

REPORT TO: Executive Board

DATE: 17 November 2016

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2016/17 Quarter 2 Spending

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue and capital spending position as at 30 September 2016.

2.0 RECOMMENDED: That

- 1) All spending continues to be limited to the absolutely essential;**
- 2) Strategic Directors take all reasonable steps to ensure overall spending is contained within their total operational budget by year-end; and**
- 3) Executive Board be asked to recommend Council to approve the revised Capital Programme as set out in Appendix 3.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30 September 2016, along with individual statements for each Department. In overall terms revenue expenditure is £0.442m above the budget profile. Whilst the budget profile is only a guide to expected spending, historically spend is lower in the first half of the year and accelerates towards year-end. There is therefore a significant risk that the Council may overspend its budget for the year.
- 3.2 Given the overall adverse variance position and continuing budget pressures, Directorates should continue to limit all spending to absolutely essential items only. In addition, it is proposed that for those Departments experiencing net overspends to date, Strategic Directors report back to Management Team within a month with details of what steps they are taking to bring spending back in line with budgets as far as possible.
- 3.3 The main budget pressure facing the Council continues to be within the Children & Families Department, in particular out of borough residential placements and out of borough fostering. Latest available information

shows that children in care numbers have been increasing steadily since November 2015. The cost of out of borough residential placements continues to grow, spend for the year to date is up 19% compared to the same period last year.

- 3.4 To help manage these pressures over the past two years, £2.3m of additional financial resources have been provided. Despite this the forecast for year-end outturn has been re-calculated upwards and it is expected net spend will be approximately £2.8m over the budget provision.
- 3.5 The weekly rate for free nursing care as set by Government has recently been increased retrospectively back to April 2016, the new charge is £156.25, a 40% increase from the previous rate of £112. No additional funding has been received from Government for this. It has the impact of increasing costs for externally provided health and social care packages. This has resulted in the Complex Care Pool budget being overspent by £0.295m for the year to date; the share of this liability to the Council is approximately £0.148m. Budgets are being reviewed to consider how the pool can achieve a balanced budget position at year end.
- 3.6 The Community and Environment Department continues to experience shortfalls in various sources of income. The shortfall in income at the end of quarter 2 is £0.201m and relates to a variety of income sources including, sales, fees & charges and catering fees. This is currently being largely offset by a number of managed underspends elsewhere across the Department's budget. It is expected the income shortfalls will continue to be a budget pressure for the remainder of the financial year.
- 3.7 Total spending on employees is £0.526m below budget profile at the end of the quarter. This is mainly due to posts being held vacant within a number of departments and in some cases being put forward as proposed savings for 2017/18. The underspend to date on staffing is less than at this point last year (£0.624m). Posts being held vacant for as long as is possible will help the Council achieve a balanced budget position at year-end.
- 3.8 As a result of the four days unpaid leave terms and conditions saving not being in place prior to April 2016, the full budget saving for the year will not be realised, with a shortfall of approximately £125,000.
- 3.9 Included within the employees budget is a staff turnover savings target of 3.0% which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the quarter has been achieved in most Departments with the exception of Community & Environment, Economy, Enterprise & Property, Legal & Democratic Services and Children & Families.
- 3.10 Expenditure on general supplies and services is £155,000 below the budget to date figure of £4.7m as at 30 September 2016. Given the overall net budget position and this being an area of spend that budget

managers have more control of, it is vital that spend on supplies and services is restricted to essential needs only.

- 3.11 The council tax collection rate for the first quarter of 55.8% is marginally lower (0.3%) than at this stage last year. However, the collection rate for business rates of 56.0% is up by 1.2% from last year. The forecast retained element of business rates for the year is approximately £2m higher than forecast when the budget was set, although this amount has been earmarked to use in setting a balanced budget position for 2017/18. Forecasting retained business rates remains difficult due to the number of appeals outstanding with the Valuation Office Agency; therefore the position will be reviewed on a monthly basis through to the end of the year.

