

REPORT TO: Executive Board

DATE: 19 September 2019

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2019/20 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 2019.

2.0 RECOMMENDED: That

- 1) all spending continues to be limited to only absolutely essential items;**
- 2) departments seek to implement as soon as possible the 2019/20 budget savings proposals listed in Table A which were approved by Council in March 2019;**
- 3) Strategic Directors take appropriate action to ensure overall spending is contained as far as possible within their total operational budget by year-end; and**
- 4) Council be recommended to approve the revised Capital Programme as set out in Appendix 2.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30 June 2019, along with individual statements for each Department. In overall terms revenue expenditure is £1.247m above the budget profile.

3.2 Based on current spend patterns, projections show the Council will have a year-end outturn overspend position of approximately £6.772m, if no corrective action is taken. As at 31 March 2019 the Council's General Fund balance was £5.0m. Unless the projected overspend is reduced and net spending brought back into line with budget as far as possible, the general reserve will be fully consumed and impact negatively on the financial sustainability of the Council. The level of earmarked reserves will

continue to be reviewed on a regular basis and surplus funds released to the General Reserve.

3.3 The forecast position follows the trend of the past three years where the final outturn for the Council has been a steadily increasing overspend position. In 2016/17 the Council's overall overspend was £0.559m, followed by £1.026m in 2017/18 and £2.407m in 2018/19.

3.4 In March 2019 the Council approved budget savings proposals totalling £9.250m for the current year's budget. The value of permanent savings was £4.432m, of which a number of savings proposals totalling £1.754m remain unallocated to specific budgets and are still in the course of being implemented. The resulting delay with their implementation impacts detrimentally upon the forecast outturn position in Appendix 1. Table A below lists the savings proposals which have still to be implemented.

TABLE A

Saving Narrative	Amount £'000
To increase the contribution from the Health Service towards the cost of Children's Continuing Health Care and Children in Care	150
Target reduction in the cost of existing or re-procured contracts across the People Directorate (was £0.590m in total)	199
Review of transport arrangements across the Directorate.	375
Review of Early Help and Intervention Services, to deliver rationalisation and management efficiencies.	350
Review of children-in-care placements, with a focus upon increasing in-house foster care provision and utilisation.	150
Review of the level of targeted support provided by the Health Improvement Team for Early Help.	80
Review of how Childrens' Centre provision is delivered across the Borough.	200
Additional income from the provision of ICT services to other councils and external organisations.	250
Total	1,754

3.5 There are a number of departments where net spend for the quarter exceeds the budgeted profile, with five having negative variances of over £100k. The main budget pressure continues to be within the Children & Families Department where the forecast outturn overspend is in the region of £4.7m. There are three departments with forecast overspend positions of over £1m at 31 March 2020.

3.6 Total spending on employees is £0.182m below budget profile at the end of the quarter. This is a very marginal position compared to the budget allocation to date of £16.304m for employee costs.

- 3.7 Included within the employee budget is a staff turnover saving target of 3.7%, which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the year to date has been achieved in just under half of the departments. Staff turnover saving targets are not held against service areas where continuity of front line service is required. Based on current projections it is unlikely the target will be achieved across the Council unless consideration is given to vacant posts being held open for a longer period.
- 3.8 Included as part of the 2019/20 budget savings was a reduction in the supplies and services budget of £0.4m. Based upon projections at 30 June it is forecast the saving won't be achieved in full by year-end. Further action is required across all departments to reduce the level of spend in this area.
- 3.9 Details of spend and income on Mersey Gateway is included within Appendix 1 to the report. Overall the Mersey Gateway has no impact on the Council's 2019/20 budget position as all spend is funded from either toll charges or Government grant.
- 3.10 Within the overall budget position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department:-**

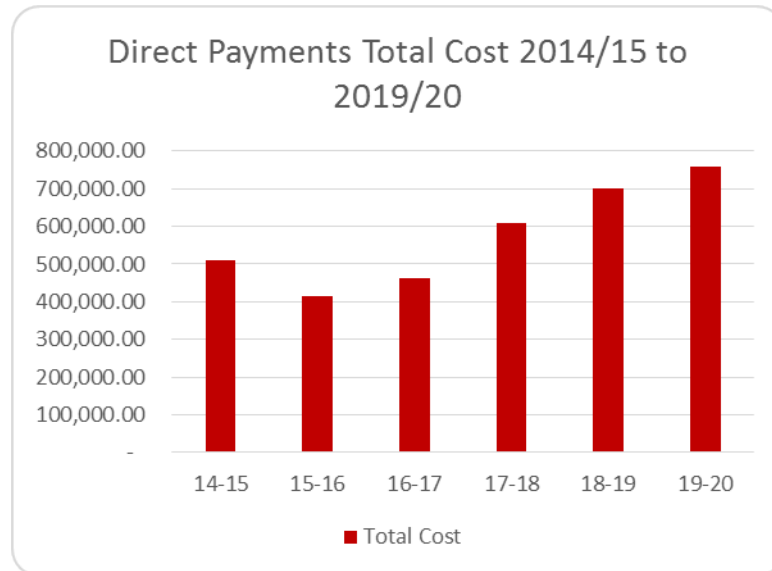
The Department's spending is currently £1.180m over budget. The projected outturn forecast is for the Department to overspend by £4.722m against a net budget of £22.824m. This compares to the 2018/19 outturn overspend of £4.106m.

