

**REPORT TO:** Executive Board

**DATE:** 21 September 2017

**REPORTING OFFICER:** Operational Director – Finance

**PORTFOLIO:** Resources

**SUBJECT:** 2017/18 Quarter 1 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 June 2017.

## **2.0 RECOMMENDED: That**

- (i) All spending continues to be limited to the absolutely essential;**
- (ii) Strategic Directors take appropriate action to contain overall spending within their total operational budget by year-end; and**
- (iii) Council be asked 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 June 2017, along with individual statements for each Department. In overall terms revenue expenditure is £0.808m above the budget profile.
- 3.2 Given the overall variance position and continuing budget pressures, it is essential that Directorates restrict any non-essential spend over the remainder of the financial year. As there are three quarters of the financial year remaining it does give Departments the opportunity to slow down the rate of spending and thereby reduce the overspend against budget.
- 3.3 Based on current spend patterns, projections show the Council will have a year-end outturn overspend position in the range of £3m to £3.5m, if no corrective action is taken. As at 31 March 2017 the Council's General Fund balance was £4.830m. Unless the projected overspend is reduced and spending brought back into line with budget as far as possible, the

general reserve will be all but consumed giving the Council little scope to meet any future overspends.

- 3.4 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. These two services make up approximately 85% of the departmental overspend position of £1.210m for the first quarter.
- 3.5 Against the residential placements budget to date of £0.822m, actual costs are £1.434m (75%) in excess of budget. Latest information shows that children in care numbers have remained constant during the past quarter and over the remainder of the year there are a number of children who will leave the service as they reach their 18<sup>th</sup> Birthday. Work is continuing around children aged 16+ to move into semi-independent accommodation. Based on current service usage it is expected that the year-end overspend against this budget will be £2.448m.
- 3.6 Whilst numbers of children and costs for residential placements have plateaued recently, the Department has seen significant cost increases for out-of-Borough fostering placements. Since March 2017 11 new children have entered this service at an annual cost of £0.408m. It is forecast that annual spend will exceed the budget by £1.6m, compared to an overspend position of £1.2m for 2016/17.
- 3.7 Every effort is made to utilise in-house foster carers, but due to lack of available foster carers in the Borough it is not always possible and therefore out-of-Borough placements have to be used at higher cost. In an effort to recruit new foster carers, the Council is in discussions to set up a collaborative fostering service with Cheshire West and Chester, Cheshire East and Warrington Councils.
- 3.8 The Department is also experiencing high overall costs and demand for special guardianship orders and the Early Years' service. It is currently forecast that the Department's total spend for the year will be in the region of £4.8m in excess of the total available budget.
- 3.9 The Complex Care Pool Budget with Halton Clinical Commissioning Group is over budget by £0.276m as at 30 June 2017, although the Council is only liable for 61% of any final overspend position. The reason for the overspend to date relates to costs and demand for health and social care covering residential and domiciliary care, direct payments and day care. The number of clients receiving permanent residential care packages has increased to 599 at an average cost of £599 per week. Domiciliary care package numbers have also increased to 796 at an average cost of £300 per week.
- 3.10 Community and Environment Department spend for the first quarter of the year exceeds the profiled budget by £0.201m. There are a number of reasons for this including employee spend being over the available budget due to increased agency costs and staff turnover saving targets not being met. As in previous years income shortfalls against budget

targets are being experienced in a number of areas including stadium catering, bars, and fitness membership.

- 3.11 There are budget pressures on school transport within the Education, Inclusion and Prevention Department, where the Service is showing an overspend position of £0.084m as at 30 June 2017. There is high demand for special educational pupils transport provision which has been growing for a number of years. Efforts are in place to identify how efficiencies in the provision of the service can be achieved and a new contract will be in place for September 2017.
- 3.12 Corporate & Democracy is currently under budget by £0.7m, which is helping mitigate the budget pressures elsewhere across the Council. This is primarily due to capital borrowing costs being lower than forecast and a review of reserves has released some unused balances back into the general fund.
- 3.13 Total spending on employees is £0.058m below budget profile at the end of the quarter. This figure is only 25% of the underspend on staffing at this point last year, which indicates a reduced number of staff vacancies or the time vacancies are being held open for, compared to previous years
- 3.14 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 all Departments with the exception of Community & Environment, Economy, Enterprise & Property, Legal & Democratic Services, Policy People Performance & Efficiency and Education Inclusion & Provision.
- 3.15 The council tax collection rate for the first quarter of 28.25% is marginally lower (0.21%) than at this stage last year. However, the collection rate for business rates of 29.59% is up by 0.17% from last year. The forecast retained element of business rates is in line with the estimate used when setting the 2017/18 budget. However, forecasting retained business rates through to the end of the financial year remains difficult due to the number of appeals outstanding with the Valuation Office Agency and the new process of appealing against rateable values from the 2017 valuation exercise.

