

REPORT TO: Executive Board

DATE: 16 November 2023

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Corporate Services

SUBJECT: Councilwide Spending as at 30 September 2023

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue and capital net spending position as at 30 September 2023 together with a 2023/24 forecast outturn position.

2.0 RECOMMENDED: That;

- (i) All spending continues to be limited to only absolutely essential items;**
- (ii) Executive Directors continue to take urgent action to reduce or defer spending for the remainder of the current financial year, or secure additional funding;**
- (iii) Progress with implementation of the three years approved budget savings outlined in Appendix 4, be noted;**
- (iv) Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.20.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 September 2023 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30 September 2023 is £3.572m over budget. The outturn forecast for the year estimates that net spending will be over budget by £8.108m.
- 3.2 The forecast continues to show overspend positions across the majority of departments. The figures reflect a prudent yet realistic view of spend and income levels through to the end of the year.

- 3.3 The Q2 position is a slight improvement on that reported at Q1. The forecast outturn at that point was an estimated overspend against budget of £8.416m. Whilst that position shows a marginal improvement at Q2, it is still clear that a lot needs to be done over the remaining six months of the year to reduce the level of net spend.
- 3.4 The biggest pressure on the budget continues to be within the Children & Families Department, where forecast net spend for the year has increased by £0.681m over the past three months. This is predominantly as a result of increased spend against agency staff and staffing costs over and above the budgeted establishment.
- 3.5 Offsetting this increase in spend is a forecast gain in interest income through to 31 March 2024. The Council's capital cash reserves continue to be in a strong position and the estimate of cash held is greater than expected at this point which has allowed the Council to invest with favourable interest rates. As a result, the net interest income generated within Corporate & Democracy has increased by £0.696m.
- 3.6 As reported at Q1 the level of available reserves the Council holds (see para 3.15) is low and insufficient to meet such a significant overspend position. Whilst the forecast outturn has improved over the last three months it continues to be unsustainable for the Council and action needs to continue to reduce spending across all departments.
- 3.7 Included within the departmental figures is the cost of the 2023/24 pay award. This has been estimated at an increase of £1,925 or approximately 6% (excluding on-costs) for all staff with the exception of senior officers where a pay award of 3.5% has already been agreed. Any increase above the £1,925 proposed award will place further strain on the Council's budget.
- 3.8 One of the main contributory factors to the forecast deficit position for the year is the cost of agency staff. This is mostly evident within the Children & Families Department and the Care Homes Division. Whilst considerable work is ongoing to support recruitment and retention of permanent staff, the impact is not yet being felt of any major reduction to agency numbers. A recruitment and retention scheme has been introduced for Children's social care workers and there is also a rolling recruitment programme in place within the four Council run care homes. Analysis of agency spend for the first two quarters of the year together with comparative analysis of 2022/23 costs is included in the table below. It shows an increase in costs over the last three months, which if it continues at the current rate will mean estimated agency costs for the year will be similar to last year.

Agency Staff Spending

	2023/24			2022/23
	Q1	Q2	Total	Total
	£'000	£'000	£'000	£'000
Adult Social Care	1,176	1,339	2,515	5,677
Chief Executives Delivery Unit	118	114	232	23
Children & Family Services	1,395	1,506	2,901	6,315
Community & Greenspace	44	75	119	130
Economy, Enterprise & Property	92	71	163	452
Education, Inclusion & Provision	107	102	209	31
Finance	18	23	41	31
ICT & Support Services	0	1	1	0
Legal & Democratic Services	193	182	375	473
Planning & Transportation	45	48	93	225
Public Health & Public Protection	0	1	1	249
Total	3,188	3,462	6,650	13,605

- 3.9 Inflation as at September 2023 is running at 6.7% for CPI and 9.1% for RPI. Future forecasts for inflation remain varied, however, the general view is that rates will reduce by around 3.0% over the next six months. Longer term rates remain under review and will be reflected in the Council's medium term financial forecast.
- 3.10 High pay and price inflation rates continue to have a serious negative impact upon the Council's financial position. There therefore continues to be an urgent need for all departments to cut any non-essential spending and to implement any agreed or proposed efficiencies as soon as possible.

Revenue - Operational Spending

- 3.11 Operational net spending for the first six months of the year is higher than the budget to date by £3.572m. Based on current forecasts it is estimated net spend will be over the approved budget for the year by £8.108m if no further corrective action is taken.
- 3.12 Within the overall budget forecast position for the quarter, the key budget variances are as follows;

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

The projected outturn forecast is for the Department to overspend by £8.560m against a net budget of £32.063m. Forecast net spend has increased by £0.681 over the last three months.