It is forecast staffing will overspend by £0.331m by year-end. Included within this figure are a number of 2019/20 savings which have not yet been allocated although work will be underway on implementing them. These budget reductions are offset by staffing costs not being incurred whilst Edinburgh Road remains closed.

Spend on supplies and services during Q1 was £0.200m against an available budget of £0.129m. Consistent spending at similar levels during the year will result in an outturn overspend in the region of £0.269m. Profiling of future spend will be discussed with budget holders.

Spend on direct payments has increased consistently since 2016/17 as a result of increased users and cost of packages. Extrapolating similar levels of increase in 2019/20 results in a forecast overspend of £0.276m. A saving measure of £0.127m was applied in 2019.20, with regard to efficiencies within the short break respite service. Chart A provides analysis of the growing costs of direct payments over the past 6 years (inclusive of 19/20 forecast – based on current demand).

Chart A



The biggest pressure on the budget continues to be as a result of costs for residential and independent fostering placements. Extensive work continues with the aim of reducing the number of placements and cost per placement. Costs and placements will continue to be monitored with the aim of reducing the current forecast overspend of £3.711m. A number of new placements over the past quarter has increased the forecast outturn cost. Chart B and C below provide analysis of the growing costs of residential placements and independent fostering placements over the past 6 years (inclusive of 19/20 forecast – based on current demand).

Chart B

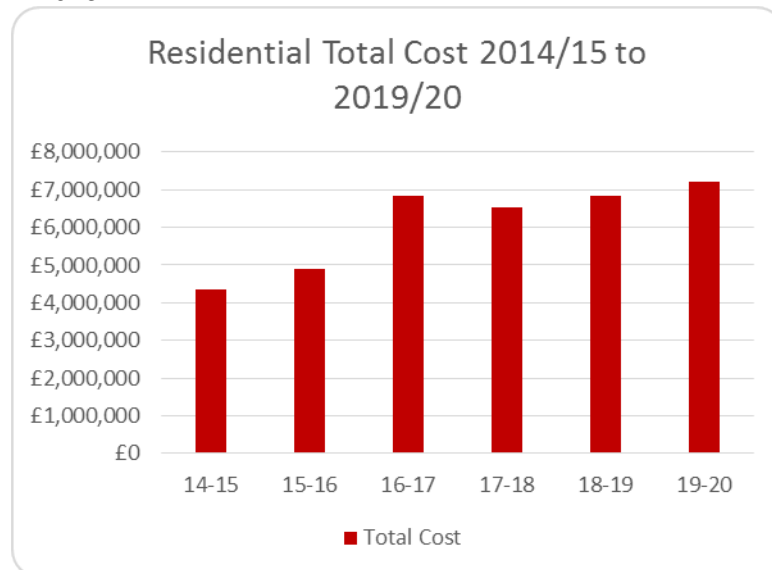
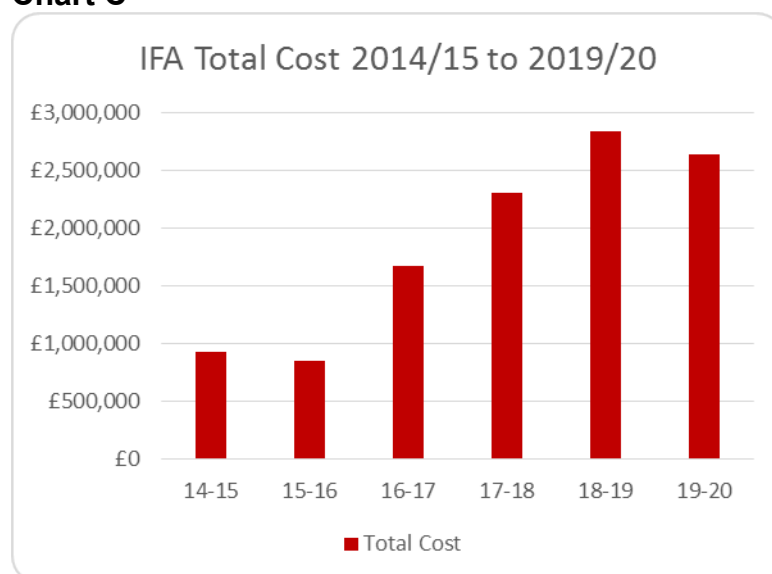


Chart C



(ii) **Community & Environment Department:-**

The Department's spending is currently £0.255m above budget. The projected outturn forecast is for the Department to overspend by £1.323m against a net budget of £21.150m. This compares to the 2018/19 outturn overspend of £1.402m.

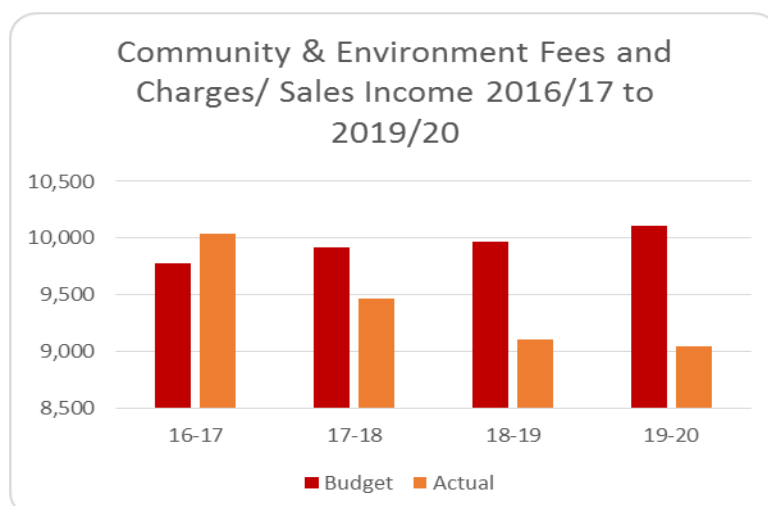
Spend on employee costs is forecast to be £0.089m above budget at year-end, which assumes that the use of casual and agency staff will continue at similar levels to 2018/19. A restructure of the Stadium was implemented in June 2019 and it is anticipated this will reduce staffing costs throughout the remainder of the year.

