

REPORT TO: Executive Board

DATE: 16 June 2016

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2015/16 Financial Outturn

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the final revenue and capital spending position for 2015/16.

2.0 RECOMMENDED: That

1) the report be noted.

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 2015/16 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 £0.067m against a budget of £101.452m. There have been a number of pressure areas against the Council budget throughout the year. The most significant of these was within the Children in Care Division, where demands upon the Service continue to be high, due to the numbers of children and related costs.

3.3 Budget savings for 2016/17 were implemented over three tranches, the first and second of which consisted of savings of £11.4m which were approved by Council in October and December 2015. As a result of some of these savings being implemented early, they have also provided part-year savings in 2015/16.

3.4 Total employee expenditure for the year was approximately £72m, which was £0.950m below the budgeted employee spend. The

variance is primarily due to the number of vacant posts which have occurred over the past year, some of which have been deleted from the structure in the new financial year as a means of achieving budget savings.

- 3.5 Included within the employees budget is a staff turnover savings target of 2.6%, which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the year has been achieved in most Departments, with the exception of Economy, Enterprise & Property, Community & Environment, Planning & Transportation and Policy, People, Performance & Efficiency where there has been less staff turnover. The staff turnover savings target for 2016/17 has been increased to 3% in setting the 2016/17 budget.
- 3.6 Expenditure on supplies and services is £0.998m below the total budget of £23.271m, as spend continues to be limited to only essential items required to provide services. This underspend position was achieved despite the supplies & services budgets being cut by 8% following an approved budget saving proposal for 2015/16.
- 3.7 A number of underspends against the 2015/16 budget have been approved as one-off budget savings for 2016/17. These have been carried forward into 2016/17 when preparing the year-end accounts.
- 3.8 Within the overall net underspend for the year, the key budget variances are as follows;

- (i) **Children and Families Department (£2,883,000 overspend):-**
As highlighted throughout the year, a significant overspend against budget was expected for the Department. However, this is a significantly improved position from the previous financial year. There are a number of areas within the Department which have experienced spend pressures as follows;

Expenditure relating to out of borough residential placements was £1.352m (38%) higher than budget. This is a volatile budget which can change quickly as it is influenced by a number of factors, such as, unforeseen emergency placements and some long term placements ending earlier or continuing longer than originally anticipated. Whilst every effort is made to provide in-house placements this is not always possible and out of borough placements are usually at a higher cost.

Spend on out of borough fostering for the year is £0.352m (70%) 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 and therefore out of borough places are often required at a higher cost.

Special Guardianship Orders continue to have a significant financial impact and it is anticipated that this will continue to be the case for the foreseeable future. Expenditure on Special Guardianship Orders and Adoption was £0.866m (109%) above budget for the year.

Expenditure relating to Direct Payments/Individual Budgets was above budget by £0.278m (110%). Throughout the year the number of children receiving a direct payment or an individual budget has increased, although the number funded from a joint funding package with Halton Clinical Commissioning Group (HCCG) has decreased. The latter is due to HCCG tightening their criteria for Continuing Health Care eligibility.

Over the last two financial years £1.5m of the contingency budget has been transferred into the Children in Care budget, to help mitigate the overspend position. A further £0.7m has been included within the budget for 2016/17, to assist with meeting the demands upon the Service.

The level of demand is expected to continue during next year, as between January and March 2016 the number of children in care has continued to rise such that numbers within Halton now exceed the average for North West councils.

- (ii) **Economy, Enterprise & Property Department (£449,000 overspend):-** The year-end overspend position is due to the £1m savings target for 2015/16, which was set for the rationalisation of property assets, not being fully realised. Savings of £0.315m have so far been found against this target, but the timescales involved with rationalising property assets means that this process will continue into 2016/17 and possibly beyond.

Excluding the above target the Department has underspent by £0.236m against all other budget headings, the main reason for this was the limiting of supplies & services expenditure to only absolutely essential items.

- (iii) **Education, Inclusion & Provision Department (£340,00 underspend):-** Whilst the Department has seen net spend come in under budget for the year, there was particular pressure upon the school transport budget. This was overspent by £0.2m (22%), due to the increased demand for special educational needs transport provision. A review of the Service is currently underway, with the objective of making efficiencies but with minimal disruption to the provision provided.