### **Capital Spending**

- 3.16 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. Brindley Café Extension
  2. Open Spaces Schemes
  3. Children's Playground Equipment

4. Upton Improvements
5. The Glen Play Area
6. Runcorn Hill Park
7. Crow Wood Play Area
8. Peelhouse Lane Cemetery Enabling Works
9. Pheonix Park
10. Victoria Park Glass House
11. Sandymoor Playing Fields
12. Landfill Tax Credit Schemes
13. 3MG
14. Widnes Waterfront
15. Johnsons Lane Infrastructure
16. Decontamination of Land
17. Linnets Clubhouse
18. Former Crosville Site
19. Signage at the Hive
20. Advertising Screen at The Hive
21. Former Simms Cross Caretakers House
22. Development Costs – Mersey Gateway
23. Loan Interest during Construction – Mersey Gateway
24. Bridge & Highway Maintenance
25. STEPS Programme
26. Silver Jubilee Bridge – Major Maintenance
27. Vine Street Reconfiguration
28. Disabled Facilities Grant
29. Capital Repairs – Schools
30. Asbestos Management
31. Basic Need Projects
32. Lunts Heath Primary School
33. Fairfield Primary School
34. Weston Point Primary School
35. Small Capital Works - Schools

Capital spending at 30<sup>th</sup> June 2017 totalled £39.4m, which is 99% of the planned spending of £39.5m at this stage. This represents 33.8% of the total Capital Programme of £116.4m (which assumes a 20% slippage between years).

### **Balance Sheet**

- 3.17 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 2017/18 budget, a register of significant financial risks was prepared which has been updated as at 30 June 2017.

#### **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.

**APPENDIX 1**

**Summary of Revenue Spending to 30 June 2017**

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Community & Environment	19,369	4,290	4,491	(201)
Economy, Enterprise & Property	1,451	543	509	34
Finance	4,447	-1,596	-1,685	89
ICT & Support Services	-4	-345	-371	26
Legal & Democratic Services	532	121	117	4
Planning & Transportation	7,629	1,996	2,050	(54)
Policy, People, Performance & Efficiency	0	-385	-394	9
<b>Enterprise, Community &amp; Resources</b>	<b>33,424</b>	<b>4,624</b>	<b>4,717</b>	<b>(93)</b>
Adult Social Care	38,192	7,324	7,461	(137)
Children & Families	20,403	4,584	5,794	(1,210)
Education, Inclusion & Provision	7,750	115	193	(78)
Public Health & Public Protection	388	43	42	1
<b>People</b>	<b>66,733</b>	<b>12,066</b>	<b>13,490</b>	<b>(1,424)</b>
<b>Corporate &amp; Democracy</b>	<b>3,644</b>	<b>4,032</b>	<b>3,326</b>	<b>706</b>
<b>Mersey Gateway</b>	<b>0</b>	<b>-56</b>	<b>-59</b>	<b>3</b>
<b>Net Total</b>	<b>103,801</b>	<b>20,666</b>	<b>21,474</b>	<b>(808)</b>

**ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE**  
**Community & Environment**

	Annual Budget	Budget To Date	Actual to Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	13,355	3,512	3,606	(94)
Other Premises	1,950	830	820	10
Supplies & Services	1,580	399	377	22
Book Fund	167	49	48	1
Hired & Contracted Services	1,127	230	235	(5)
Food Provisions	570	193	205	(12)
School Meals Food	1,903	291	288	3
Transport	55	21	16	5
Other Agency Costs	432	87	84	3
Waste Disposal Contracts	5,775	1,444	1,458	(14)
Other Expenditure	0	0	0	0
Grants To Voluntary Organisations	67	14	1	13
Grant To Norton Priory	172	87	88	(1)
Rolling Projects	0	74	74	0
Capital Financing	84	2	0	2
<b>Total Expenditure</b>	<b>27,237</b>	<b>7,233</b>	<b>7,300</b>	<b>(67)</b>
<b><u>Income</u></b>				
Sales Income	-2,125	-510	-487	(23)
School Meals Sales	-2,244	-482	-497	15
Fees & Charges Income	-5,588	-1,889	-1,830	(59)
Rents Income	-297	-50	-21	(29)
Government Grant Income	-1,186	-31	-31	0
Reimbursements & Other Grant Income	-663	-256	-255	(1)
Schools SLA Income	-84	-77	-74	(3)
Internal Fees Income	-216	-32	-20	(12)
School Meals Other Income	-2,096	-1,371	-1,386	15
Catering Fees	-182	-45	-8	(37)
Capital Salaries	-123	0	0	0
Transfers From Reserves	-8	0	0	0
<b>Total Income</b>	<b>-14,812</b>	<b>-4,743</b>	<b>-4,609</b>	<b>(134)</b>
<b>Net Operational Expenditure</b>	<b>12,425</b>	<b>2,490</b>	<b>2,691</b>	<b>(201)</b>
<b><u>Recharges</u></b>				
Premises Support	1,760	440	440	0
Transport Recharges	2,072	669	669	0
Departmental Support Services	9	2	2	0
Central Support Services	3,467	943	943	0
Asset Charges	85	0	0	0
HBC Support Costs Income	-449	-254	-254	0
<b>Net Total Recharges</b>	<b>6,944</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>

<b>Net Department Expenditure</b>	<b>19,369</b>	<b>4,290</b>	<b>4,491</b>	<b>(201)</b>
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### Economy, Enterprise & Property

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<b><u>Expenditure</u></b>				
Employees	4,681	1,119	1,126	(7)
Repairs & Maintenance	2,219	420	418	2
Premises	41	1	1	0
Energy & Water Costs	650	109	84	25
NNDR	546	503	491	12
Rents	352	170	169	1
Economic Regeneration Activities	42	0	0	0
Supplies & Services	3,109	443	444	(1)
Grant to Non Vol Organisations	75	9	9	0
Agency Related	1	0	0	0
<b>Total Expenditure</b>	<b>11,716</b>	<b>2,774</b>	<b>2,742</b>	<b>32</b>
<b><u>Income</u></b>				
Fees & Charges	-250	-34	-36	2
Rent – Markets	-789	-197	-197	0
Rent – Investment Properties	-187	-35	-35	0
Rent – Commercial Properties	-850	-152	-147	(5)
Government Grant	-3,156	-315	-315	0
Reimbursements & Other Income	-237	-180	-180	0
Recharges to Capital	-161	-18	-18	0
Transfer from Reserves	-830	-89	-89	0
Schools SLA Income	-517	-435	-440	5
<b>Total Income</b>	<b>-6,977</b>	<b>-1,455</b>	<b>-1,457</b>	<b>2</b>
<b>Net Operational Expenditure</b>	<b>4,739</b>	<b>1,319</b>	<b>1,285</b>	<b>34</b>
<b><u>Recharges</u></b>				
Asset Rental Support Costs	4	0	0	0
Premises Support Costs	1,746	438	438	0
Transport Support Costs	23	6	6	0
Central Support Service Costs	1,865	512	512	0
Repairs & Maintenance Recharge Income	-2,412	-603	-603	0
Accommodation Recharge Income	-2,624	-656	-656	0
Central Support Service Recharge Income	-1,890	-473	-473	0
<b>Net Total Recharges</b>	<b>-3,288</b>	<b>-776</b>	<b>-776</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>1,451</b>	<b>543</b>	<b>509</b>	<b>34</b>



## Finance

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	5,417	1,312	1,268	44
Supplies & Services	361	147	125	22
Insurances	1,314	694	667	27
Concessionary Travel	2,160	346	346	0
LCR Levy Contribution	2,175	0	0	0
Rent Allowances	50,200	9,272	9,272	0
Non HRA Rent Rebates	65	12	12	0
Discretionary Housing Payments	386	95	95	0
Discretionary Social Fund	154	31	31	0
<b>Total Expenditure</b>	<b>62,232</b>	<b>11,909</b>	<b>11,816</b>	<b>93</b>
<b><u>Income</u></b>				
Fees & Charges	-164	-65	-74	9
School SLAs	-837	-788	-775	(13)
NNDR Admin Grant	-166	0	0	0
Rent Allowances	-49,800	-11,374	-11,374	0
Clerical Error Recoveries	-400	0	0	0
Non HRA Rent Rebate	-65	-16	-16	0
Discretionary Housing Pmts Grant	-386	0	0	0
Housing Benefit Admin Grant	-510	-127	-127	0
Universal Credits	-130	0	0	0
Council Tax Admin Grant	-221	-221	-221	0
Transfer From Reserves	-251	0	0	0
Council Tax Liability Orders	-421	-264	-264	0
Reimbursement & Other Grant Income	-248	-171	-171	0
LCR Levy Reimbursement	-2,175	0	0	0
Dedicated Schools Grant	-92	0	0	0
<b>Total Income</b>	<b>-55,866</b>	<b>-13,026</b>	<b>-13,022</b>	<b>(4)</b>
<b>Net Operational Expenditure</b>	<b>6,366</b>	<b>-1,117</b>	<b>-1,206</b>	<b>89</b>
<b><u>Recharges</u></b>				
Premises Support	199	50	50	0
Transport Recharges	6	2	2	0
Central Support Recharges	2,451	613	613	0
Support Recharges Income	-4,575	-1,144	-1,144	0
<b>Net Total Recharges</b>	<b>-1,919</b>	<b>-479</b>	<b>-479</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>4,447</b>	<b>-1,596</b>	<b>-1,685</b>	<b>89</b>