Capital Spending

- 3.12 The Capital Programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. These are reflected in the Capital Programme presented in Appendix 3. The schemes which have been revised within the Programme are as follows;

1. Bridge & Highway Maintenance
2. Integrated Transport & Network Management
3. Crow Wood Park Play Area
4. The Glen Play Area
5. Mersey Gateway Construction Costs
6. Mersey Gateway Development Costs
7. Mersey Gateway Loan Interest During Construction
8. STEPS Programme
9. St Edwards Catholic Primary
10. School Modernisation Projects
11. Mersey Gateway Land Acquisition
12. Norton Priory
13. Bredon reconfiguration
14. Disabled Facilities Grant
15. Stairlifts (Adaptations Initiative)
16. RSL Adaptations (Joint Funding)

Capital spending at 30 September 2016 totalled £20.7m, which is 98% of the planned spending of £21.0m at this stage. This represents 17.8% of the total Capital Programme of £116.6 (which assumes a 20% slippage between years).

Balance Sheet

- 3.13 The Council's Balance Sheet is monitored regularly in accordance with the Reserves and Balances Strategy which forms part of the Medium Term Financial Strategy. The key reserves and balances have been

reviewed and are considered prudent and appropriate at this stage in the financial year and within the current financial climate.

4.0 POLICY AND OTHER IMPLICATIONS

4.1 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.

6.2 In preparing the 2016/17 budget, a register of significant financial risks was prepared which has been updated as at 30 September 2016.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

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

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

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Community & Environment	19,042	6,022	6,117	(95)
Economy, Enterprise & Property	1,231	57	-28	85
Finance	4,104	4,180	4,130	50
ICT & Support Services	2	-53	-337	284
Legal & Democratic Services	602	273	225	48
Planning & Transportation	8,231	4,550	4,367	183
Policy, People, Performance & Efficiency	0	-247	-249	2
Enterprise, Community & Resources	33,212	14,782	14,225	557
Adult Social Care, Prevention & Assessment	26,349	10,620	10,731	(111)
Children & Families	19,861	10,117	11,499	(1,382)
Commissioning & Complex Care	9,385	4,980	4,993	(13)
Education, Inclusion & Provision	8,923	2,993	2,931	62
Public Health & Public Protection	458	2,703	2,629	74
People	64,976	31,413	32,783	(1,370)
Corporate & Democracy	272	-2,080	-2,451	371
Net Total	98,460	44,115	44,557	(442)

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE

Community & Environment

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (overspend)

				£'000
<u>Expenditure</u>				
Employees	13,770	6,857	6,918	(61)
Other Premises	2,087	1,195	1,176	19
Supplies & Services	1,733	903	869	34
Book Fund	170	85	86	(1)
Hired & Contracted Services	1,159	390	372	18
Food Provisions	608	351	344	7
School Meals Food	2,059	767	753	14
Transport	59	27	23	4
Other Agency Costs	557	204	105	99
Waste Disposal Contracts	5,119	1,050	1,094	(44)
Grants To Voluntary Organisations	254	116	102	14
Grant To Norton Priory	172	86	88	(2)
Open Space Projects	70	51	51	0
Transfers To Reserves	133	0	0	0
Capital Financing	30	25	20	5
Total Expenditure	27,980	12,107	12,001	106
<u>Income</u>				
Sales Income	-2,410	-1,207	-1,114	(93)
School Meals Sales	-2,179	-901	-930	29
Fees & Charges Income	-5,141	-3,094	-2,986	(108)
Rents Income	-267	-204	-211	7
Government Grant Income	-1,186	-754	-754	0
Reimbursements & Other Grant Income	-643	-301	-301	0
Schools SLA Income	-83	-77	-80	3
Internal Fees Income	-194	-53	-46	(7)
School Meals Other Income	-2,350	-2,198	-2,223	25
Catering Fees	-187	-94	-31	(63)
Capital Salaries	-53	-13	-19	6
Open Space Projects	-70	-21	-21	0
Transfers From Reserves	-75	-67	-67	0
Total Income	-14,838	-8,984	-8,783	(201)
Net Operational Expenditure	13,142	3,123	3,218	(95)
<u>Recharges</u>				
Premises Support	1,915	934	934	0
Transport Recharges	1,942	825	825	0
Departmental Support Services	9	0	0	0
Central Support Services	2,481	1,280	1,280	0
HBC Support Costs Income	-447	-140	-140	0
Net Total Recharges	5,900	2,899	2,899	0
Net Department Expenditure	19,042	6,022	6,117	(95)