The main areas of underspend for the Department were against employees, supplies & services and commissioned services budgets. The latter is due to contracts being recommissioned and

contract provision changing during the year. Saving proposals have been approved in this area for 2016/17.

- (iv) **Community & Environment Department (£290,000 overspend):-** As reported during the course of the year there are a number of income areas where the Department has struggled to meet its budgeted income targets. This included income from internal catering, sales and fees and charges. An income target was also set in 2015/16 for a concert at the Stadium, which it has not yet been possible to achieve. Altogether income generated by the Department was £0.295m below budget, this is a marginal shortfall against a total income target of £14.2m.

The cost of waste disposal contracts continues to be a pressure, with an overspend for the year of £0.27m. The cost of the leisure management contract was also £0.152m higher than budget, due to previous years savings which were not realised. However, from April 2016 the Service has been brought back in-house and it is expected that the net cost of providing the Service will reduce significantly.

- (v) **Finance Department (£504,000 underspend):-** A number of posts have been held vacant during the year which have contributed towards the Department's underspend. Certain posts have now been filled, whilst others have been removed from the staffing structure as 2016/17 budget savings.

A number of one-off New Burdens grants have been received during the year relating to work carried out by the Revenue and Benefits Division. This work has been carried out by existing staff which has resulted in the income contributing towards the underspend position and will be offered as one-off budget savings.

- (vi) **Legal & Democratic Services Department (£374,000 underspend):-** The underspend position is primarily due to employee costs being under budget, where posts have been held vacant and some were used to provide budget savings for 2016/17.

Supplies and services expenditure was below budget and this also forms part of the approved budget savings for 2016/17. In addition, expenditure on legal expenses has been less than expected due to a cap on the fees charged by barristers' chambers for case work.

The Operational Director was seconded temporarily for one day per week to Cheshire West and Chester council during the year, which has resulted in additional income being received.

- (vii) **Policy, Planning & Transportation (£461,000 underspend):-** The Department has seen a reduction in street lighting maintenance costs during the year, with the introduction of the LED street light replacement programme, combined with lower energy costs.

As the previous staff lease car scheme draws to an end, the number of users leaving the scheme has seen a greater reduction in costs than anticipated. These costs are met by deductions from salary for lease car users. The net reduction in costs relates to insurance premiums, which has been factored-in when setting the budget for 2016/17.

- (viii) **Corporate & Democracy (£1,637,000 underspend):-** Slippage in the capital programme and the current low interest rates, has meant a reduction in borrowing costs for the year.

The Treasury Management function has performed well over the year and has minimised the level of borrowings required for short term needs, whilst at the same time increased income has been generated from investments. Whilst investment rates overall show no sign of improving, the Council has been able to take advantage of some favourable deals which has resulted in external interest income being greater than anticipated.

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

Reserves and Balances

- 3.9 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.
- 3.10 Total revenue spending for the year was £0.067m below budget (compared to £0.178m in the previous year). As a result the Council's general reserve now stands at £5.391m. This is after using £3.5m of the general reserve towards funding the 2015/16 budget. The general reserve is now at its lowest level since 2003. Given the financial challenges and spending pressures facing the Council the balance is considered to be at a reasonable level, but it would not be considered prudent to make any further reductions to balance future budgets.

School Balances

- 3.11 School balances as at 31 March 2016 total £6.7m (compared to £7.8m last year-end). This is made up of £6.4m on Individual School Budgets and £0.3m of General School grants which will carry forward into

2016/17. There is also £1.6m of unspent Schools related funding held centrally which will carry forward into 2016/17.

3.12 The breakdown of spending for 2015/16 against Individual School Budgets (ISB) is given in the table below.

Individual School Budgets (ISB) 2015/16					
	Nursery Schools £'000	Primary Schools £'000	Secondary Schools £'000	Special Schools £'000	Total £'000
Balance b/f from 2014/15	94	5,139	1,557	671	7,461
ISB for 2015/16	1,015	47,262	22,731	5,081	76,089
Total Budget	1,109	52,401	24,288	5,752	83,550
Actual Expenditure	1,009	47,522	23,490	5,124	77,145
Balance c/f to 2016/17	100	4,879	798	628	6,405

Capital Spending

3.13 Appendix 2 presents details of spending against the 2015/16 Capital Programme. Capital spending totalled £28.747m, which is £2.096m below the revised capital programme of £30.639m (after anticipated slippage of 20%).