Staffing

Employee costs are £1.525m above budget at the end of Quarter 2. There continues to be a heavy reliance upon agency staff to fill vacancies across the structure including Social Workers, Practice

Leads and Divisional Managers. This combined with a number of agency staff recruited in addition to the current staffing structure is the cause of this overspend. Social worker recruitment is proving difficult due to an extremely competitive market and highly inflated agency pay rates. Spend on agency staff at the end of Quarter 2 is £2.900m or 51% of employee budget to date. The final outturn for employee costs is expected to be £3.439m overspent. This is £0.537m more than was forecast at quarter 1 and is due to the increased numbers of agency staff, including senior manager roles, along with the extension of agency staff to the end of the financial year that were previously due to end in November 23.

Within the employee forecast spend to the end of year, an element has been included for the 2023/24 pay award (yet to be agreed) based on the latest available information. The forecast also assumes there will be reduced reliance upon agency staff as the year progresses and take-up of the recruitment and retention scheme takes effect.

Supplies & Services

Supplies and Services expenditure is £0.532m above budget at the end of Quarter 2 with a forecast outturn variance against budget of £1.022m. Additional growth was provided of £0.314k to cover the increase in court costs and related legal spend. However, supplies and services is diverse and high levels of spend relating to a number of areas including nursery fees, consultancy, translation costs, equipment and travel are adding pressure to this budget. The outturn position has increased by £0.153m since quarter 1, with the majority of this relating to IT computer licensing, in particular the renewal of the Eclipse contract.

Out of Borough Residential Care

Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to rise year on year. This budget was given additional growth of £4.052m for this financial year to alleviate the pressure, however, residential care remains £1.313m over budget at the end of quarter 2, with an anticipated outturn of £2.776m over budget at the end of the year. Forecast spend for the year is expected to be £1.963m greater than in 2022/23.

The main reason for such a high increase in spend can be attributed more to the rise in costs of individual packages rather than an increase in numbers in care. For example, there are currently six children with packages costing over £9k per week. The table below illustrates the trend towards numbers of children accommodated in higher cost packages, with the numbers in lower cost packages reducing.

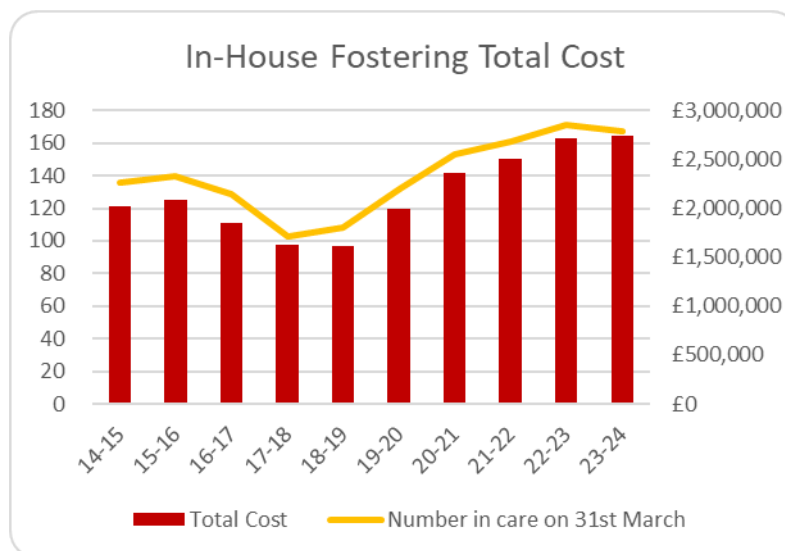
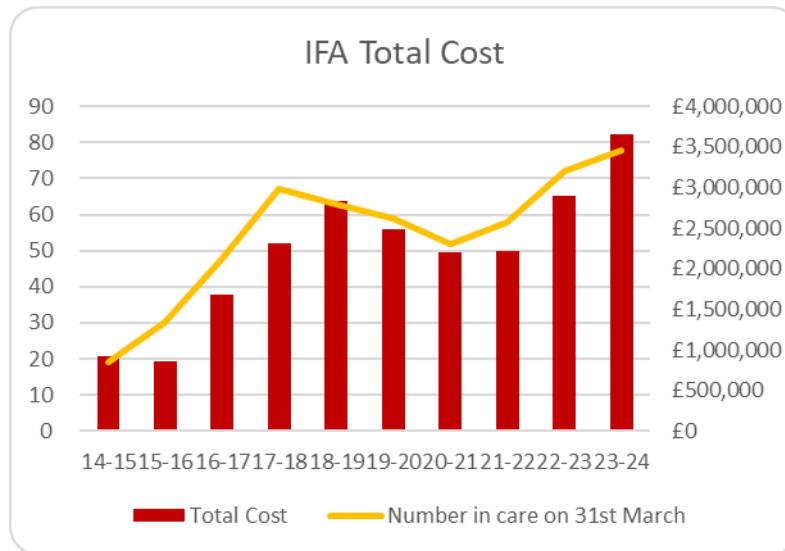
Provision	Weekly Costs	30th September 2023		30th June 2023	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	4	768,400	6	876,000
Residential	£3001 - £4000	9	1,606,255	7	1,306,075
Residential	£4001 - £5000	7	1,549,874	9	1,942,736
Residential	£5001 - £13720	29	10,381,554	24	8,946,076
Secure	£6397 - £8137	0	0	0	0
Leaving Care	£443 - £7175	16	1,750,828	17	2,175,930
Parent & Child	£2000 - £5500	5	393,882	4	530,234
Total:		70	16,450,793	67	15,777,052

Work to reduce the numbers in residential care has so far avoided additional costs of £1.824m by the timely transfer of placements to lower cost Leaving Care packages, the reduction of additional support packages where possible, and re-unification of young people with their families where appropriate. It is hoped that continued scrutiny will bring down the current projected costs of residential placements, but the costs will remain high and continue to be a considerable pressure on the budget.