Economy, Enterprise & Property

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,523	2,172	2,217	(45)
Repairs & Maintenance	2,561	802	800	2
Premises	49	43	43	0
Energy & Water Costs	644	247	233	14
NNDR	544	507	471	36
Rents	354	259	257	2
Economic Regeneration Activities	49	4	4	0
Supplies & Services	2,071	705	684	21
Grants to Non Voluntary Organisations	232	191	191	0
Total Expenditure	11,027	4,930	4,900	30
<u>Income</u>				
Fees & Charges	-289	-135	-137	2
Rent – Markets	-779	-387	-389	2
Rent – Industrial Estates	-49	-49	-112	63
Rent – Investment Properties	-855	-406	-415	9
Transfer to /from Reserves	-1,284	-828	-828	0
Government Grant – Income	-2,033	-671	-671	0
Reimbursements & Other Income	-185	-95	-98	3
Recharges to Capital	-224	-43	-18	(25)
Schools SLA Income	-507	-470	-471	1
Total Income	-6,205	-3,084	-3,139	55
Net Operational Expenditure	4,822	1,846	1,761	85
<u>Recharges</u>				
Premises Support Costs	1,920	942	942	0
Transport Support Costs	18	8	8	0
Central Support Service Costs	2,066	1,035	1,035	0
Repairs & Maintenance Recharge Income	-2,703	-1,351	-1,351	0
Accommodation Recharge Income	-2,897	-1,449	-1,449	0
Central Support Service Recharge Income	-1,995	-974	-974	0
Net Total Recharges	-3,591	-1,789	-1,789	0
Net Department Expenditure	1,231	57	-28	85

Finance

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,664	3,394	3,326	68
Supplies & Services	356	230	219	11
Other Premises	69	53	53	0
Insurances	1,456	831	831	0
Concessionary Travel	2,120	1,060	1,090	(30)
Rent Allowances	53,100	25,976	25,976	0
Non HRA Rebates	77	31	31	0
Discretionary Housing Payments	387	266	266	0
Local Welfare Payments	150	67	67	0
Total Expenditure	64,379	31,908	31,859	49
<u>Income</u>				
Fees & Charges	-332	-98	-89	(9)
SLA to Schools	-818	-818	-802	(16)
NNDR Administration Grant	-166	0	0	0
Hsg Ben Administration Grant	-642	-321	-321	0
Council Tax Admin Grant	-232	-232	-233	1
Rent Allowances	-52,700	-23,855	-23,855	0
Clerical Error Recoveries	-398	0	0	0
Non HRA Rent Rebates	-77	-26	-26	0
Discretionary Housing Payments Grant	-387	-130	-130	0
Reimbursements & Other Grants	-362	-236	-261	25
Liability Orders	-421	-357	-357	0
Transfer from Reserves	-410	0	0	0
Total Income	-56,945	-26,073	-26,074	1
Net Operational Expenditure	7,434	5,835	5,785	50
<u>Recharges</u>				
Premises	340	170	170	0
Transport	8	4	4	0
Central Support Services	2,511	1,255	1,255	0
Support Services Income	-6,189	-3,084	-3,084	0
Net Total Recharges	-3,330	-1,655	-1,655	0
Net Department Expenditure	4,104	4,180	4,130	50