3.14 This represents 93% delivery of the revised capital programme. In overall terms this has been a positive outcome, although there has been slippage on several large projects and spend will continue to be incurred on them in 2016/17.

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

2015/16 REVENUE EXPENDITURE

Summary

Department/Directorate	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
Adult Social Services and Prevention & Assessment	26,057	26,031	26
Children & Families	19,235	22,118	(2,883)
Commissioning & Complex Care	12,711	12,709	2
Economy, Enterprise & Property	2,810	3,259	(449)
Education, Inclusion & Provision	14,197	13,857	340
People & Economy Directorate	75,010	77,974	(2,964)
Community & Environment	25,073	25,363	(290)
Finance	4,555	4,051	504
Legal & Democratic	525	151	374
ICT & Support Services	68	-126	194
Planning & Transportation	16,275	15,814	461
Policy, People, Performance & Efficiency	-148	-256	108
Public Health & Public Protection	1,018	1,017	1
Community & Resources Directorate	47,366	46,014	1,352
Mersey Gateway	39	-3	42
Corporate & Democracy	-20,963	-22,600	1,637
Total Revenue Expenditure	101,452	101,385	67

PEOPLE & ECONOMY DIRECTORATE

Adults Social Services & Prevention and Assessment Department

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	6,599	6,571	28
Other Premises	136	120	16
Supplies & Services	367	360	7
Aids & Adaptations	113	143	(30)
Transport	17	11	6
Food Provision	28	28	0
Other Agency	23	28	(5)
Transfer to Reserves	2,139	2,139	0
Contribution to Complex Care Pool	17,119	17,117	2
Total Expenditure	26,541	26,517	24
<u>Income</u>			
Fees & Charges	-302	-298	(4)
Reimbursements & Grant Income	-398	-401	3
Transfer from Reserves	-46	-46	0
Capital Salaries	-145	-145	0
Government Grant Income	-782	-782	0
Total Income	-1,673	-1,672	(1)
Net Operational Expenditure	24,868	24,845	23
<u>Recharges</u>			
Premises Support	331	331	0
Asset Charges	176	176	0
Central Support Services	2,193	2,193	0
Internal Recharge Income	-1,560	-1,560	0
Transport Recharges	49	46	3
Net Total Recharges	1,189	1,186	3
Net Department Expenditure	26,057	26,031	26

Children & Families Department

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	9,180	9,059	121
Premises	353	343	10
Supplies & Services	975	864	111
Transport	8	25	(17)
Direct Payments/Individual Budgets	252	530	(278)
Commissioned Services	342	345	(3)
Out of Borough Residential Placements	3,520	4,915	(1,395)
Out of Borough Adoption	80	94	(14)
Out of Borough Fostering	500	852	(352)
In House Adoption	268	361	(93)
Special Guardianship	527	1,300	(773)
In House Foster Carer Placements	1,753	1,980	(227)
Care Leavers	164	111	53
Family Support	117	147	(30)
Transfer to Reserves	52	52	0
Capital Financing	6	0	6
Total Expenditure	18,097	20,978	(2,881)
<u>Income</u>			
Fees & Charges	-183	-184	1
Dedicated School's Grant	-75	-75	0
Reimbursements & Other Grant Income	-949	-945	(4)
Government Grants	-64	-64	0
Transfer from Reserves	-443	-443	0
Total Income	-1,714	-1,711	(3)
Net Operational Expenditure	16,383	19,267	(2,884)
<u>Recharges</u>			
Premises Support Costs	288	288	0
Transport Support Costs	72	71	1
Central Support Service Costs	2,446	2,446	0
Asset Rental Support Costs	46	46	0
Net Total Recharges	2,852	2,851	1
Net Department Expenditure	19,235	22,118	(2,883)