Foster Care Provision

Although in-house fostering provision has increased enabling more young people to be accommodated in house, recruitment has slowed lately which is consistent with the market in general. Increasing numbers of children in care and insufficient in-house fostering provision has meant increased reliance on Independent Fostering Agencies (IFA's). Higher numbers of children placed within IFA provision and increased IFA rates has resulted in an outturn forecast overspend of £0.611m. Spend in this area is expected to be around £0.769m more than was the case in 2022/23.

The graphs below show the increased demand and spend on IFA placements whereas in house provision has become static over the last two financial years.



(ii) **Adult Social Care Directorate:-**

Community Care

Community Care expenditure is over budget profile at the end of Quarter 2 by £0.576m and is anticipated to be overspent against budget by £1.173m at the end of the financial year. This is a reduction in the forecast of £1.476m reported at Q1. The main reason for the overspend is the increased uptake of Direct Payments, further details are provided below. This is a better position than reported at Quarter 1 due to the recovery plan which is being actioned. To date it has realised savings of around £1.3m (full year effect) however, some of those savings have been negated by increased demand for services and/or the increased cost of packages of care due to increasing needs.

Residential & Nursing Care

The Summer months witnessed a slight decrease in the number of residential & nursing placements compared to the start of the

financial year, however, numbers started to increase from August and now stand at 500 placements. The average, for this financial year is 492 placements compared to 477 placements for the same time last year (April-September 2022), an increase of 3%. At the current average weekly rate this equates to 0.735m per annum.

The average cost of a package of care has increased 9% from £864 in April to £942 in September suggesting an increase in the complexity of care packages. Not only is demand increasing but complexities of care are too, exerting further pressure on the budget. This is reflective of a borough with an ageing population in a deprived area.

Direct Payments

The demand for Direct Payments continues to increase, often as a default position due to the current domiciliary provider being unable to pick up additional care packages. Agency usage via direct payments results in a higher hourly rate, some as much as £28 per hour (42.7%) compared to the domiciliary provider rate of £19.61 per hour. Some agencies also charge different rates for weekends and double time for Bank Holidays placing further pressure on the budget.

Domiciliary Care & Supported Living

Currently there are 718 service users receiving a package of care at home compared to 705 in April, a slight increase of 1.8%. However, there are more service users in receipt of domiciliary care now than during 2022/23 The average number for the first half of this financial year is 709 compared to 690 for the same period last year, an increase of 2.8%.

The average cost of a package of care has increased from £417 in April to £442 in September, an increase of 6%. The full year effect of the increase in numbers illustrated above is circa £0.3m based on current average unit costs.

Care Homes

The quarter 2 spend across the Division is over budget profile by £0.639m. The forecast for the end of year is an estimated outturn position of £1.466m over budget, this is however, a much improved position from the £1.914m forecast reported at quarter 1.

The reduction of £0.448m in the forecast outturn position relates to receipt of Market Sustainability Improvement Fund grant of £0.232m to help with workforce capacity. In addition, it is currently forecast there will be less demand for agency staffing over the second half of the year.

Employee related expenditure is over budget profile at the end of quarter 2 by £0.594m, with the expected outturn position being £1.338m over budget.

There remains a high number of staff vacancies across the care homes. A proactive rolling recruitment exercise is ongoing within the care homes and is supported by HR. The aim is to speed up the recruitment process to fill all current vacancies within the care homes and reduce reliance upon agency staff.

(iii) Education, Inclusion and Provision

It is expected that departmental net spend for the year will be £0.767m higher than the total budget of £8.614m.

Schools Transport is the main budget pressure for Education, Inclusion and Provision. Whilst the Council has a statutory responsibility to provide Special Educational Needs (SEN) pupils with transport, the demand for transport is increasing in line with the increasing number of pupils with SEN within the Borough.

The table below provides a breakdown between in-borough and out-of-borough transport provision.

	2023-24 as at Q2				
Area	No. of Users	Budget £'000	Projected Spend £'000	Variance £'000	Average Cost per User
In Borough	402	1,104	1,478	(374)	£3,676
Out of Borough	116	426	1,184	(758)	£10,207
Total	518	1,530	2,662	(1,132)	

At quarter 2 there are 518 service users, the majority of which attend schools within the Borough. Both are overspending compared to budget, however, the out-of-borough forecast overspend is far greater than that for in-borough and the average cost per user is nearly three times as much. The demand for the School Transport service is increasing in line with the increasing number of pupils with SEN within the Borough.