## ICT & Support Services

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,838	1,719	1,712	7
Other Premises	56	48	48	0
Supplies & Services	726	117	111	6
Capital Financing	1,594	68	68	0
Computer repairs & Software	525	270	255	15
Communication Costs	385	96	98	(2)
Transfer To Reserves	15	0	0	0
<b>Total Expenditure</b>	<b>10,139</b>	<b>2,318</b>	<b>2,292</b>	<b>26</b>
<b><u>Income</u></b>				
Fees & Charges	-1,116	-41	-41	0
Sales	-15	-2	-2	0
School SLAs	-509	-494	-494	0
<b>Total Income</b>	<b>-1,640</b>	<b>-537</b>	<b>-537</b>	<b>0</b>
<b>Net Operational Expenditure</b>	<b>8,499</b>	<b>1,781</b>	<b>1,755</b>	<b>26</b>
<b><u>Recharges</u></b>				
Premises Support	384	95	95	0
Transport Recharges	5	2	2	0
Central Support Recharges	1,036	259	259	0
Support Recharges Income	-9,925	-2,482	-2,482	0
<b>Net Total Recharges</b>	<b>-8,503</b>	<b>-2,126</b>	<b>-2,126</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>-4</b>	<b>-345</b>	<b>-371</b>	<b>26</b>

## Legal & Democratic Services

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,634	417	422	(5)
Supplies & Services	304	86	84	2
Civic Catering & Functions	27	7	4	3
Legal Expenses	223	77	69	8
Mayoral Allowances	22	0	0	0
<b>Total Expenditure</b>	<b>2,210</b>	<b>587</b>	<b>579</b>	<b>8</b>
<b><u>Income</u></b>				
Land Charges	-105	-26	-22	(4)
School SLAs	-80	-80	-80	0
Licence Income	-261	-49	-49	0
Other Income	-26	-12	-12	0
Transfer From Reserves	-10	0	0	0
<b>Total Income</b>	<b>-482</b>	<b>-167</b>	<b>-163</b>	<b>-4</b>
<b>Net Operational Expenditure</b>	<b>1,728</b>	<b>420</b>	<b>416</b>	<b>4</b>
<b><u>Recharges</u></b>				
Premises Support	187	47	47	0
Transport Recharges	36	9	9	0
Central Support Recharges	313	78	78	0
Support Recharges Income	-1,732	-433	-433	0
<b>Net Total Recharges</b>	<b>-1,196</b>	<b>-299</b>	<b>-299</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>532</b>	<b>121</b>	<b>117</b>	<b>4</b>