Commissioning & Complex Care

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	7,534	7,436	98
Premises	243	230	13
Supplies & Services	2,137	2,130	7
Carers Breaks	458	444	14
Transport	187	190	(3)
Contracts & SLAs	90	74	16
Payments To Providers	2,945	2,945	0
Emergency Duty Team	93	90	3
Grants To Voluntary Organisations	681	681	0
Other Agency Costs	62	77	(15)
Transfer To Reserves	419	419	0
Total Expenditure	14,849	14,716	133
<u>Income</u>			
Sales & Rents Income	-213	-227	14
Fees & Charges	-126	-99	(27)
CCG Contribution To Service	-365	-323	(42)
Reimbursements & Grant Income	-863	-867	4
Transfer From Reserves	-345	-345	0
Total Income	-1,912	-1,861	(51)
Net Operational Expenditure	12,937	12,855	82
<u>Recharges</u>			
Premises Support	184	184	0
Transport	450	530	(80)
Central Support Services	1,540	1,540	0
Asset Charges	79	79	0
Internal Recharge Income	-2,479	-2,479	0
Net Total Recharges	-226	-146	(80)
Net Department Expenditure	12,711	12,709	2

Economy, Enterprise & Property

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	4,449	4,489	(40)
Repairs & Maintenance	2,604	2,586	18
Premises	45	45	0
Energy & Water Costs	653	617	36
NNDR	521	501	20
Rents	404	393	11
Marketing Programme	27	25	2
Promotions	8	7	1
Supplies & Services	1,520	1,418	102
Agency Related Expenditure	5	5	0
Grants to Non Voluntary Organisations	339	339	0
Surplus Property Assets	(685)	0	(685)
Total Expenditure	9,890	10,425	(535)
<u>Income</u>			
Fees & Charges	-564	-584	20
Rent – Markets	-766	-781	15
Rent – Industrial Estates	-566	-587	21
Rent – Investment Properties	-655	-674	19
Transfer to/from Reserves	-987	-987	0
Government Grant Income	-2,390	-2,390	0
Reimbursements & Other Income	-436	-451	15
Recharges to Capital	-217	-197	(20)
Schools SLA	-498	-513	15
Total Income	-7,079	-7,164	85
Net Operational Expenditure	2,811	3,261	(450)
<u>Recharges</u>			
Premises Support Costs	1,924	1,924	0
Transport Support Costs	32	33	(1)
Central Support Service Costs	1,827	1,827	0
Asset Rental Support Costs	2,128	2,128	0
Repairs & Maintenance Income	-2,558	-2,558	0
Accommodation Income	-2,763	-2,763	0
Central Support Service Income	-1,839	-1,839	0
Net Total Recharges	-1,249	-1,248	(1)
Net Department Expenditure	2,810	3,259	(449)

Education, Inclusion & Provision

	Annual Budget	Actual	Variance (Overspend) £'000
	£'000	£'000	
<u>Expenditure</u>			
Employees	6,889	6,612	277
Premises	88	94	(6)
Supplies & Services	3,943	3,715	228
Transport	5	4	1
Commissioned Services	2,813	2,628	185
Schools Transport	920	1,125	(205)
Agency Related Expenditure	1,540	1,505	35
Independent School Fees	2,444	2,444	0
Inter Authority Recoupment	206	206	0
Pupil Premium Grant	61	61	0
Nursery Education Payments	2,917	2,917	0
Capital Finance- PFI Schemes	1,372	1,372	0
Capital Finance	242	241	1
Direct Revenue Financing	48	48	0
Transfer to Reserves	539	539	0
Total Expenditure	24,027	23,511	516
<u>Income</u>			
Government Grant Income - PFI Credits	-3,375	-3,375	0
Fees & Charges	-505	-559	54
Transfer from Reserves	-1,521	-1,521	0
Reimbursements & Other Income	-2,723	-2,443	(280)
Dedicated Schools Grant	-9,654	-9,654	0
Schools SLA Income	-246	-287	41
Inter Authority Income	-578	-578	0
Rent	-100	-112	12
HBC Support Cost	-79	-79	0
Total Income	-18,781	-18,608	(173)
Net Operational Expenditure	5,246	4,903	343
<u>Recharges</u>			
Premises Support Costs	205	205	0
Transport Support Costs	296	296	0
Central Support Service Costs	1,919	1,922	(3)
Asset Rental Support Costs	6,531	6,531	0
Net Total Recharges	8,951	8,954	(3)
Net Department Expenditure	14,197	13,857	340