ICT & Support Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	5,440	2,721	2,535	186
Supplies & Services	773	413	343	70
Computer Repairs & Software	615	301	292	9
Communications Costs	385	193	192	1
Other Premises	32	11	9	2
Other Transport	6	3	4	(1)
Capital Financing	376	205	200	5
Transfers to Reserves	29	0	0	0
Total Expenditure	7,656	3,847	3,575	272
<u>Income</u>				
Fees & Charges	-848	-250	-257	7
Reimbursements & Other Grants	0	0	-7	7
SLA to Schools	-534	-514	-512	(2)
Total Income	-1,382	-764	-776	12
Net Operational Expenditure	6,274	3,083	2,799	284
<u>Recharges</u>				
Premises	353	177	177	0
Transport	8	4	4	0
Central Support Services	626	313	313	0
Support Service Income	-7,259	-3,630	-3,630	0
Net Total Recharges	-6,272	-3,136	-3,136	0
Net Department Expenditure	2	-53	-337	284

Legal & Democratic Services

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,787	948	964	(16)
Supplies & Services	434	166	161	5
Civic Catering & Functions	27	13	11	2
Mayoral Allowances	22	15	15	0
Legal Expenses	223	120	120	0
Total Expenditure	2,493	1,262	1,271	(9)
<u>Income</u>				
Land Charges	-103	-41	-39	(2)
License Income	-256	-114	-114	0
Schools SLA's	-66	-66	-89	23
Government Grants	-33	-33	-52	19
Other Income	-28	-15	-32	17
Transfers from Reserves	-68	-50	-50	0
Total Income	-554	-319	-376	57
Net Operational Expenditure	1,939	943	895	48
<u>Recharges</u>				
Premises Support	158	79	79	0
Transport Recharges	11	5	5	0
Central Support Recharges	361	180	180	0
Support Recharges Income	-1,867	-934	-934	0
Net Total Recharges	-1,337	-670	-670	0
Net Department Expenditure	602	273	225	48

Planning & Transportation

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	4,271	2,136	2,041	95
Other Premises	213	69	69	0
Contracted Service	241	117	117	0
Supplies & Services	197	152	151	1
Street Lighting	1,901	951	809	142
Highways Maintenance	2,254	1,131	1,131	0
Bridges	99	1	1	0
Fleet Transport	1,201	489	488	1
Lease Car Contracts	316	90	90	0
Bus Support – Hopper Tickets	184	104	104	0
Bus Support	574	338	338	0
Out of Borough Transport	51	0	0	0
Finance Charges	145	96	96	0
Grants to Voluntary Organisations	68	34	34	0
Contribution to Reserves	223	223	223	0
NRA Levy	61	61	61	0
Total Expenditure	11,999	5,992	5,753	239
<u>Income</u>				
Sales	-415	-136	-139	3
Planning Fees	-541	-271	-206	(65)
Building Control Fees	-205	-102	-106	4
Other Fees & Charges	-533	-424	-424	0
Rents	-8	-4	-1	(3)
Grants & Reimbursements	-498	-246	-246	0
Government Grant Income	-7	-7	-6	(1)
Efficiency Savings	-60	0	0	0
Schools SLAs	-41	-41	-47	6
Capital Salaries	-312	0	0	0
Transfers from Reserves	-100	0	0	0
Total Income	-2,720	-1,231	-1,175	(56)
Net Operational Expenditure	9,279	4,761	4,578	183
<u>Recharges</u>				
Premises Recharges	858	362	362	0
Transport Recharges	512	205	205	0
Central Recharges	1,584	792	792	0
Borrow to Save Cost	281	281	281	0
Transport Recharge Income	-3,358	-1,500	-1,500	0
Central Recharge Income	-925	-351	-351	0
Net Total Recharges	-1,048	-211	-211	0
Net Department Expenditure	8,231	4,550	4,367	183