The most significant issue for the Department once again relates to income targets not being achieved. The current forecast shows income will be £1.328m below the budgeted target by year-end. Income targets were reviewed as part of the 2019/20 budget setting process and were reduced wherever possible. A prudent view has therefore been taken of forecast income levels, due to the historical shortfalls over the past number of years.

The majority of the shortfalls in sales income budgets relate to activities within the stadium and the commercial catering division. The shortfall in the fees and charges income budget is primarily due to activities within leisure management and the difficulties in recruitment and retention of swimming instructors, leading to cancelled swimming lessons and lack of fitness classes.

Chart D below highlights the difficulties in achieving the budgeted levels of sales/fees and charges income over the last four years since the leisure management service was brought back in-house. Budgets over the 4 year period have increased by 3.3% whereas actual income levels have dropped by 9.9%.

Chart D



(iii) Education, Inclusion & Provision:-

As at 30 June 2019 the Department's net spend is exceeding the profiled budget by £0.328m. Based upon current projections it is forecast that the Department will overspend in the region of £1.323m by 31 March 2020.

The main budget pressure area for the Department relates to costs for school transport. In 2018/19 costs for the service were £0.438m above budget, an additional £0.375m was agreed as a 2019/20 saving measure to cover both this area and other transport arrangements within the People Directorate. Based on existing anticipated service usage the forecast for the year shows an estimated overspend against budget of £0.835m.

A general budget savings target of £0.590m was approved for the People Directorate, to reduce costs associated with the re-procurement of contracts across the Directorate. To date £0.391m of this target has been allocated to specific budget areas, but £0.199m remains unallocated and is temporarily held within this Department's budget.

Inter authority income is expected to be £0.269m short of the budget target as the Council has reduced capacity to accept pupils from other authorities as special schools and units are full as a result of the volume of SEN pupils.

(iv) ICT & Support Services:-

The Department's net spend Q1 position is £0.250m above budget. The forecast net outturn spend for the Department is estimated at £1.0m over budget.

Employee expenditure is forecast to be £0.352m above budget as at 31 March 2020. This is inclusive of previous year staff savings

of £0.213m which remain unachieved. Historically there is a high turnover of staff within Support Services which helps to reduce the overall cost of employees, but it is too early in the year to know whether this will again be the case for 2019/20.

Software costs for the current year are estimated at £1.162m, compared to available budget of £0.936m, due to increasing costs for Microsoft licences.

The Department has an income target of £1.107m for income, predominantly from the charging of services to other local authorities. Based upon current known agreements and income levels from last year, it is forecast that external income generation will be £0.469m below the budget target by year-end, inclusive of the 2019/20 saving target of £0.250m.

(v) **Corporate & Democracy:-**

Corporate and Democracy is currently £0.699m under budget. The forecast 2019/20 net spend for this area is forecast to be £1.707m below budget.

Investment income is currently forecast to be £0.360m above the target income level, as a result of higher investment rates than expected and cash balances being higher than forecast.

Slippage in the capital programme over the past couple of years will result in capital financing costs for the year being lower than anticipated by approximately £1.109m.

There has been minimum use of the contingency budget for the first quarter of the year and therefore the forecast assumes 25% of the net contingency budget (£0.241m) will remain unspent at year end.

- 3.11 The council tax collection rate for the first quarter of 27.98% is marginally lower (0.08%) than at this stage last year. However, the collection rate for business rates of 30.71% is up by 0.37% from last year. The forecast retained element of business rates and council tax is in line with the estimate used when setting the 2019/20 budget.

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. Children's Playground Equipment
2. Crow Wood Play Area
3. Peelhouse Lane Cemetery

4. Peelhouse Lane Cemetery - Enabling Works
5. Pheonix Park
6. Sandymoor Playing Fields
7. Victoria Park Glass House
8. Widnes & Runcorn Cemeteries
9. Linnets Clubhouse
10. The Croft
11. Landfill Tax Credit Schemes
12. Runcorn Town Park
13. Bowling Greens
14. Widnes Market Refurbishment
15. Solar Farm
16. Mersey Gateway – Land Acquisition
17. Mersey Gateway – Development Costs
18. Bridge & Highway Maintenance
19. Silver Jubilee Bridge – Major Maintenance
20. Silver Jubilee Bridge - Decoupling
21. SUD Green Cycle / Walk Corridors
22. ALD Bungalows
23. Purchase of 2 Adapted Properties
24. Simms Cross remodelling
25. The Grange – Brookfields Provision

Capital spending at 30th June 2019 totalled £6.4m, which is 98% of the planned spending of £6.5m at this stage. This represents 17.3% of the total Capital Programme of £36.8m (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.