Community & Environment

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	13,262	13,311	(49)
Other Premises	1,196	1,156	40
Supplies & Services	1,655	1,540	115
Book Fund	142	136	6
Hired & Contracted Services	1,276	1,383	(107)
Food Provisions	725	714	11
School Meals Food	2,235	2,209	26
Transport	61	86	(25)
Other Agency Costs	572	426	146
Waste Disposal Contracts	5,168	5,439	(271)
Leisure Management Contract	1,496	1,648	(152)
Grants To Voluntary Organisations	309	293	16
Grant To Norton Priory	222	229	(7)
Rolling Projects	20	20	0
Transfers To Reserves	10	10	0
Capital Financing	221	222	(1)
Total Expenditure	28,570	28,822	(252)
<u>Income</u>			
Sales Income	-2,220	-2,029	(191)
School Meals Sales	-2,317	-2,439	122
Fees & Charges Income	-3,443	-3,171	(272)
Rents Income	-235	-292	57
Government Grant Income	-1,226	-1,233	7
Reimbursements & Other Grant Income	-554	-607	53
Schools SLA Income	-79	-83	4
Internal Fees Income	-120	-181	61
School Meals Other Income	-2,327	-2,343	16
Meals On Wheels	-196	-155	(41)
Catering Fees	-225	-122	(103)
Capital Salaries	-53	-45	(8)
Transfers From Reserves	-1,222	-1,222	0
Total Income	-14,217	-13,922	(295)
Net Operational Expenditure	14,353	14,900	(547)
<u>Recharges</u>			
Premises Support	1,947	1,947	0
Transport Recharges	2,390	2,133	257
Departmental Support Services	9	9	0
Central Support Services	3,175	3,175	0
Asset Charges	3,590	3,590	0
HBC Support Costs Income	-391	-391	0
Net Total Recharges	10,720	10,463	257
Net Department Expenditure	25,073	25,363	(290)

Finance

	Annual Budget	Actual	Variance (overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	7,044	6,705	339
Supplies & Services	631	560	71
Other Premises	86	69	17
Insurances	1,319	1,319	0
Concessionary Travel	2,127	2,096	31
Rent Allowances	52,819	52,819	0
Non HRA Rebates	66	71	(5)
Discretionary Housing Payments	353	353	0
Local Welfare Payments	127	127	0
Bad Debt Provision	0	-16	16
Transfers to Reserves	751	751	0
Total Expenditure	65,323	64,854	469
<u>Income</u>			
Fees & Charges	-190	-155	(35)
SLA to Schools	-799	-748	(51)
NNDR Administration Grant	-166	-166	0
Hsg Ben Administration Grant	-782	-782	0
Council Tax Admin Grant	-208	-207	(1)
Rent Allowances	-51,871	-51,871	0
Clerical Error Recoveries	-1,416	-1,416	0
Non HRA Rent Rebates	-66	-70	4
Discretionary Housing Payments Grant	-344	-344	0
Reimbursements & Other Grants	-405	-459	54
Liability Orders	-485	-530	45
Transfer from Reserves	-430	-430	0
Total Income	-57,162	-57,178	16
Net Operational Expenditure	8,161	7,676	485
<u>Recharges</u>			
Premises	396	396	0
Transport	25	25	0
Asset Charges	19	19	0
Central Support Services	3,494	3,494	0
Support Services Income	-7,540	-7,559	19
Net Total Recharges	-3,606	-3,625	19
Net Department Expenditure	4,555	4,051	504