## Planning & Transportation

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	4,307	1,077	1,077	0
Other Premises	171	63	62	1
Contracted Services	244	10	11	(1)
Supplies & Services	172	59	50	9
Street Lighting	1,695	425	420	5
Highways Maintenance	2,365	620	619	1
Fleet Transport	1,397	349	295	54
Lease Car Contracts	40	8	7	1
Bus Support	660	165	186	(21)
Finance Charges	145	1	1	0
Grants to Vol. Organisations	68	34	34	0
LCR Levy	754	189	189	0
NRA Levy	63	16	16	0
<b>Total Expenditure</b>	<b>12,081</b>	<b>3,016</b>	<b>2,967</b>	<b>49</b>
<b><u>Income</u></b>				
Sales	-316	-81	-69	-12
Planning Fees	-562	-141	-89	-52
Building Control Fees	-209	-52	-30	-22
Other Fees & Charges	-592	-124	-129	5
Rent	-8	-2	0	-2
Grants & Reimbursements	-230	-61	-62	1
Government Grant Income	-129	-44	-44	0
Efficiency Savings	-60	0	0	0
Schools SLAs	-42	-42	-44	2
Capital Salaries	-317	0	0	0
LCR Levy Reimbursement	-754	-189	-189	0
Transfers from Reserves	-100	0	0	0
<b>Total Income</b>	<b>-3,319</b>	<b>736</b>	<b>656</b>	<b>-80</b>
<b>Net Operational Expenditure</b>	<b>8,762</b>	<b>2,280</b>	<b>2,311</b>	<b>-31</b>
<b><u>Recharges</u></b>				
Premises Recharges	579	145	145	0
Transport Recharges	484	121	109	12
Asset Charges	358	89	89	0
Central Recharges	1,573	393	393	0
Transport Recharge Income	-2,736	-684	-619	-65
Central Recharge Income	-1,391	-348	-378	30
<b>Net Total Recharges</b>	<b>-1,133</b>	<b>-284</b>	<b>-261</b>	<b>-23</b>
<b>Net Department Expenditure</b>	<b>7,629</b>	<b>1,996</b>	<b>2,050</b>	<b>-54</b>

## Policy, People, Performance & Efficiency

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,818	437	442	(5)
Employees Training	133	7	5	2
Supplies & Services	138	38	28	10
Apprenticeship Levy	300	0	0	0
<b>Total Expenditure</b>	<b>2,389</b>	<b>482</b>	<b>475</b>	<b>7</b>
<b><u>Income</u></b>				
Fees & Charges	-90	-32	-34	2
Schools SLAs	-416	-389	-389	0
Transfer from Reserves	-98	0	0	0
<b>Total Income</b>	<b>-604</b>	<b>-421</b>	<b>-423</b>	<b>2</b>
<b>Net Operational Expenditure</b>	<b>1,785</b>	<b>61</b>	<b>52</b>	<b>9</b>
<b><u>Recharges</u></b>				
Premises Support	60	15	15	0
Central Support Recharges	1,081	270	270	0
Support recharges Income	-2,926	-731	-731	0
<b>Net Total Recharges</b>	<b>-1,785</b>	<b>-446</b>	<b>-446</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>0</b>	<b>-385</b>	<b>-394</b>	<b>9</b>

## PEOPLE DIRECTORATE

### Adult Social Care

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (Overspend)
	£'000	£'000	£'000	£'000
<b>Expenditure</b>				
Employees	13,881	3,402	3,319	83
Other Premises	326	98	101	(3)
Supplies & Services	1,074	171	176	(5)
Aids & Adaptations	113	28	34	(6)
Transport	201	43	37	6
Food Provision	140	26	28	(2)
Contracts & SLAs	525	178	184	(6)
Emergency Duty Team	95	19	17	2
Other Agency	624	99	96	3
Payments To Providers	1,468	412	416	(4)
Contribution To Complex Care Pool	20,646	3,038	3,207	(169)
<b>Total Expenditure</b>	<b>39,093</b>	<b>7,514</b>	<b>7,615</b>	<b>(101)</b>
<b>Income</b>				
Sales & Rents Income	-204	-156	-151	(5)
Fees & Charges	-740	-183	-142	(41)
Reimbursements & Grant Income	-1,102	-191	-198	7
Transfer From Reserves	-487	0	0	0
Capitalised Salaries	-111	0	0	0
Government Grant Income	-729	-161	-167	6
<b>Total Income</b>	<b>-3,373</b>	<b>-691</b>	<b>-658</b>	<b>(33)</b>
<b>Net Operational Expenditure</b>	<b>35,720</b>	<b>6,823</b>	<b>6,957</b>	<b>(134)</b>
<b>Recharges</b>				
Premises Support	516	129	129	0
Asset Charges	83	0	0	0
Central Support Services	3,352	844	844	0
Internal Recharge Income	-1,976	-596	-596	0
Transport Recharges	497	124	127	(3)
<b>Net Total Recharges</b>	<b>2,472</b>	<b>501</b>	<b>504</b>	<b>(3)</b>
<b>Net Department Expenditure</b>	<b>38,192</b>	<b>7,324</b>	<b>7,461</b>	<b>(137)</b>

