432	-432	0
Support Recharges Income – Transport	-2,739	-2,750	11
Support Recharges Income – Non Transport	-2,474	-2,474	0
Net Total Recharges	5,367	5,376	(9)
Net Departmental Total	16,219	16,060	159

HUMAN RESOURCES

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	1,499	1,556	(57)
Employee Training	133	135	(2)
Supplies & Services	111	107	4
Capital Financing	0	2	(2)
Total Expenditure	1,743	1,800	(57)
<u>Income</u>			
Fees & Charges	-67	-186	119
School SLA's	-398	-437	39
Total Income	-465	-623	158
Net Operational Expenditure	1,278	1,177	101
<u>Recharges</u>			
Premises Support	65	65	0
Transport Recharges	11	11	0
Central Support Recharges	301	301	0
Support Recharges Income	-1,612	-1,612	0
Net Total Recharges	-1,235	-1,235	0
Net Departmental Total	43	-58	101

FINANCE DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	7,265	6,837	428
Supplies & Services	484	454	30
Other Premises	82	80	2
Agency Related	1	-1	2
Insurances	1,313	1,313	0
Concessionary Travel	2,247	2,107	140
Capital Financing	0	-19	19
Rent Allowances	53,900	53,901	(1)
Non HRA Rebates	66	72	(6)
Discretionary Housing Payments	534	534	0
Discretionary Social Fund	124	124	0
Transfers to Reserves	1,132	1,532	(400)
Total Expenditure	67,148	66,934	214
<u>Income</u>			
Fees & Charges	-302	-301	(1)
SLA to Schools	-770	-730	(40)
NNDR Administration Grant	-169	-167	(2)
Hsg Ben Administration Grant	-1,094	-1,094	0
Rent Allowances	-52,840	-52,841	1
Clerical Error Recoveries	-947	-1,033	86
Non HRA Rent Rebates	-66	-73	7
Discretionary Housing Payments Grant	-387	-387	0
Discretionary Social Fund Grant	-775	-775	0
Reimbursements & Other Grants	-443	-443	0
Liability Orders	-373	-544	171
Transfer from Reserves	-504	-504	0
Total Income	-58,670	-58,892	222
Net Controllable Expenditure	8,478	8,042	436
<u>Recharges</u>			
Premises	432	432	0
Transport	36	36	0
Asset Charges	19	19	0
Central Support Services	3,291	3,291	0
Support Services Income	-7,506	-7,486	(20)
Net Total Recharges	-3,728	-3,708	(20)
Net Department Total	4,750	4,334	416

ICT AND SUPPORT SERVICES DEPARTMENT

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	5,382	5,377	5
Supplies & Services	559	559	0
Computer Repairs & Software	543	543	0
Communications Costs	391	391	0
Other Premises	36	36	0
Capital Financing	0	-3	3
Transfers to Reserves	911	911	0
Total Expenditure	7,822	7,814	8
<u>Income</u>			
Fees & Charges	-839	-844	5
SLA to Schools	-560	-560	0
Total Income	-1,399	-1,404	5
Net Controllable Expenditure	6,423	6,410	13
<u>Recharges</u>			
Premises	521	521	0
Transport	17	20	(3)
Asset Charges	1,512	1,512	0
Central Support Services	1,035	1,035	0
Support Service Income	-9,402	-9,402	0
Net Total Recharges	-6,317	-6,314	(3)
Net Department Total	106	96	10

PUBLIC HEALTH & PUBLIC PROTECTION

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	2,223	2,212	11
Supplies & Services	279	273	6
Other Agency	20	17	3
Contracts & SLA's	4,713	4,707	6
Transfer to Reserves	614	614	0
Total Expenditure	7,849	7,823	26
<u>Income</u>			
Other Fees & Charges	-59	-49	(10)
Sales Income	-26	-17	(9)
Reimbursements & Grant Income	-75	-82	7
Government Grant	-8,749	-8,749	0
Total Income	-8,909	-8,897	(12)
Net Operational Expenditure	-1,060	-1,074	14
<u>Recharges</u>			
Premises Support	50	50	0
Central Support Services	2,447	2,447	0
Transport Recharges	25	25	0
Net Total Recharges	2,522	2,522	0
Net Departmental Total	1,462	1,448	14

CORPORATE & DEMOCRACY

2014/15 Revenue Expenditure

	Annual Budget £'000	Expenditure to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employee Related	381	-258	639
Interest Payments	3,761	3,570	191
Members Allowances	768	762	6
Supplies & Services	276	244	32
Legal Expenses	658	658	0
Other Premises	116	116	0
Precepts & Levies	176	183	(7)
Capital Financing	3,237	3,158	79
Transfers to Reserves	2,590	2,590	0
Bank Charges	79	84	(5)
Audit Fees	167	139	28
Total Expenditure	12,209	11,246	963
<u>Income</u>			
External Interest	-521	-718	197
Government Grants	-4,716	-5,415	699
Fees & Charges	-50	-74	24
Reimbursements & Other Grants	-828	-792	(36)
Transfers from Reserves	-1,893	-1,893	0
Total Income	-8,008	-8,892	884
Net Controllable Expenditure	4,201	2,354	1,847
<u>Recharges</u>			
Premises	6	7	(1)
Transport	4	4	0
Asset Charges	89	89	0
Central Support Services	2,227	2,227	0
Support Services Income	-22,267	-22,579	312
Net Total Recharges	-19,941	-20,252	311
Net Departmental Total	-15,740	-17,898	2,158