(iv) Community and Greenspaces

The net department spend is forecast to be over budget for the year by £0.564m, an improvement on the forecast budget variance of £0.740 reported at quarter 1.

The main reasons for the adverse budget variance is due to a shortfall on forecast income against budget. Sales income for the

year is expected to underachieve compared to the budgeted income target. Shortfalls in income in the Leisure Centres and the Stadium, plus a reduction in room hire at Community Centres and Libraries are forecast to contribute towards lower income levels. A shortfall in School Meals SLA income is also forecast by year-end however, this may be mitigated by reduced staffing costs.

(v) **Corporate and Democracy**

To date Corporate and Democracy net spend is £2.270m under the budget to date and it is currently forecast that net spend for the year will be below budget by £4.717m.

Included within the above figures are both general and specific contingency budgets. This includes a contingency for continuing budget pressures within social care services and recognises that efforts to control and reduce spending within these areas is part of a longer term plan. It is currently forecast that the contingency of £3.271m will help support overspending areas elsewhere within the budget, but this may be dependent upon other calls on the contingency budget arising.

Interest rate rises by the Bank of England have increased the amount of interest income which the Council is able to generate from its cash investments. It is currently forecast that by year-end the Council will be able to generate an additional £1.007m in interest income than was forecast at budget setting. This position is helped by the Council maintaining higher cash reserves than expected at the time the budget was set.

Collection Fund

- 3.13 Council tax collection for the first half of the year is 53.9%, down 0.52% on this point last year. Cash collection for the year to date is £42.4m, this includes £1.3m collected in relation to previous year debt.
- 3.14 Business rates collection for the first half of the year is 56.4%, down by 5.2% on this point last year. Cash collected for the year to date is £34.1m, this includes £0.7m collected in relation to previous year debt.

Review of Reserves

- 3.15 As at 31 March 2023 the Council's General Reserve was £5.147m, which represents 3.6% of the Council's total net budget. This is considered to be a minimum level required given the overall size of the Council's budget..
- 3.16 As at 30 September 2023, the balance of Council earmarked reserves stood at £95.928m, of which £73.524m relates to the Mersey Gateway project, therefore the Council's remaining reserves total £22.404m.

3.17 Summarised below are the earmarked reserves held at 30 September 2023, categorised into the reasons for which they are held

Category	Balance as at 30/09/2023 £'000s
Future Revenue Commitments	1,926
Mersey Gateway	73,524
Grants	11,054
Capital	1,180
Contractual	8,244
Total	95,928

3.18 The Mersey Gateway reserve is ringfenced to the Mersey Gateway project. They currently form part of the five year review of the project with the Department for Transport and a decision will be made shortly regarding their future use. It is currently expected that a share of the balance will be earmarked for the Council, with the remainder being returned to the Department for Transport.

3.19 The current value of reserves held for future revenue commitments is a major concern. The balance of £1.926m is not sufficient to meet the forecast outturn overspend position for the year. A share of Mersey Gateway reserve will help with this, but it is clear there needs to be a significant reduction in spending by all departments over the coming months to reduce the forecast outturn overspend.

Capital Spending

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

- i. Schools Capital
- ii. Police Station Demolition
- iii. Woodend – Former Unit 10
- iv. Runcorn Waterfront Residential Development
- v. Changing Places.

3.21 Capital spending at 30 September 2023 totalled £20.118m, which represents 90% of the planned spending of £22.336m at this stage. This represents 30% of the total Capital Programme of £31.777m (which assumes a 20% slippage between years).

Approved Savings

- 3.22 On 01 February 2023, Council approved budget savings for the three years from 01 April 2023 to 31 March 2026. The purpose of approving savings for the latter two years, was to provide the necessary time required to plan and deliver certain savings.
- 3.23 Progress with delivering all three years' savings has been reviewed and Appendix 4 provides details of the savings along with RAG rated information regarding the action taken to date to implement them.
- 3.24 At this stage the majority of savings are on track for implementation, although in a number of cases additional work is required or alternative savings may need to be identified.

4.0 CONCLUSIONS

- 4.1 As at 30 September 2023, net revenue spend is £3.572m over the budget to date.
- 4.2 The forecast outturn currently estimates that spending will be £8.108m over budget for the year, which would have a severe impact upon the Council's reserves.
- 4.3 It is therefore essential that all departments continue to ensure all spending continues to be restricted to only essential items throughout the remainder of the financial year.
- 4.4 Executive Directors should continue to take urgent action to reduce spending and/or increase income generation, in order to minimise the outturn overspend.