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 2019/20 budget, a register of significant financial risks was prepared which has been updated as at 30 June 2019.

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 2019

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend) £'000
Community & Environment	21,250	3,017	3,272	(255)	(1,323)
Economy, Enterprise & Property	1,539	1,084	1,088	(4)	(22)
Finance	4,436	-802	-851	49	(45)
ICT & Support Services	8	-152	98	(250)	(1,000)
Legal & Democratic Services	545	212	213	(1)	19
Planning & Transportation	8,410	1,301	1,231	70	276
Policy, People, Performance & Efficiency	168	-417	-387	(30)	(33)
Enterprise, Community & Resources	36,356	4,243	4,664	-421	-2,128
Adult Social Care	18,449	4,920	4,894	26	0
Children & Families	22,824	4,502	5,682	(1,180)	(4,722)
Complex Care pool Budget	25,066	2,886	2,933	(47)	(320)
Education, Inclusion & Provision	7,091	2,603	2,931	(328)	(1,323)
Public Health & Public Protection	883	268	264	4	14
People	74,313	15,179	16,704	(1,525)	(6,351)
Corporate & Democracy	-2,048	1,640	941	699	1,707
Mersey Gateway	0	-18,555	-18,555	0	0
Net Total	108,621	2,507	3,754	(1,247)	(6,772)

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE
Community & Environment

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	14,474	3,622	3,644	(22)	(89)
Premises	2,104	797	792	5	21
Supplies & Services	1,026	279	270	9	34
Book Fund	155	45	40	5	18
Hired & Contracted Services	929	63	87	(24)	(95)
Food Provisions	461	83	83	0	0
School Meals Food	2,010	250	250	0	0
Transport	133	27	21	6	26
Other Agency Costs	334	114	108	6	26
Waste Disposal Contracts	6,140	56	56	0	(138)
Grants To Voluntary Organisations	67	4	4	0	48
Grant To Norton Priory	172	86	87	(1)	(1)
Rolling Projects	5	5	5	0	0
Total Expenditure	28,010	5,431	5,447	(16)	(150)
<u>Income</u>					
Sales Income	-1,747	-491	-383	(108)	(433)
School Meals Sales	-2,396	-425	-428	3	12
Fees & Charges Income	-5,963	-1,684	-1,524	(160)	(640)
Rents Income	-209	-53	-52	(1)	(2)
Government Grant Income	-1,198	-31	-31	0	(209)
Reimbursements & Other Grant Income	-648	-44	-40	(4)	(16)
Schools SLA Income	-1,349	-1,349	-1,351	2	2
Internal Fees Income	-161	-57	-62	5	22
School Meals Other Income	-254	-37	-19	(18)	(72)
Catering Fees	-114	-16	-12	(4)	(19)
Capital Salaries	-173	-37	-44	7	27
Transfers From Reserves	-24	-12	-12	0	0
Total Income	-14,236	-4,236	-3,958	(278)	(1,328)
Net Operational Expenditure	13,774	1,195	1,489	(294)	(1,478)
<u>Recharges</u>					
Premises Support	1,499	375	375	0	0
Transport Recharges	2,365	580	541	39	155
Central Support Services	3,892	973	973	0	0
Asset Charges	146	0	0	0	0
HBC Support Costs Income	-426	-106	-106	0	0
Net Total Recharges	7,476	1,822	1,783	39	155
Net Department Expenditure	21,250	3,017	3,272	(255)	(1,323)

Economy, Enterprise & Property

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	4,513	1,157	1,141	16	55
Repairs & Maintenance	2,149	590	590	0	0
Premises	61	53	51	2	0
Energy & Water Costs	667	131	128	3	10
NNDR	530	526	521	5	5
Rents	301	95	95	0	1
Economic Regeneration Activities	34	2	2	0	0
Supplies & Services	1,630	362	364	(2)	(2)
Grants To Voluntary Organisations	48	11	11	0	0
Total Expenditure	9,933	2,927	2,903	24	69
<u>Income</u>					
Fees & Charges Income	-172	-38	-38	0	(1)
Rent – Commercial Properties	-1,109	-166	-149	(17)	(68)
Rent – Investment Properties	-44	-11	-12	1	0
Rent – Markets	-768	-179	-178	(1)	(3)
Government Grant Income	-1,866	-17	-17	0	0
Reimbursements & Other Grant Income	-185	-85	-84	(1)	(3)
Schools SLA Income	-516	-369	-359	(10)	(16)
Capital Salaries	-111	-9	-9	0	0
Transfers From Reserves	-716	-242	-242	0	0
Total Income	-5,487	-1,116	-1,088	(28)	(91)
Net Operational Expenditure	4,446	1,811	1,815	(4)	(22)
<u>Recharges</u>					
Premises Support	1,868	467	467	0	0
Transport	28	7	7	0	0
Asset Charges	4	0	0	0	0
Central Support Services	1,943	486	486	0	0
Accommodation Income	-2,135	-533	-533	0	0
Repairs & Maintenance Income	-2,381	-595	-595	0	0
Central Support Income	-2,234	-559	-559	0	0
Net Total Recharges	-2,907	-727	-727	0	0
Net Department Expenditure	1,539	1,084	1,088	(4)	(22)