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	1,717	846	841	5
Employee Training	133	40	40	0
Supplies & Services	122	54	61	(7)
Total Expenditure	1,972	940	942	(2)
<u>Income</u>				
Fees & Charges	-110	-110	-114	4
Reimbursements & Other Grants	-10	-7	-7	0
School SLA's	-386	-386	-386	0
Transfers from Reserves	-98	0	0	0
Total Income	-604	-503	-507	4
Net Operational Expenditure	1,368	437	435	2
<u>Recharges</u>				
Premises Support	67	34	34	0
Central Support Recharges	265	132	132	0
Support Recharges Income	-1,700	-850	-850	0
Net Total Recharges	-1,368	-684	-684	0
Net Department Expenditure	0	-247	-249	2

PEOPLE DIRECTORATE

Adult Social Care, Prevention & Assessment

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	7,921	3,753	3,699	54
Other Premises	80	34	45	(11)
Supplies & Services	400	182	187	(5)
Aids & Adaptations	113	14	14	0
Transport	18	14	14	0
Food Provision	28	13	13	0
Other Agency	23	3	0	3
Contribution to Complex Care Pool	18,692	6,678	6,826	(148)
Total Expenditure	27,275	10,691	10,798	(107)
<u>Income</u>				
Fees & Charges	-306	-151	-149	(2)
Reimbursements & Grant Income	-212	-145	-141	(4)
Transfer from Reserves	-1,168	-34	-34	0
Capital Salaries	-111	-55	-55	0
Government Grant Income	-137	-137	-137	0
Total Income	-1,934	-522	-516	(6)
Net Operational Expenditure	25,341	10,169	10,282	(113)
<u>Recharges</u>				
Premises Support	389	186	186	0
Central Support Services	1,874	889	889	0
Internal Recharge Income	-1,284	-637	-637	0
Transport Recharges	29	13	11	2
Net Total Recharges	1,008	451	449	2
Net Department Expenditure	26,349	10,620	10,731	(111)

Children & Families

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	8,639	4,195	4,243	(48)
Premises	271	132	123	9
Supplies & Services	901	462	504	(42)
Transport	6	2	23	(21)
Direct Payments/Individual Budgets	161	80	214	(134)
Commissioned Services	318	82	82	0
Residential Placements	3,387	2,042	2,721	(679)
Out of Borough Adoption	133	48	48	0
Out of Borough Fostering	452	367	715	(348)
In House Adoption	242	183	259	(76)
Special Guardianship	1,092	586	675	(89)
In House Foster Carer Placements	2,010	1,011	1,010	1
Care Leavers	184	84	48	36
Family Support	82	31	31	0
Agency Related Expenditure	89	21	19	2
Capital Financing	6	0	0	0
Total Expenditure	17,973	9,326	10,715	(1,389)
Adoption Placements	-98	-53	-53	0
Fees & Charges	-123	-65	-68	3
Dedicated Schools Grant	-77	-59	-59	0
Reimbursements & Other Grant Income	-356	-207	-211	4
Government Grants	-106	-106	-106	0
Transfer from Reserves	-6	-6	-6	0
Total Income	-766	-496	-503	7
Net Operational Expenditure	17,207	8,830	10,212	(1,382)
Recharges				
Premises Support Costs	434	217	217	0
Transport Support Costs	42	18	18	0
Central Support Service Costs	2,178	1,052	1,052	0
Total Recharges	2,654	1,287	1,287	0
Net Department Expenditure	19,861	10,117	11,499	(1,382)