## Children & Families

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	8,853	2,037	2,029	8
Premises	264	82	77	5
Supplies and Services	914	179	190	(11)
Transport	6	1	17	(16)
Direct Payments/Individual Budgets	228	57	139	(82)
Commissioned Services	277	59	48	11
Out of Borough Residential Placements	3,665	822	1,434	(612)
Out of Borough Adoption	80	0	0	0
Out of Borough Fostering	414	67	472	(405)
In House Adoption	195	52	76	(24)
Special Guardianship	1,092	273	333	(60)
In House Foster Carer Payments	1,991	398	362	36
Care Leavers	140	46	36	10
Family Support	53	10	11	(1)
Emergency Duty Team	89	0	0	0
Contracted Services	4	2	2	0
Capital Finance	6	0	0	0
Early Years	97	17	77	(60)
<b>Total Expenditure</b>	<b>18,368</b>	<b>4,102</b>	<b>5,303</b>	<b>(1,201)</b>
<b><u>Income</u></b>				
Adoption Placements	-45	-11	0	(11)
Fees and Charges	-15	0	0	0
Sales Income	-19	-9	-11	2
Rents	-97	0	0	0
Dedicated Schools Grant	-47	0	0	0
Reimbursements & Other Grant Income	-258	-46	-46	0
Government Grants	-26	-26	-26	0
Transfer from Reserves	-94	-94	-94	0
<b>Total Income</b>	<b>-601</b>	<b>-186</b>	<b>-177</b>	<b>(9)</b>
<b>Net Operational Expenditure</b>	<b>17,767</b>	<b>3,916</b>	<b>5,126</b>	<b>(1,210)</b>
<b><u>Recharges</u></b>				
Premises Support	374	102	102	0
Transport Support	47	12	12	0
Central Support Service Costs	2,215	554	554	0
<b>Net Total Recharges</b>	<b>2,636</b>	<b>668</b>	<b>668</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>20,403</b>	<b>4,584</b>	<b>5,794</b>	<b>(1,210)</b>

## Education, Inclusion & Provision

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	5,946	1,495	1,496	(1)
Premises	112	9	8	1
Supplies & Services	2,599	165	151	14
Transport	5	1	0	1
Schools Transport	926	101	185	(84)
Commissioned Services	2,704	217	217	0
Agency Related Expenditure	1,595	514	507	7
Independent School Fees	2,463	427	427	0
Inter Authority Special Needs	175	0	0	0
Pupil Premium Grant	100	3	3	0
Nursery Education Payments	5,268	1,540	1,540	0
Capital Finance	1	0	0	0
<b>Total Expenditure</b>	<b>21,894</b>	<b>4,472</b>	<b>4,534</b>	<b>(62)</b>
<b><u>Income</u></b>				
Fees & Charges	-301	-179	-176	(3)
Government Grants	-458	-458	-458	0
Reimbursements & Other Income	-790	-224	-224	0
Schools SLA Income	-181	-101	-88	(13)
Transfer to/from Reserves	-725	-589	-589	0
Dedicated Schools Grant	-13,069	-3,267	-3,267	0
Inter Authority Income	-578	-59	-59	0
Rent	-104	0	0	0
<b>Total Income</b>	<b>-16,206</b>	<b>-4,877</b>	<b>-4,861</b>	<b>(16)</b>
<b>Net Operational Expenditure</b>	<b>5,688</b>	<b>-405</b>	<b>-327</b>	<b>(78)</b>
<b><u>Recharges</u></b>				
Central Support Services Costs	1,706	429	429	0
HBC Support Costs Income	-79	-20	-20	0
Premises Support Costs	226	57	57	0
Transport Support Costs	209	54	54	0
<b>Net Total Recharges</b>	<b>2,062</b>	<b>520</b>	<b>520</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>7,750</b>	<b>115</b>	<b>193</b>	<b>(78)</b>



## Public Health & Public Protection

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	3,301	800	772	28
Premises	5	0	0	0
Supplies & Services	240	7	32	(25)
Contracts & SLA's	7,223	1,234	1,234	0
Transport	8	2	2	0
Agency	18	18	17	1
<b>Total Expenditure</b>	<b>10,795</b>	<b>2,061</b>	<b>2,057</b>	<b>4</b>
<b><u>Income</u></b>				
Sales Income	-19	0	0	0
Other Fees & Charges	-69	-13	-12	(1)
Government Grant	-10,454	-2,178	-2,178	0
Reimbursements & Grant Income	-69	-12	-12	0
Transfer from Reserves	-652	-30	-30	0
<b>Total Income</b>	<b>-11,263</b>	<b>-2,233</b>	<b>-2,232</b>	<b>(1)</b>
<b>Net Operational Expenditure</b>	<b>-468</b>	<b>-172</b>	<b>-175</b>	<b>3</b>
<b><u>Recharges</u></b>				
Premises Support	127	32	32	0
Central Support Services	739	185	185	0
Transport Recharges	20	5	7	(2)
Support Income	-30	-7	-7	0
<b>Net Total Recharges</b>	<b>856</b>	<b>215</b>	<b>217</b>	<b>(2)</b>
<b>Net Department Expenditure</b>	<b>388</b>	<b>43</b>	<b>42</b>	<b>1</b>