Legal & Democratic Services

	Annual Budget	Actual	Variance (overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	1,864	1,760	104
Supplies & Services	303	246	57
Civic Catering & Functions	27	26	1
Mayoral Allowances	22	18	4
Legal Expenses	215	146	69
Total Expenditure	2,431	2,196	235
<u>Income</u>			
Land Charges	-101	-98	(3)
License Income	-251	-278	27
Schools SLA's	-55	-78	23
Other Income	-28	-120	92
Total Income	-435	-574	139
Net Operational Expenditure	1,996	1,622	374
<u>Recharges</u>			
Premises Support	132	132	0
Transport Recharges	26	26	0
Central Support Recharges	425	425	0
Support Recharges Income	-2,054	-2,054	0
Net Total Recharges	-1,471	-1,471	0
Net Departmental Expenditure	525	151	374

ICT and Support Services

	Annual Budget	Actual	Variance (Overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	5,457	5,314	143
Supplies & Services	663	545	118
Computer Repairs & Software	490	491	(1)
Communications Costs	403	403	0
Other Premises	23	35	(12)
Capital Financing	1,776	1,785	(9)
Transfers to Reserves	75	75	0
Total Expenditure	8,887	8,648	239
<u>Income</u>			
Fees & Charges	-951	-912	(39)
Reimbursements & Other Grants	-244	-239	(5)
Internal Billing	-29	-29	0
Transfers from Reserves	-536	-535	(1)
SLA to Schools	-1,091	-1,091	0
Total Income	-2,851	-2,806	(45)
Net Operational Expenditure	6,036	5,842	194
<u>Recharges</u>			
Premises	397	397	0
Transport	27	27	0
Asset Charges	1,434	1,434	0
Central Support Services	1,121	1,121	0
Support Service Income	-8,947	-8,947	0
Net Total Recharges	-5,968	-5,968	0
Net Department Expenditure	68	-126	194

Policy, Planning & Transportation

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	4,645	4,757	-112
Other Premises	228	109	119
Hired & Contracted Services	214	132	82
Supplies & Services	231	211	20
Street Lighting	1,854	1,504	350
Highways Maintenance	2,416	2,513	-97
Bridges	15	14	1
Fleet Transport	1,278	1,026	252
Lease Car Contracts	392	239	153
Bus Support – Hopper Tickets	122	122	0
Bus Support	760	760	0
Out of Borough Transport	51	16	35
Finance Charges	108	108	0
Grants to Voluntary Organisations	68	68	0
Transfers to Reserves	716	716	0
NRA Levy	60	60	0
Total Expenditure	13,158	12,355	803
<u>Income</u>			
Sales	-314	-243	-71
Planning Fees	-531	-595	64
Building Control Fees	-201	-230	29
Other Fees & Charges	-812	-765	-47
Rents	-8	-6	-2
Grants & Reimbursements	-432	-432	0
Efficiency Savings	-60	0	-60
School SLAs	-40	-42	2
Recharge to Capital	-312	-258	-54
Transfer from Reserves	-430	-430	0
Total Income	-3,140	-3,001	-139
Net Operational Expenditure	10,018	9,354	664
<u>Recharges</u>			
Premises Support	642	642	0
Transport Recharges	629	664	-35
Asset Charges	7,925	7,925	0
Central Support Recharges	1,906	1,906	0
Departmental Support Recharges	393	393	0
Departmental Support Recharges Income	-491	-491	0
Support Recharges Income – Transport	-3,734	-3,566	-168
Support Recharges Income	-1,013	-1,013	0
Net Total Recharges	6,257	6,460	-203
Net Department Total	16,275	15,814	461

Policy, People, Performance and Efficiency

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	2,400	2,402	(2)
Employee Training	133	76	57
Supplies & Services	134	104	30
Agency Related	24	23	1
Total Expenditure	2,691	2,605	86
<u>Income</u>			
Fees & Charges	-79	-114	35
Reimbursements & Other Grants	-27	-39	12
School SLA's	-406	-381	(25)
Transfers from Reserves	-400	-400	0
Total Income	-912	-934	22
Net Operational Expenditure	1,779	1,671	108
<u>Recharges</u>			
Premises Support	104	104	0
Transport Recharges	5	5	0
Central Support Recharges	906	906	0
Support Recharges Income	-2,942	-2,942	0
Net Total Recharges	-1,927	-1,927	0
Net Department Expenditure	-148	-256	108