Commissioning & Complex Care

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,282	3,120	3,047	73
Other Premises	243	129	139	(10)
Supplies & Services	342	176	190	(14)
Other Agency Costs	620	297	295	2
Transport	190	95	77	18
Contracts & SLAs	151	87	89	(2)
Emergency Duty Team	94	47	48	(1)
Payments To Providers	3,031	1,024	1,024	0
Total Expenditure	10,953	4,975	4,909	66
<u>Income</u>				
Sales & Rents Income	-198	-130	-147	17
Fees & Charges Income	-232	-116	-77	(39)
Reimbursements & Other Grant Income	-492	-181	-190	9
CCG Contribution To Service	-360	-133	-86	(47)
Transfer From Reserves	-1,351	0	0	0
Total Income	-2,633	-560	-500	-60
Net Operational Expenditure	8,320	4,415	4,409	6
<u>Recharges</u>				
Premises Support	236	118	118	0
Transport	390	195	214	(19)
Central Support Services	1,088	521	521	0
Internal Recharge Income	-649	-269	-269	0
Net Total Recharges	1,065	565	584	(19)
Net Department Expenditure	9,385	4,980	4,993	(13)

Education, Inclusion & Provision

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,355	2,919	2,772	147
Premises	442	50	50	0
Supplies & Services	2,996	1,245	1,194	51
Transport	5	3	3	0
School Transport	934	277	427	(150)
Commissioned Services	2,647	882	882	0
Agency Related Expenditure	1,474	683	670	13
Independent School Fees	2,463	1,466	1,466	0
Inter Authority Special Needs	175	15	15	0
Pupil Premium Grant	191	30	30	0
Nursery Education Payments	2,980	2,020	2,020	0
Schools Contingency	469	219	219	0
Special Education Needs Contingency	2,016	838	838	0
Capital Finance	3	1	0	1
Early Years Contingency	50	0	0	0
Total Expenditure	23,200	10,648	10,586	62
<u>Income</u>				
Fees & Charges	-351	-61	-59	(2)
Government Grant	-569	-569	-569	0
Reimbursements & Other Income	-1,112	-556	-557	1
Schools SLA Income	-252	-249	-250	1
Transfer to / from Reserves	-781	-574	-574	0
Dedicated Schools Grant	-12,938	-6,631	-6,631	0
Inter Authority Income	-578	-99	-99	0
Sales Income	-38	0	0	0
Rent	-102	0	0	0
Total Income	-16,721	-8,739	-8,739	0
Net Operational Expenditure	6,479	1,909	1,847	62
<u>Recharges</u>				
Central Support Services Costs	1,982	878	878	0
Premises Support Costs	288	142	142	0
Transport Support Costs	253	64	64	0
HBC Support Costs Income	-79	0	0	0
Net Total Recharges	2,444	1,084	1,084	0
Net Department Expenditure	8,923	2,993	2,931	62

Public Health & Public Protection

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	3,385	1,621	1,564	57
Supplies & Services	265	96	92	4
Other Agency	21	21	16	5
Contracts & SLA's	7,561	3,552	3,550	2
Total Expenditure	11,232	5,290	5,222	68
<u>Income</u>				
Other Fees & Charges	-59	-37	-36	(1)
Sales Income	-44	-44	-46	2
Reimbursements & Grant Income	-161	-131	-136	5
Government Grant	-10,718	-2,691	-2,691	0
Transfer from Reserves	-500	0	0	0
Total Income	-11,482	-2,903	-2,909	6
Net Operational Expenditure	-250	2,387	2,313	74
<u>Recharges</u>				
Premises Support	162	81	82	(1)
Central Support Services	592	226	226	0
Transport Recharges	18	9	8	1
Support Income	-64	0	0	0
Net Total Recharges	708	316	316	0
Net Department Expenditure	458	2,703	2,629	74