Finance

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	5,487	1,341	1,377	(36)	(145)
Supplies & Services	381	158	143	15	64
Insurance	1,053	506	506	0	(3)
Rent Allowances	42,900	7,422	7,422	0	0
Non HRA Rent Rebates	65	15	15	0	0
Discretionary Social Fund	106	22	22	0	0
Discretionary Housing Pmts	470	106	106	0	0
Concessionary Travel	2,218	0	0	0	(27)
LCR Levy	2,241	0	0	0	0
Total Expenditure	54,921	9,570	9,591	(21)	(111)
<u>Income</u>					
Clerical Error Recovery	-400	-32	-32	0	0
Rent Allowances fees & Charges	-42,500	-8,048	-8,048	0	0
Non HRA Rent Rebate	-65	-20	-20	0	0
Burdens Grant	-66	-66	-81	15	15
Dedicated Schools Grant	-102	0	0	0	0
Discretionary Hsg Payment Grant	-469	-157	-157	0	0
Hsg Benefit Admin Grant	-445	-111	-111	0	0
Council Tax Admin Grant	-204	-204	-208	4	4
Council Tax Liability Order	-406	-266	-266	0	0
Business Rates Admin Grant	-156	0	0	0	0
Schools SLAs	-818	-818	-853	35	35
LCR Reimbursement	-2,241	0	0	0	0
Reimbursements & Other Grants	-223	-73	-86	13	(1)
Transfer from Reserves	-27	-10	-10	0	0
Total Income	-48,349	-9,838	-9,908	70	66
Net Operational Expenditure	6,572	-268	-317	49	(45)
<u>Recharges</u>					
Premises Support	248	62	62	0	0
Central Recharges	2,493	623	623	0	0
Support Service Income	-4,877	-1,219	-1,219	0	0
Net Total Recharges	-2,136	-534	-534	0	0
Net Department Expenditure	4,436	-802	-851	49	(45)

ICT & Support Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	7,326	1,755	1,843	(88)	(352)
Supplies & Services	1,030	159	158	1	5
Capital Financing	78	9	5	4	19
Computer Repairs & Software	936	817	873	(56)	(226)
Communication Costs	17	16	16	0	0
Transfer to Reserves	15	0	0	0	0
Premises Costs	64	45	47	(2)	(9)
Total Expenditure	9,466	2,801	2,942	(141)	(563)
<u>Income</u>					
Fees & Charges	-1,107	-126	-9	(117)	(469)
Schools SLA Income	-532	-499	-507	8	32
Total Income	-1,639	-625	-516	(109)	(437)
Net Operational Expenditure	7,827	2,176	2,426	(250)	(1,000)
<u>Recharges</u>					
Premises Support	424	106	106	0	0
Transport	20	5	5	0	0
Central Support	1,116	279	279	0	0
HBC Asset Rental Support	1,494	0	0	0	0
Support Services Income	-10,873	-2,718	-2,718	0	0
Net Total Recharges	-7,819	-2,328	-2,328	0	0
Net Department Expenditure	8	-152	98	(250)	(1,000)

Legal & Democratic Services

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	1,765	516	523	(7)	(29)
Supplies & Services	282	92	90	2	12
Civic Catering & Functions	49	13	11	2	10
Legal Expenses	215	101	101	0	0
Total Expenditure	2,311	722	725	(3)	(7)
<u>Income</u>					
Land Charges	-80	-18	-17	(1)	(3)
School SLAs	-80	-80	-80	0	0
Licence Income	-250	-42	-45	3	10
Government Grant	0	0	0	0	21
Fees & Charges Income	-56	-45	-45	0	(2)
Total Income	-466	-185	-187	2	26
Net Operational Expenditure	1,845	537	538	(1)	19
<u>Recharges</u>					
Premises Support	64	16	16	0	0
Central Support	363	91	91	0	0
Support Service Income	-1,727	-432	-432	0	0
Net Total Recharges	-1,300	-325	-325	0	0
Net Department Expenditure	545	212	213	(1)	19

Planning & Transportation

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	4,654	1,187	1,088	99	248
Premises	169	82	70	12	47
Contracted Services	186	16	93	(77)	(159)
Supplies & Services	152	5	38	(33)	(136)
Street Lighting	1,583	220	206	14	56
Highways Maintenance	2,495	545	520	25	100
Fleet Transport	1,314	213	203	10	43
Halton Hopper Tickets	193	38	38	0	0
Bus Support	519	76	76	0	0
Finance Charges	17	0	1	(1)	(6)
Grants to Voluntary Organisations	61	30	30	0	0
LCR Levy	882	0	0	0	0
NRA Levy	66	65	65	0	0
Contribution to Reserves	432	10	0	10	41
Total Expenditure	12,723	2,487	2,428	59	234
<u>Income</u>					
Sales	-121	-30	-60	30	124
Planning Fees	-546	-273	-263	(10)	(44)
Building Control Fees	-213	-31	-33	2	9
Other Fees & Charges	-754	-158	-181	23	85
Grants & Reimbursements	-127	-10	-28	18	71
Government Grant Income	0	-13	-19	6	27
Halton Hopper Income	-203	-40	-40	0	0
Efficiency Savings	-68	-7	0	(7)	(28)
School SLA's	-44	-42	-42	0	2
Capital Salaries	-317	-35	-7	(28)	(110)
LCR Levy Reimbursement	-882	0	0	0	0
Total Income	-3,275	-639	-673	34	136
Net Operational Expenditure	9,448	1,848	1,755	93	370
<u>Recharges</u>					
Premises Recharges	542	135	135	0	0
Transport Recharges	687	178	167	11	43
Asset Charges	1,036	7	0	7	26
Central Support Services	1,643	411	411	0	0
Transport Recharge Income	-4,296	-1,116	-1,075	(41)	(163)
Support Service Income	-650	-162	-162	0	0
Net Total Recharges	-1,038	-547	-524	(23)	(94)
Net Department Expenditure	8,410	1,301	1,231	70	276