5.0 POLICY AND OTHER IMPLICATIONS

- 5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

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

7.0 RISK ANALYSIS

- 7.1 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 as far as possible.
- 7.2 A budget risk register of significant financial risks has been prepared and is monitored on a quarterly basis.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

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

10.1 There are no background papers under the meaning of the Act

Summary of Revenue Spending to 30 September 2023

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Adult Social Care	22,382	11,048	11,270	(222)	(451)
Care Homes	9,742	4,259	4,898	(639)	(1,466)
Community Care	20,708	9,815	10,391	(576)	(1,173)
Complex Care Pool	4,267	-1,033	-1,165	132	682
Adults Directorate	57,099	24,089	25,394	(1,305)	(2,408)
Finance	4,440	2,888	3,071	(183)	(248)
Legal & Democratic Services	1,749	906	922	(16)	(90)
ICT & Support Services	2,047	720	950	(230)	(260)
Chief Executives Delivery Unit	-1,527	-1,223	-1,362	139	57
Chief Executives Directorate	6,709	3,291	3,581	(290)	(541)
Children & Families	32,063	13,248	17,303	(4,055)	(8,560)
Education, Inclusion & Provision	8,614	4,158	4,064	94	(767)
Childrens Directorate	40,677	17,406	21,367	(3,961)	(9,327)
Community & Greenspace	26,429	6,373	6,657	(284)	(564)
Economy, Enterprise & Property	1,858	957	857	100	204
Planning & Transportation	8,272	1,787	1,987	(200)	(385)
Environment & Regeneration Directorate	36,559	9,117	9,501	(384)	(745)
Corporate & Democracy	-1,637	-636	-2,906	2,270	4,717
Public Health Directorate	1,473	227	129	98	196
Total Operational Net Spend	140,880	53,494	57,066	(3,572)	(8,108)

Adult Social Care

APPENDIX 2

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	15,664	7,818	7,967	(149)	(301)
Premises	535	290	300	(10)	(20)
Supplies & Services	860	583	568	15	20
Aids & Adaptations	37	19	11	8	10
Transport	228	114	155	(41)	(80)
Food Provision	201	100	100	0	0
Agency	678	337	337	0	0
Supported Accommodation and Services	1,357	699	706	(7)	(10)
Emergency Duty Team	110	55	65	(10)	(20)
Transfer To Reserves	357	0	0	0	0
Capital Financing	44	0	0	0	0
Contacts & SLAs	577	402	407	(5)	(10)
Housing Solutions Grant Funded Schemes					
Homelessness Prevention	357	126	126	0	0
Rough Sleepers Initiative	157	37	37	0	0
Total Expenditure	21,162	10,580	10,779	(199)	(411)
Income					
Fees & Charges	-803	-402	-400	(2)	0
Sales & Rents Income	-454	-300	-296	(4)	(10)
Reimbursements & Grant Income	-1,537	-535	-579	44	90
Capital Salaries	-121	-61	-61	0	0
Housing Schemes Income	-591	-591	-591	0	0
Total Income	-3,506	-1,889	-1,927	38	80
Net Operational Expenditure	17,656	8,691	8,852	(161)	(331)
Recharges					
Premises Support	583	292	292	0	0
Transport Support	575	288	349	(61)	(120)
Central Support	3,667	1,833	1,833	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-112	-56	-56	0	0
Net Total Recharges	4,726	2,357	2,418	(61)	(120)
Net Departmental Expenditure	22,382	11,048	11,270	(222)	(451)

Care Homes

	Annual Budget £'000	Budget to Date £'000	Actual £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
<u>Madeline Mckenna</u>					
Employees	668	295	351	(56)	(101)
Other Premises	122	50	49	1	2
Supplies & Services	16	7	7	0	(7)
Food Provison	43	21	22	(1)	(3)
Total Madeline Mckenna Expenditure	849	373	429	(56)	(109)
<u>Millbrow</u>					
Employees	1,984	904	1,046	(142)	(320)
Other Premises	151	71	92	(21)	(30)
Supplies & Services	43	16	19	(3)	(12)
Food Provison	75	37	38	(1)	(2)
Reimbursements & Other Grant Income	-15	-15	-15	0	0
Total Millbrow Expenditure	2,238	1,013	1,180	(167)	(364)
<u>St Luke's</u>					
Employees	2,725	1,106	1,251	(145)	(337)
Other Premises	208	79	79	0	(10)
Supplies & Services	46	19	18	1	(3)
Food Provison	118	30	45	(15)	(32)
Total St Luke's Expenditure	3,097	1,234	1,393	(159)	(382)
<u>St Patrick's</u>					
Employees	1,752	774	1,037	(263)	(584)
Other Premises	191	89	73	16	16
Supplies & Services	43	18	26	(8)	(20)
Food Provison	112	33	46	(13)	(26)
Total St Patrick's Expenditure	2,098	914	1,182	(268)	(614)
<u>Care Homes Divison Management</u>					
Employees	285	137	125	12	4
Supplies & Services	0	0	1	(1)	(1)
Care Home Divison Management	285	137	126	11	3
Net Operational Expenditure	8,567	3,671	4,310	(639)	(1,466)
<u>Recharges</u>					
Premises Support	285	143	143	0	0
Transport Support	0	0	0	0	0
Central Support	890	445	445	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	1,175	588	588	0	0
Net Departmental Expenditure	9,742	4,259	4,898	(639)	(1,466)