## Corporate & Democracy

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	153	88	72	16
Contracted Services	35	9	13	(4)
Supplies & Services	-325	-58	75	(133)
Members Allowances	793	198	202	(4)
Interest Payable	1,979	509	282	227
Bank Charges	79	20	19	1
Audit Fees	144	36	36	0
Contingency	1,225	250	0	250
Capital Financing	1,869	1,869	1,887	(18)
Contribution to Reserves	4,713	2,344	1,948	396
Debt Management Expenses	34	9	11	(2)
Precepts & Levies	184	0	0	0
<b>Total Expenditure</b>	<b>10,883</b>	<b>5,274</b>	<b>4,545</b>	<b>729</b>
<b><u>Income</u></b>				
Interest Receivable – Treasury	-406	-102	-97	(5)
Interest Receivable – Other	-258	-64	-57	(7)
Other Fees & Charges	-52	-13	-7	(6)
Grants & Reimbursements	-85	-21	-16	(5)
Government Grant Income	-5,184	-1,295	-1,295	0
Transfer from Reserves	-500	0	0	0
<b>Total Income</b>	<b>-6,485</b>	<b>-1,495</b>	<b>-1,472</b>	<b>(23)</b>
<b>Net Operational Expenditure</b>	<b>4,398</b>	<b>3,779</b>	<b>3,073</b>	<b>706</b>
<b><u>Recharges</u></b>				
Premises Recharges	6	1	1	0
Central Recharges	1,420	355	355	0
Central Recharge Income	-411	-103	-103	0
Support Services Income	-1,769	0	0	0
<b>Net Total Recharges</b>	<b>-754</b>	<b>253</b>	<b>253</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>3,644</b>	<b>4,032</b>	<b>3,326</b>	<b>706</b>

## Mersey Gateway

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Other Premises	136	34	34	0
Unitary Charge	19,784	0	0	0
DMPA fee	4,441	0	0	0
Insurance	748	0	0	0
Supplies & Services	3	1	1	0
MGCB Ltd	1,730	242	244	(2)
External Interest	4,010	0	0	0
Finance Charges	164	41	37	4
<b>Total Expenditure</b>	<b>31,016</b>	<b>318</b>	<b>316</b>	<b>2</b>
<b><u>Income</u></b>				
Toll Income	-15,554	0	0	0
Grants & reimbursements	-15,503	-385	-386	1
<b>Total Income</b>	<b>-31,057</b>	<b>-385</b>	<b>-386</b>	<b>1</b>
<b>Net Operational Expenditure</b>	<b>-41</b>	<b>-67</b>	<b>-70</b>	<b>3</b>
<b><u>Recharges</u></b>				
Property Support Recharges	3	1	1	0
Central Support Recharges	38	10	10	0
<b>Net Total Recharges</b>	<b>41</b>	<b>11</b>	<b>11</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>0</b>	<b>-56</b>	<b>-59</b>	<b>3</b>

**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 Department statement shown in Appendix 1.

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b>Expenditure</b>				
Intermediate Care Services	4,040	808	714	94
End of Life	194	46	58	(12)
Sub Acute	1,734	382	378	4
Urgent Care Centres	815	3	3	0
Joint Equipment Store	616	39	32	7
CCG Contracts & SLA's	735	197	193	4
Carers Centre	359	90	90	0
Inglenook	121	0	0	0
Intermediate Care Beds	687	172	172	0
BCF Schemes	1,736	434	425	9
Additional Better Care Fund	2,974	0	0	0
Carers Breaks	434	80	80	0
Adult Social Care Services:				
Residential & Nursing Care	19,863	3,879	3,886	(7)
Domiciliary & Supported Living	13,016	2,272	2,413	(141)
Direct Payments	6,716	2,037	2,239	(202)
Day Care	410	46	70	(24)
<b>Total Expenditure</b>	<b>54,450</b>	<b>10,485</b>	<b>10,753</b>	<b>(268)</b>
<b>Income</b>				
Residential & Nursing Income	-5,214	-720	-721	1
Domiciliary Income	-1,867	-252	-240	(12)
Direct Payments Income	-308	-74	-77	3
BCF	-9,661	-2,415	-2,415	0
Improved Better Care Fund	-2,974	-744	-744	0
CCG Contribution to Pool	-12,968	-3,242	-3,242	0
ILF	-699	0	0	0
All other income	-113	0	0	0
Liability as per Joint Working Agreement	0	0	-107	107
<b>Total Income</b>	<b>-33,804</b>	<b>-7,447</b>	<b>-7,546</b>	<b>99</b>
<b>Net Department Expenditure</b>	<b>20,646</b>	<b>3,038</b>	<b>3,207</b>	<b>(169)</b>