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	338	159	148	11
Other Premises	86	43	99	(56)
Contracted Services	63	45	44	1
Supplies & Services	144	96	95	1
Mersey Gateway Crossings Board Ltd	776	476	401	75
Members Allowances	785	387	387	0
Interest Payable	2,047	1,024	727	297
Bank Charges	78	33	33	0
Audit Fees	142	56	56	0
Contingency	1,000	0	0	0
Capital Financing	1,719	933	837	96
Contribution to Reserves	751	0	0	0
Precepts & Levies	181	0	0	0
Corporate Property Savings Target	-670	-335	0	(335)
Total Expenditure	7,440	2,917	2,827	90
<u>Income</u>				
Interest Receivable	-436	-218	-329	111
Other Fees & Charges	-111	-17	-18	1
Grants & Reimbursements	-1,075	-711	-881	170
Government Grant Income	-5,257	-4,566	-4,566	0
Transfer from Reserves	-1,081	0	0	0
Total Income	-7,960	-5,512	-5,794	282
Net Operational Expenditure	-520	-2,595	-2,967	372
<u>Recharges</u>				
Premises Recharges	5	2	2	0
Central Recharges	1,157	698	699	(1)
Central Recharge Income	-370	-185	-185	0
Net Total Recharges	792	515	516	(1)
Net Department Expenditure	272	-2,080	-2,451	371

APPENDIX 2

Complex Care Pooled Budget

Note – Halton BC's net contribution towards the Complex Care Pooled Budget is included within the Adult Social Care, Prevention and Assessment Department statement shown in Appendix 1.

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
Expenditure				
Intermediate Care Services	4,196	1,366	1,314	52
End of Life	192	74	97	(23)
Sub Acute	1,727	800	792	8
Urgent Care Centres	815	48	48	0
Joint Equipment Store	847	157	115	42
Contracts & SLA's	987	354	382	(28)
Intermediate Care Beds	596	298	339	(41)
BCF Schemes	1754	651	651	0
Adult Care:				
Residential & Nursing Care	21,695	9,402	9,149	253
Domiciliary & Supported Living	9,403	4,712	5,153	(441)
Direct Payments	5,284	2,849	3,297	(448)
Day Care	437	140	161	(21)
Carers Breaks	431	230	230	0
Meals on Wheels	227	106	98	8
Frailty Pathway	155	0	0	0
Contingency	518	0	0	0
Total Expenditure	49,264	21,187	21,826	(639)
Income				
Residential & Nursing Income	-5,059	-2,200	-2,533	333
Community Care Income	-1,840	-701	-659	(42)
Meals on Wheels Income	-245	-102	-76	(26)
Direct Payments Income	-254	-98	-180	82
BCF	-9,491	-4,745	-4,745	0
CCG Contribution to Pool	-12,846	-6,423	-6,423	0
Other CCG income	-114	-59	-56	(3)
ILF Grant	-723	-181	-181	0
Liability as per Joint Working Agreement	0	0	-147	147
Total Income	-30,572	-14,509	-15,000	491
Net Department Expenditure	18,692	6,678	6,826	(148)

Capital Expenditure to 30 September 2016

Directorate/Department	Actual Expenditure to Date £'000	2016/17 Cumulative Capital Allocation			Capital Allocation 2017/18 £'000	Capital Allocation 2018/19 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Enterprise Community & Resources Directorate						
Community and Environment						
Stadium Minor Works	194	200	240	280	30	30
Leisure Centres Refurbishment	275	267	275	275	0	0
Widnes Recreation Site	51	60	156	156	0	0
Norton Priory	2,759	2,760	2,800	2,830	327	0
Norton Priory Biomass Boiler	0	0	0	107	0	0
Open Spaces Schemes	51	50	150	200	0	0
Children's Playground Equipment	1	0	30	65	91	65
Upton Improvements	0	0	0	13	0	0
The Glen Play Area	26	30	64	64	4	0
Runcorn Hill Park	118	120	200	210	150	75
Crow Wood Play Area	2	0	6	35	450	75
Runcorn Cemetery Extension	0	0	0	0	9	0
Peelhouse Lane Cemetery	1	0	100	105	1,000	293
Peelhouse Lane Cemetery – Enabling Works	35	35	43	46	0	0
Landfill Tax Credit Schemes	0	0	10	340	340	340
Litter Bins	11	10	20	20	20	20
ICT & Support Services						
ICT Rolling Programme	780	780	940	1,100	1,100	1,100