Policy, People, Performance & Efficiency

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	2,000	496	521	(25)	(101)
Employees Training	133	20	16	4	17
Supplies & Services	136	52	50	2	8
Apprentishp Levy	300	0	0	0	29
Total Expenditure	2,569	568	587	(19)	(47)
<u>Income</u>					
Fees & Charges	-95	-77	-84	7	32
Schools SLAs	-435	-435	-417	(18)	(18)
Total Income	-530	-512	-501	(11)	14
Net Operational Expenditure	2,039	56	86	(30)	(33)
<u>Recharges</u>					
Premises Support	89	22	22	0	0
Central Support Recharges	900	225	225	0	0
Support recharges Income	-2,860	-720	-720	0	0
Net Total Recharges	-1,871	-473	-473	0	0
Net Department Expenditure	168	-417	-387	(30)	(33)

PEOPLE DIRECTORATE

Adult Social Care

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	14,359	3,690	3,658	32	60
Premises	327	110	112	(2)	(10)
Supplies & Services	444	111	111	0	0
Aids & Adaptations	113	28	19	9	10
Transport	154	38	35	3	0
Food Provision	203	36	32	4	10
Contracts & SLAs	536	197	193	4	0
Emergency Duty Team	100	0	0	0	5
Agency	450	143	146	(3)	(20)
Payments To Providers	1,443	277	280	(3)	(10)
Total Expenditure	18,129	4,630	4,586	44	45
<u>Income</u>					
Sales & Rents Income	-311	-146	-139	(7)	(20)
Fees & Charges	-680	-170	-160	(10)	(10)
Reimbursements & Grant Income	-1,100	-118	-106	(12)	(30)
Transfer From Reserves	-800	0	0	0	0
Capitalised Salaries	-111	-28	-28	0	0
Government Grant Income	-87	-83	-94	11	15
Total Income	-3,089	-545	-527	(18)	(45)
Net Operational Expenditure	15,040	4,085	4,059	26	0
<u>Recharges</u>					
Premises Support	490	123	123	0	0
Asset Charges	13	0	0	0	0
Central Support Services	3,028	757	757	0	0
Internal Recharge Income	-721	-207	-207	0	0
Transport Recharges	599	162	162	0	0
Net Total Recharges	3,409	835	835	0	0
Net Department Expenditure	18,449	4,920	4,894	26	0

Children & Families

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	9,070	2,193	2,280	(87)	(331)
Premises	279	80	63	17	65
Supplies and Services	877	129	200	(71)	(269)
Transport	112	5	20	(15)	(76)
Direct Payments/Individual Budgets	483	121	192	(71)	(276)
Commissioned Services	224	31	27	4	16
External Provider Residential Placements	4,641	497	1,146	(649)	(2,583)
Out of Borough Adoption	84	18	18	0	0
Independent Fostering Agency Placements	1,510	127	409	(282)	(1,128)
In House Adoption	277	28	49	(21)	(83)
Special Guardianship	1,699	391	393	(2)	(8)
In House Foster Carer Payments	2,108	459	395	64	254
Care Leavers	331	50	57	(7)	(29)
Family Support	53	8	17	(9)	(46)
Emergency Duty Team	102	0	0	0	(9)
Contracted Services	4	1	1	0	0
Early Years	86	0	52	(52)	(221)
Total Expenditure	21,940	4,138	5,319	(1,181)	(4,724)
<u>Income</u>					
Fees and Charges	-10	-2	-1	(1)	(7)
Sales Income	-46	-14	-14	0	3
Rents	-82	0	0	0	0
Dedicated Schools Grant	-97	0	0	0	0
Reimbursements & Other Grant Income	-492	-5	-6	1	6
Government Grants	-1,176	-303	-303	0	0
Transfer from Reserves	-12	-12	-12	0	0
Total Income	-1,915	-336	-336	0	2
Net Operational Expenditure	20,025	3,802	4,983	(1,181)	(4,722)
<u>Recharges</u>					
Premises Support	138	34	34	0	0
Transport Support	19	5	4	1	0
Central Support Service Costs	2,687	672	672	0	0
Internal Recharge Income	-45	-11	-11	0	0
Net Total Recharges	2,799	700	699	1	0
Net Department Expenditure	22,824	4,502	5,682	(1,180)	(4,722)