**APPENDIX 3**

Capital Programme as at 30 June 2017

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation				Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b><u>Enterprise Community &amp; Resources Directorate</u></b>							
<b>Community and Environment</b>							
Stadium Minor Works	0	0	0	0	30	30	30
Brindley Café Extension	0	0	0	0	80	0	0
Norton Priory	0	0	60	60	348	0	0
Norton Priory Biomass Boiler	0	0	0	0	107	0	0
Open Spaces Schemes	90	100	200	300	602	0	0
Children's Playground Equipment	0	0	25	35	55	110	65
Upton Improvements	0	0	0	0	0	13	0
The Glen Play Area	0	0	0	0	25	18	0
Runcorn Hill Park	5	0	50	60	75	75	50
Crow Wood Play Area	0	0	75	150	450	60	5
Runcorn Cemetery Extension	0	0	0	0	9	0	0
Peelhouse Lane Cemetery	0	0	50	100	350	750	296
Peelhouse Lane Cemetery – Enabling Works	0	0	20	30	33	0	0
Pheonix Park	0	0	0	0	110	11	0
Victoria Park Glass House	0	0	5	15	150	120	10
Sandymoor Playing Fields	24	50	100	350	600	500	500
Widnes Recreation	7	0	0	0	0	0	0

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation				Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Landfill Tax Credit Schemes	0	0	0	0	160	340	340
Litter Bins	0	0	0	0	20	20	20
<b>ICT &amp; Support Services</b>							
ICT Rolling Programme	379	379	620	860	1,100	1,100	1,100
<b>Economy, Enterprise &amp; Property</b>							
Castlefields Regeneration	0	0	0	0	0	0	0
3MG	29	29	3,030	4,400	4,591	200	0
Widnes Waterfront	0	0	0	0	0	1,000	0
Johnsons Lane Infrastructure	0	0	66	66	66	0	0
Decontamination of Land	0	0	10	40	50	0	0
SciTech Daresbury – EZ Grant	0	0	200	483	483	0	0
Venture Field	6	6	6	6,000	6,000	0	0
Linnets Clubhouse	189	189	1,296	1,379	1,379	43	0
The Croft	0	0	0	0	30	0	0
Former Crosville Site	860	860	900	1,000	1,150	234	0
Signage at The Hive	0	0	77	87	87	0	0
Advertising Screen at The Hive	0	0	0	0	0	100	0
Widnes Market Refurbishment	38	38	457	918	1,294	10	0
Widnes Land Purchases	2	2	235	235	235	0	0
Former Simms Cross Caretakers House	0	0	14	14	14	0	0
Equality Act Improvement Works	33	33	83	113	300	300	300

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation				Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b>Mersey Gateway</b>							
Land Acquisitions	130	130	222	313	2,254	11,284	0
Development Costs	366	366	1,718	2,557	2,861	0	0
Loan Interest During Construction	996	996	1,840	1,840	1,840	0	0
Construction Costs	35,000	35,000	67,500	67,500	67,500	0	0
Mersey Gateway Liquidity Fund	0	0	10,000	10,000	10,000	0	0
<b>Other</b>							
Risk Management	0	0	50	100	155	120	120
Fleet Replacements	143	145	600	900	1,500	556	1,317
<b>Policy, Planning &amp; Transportation</b>							
Bridge & Highway Maintenance	212	225	698	2,108	4,236	1,546	0
Integrated Transport & Network Management	46	50	190	330	460	0	0
Street Lighting – Structural Maintenance & Upgrades	1	0	1,235	2,470	3,706	200	200
STEPS Programme	28	30	330	660	978	0	0
Silver Jubilee Bridge Major Maintenance	0	0	0	0	4,880	4,900	0
<b>Total Enterprise Community &amp; Resources</b>	<b>38,584</b>	<b>38,628</b>	<b>91,962</b>	<b>105,473</b>	<b>120,353</b>	<b>23,640</b>	<b>4,353</b>