Directorate/Department	Actual Expenditure to Date £'000	2016/17 Cumulative Capital Allocation			Capital Allocation 2017/18 £'000	Capital Allocation 2018/19 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Economy, Enterprise & Property						
Castlefields Regeneration	14	14	60	179	0	0
3MG	249	249	1,370	2,809	0	0
Widnes Waterfront	0	0	0	0	1,000	0
Johnsons Lane Infrastructure	0	0	302	302	0	0
Decontamination of Land	0	0	0	6	0	0
SciTech Daresbury – Tech Space	7,845	8,000	8,000	10,953	0	0
Venture Fields	0	0	0	0	6,000	0
Former Crosville Site	808	1,000	1,800	2,618	0	0
Police Station Site	288	219	341	341	0	0
Travellers' Site Warrington Road	0	0	48	48	0	0
Signage at The Hive	0	0	95	100	0	0
Advertising Screen at The Hive	0	0	0	100	0	0
Widnes Town Centre Initiative	0	0	11	16	0	0
Widnes Market Refurbishment	30	0	918	1,052	370	10
Widnes Land Purchases	0	0	0	235	0	0
Equality Act Improvement Works	0	0	100	150	450	300
Mersey Gateway						
Land Acquisitions	919	919	9,256	9,319	2,241	3,863
Development Costs	980	980	1,647	2,650	2,649	0
Loan Interest During Construction	1,833	1,833	2,815	3,811	1,927	0
Construction Costs	0	0	35,000	70,000	32,500	0
Mersey Gateway Liquidity Fund	0	0	0	0	10,000	0

	£'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
People Directorate						
Commissioning & Complex Care						
ALD Bungalows	0	0	200	299	100	0
Grangeway Court	193	200	343	343	0	0
Community Capacity Grant	0	0	0	57	0	0
Bredon reconfiguration	7	7	180	356	0	0
Complex Pool						
Disabled Facilities Grant	190	315	400	635	0	0
Stairlifts (Adaptations Initiative)	164	125	135	250	0	0
RSL Adaptations (Joint Funding)	96	100	150	200	0	0
Madeline McKenna Residential Home	0	0	450	450	0	0
Prevention & Assessment						
Community Meals Oven	0	0	0	10	0	0
Lifeline Telecare Upgrade	45	50	75	100	0	0
Public Health & Public Protection						
Halton Recovery & Wellbeing Hub	45	45	45	45	0	0
Directorate/Department	Actual Expenditure to Date	2016/17 Cumulative Capital Allocation			Capital Allocation 2017/18	Capital Allocation 2018/19

	£'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
Schools Related						
Asset Management Data	1	1	3	7	0	0
Fire Compartmentation	25	25	37	37	2	0
Capital Repairs	432	432	600	735	0	0
Asbestos Management	4	4	10	20	0	0
Schools Access Initiative	40	40	70	80	0	0
Education Programme (General)	25	25	50	110	0	0
Basic Need Projects	0	0	0	848	71	0
School Modernisation Projects	59	59	400	490	16	0
Early Education for 2 Year Olds	30	30	45	52	0	0
Universal Infant School Meals	0	0	0	2	0	0
Halebank	20	20	20	20	0	0
St Edwards Catholic Primary	32	32	32	32	0	0
Hale Primary	97	97	108	118	0	0
Fairfield Primary School	740	740	900	1,194	841	0
Weston Point Primary	0	0	0	45	0	0
Total People Directorate	2,245	2,347	4,253	6,535	1,030	0
TOTAL CAPITAL PROGRAMME	20,706	21,048	76,525	128,251	68,271	8,593
Slippage (20%)				-11,650	-5,154	-1,719
					11,650	5,154
TOTAL	20,706	21,048	76,525	116,601	74,767	12,028