Public Health & Public Protection

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	3,033	3,018	15
Supplies & Services	305	313	(8)
Other Agency	21	17	4
Contracts & SLA's	5,228	5,233	(5)
Transfer to Reserves	15	15	0
Total Expenditure	8,602	8,596	6
<u>Income</u>			
Other Fees & Charges	-106	-105	(1)
Sales Income	-52	-47	(5)
Reimbursements & Grant Income	-57	-57	0
Government Grant	-9,588	-9,588	0
Transfer from Reserves	-67	-67	0
Total Income	-9,870	-9,864	(6)
Net Operational Expenditure	-1,268	-1,268	0
<u>Recharges</u>			
Premises Support	166	166	0
Central Support Services	2,163	2,163	0
Transport Recharges	21	20	1
Internal Recharge Income	-64	-64	0
Net Total Recharges	2,286	2,285	1
Net Department Expenditure	1,018	1,017	1

Mersey Gateway

	Annual Budget £'000	Actual £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Other Premises	86	291	(205)
Hired & Contracted Services	18	3	15
Supplies & Services	0	10	(10)
MGCB Ltd	724	456	268
Finance Charges	148	147	1
Total Expenditure	976	907	69
<u>Income</u>			
Grants & Reimbursements	-976	-949	(27)
Total Income	-976	-949	(27)
Net Operational Expenditure	0	-42	42
<u>Recharges</u>			
Central Support Recharges	39	39	0
Net Total Recharges	39	39	0
Net Department Expenditure	39	(3)	42

Corporate & Democracy

	Annual Budget £'000	Actual £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employee Related	392	364	28
Interest Payments	3,357	3,357	0
Members Allowances	777	769	8
Supplies & Services	153	115	38
Contracted Services	63	104	(41)
Contingency	0	0	0
Precepts & Levies	179	179	0
Capital Financing	3,307	3,153	154
Transfers to Reserves	3,164	3,164	0
Bank Charges	77	103	(26)
Audit Fees	140	129	11
Total Expenditure	11,609	11,437	172
<u>Income</u>			
External Interest	-848	-1,225	377
Government Grants	-4,988	-5,413	425
Fees & Charges	-109	-111	2
Reimbursements & Other Grants	-25	-576	551
Transfers from Reserves	-6,030	-6,140	110
Total Income	-12,000	-13,465	1,465
Net Operational Expenditure	-391	-2,028	1,637
<u>Recharges</u>			
Premises	7	7	0
Transport	3	3	0
Asset Charges	122	122	0
Central Support Services	1,840	1,840	0
Support Services Income	-22,544	-22,544	0
Net Total Recharges	-20,572	-20,572	0
Net Department Expenditure	-20,963	-22,600	1,637

APPENDIX 2

2015/16 CAPITAL EXPENDITURE

Summary

Departments/Directorates	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>People & Economy Directorate</u>			
Adult Social Services & Prevention and Assessment	960	793	167
Commissioning & Complex Care	435	127	308
Economy, Enterprise and Property	6,658	2,978	3,680
Schools Related	2,672	2,349	323
Total People & Economy Directorate	10,725	6,247	4,478
<u>Community & Resources Directorate</u>			
Community & Environment	5,981	3,088	2,893
ICT and Support Services	2,738	2,728	10
Mersey Gateway	11,228	10,404	824
Planning and Transportation	7,577	6,244	1,333
Public Health & Public Protection	16	16	0
Corporate & Democracy	34	20	14
Total Community & Resources Directorate	27,574	22,500	5,074
Less 20% Anticipated Slippage	-7,660	-	-
Total Capital Expenditure	30,639	28,747	1,892