Community Care

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Residential & Nursing	17,214	7,952	8,049	(97)	(211)
Domiciliary Care & Supported living	10,487	4,840	4,678	162	351
Direct Payments	13,609	6,281	6,839	(558)	(1,209)
Day Care	375	173	194	(21)	(45)
Total Expenditure	41,685	19,246	19,760	(514)	(1,114)
Income					
Residential & Nursing Income	-10,860	-5,012	-5,164	152	329
Community Care Income	-2,141	-988	-856	(132)	(215)
Direct Payments Income	-957	-442	-360	(82)	(147)
Income from other CCGs	-126	-63	-63	0	(26)
Market Sustainability & Improvement Grant	-1,497	-748	-748	0	0
Market Sustainability Workforce Grant	-972	0	0	0	0
Adult Social Care Support Grant	-4,357	-2,178	-2,178	0	0
War Pension Disregard Grant	-67	0	0	0	0
Total Income	-20,977	-9,431	-9,369	(62)	(59)
Net Operational Expenditure	20,708	9,815	10,391	(576)	(1,173)
Recharges					
Premises Support	0	0	0	0	0
Transport	0	0	0	0	0
Central Support	0	0	0	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	0	0	0	0	0
Net Total Recharges	0	0	0	0	0
Net Departmental Expenditure	20,708	9,815	10,391	(576)	(1,173)

Complex Care Pool

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	3,608	1,663	1,584	79	284
Oakmeadow	1,170	571	517	54	122
Community Home Care First	1,530	532	532	0	0
Joint Equipment Store	829	346	346	0	0
Development Fund	670	0	0	0	670
HICafs	3,226	1,303	1,261	42	85
Discharge Schemes	1,921	960	960	0	0
Contracts & SLA's	3,320	291	261	30	84
Carers Breaks	450	206	147	59	119
Carers Centre	354	177	177	0	0
Residential Care	1,246	623	623	0	0
Domiciliary Care & Supported Living	3,713	1,857	1,857	0	0
Total Expenditure	22,037	8,529	8,265	264	1,364
Income					
BCF	-12,762	-6,381	-6,381	0	0
CCG Contribution to Pool	-2,864	-1,416	-1,416	0	0
ASC Discharge Grant	-1,921	-1,431	-1,431	0	0
Transfer from reserve	-223	-223	-223	0	0
Total Income	-17,770	-9,451	-9,451	0	0
Net Operational Expenditure	4,267	-922	-1,186	264	1,364
Recharges					
Premises Support	0	0	0	0	0
Transport	0	0	0	0	0
Central Support	0	0	0	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	0	0	0	0	0
Net Total Recharges	0	0	0	0	0
ICB Contribution Share of Surplus	0	0	132	(132)	(682)
Net Departmental Expenditure	4,267	-922	-1,054	132	682

Finance Department

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	6,453	3,030	3,011	19	48
Insurances	910	800	921	(121)	(184)
Supplies & Services	364	250	296	(46)	(94)
Rent Allowances	35,500	14,686	14,686	0	0
Concessionary Travel	1,748	600	569	31	68
Non HRA Rent Rebates	70	23	23	0	0
Discretionary Social Fund	310	10	5	5	7
Discretionary Housing Payments	300	108	108	0	0
Household Support Fund Expenditure	654	653	653	0	0
Energy Bills Support	41	41	41	0	0
LCR Levy	2,241	1,121	1,121	0	0
Transfer to Reserves	17	0	0	0	17
Bad Debt Provision	77	0	0	0	0
Total Expenditure	48,685	21,322	21,434	(112)	(138)
Income					
Other Fees & Charges	-344	-195	-188	(7)	(10)
Burdens Grant	-60	-60	-88	28	28
Dedicated schools Grant	-123	0	0	0	0
Council Tax Liability Order	-541	-474	-475	1	3
Business Rates Admin Grant	-157	0	0	0	0
Schools SLAs	-295	-295	-301	6	6
LCR Reimbursement	-2,241	-1,121	-1,121	0	0
HB Overpayment Debt Recovery	-400	-67	-67	0	0
Rent Allowances	-34,800	-13,865	-13,623	(242)	(363)
Non HRA Rent Rebate	-70	-35	-49	14	25
Discretionary Housing Payment Grant	-300	-93	-93	0	0
Housing Benefits Admin Grant	-515	-268	-276	8	17
Universal Credits	-5	0	0	0	0
Council Tax Admin Grant	-204	0	0	0	0
Household Support Fund Grant	-654	-52	-52	0	0
Energy Bills Support	-245	-245	-245	0	0
Alternative Fuel	-57	-57	-57	0	0
Transfer from Reserves	0	0	-121	121	184
Reimbursements & Other Grants	-159	-110	-110	0	0
CCG McMillan Reimbursement	-82	0	0	0	0
Total Income	-41,252	-16,937	-16,866	(71)	(110)
Net Operational Expenditure	7,433	4,385	4,568	(183)	(248)
Recharges					
Premises Support	268	134	134	0	0
Transport	0	0	0	0	0
Central Support	2,069	1,034	1,034	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-5,330	-2,665	-2,665	0	0
Net Total Recharges	-2,993	-1,497	-1,497	0	0
Net Departmental Expenditure	4,440	2,888	3,071	(183)	(248)