Complex Care Pool Budget

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
Expenditure					
Intermediate Care Services	6,371	1,176	1,224	(48)	(100)
End of Life	200	42	40	2	10
Sub-Acute	1,783	278	308	(30)	0
Urgent Care Centres	615	0	0	0	0
Joint Equipment Store	613	151	157	(6)	(25)
CCG Contracts & SLA's	1,219	91	65	26	26
Intermediate Care Beds	599	150	150	0	0
BCF Schemes	1,729	127	27	100	100
Carers Breaks	444	135	104	31	112
Madeline McKenna Home	550	155	161	(6)	(24)
Millbrow Home	1,710	400	511	(111)	(248)
BCF unallocated	994	0	0	0	0
Adult Health & Social Care Services:					
Residential & Nursing Care	21,445	3,097	2,789	308	903
Domiciliary & Supported Living	13,609	2,270	2,072	198	900
Direct Payments	7,475	2,480	3,130	(650)	(2,600)
Day Care	430	63	68	(5)	0
Total Expenditure	59,786	10,615	10,806	(191)	(946)
Income					
Residential & Nursing Income	-6,260	-968	-934	(34)	(153)
Domiciliary Income	-1,457	-213	-224	11	49
Direct Payments Income	-581	-89	-107	18	133
Winter Pressures	-639	-160	-160	0	0
BCF	-9,844	-2,460	-2,460	0	0
CCG Contribution to Pool	-13,676	-3,419	-3,419	0	0
ILF	-656	0	0	0	0
Income from other CCG's	-113	0	0	0	0
Madeline McKenna fees	-275	-26	-36	10	40
Millbrow fees	-1,159	-357	-358	1	4
Falls Income	-60	-37	-35	(2)	(7)
Total Income	-34,720	-7,729	-7,733	4	66
Net Department Expenditure	25,066	2,886	3,073	(187)	(880)
CCG risk share overspend on aligned budgets (CHC, FNC and Joint funding)	0	0	-140	140	560
Adjusted Net Dept. Expenditure	25,066	2,886	2,933	(47)	(320)

Education, Inclusion & Provision

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	5,521	1,250	1,309	(59)	(237)
Premises	28	21	28	(7)	(27)
Supplies & Services	1,066	432	427	5	21
Transport	5	5	6	(1)	(1)
Schools Transport	593	148	356	(208)	(835)
Commissioned Services	2,404	0	0	0	(3)
Independent School Fees	3,381	665	665	0	0
Inter Authority Special Needs	175	52	52	0	0
Pupil Premium Grant	189	11	11	0	0
Nursery Education Payments	6,275	2,422	2,422	0	0
Capital Finance	1	0	0	0	0
Grants to Voluntary Organisations	1,471	427	427	0	0
Total Expenditure	21,109	5,433	5,703	(270)	(1,082)
<u>Income</u>					
Fees & Charges	-131	0	-2	2	8
Government Grants	-481	-409	-409	0	0
Reimbursements & Other Grants	-489	-116	-114	(2)	(6)
Schools SLA Income	-482	-252	-256	4	15
Transfer from Reserves	-431	-173	-176	3	11
Dedicated Schools Grant	-13,668	-2,401	-2,401	0	0
Inter Authority Income	-578	-65	0	(65)	(269)
Total Income	-16,260	-3,416	-3,358	(58)	(241)
Net Operational Expenditure	4,849	2,017	2,345	(328)	(1,323)
<u>Recharges</u>					
Central Support Services	1,756	439	439	0	0
Support Service Income	-79	-20	-20	0	0
Premises Support	138	35	35	0	0
Transport Support	410	132	132	0	0
HBC Asset Rental Support	17	0	0	0	0
Net Total Recharges	2,242	586	586	0	6
Net Department Expenditure	7,091	2,603	2,931	(328)	(1,323)

Public Health & Public Protection

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	3,581	878	858	20	82
Other Premises	5	0	0	0	0
Supplies & Services	213	59	38	21	83
Contracts & SLA's	6,586	1,631	1,656	(25)	(100)
Transport	6	1	2	(1)	(1)
Agency	19	19	19	0	0
Total Expenditure	10,410	2,588	2,573	15	64
<u>Income</u>					
Other Fees & Charges	-72	-15	-12	(3)	(18)
Government Grant	-9,916	-2,479	-2,479	0	0
Reimbursements & Grant Income	-130	-64	-56	(8)	(32)
Transfer from Reserves	-361	0	0	0	0
Total Income	-10,479	-2,558	-2,547	(11)	(50)
Net Operational Expenditure	-69	30	26	4	14
<u>Recharges</u>					
Premises Support	143	36	36	0	0
Central Support Services	786	197	197	0	0
Transport Recharges	23	5	5	0	0
Net Total Recharges	952	238	238	0	0
Net Department Expenditure	883	268	264	4	14

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Employees	250	62	75	(13)	(40)
Contracted Services	35	9	0	9	0
Supplies & Services	130	49	45	4	0
Members Allowances	877	219	231	(12)	(48)
Interest Payable	2,231	566	282	284	1,109
Bank Charges	83	21	26	(5)	(20)
Audit Fees	124	31	31	0	0
Contingency	1,114	241	0	241	241
Capital Financing	1,419	0	0	0	0
Contribution to Reserves	2,455	2,455	2,455	0	0
Debt Management Expenses	34	9	0	9	0
Precepts & Levies	192	48	48	0	0
Total Expenditure	8,944	3,710	3,193	517	1,242
<u>Income</u>					
Interest Receivable – Treasury	-1,508	-377	-467	90	360
Interest Receivable – Other	-25	-6	-6	0	0
Fees & Charges	-54	-14	-8	(6)	0
Grants & Reimbursements	-65	-16	-9	(7)	0
Government Grant Income	-7,608	-1,902	-2,007	105	105
Total Income	-9,260	-2,315	-2,497	182	465
Net Operational Expenditure	-316	1,395	696	699	1,707
<u>Recharges</u>					
Premises	5	1	1	0	0
Central Support Services	1,315	329	329	0	0
Support Services Income	-3,052	-85	-85	0	0
Net Total Recharges	-1,732	245	245	0	0
Net Department Expenditure	-2,048	1,640	941	699	1,707