PEOPLE AND ECONOMY DIRECTORATE
2015/16 Capital Expenditure

	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Adult Social Services & Prevention and Assessment			
Disabled Facilities Grant	500	443	57
Stair Lifts (Adaptations Initiative)	250	239	11
RSL Adaptations (Joint Funding)	200	111	89
Community Meals Oven	10	0	10
Total Adult Social Services & Prevention and Assessment	960	793	167
Commissioning & Complex Care			
ALD Bungalows	200	1	199
Lifeline Telecare Upgrade	100	0	100
Grangeway Court Refurbishment	75	58	17
Halton Carer's Centre	60	68	(8)
Total Commissioning & Complex Care	435	127	308
Economy, Enterprise & Property			
Castlefields Regeneration	635	456	179
3MG	3,493	684	2,809
Widnes Waterfront	200	0	200
Johnsons Lane Infrastructure	450	148	302
Decontamination of Land	6	0	6
Daresbury SciTech	5	12	(7)
Former Crossville Depot	200	276	(76)
Former Fairfield Site Demolition	6	6	0
John Briggs House / Police Station	200	48	152
Widnes Market Refurbishment	0	5	(5)
Signage at The Hive	5	0	5
Travellers Site – Warrington Road	1,363	1,302	61
Widnes Town Centre Initiative	21	6	15
Lower House Lane Depot – Upgrade	24	17	7
Disability Discrimination Act/Disabled Access	50	18	32
Total Economy, Enterprise & Property	6,658	2,978	3,680
Schools			
Asset Management (CADS)	5	3	2
Capital Repairs	1,013	1,005	8
Fire Compartmentation	62	61	1
Asbestos Management	20	20	0
Schools Access Initiative	75	64	11
Education Programme General	70	49	21
St Edwards – Basic Need	35	8	27
Inglefield – Basic Need	12	3	9
Fairfield – Basic Need	179	130	49
Responsible Bodies Bids	475	428	47
Halebank	30	20	10

St Bedes Junior – Basic Need	4	4	0
School Modernisation Projects	460	378	82
Ashley School	12	12	0
Two Year Old Capital	183	130	53
Universal Infant School Meals	2	1	1
Hale Primary	10	8	2
Ditton Primary Nature Project	25	25	0
Total Schools	2,672	2,349	323
Total Capital – People & Economy	10,725	6,247	4,478

COMMUNITY & RESOURCES DIRECTORATE

2015/16 Capital Expenditure

	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Community & Environment			
Stadium Minor Works/3G Equipment	42	50	(8)
Leisure Centre Refurbishment	225	0	225
Widnes Recreation Site	741	585	156
Norton Priory	2,843	1,135	1,708
Norton Priory Biomass Boiler	107	0	107
Children's Playground Equipment	138	112	26
Upton Improvements	13	0	13
Crow Wood Play Area	4	4	0
Runcorn Hill Park	138	666	(528)
Runcorn Cemetery Extension	9	0	9
Cremators Widnes Crematorium	109	188	(79)
Peelhouse Lane Cemetery	1,020	25	995
Peelhouse Lane Cemetery-Enabling Work	65	22	43
Open Spaces Schemes	160	211	(51)
Playground Third Party Funding	340	0	340
Litter Bins	27	26	1
The Glen	0	64	(64)
Total Community & Environment	5,981	3,088	2,893
ICT and Support Services			
IT Rolling Programme	2,738	2,728	10
Total ICT and Support Services	2,738	2,728	10
Mersey Gateway			
Early Land Acquisition Mersey Gateway	5,388	4,760	628
Development Costs Mersey Gateway	2,244	2,048	196
Loan Interest During MG Construction Period	3,596	3,596	0
Total Mersey Gateway	11,228	10,404	824
Planning & Transportation			
Bridge Assessment, Strengthening & Maintenance	967	967	0
Road Maintenance	1,261	1,261	0
Integrated Transport	908	908	0
Street lighting – Structural Maintenance	200	155	45
Street Lighting – Replacement Programme	850	694	156
Risk Management	120	115	5
Fleet Replacement	1,174	1,155	19
Surface Water Management Grant	122	9	113

Local Pinch Point – Daresbury Expressway	943	362	581
Section 106 Schemes	314	0	314
Peelhouse Lane Cemetery - Highways	54	19	35
STEPS Program	664	599	65
Total Planning & Transportation	7,577	6,244	1,333
Corporate & Democracy			
Brookvale Leisure Centre Biomass Boiler	9	9	0
Connect Widnes	25	11	14
Total Corporate & Democracy	34	20	14
Public Health & Public Protection			
The Halton Brew	16	16	0
Total Public Health & Public Protection	16	16	0
Total Capital – Community & Resources	27,574	22,500	5,074