Legal Services

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1,436	755	703	52	76
Agency Costs (Locums)	0	0	375	(375)	(575)
Supplies & Services	164	130	131	(1)	(5)
Civic Catering & Functions	26	13	2	11	3
Legal Expenses	218	100	166	(66)	(207)
Transport Related Expenditure	11	6	0	6	3
Total Expenditure	1,855	1,004	1,377	(373)	(705)
Income					
School SLA's	-92	-92	-78	(14)	(14)
Licence Income	-284	-142	-121	(21)	12
Reimbursement & Other Grants	0	0	0	0	25
Fees & Charges Income	-70	-34	-33	(1)	(1)
Transfer from Reserves	0	0	-393	393	593
Total Income	-446	-268	-625	357	615
Net Operational Expenditure	1,409	736	752	(16)	(90)
Recharges					
Premises Support	58	29	29	0	0
Transport	0	0	0	0	0
Central Support	282	141	141	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	0	0	0	0	0
Net Total Recharges	340	170	170	0	0
Net Departmental Expenditure	1,749	906	922	(16)	(90)

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employee Expenditure	8,126	3,800	3,965	(165)	(320)
Supplies & Services Expenditure	1,012	660	675	(15)	(29)
Capital Finance	78	25	12	13	27
Computer Repairs & Software	1,333	1,050	1,124	(74)	(85)
Communication Costs	13	6	38	(32)	(41)
Premises Expenditure	175	119	116	3	9
Transport Expenditure	3	1	1	0	1
Total Expenditure	10,740	5,661	5,931	(270)	(438)
Income					
Fees & Charges	-996	-50	-85	35	168
Schools SLA Income	-610	-600	-605	5	10
Total Income	-1,606	-650	-690	40	178
Net Operational Expenditure	9,134	5,011	5,241	(230)	(260)
Recharges					
Premises Support	557	279	279	0	0
Transport	16	8	8	0	0
Central Support	1,797	899	899	0	0
Asset Rental Support	1,494	0	0	0	0
HBC Support Costs Income	-10,951	-5,477	-5,477	0	0
Net Total Recharges	-7,087	-4,291	-4,291	0	0
Net Departmental Expenditure	2,047	720	950	(230)	(260)

Chief Executives Delivery Unit

	Annual Budget £'000	Budget to Date £'000	Actual Spend £'000	Variance (Overspend) £'000	Forecast Outturn £'000
Expenditure					
Employees	2,795	1,297	1,196	101	53
Employees Training	117	58	44	14	5
Apprenticeship Levy	300	150	162	(12)	(50)
Supplies & Services	303	100	47	53	81
Total Expenditure	3,515	1,605	1,449	156	89
Income					
Fees & Charges	-211	-120	-104	(16)	(31)
Schools SLA	-533	-533	-532	(1)	(1)
Total Income	-744	-653	-636	(17)	(32)
Net Operational Expenditure	2,771	952	813	139	57
Recharges					
Premises Support	117	59	59	0	0
Transport	0	0	0	0	0
Central Support	1,023	512	512	0	0
Asset Rental Support	53	0	0	0	0
HBC Support Costs Income	-5,491	-2,746	-2,746	0	0
Net Total Recharges	-4,298	-2,175	-2,175	0	0
Net Departmental Expenditure	-1,527	-1,223	-1,362	139	57