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (overspend) £'000	Forecast Outturn (Overspend) £'000
<u>Expenditure</u>					
Other Premises	160	83	79	4	10
Hired and Contracted Services	0	0	1	(1)	(3)
Unitary Charge	37,053	6,175	6,247	(72)	(3,540)
DMPA fee	8,449	1,408	2,237	(829)	(2,553)
Insurance	1,540	1,202	118	1,084	1,057
Supplies & Services	0	0	0	0	0
MGCB Ltd	2,208	368	242	126	598
MGET Ltd	573	98	85	13	150
Sustainable Transport	500	79	79	0	183
External Interest	5,173	1,293	1,293	0	0
Finance Charges	151	0	0	0	3
Total Expenditure	55,807	10,706	10,381	325	(4,095)
<u>Income</u>					
Toll Income	-29,492	-3,372	-5,077	1,705	17,585
Grants & reimbursements	-25,808	-25,808	-23,791	(2,017)	(13,340)
Transfer from reserves	-573	-98	-85	(13)	(150)
Total Income	-55,873	-29,278	-28,953	(325)	4,095
Net Operational Expenditure	-66	-18,572	-18,572	0	0
<u>Recharges</u>					
Central Support Recharges	66	17	17	0	0
Net Total Recharges	66	17	17	0	0
Net Department Expenditure	0	-18,555	-18,555	0	0

APPENDIX 2

Capital Programme as at 30 June 2019

Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation				Capital Allocation 2020/21 £'000	Capital Allocation 2021/22 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Enterprise Community & Resources Directorate							
Community and Environment							
Stadium Minor Works	0	10	20	30	39	30	30
Stadium Pitch	0	0	0	21	21	0	0
Stadium – Karalius Suite reconfiguration	0	0	0	14	14	0	0
Open Spaces Schemes	66	100	143	143	143	0	0
Children's Playground Equipment	3	3	85	100	149	65	65
Upton Improvements	0	0	5	25	13	0	0
Crow Wood Play Area	166	166	166	200	250	15	0
Peelhouse Lane Cemetery	0	4	400	700	900	50	5
Peelhouse Lane Cemetery – Enabling Works	4	4	5	7	11	1	0
Pheonix Park	0	0	3	3	3	0	0
Victoria Park Glass House	13	13	24	50	305	0	0
Sandymoor Playing Fields	26	26	26	30	40	30	0
Widnes & Runcorn Cemeteries	45	60	100	150	190	9	0
Landfill Tax Credit Schemes	2	2	2	10	20	340	340

Runcorn Town Park	2	5	75	150	200	280	280
Bowling Greens	1	5	10	20	32	2	0
Litter Bins	0	0	0	0	20	20	20
Community Shop	0	0	0	50	50	0	0
Libraries IT equipment	0	0	95	95	95	0	0
ICT & Support Services							
ICT Rolling Programme	60	60	80	400	700	700	700
Economy, Enterprise & Property							
3MG	23	23	24	34	126	0	0
Widnes Waterfront	0	0	0	0	1,000	0	0
SciTech Daresbury – EZ Grant	40	40	96	96	96	0	0
Venture Field	20	20	30	41	41	0	0
Linnets Clubhouse	2	2	40	90	140	59	0
The Croft	0	0	30	30	30	0	0
Murdishaw redevelopment	0	0	10	20	38	0	0
Former Crosville Site	0	0	0	200	331	0	0
Advertising Screen at The Hive	0	0	0	0	100	0	0
Widnes Market Refurbishment	32	32	40	50	100	40	0
Broseley House	7	7	150	300	461	0	0
Solar Farm	16	16	153	353	709	500	0
Equality Act Improvement Works	77	77	150	200	300	300	300
Mersey Gateway							
Land Acquisitions	19	19	35	52	3,395	0	0
Development Costs	14	14	45	75	105	0	0
Directorate/Department	Actual Expenditure to Date	2019/20 Cumulative Capital Allocation			Capital Allocation 2020/21	Capital Allocation 2021/22	

	£'000	Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
Other							
Risk Management	13	13	106	200	377	120	120
Fleet Replacements	457	457	794	1,154	1,471	1,760	3,043
Policy, Planning & Transportation							
Bridge & Highway Maintenance	1,117	1,117	2,650	4,200	5,867	0	0
Integrated Transport & Network Management	91	91	260	430	604	0	0
Street Lighting – Structural Maintenance & Upgrades	66	66	630	1,190	1,755	2,000	200
STEPS Programme	477	477	1,245	2,013	2,013	0	0
Silver Jubilee Bridge Major Maintenance	1,498	1,498	2,375	3,250	4,126	0	0
Silver Jubilee Bridge Decoupling	1,186	1,186	2,700	4,200	5,705	0	0
Widnes Loops	107	107	1,590	3,070	4,553	0	0
KRN – Earle Road Gyratory	3	3	80	160	238	0	0
Travelodge / Watkinson Way Footpath	0	0	40	80	128	0	0
SUD Green Cycle / Walk Corridors	1	1	1	123	245	435	267
Total Enterprise Community & Resources	5,654	5,724	14,513	23,809	37,249	6,756	5,370
Directorate/Department	Actual Expenditure to Date £'000	2019/20 Cumulative Capital Allocation				Capital Allocation 2020/21	Capital Allocation 2021/22