APPENDIX 2

2014/15 CAPITAL EXPENDITURE

Summary

Departments/Directorates	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Children and Enterprise Directorate</u>			
Schools Related	4,269	3,075	1,194
Economy, Enterprise and Property	10,612	4,935	5,677
Total Children and Enterprise Directorate	14,881	8,010	6,871
<u>Communities Directorate</u>			
Community and Environment	4,631	3,560	1,071
Commissioning and Complex Care	1,438	904	534
Total Communities Directorate	6,069	4,464	1,605
<u>Policy and Resources Directorate</u>			
Policy, Planning and Transportation	8,069	6,768	1,301
Mersey Gateway	11,655	11,059	596
ICT and Support Services	2,100	1,482	618
Brookvale Biomass Boiler	322	289	33
Total Policy and Resources Directorate	22,146	19,598	2,548
Total Capital Expenditure	43,096	32,072	11,024

**CHILDREN AND ENTERPRISE DIRECTORATE
2014/15 Capital Expenditure**

	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Schools			
Asset Management (CADS)	10	8	2
Capital Repairs	1,191	928	263
Fire Compartmentation	39	2	37
Asbestos Management	25	25	0
Schools Access Initiative	100	95	5
Short Breaks for Disabled Children	2	2	0
Lunts Heath – Basic Need	36	36	0
Inglefield – Basic Need	50	38	12
Fairfield – Basic Need	983	8	975
Halebank	20	0	20
St Bedes Junior – Basic Need	36	8	28
School Modernisation Projects	683	623	60
Ashley School -ASD Provision	369	338	31
Beechwood Primary	93	93	0
Two Year Old Capital	374	192	182
Universal Infant School Meals	258	255	3
The Grange (BSF)	0	326	(326)
Wade Deacon ICT	0	1	(1)
The Grange ICT	0	97	(97)
Total Schools	4,269	3,075	1,194
Economy, Enterprise & Property Dep't			
Castlefields Regeneration	925	302	623
3MG	2,909	1,717	1,192
Widnes Waterfront	1,000	0	1,000
Johnsons Lane Infrastructure	466	16	450
Decontamination of Land	6	0	6
Daresbury SciTech	1,915	1,377	538
Queens Arms	23	11	12
Former Crossville Depot	518	0	518
Moor Lane Demolition	150	162	(12)
Moor Lane Property Purchase	160	162	(2)
Former Fairfield Site Demolition	2	2	0
Fairfield High Site - Contingency Costs	51	49	2
Peel House Lane Cemetery	20	22	(2)
Peel House Lane Roundabout & Cemetery Access	155	0	155
Widnes Town Centre Initiative	60	39	21
Travellers Site	1,658	372	1,286
Lower House Lane Depot – Upgrade	444	406	38
Disability Discrimination Act/Disabled Access	150	298	(148)
Total Economy, Enterprise & Property Dep't	10,612	4,935	5,677
Total Capital	12,381	9,857	2,524

COMMUNITIES DIRECTORATE

2014/15 Capital Expenditure

Schemes	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Community & Environment			
Stadium Minor Works	80	75	5
Children's Playground Equipment	79	6	73
Upton Improvements	63	50	13
Norton Priory	339	203	136
Playground Third Party Funding	340	17	323
Cremators Widnes Crematorium	396	287	109
Crow Wood Park	13	0	13
Open Spaces Scheme	189	171	18
Runcorn Cemetery Extension	9	0	9
Runcorn Hill Park	311	681	(370)
Litter Bins	20	19	1
Widnes Recreation Site	2,792	2,051	741
Total Community & Environment	4,631	3,560	1,071
Commissioning & Complex Care			
ALD Bungalows	100	0	100
Disabled Facilities Grant	500	446	54
Stair Lifts (Adaptations Initiative)	250	242	8
RSL Adaptations	200	200	0
Lifeline Telecare Upgrade	100	0	100
Halton Carer's Centre	50	16	34
Halton Brew	16	0	16
Section 256 Grant	56	0	56
Community Capacity Grant	166	0	166
Total Commissioning & Complex Care	1,438	904	534
Total Capital	6,069	4,464	1,605

POLICY & RESOURCES DIRECTORATE

2014/15 Capital Expenditure

	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Local Transport Plan</u>			
Bridge Assessment, Strengthening & Maintenance	1,114	1,114	0
Road Maintenance	1,647	1,647	0
Integrated Transport	1,020	1,020	0
Total Local Transport Plan	3,781	3,781	0
<u>Halton Borough Council</u>			
Early Land Acquisition Mersey Gateway	6,386	6,639	(253)
Development Costs Mersey Gateway	3,289	2,427	862
Loan Interest During MG Construction Period	1,980	1,993	(13)
Street lighting – Structural Maintenance	200	200	0
Risk Management	120	120	0
Fleet Replacement	1,121	879	242
IT Rolling Programme	2,100	1,482	618
Brookvale Biomass Boiler	322	289	33
Total Halton Borough Council	15,518	14,029	1,489
<u>Grant Funded</u>			
Surface Water Management Grant	195	33	162
Mid Mersey Local Sustainable Transport	399	15	384
Total Grant Funded	594	48	546
<u>Local Pinch Point Fund</u>			
A558 Access Road Improvements	2,253	1,740	513
Total Capital	22,146	19,598	2,548