Children & Families

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	11,460	5,689	7,214	(1,525)	(3,439)
Other Premises	476	217	151	66	131
Supplies & Services	1,084	563	1,095	(532)	(1,022)
Transport	113	26	106	(80)	(221)
Direct Payments	1,016	453	435	18	30
Commissioned services to Vol Orgs	224	81	73	8	15
Residential Care	13,505	5,505	6,818	(1,313)	(2,776)
Out of Borough Adoption	30	15	0	15	30
Out of Borough Fostering	3,050	1,377	1,728	(351)	(611)
In House Adoption	461	129	121	8	15
Special Guardianship Order	2,221	1,010	1,108	(98)	(225)
In House Foster Carer Placements	2,670	1,262	1,299	(37)	(75)
Lavender House	230	91	91	0	0
Home Support & Respite	340	220	191	29	71
Care Leavers	271	139	138	1	3
Family Support	53	26	52	(26)	(53)
Contracted services	3	2	2	0	0
Early Years	275	231	375	(144)	(195)
Emergency Duty	124	5	20	(15)	(89)
Youth Offending Services	255	42	76	(34)	(77)
Total Expenditure	37,861	17,083	21,093	(4,010)	(8,488)
Income					
Fees & Charges	-31	-3	0	(3)	(4)
Sales Income	-4	-2	-1	(1)	(3)
Rents	-76	-42	-40	(2)	(4)
Reimbursement & other Grant Income	-539	-212	-173	(39)	(61)
Transfer from reserve	-47	-47	-47	0	0
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-7,571	-4,788	-4,788	0	0
Total Income	-8,318	-5,094	-5,049	(45)	(72)
Net Operational Expenditure	29,543	11,989	16,044	(4,055)	(8,560)
Recharges					
Premises Support	339	169	169	0	0
Transport Support	15	7	7	0	0
Central Support	3,290	1,645	1,645	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-1,124	-562	-562	0	0
Net Total Recharges	2,520	1,259	1,259	0	0
Net Departmental Expenditure	32,063	13,248	17,303	(4,055)	(8,560)

Education, Inclusion & Provision

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,464	3,568	3,446	122	184
Premises	28	14	9	5	0
Supplies & Services	1,245	709	665	44	60
Transport	6	0	0	0	0
Schools Transport	1,588	794	1,138	(344)	(1,132)
Commissioned Services	1,654	515	327	188	72
Grants to Voluntary Organisations	10	0	0	0	10
Independent School Fees	6,728	3,679	3,679	0	0
Inter Authority Special Needs	604	382	382	0	0
Pupil Premium Grant	220	22	22	0	0
Nursery Education Payments	7,467	3,655	3,655	0	0
Capital Financing	1	0	0	0	0
Total Expenditure	27,015	13,338	13,323	15	(806)
Income					
Fees & Charges Income	-101	-100	-173	73	73
Government Grant Income	-856	-428	-428	0	0
Schools SLA Income	-445	-223	-263	40	66
Reimbursements & Other Grant Income	0	0	-40	40	40
Transfers from Reserves	-134	-25	-25	0	0
Dedicated Schools Grant	-18,730	-9,364	-9,364	0	0
Inter Authority Income	-483	-207	-207	0	0
Total Income	-20,749	-10,347	-10,500	153	179
Net Operational Expenditure	6,266	2,991	2,823	168	(627)
Recharges					
Premises Support	281	140	140	0	0
Transport Support	441	220	294	(74)	(140)
Central Support	1,609	807	807	0	0
Asset Rental Support	17	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	2,348	1,167	1,241	(74)	(140)
Net Departmental Expenditure	8,614	4,158	4,064	94	(767)

Community & Greenspaces

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	17,085	7,607	7,428	179	358
Premises	3,685	1,483	1,479	4	8
Supplies & Services	1,598	837	882	(45)	(90)
Hired & Contracted Services	607	231	286	(55)	(111)
Book Fund	140	86	86	0	0
Food Provisions	371	117	181	(64)	(127)
School Meals Food	1,965	841	858	(17)	(32)
Miscellaneous Transport Costs	117	55	68	(13)	(26)
Other Agency Costs	601	182	209	(27)	(53)
Other Expenditure	0	0	0	0	0
Waste Disposal Contracts	6,885	106	57	49	98
Grants to Voluntary Organisations	67	18	14	4	8
Grant to Norton Priory	172	86	87	(1)	(1)
Capital Financing	201	41	0	41	83
Total Expenditure	33,494	11,690	11,635	55	115
Income					
Sales Income	-3,962	-1,950	-1,402	(548)	(1,095)
Fees & Charges Income	-5,752	-3,488	-3,614	126	251
Rental Income	-221	-98	-108	10	19
Government Grant Income	-695	-646	-774	128	256
Reimbursements & Grant Income	-665	-383	-389	6	12
SLA Income	-2,391	-2,260	-2,139	(121)	(242)
Internal Fees Income	-592	-96	-176	80	161
Capital Salaries	-173	-46	-46	0	0
Transfers From Reserves	0	51	51	0	0
Total Income	-14,451	-8,916	-8,597	(319)	(638)
Net Operational Expenditure	19,043	2,774	3,038	(264)	(523)
Recharges					
Premises Support	1,825	913	913	0	0
Transport	2,046	1,027	1,047	(20)	(41)
Central Support	3,856	1,933	1,933	0	0
Asset Rental Support	199	0	0	0	0
HBC Support Costs Income	-540	-274	-274	0	0
Net Total Recharges	7,386	3,599	3,619	(20)	(41)
Net Departmental Expenditure	26,429	6,373	6,657	(284)	(564)

Economy, Enterprise & Property

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,311	2,666	2,633	33	65
Repairs & Maintenance	1,940	983	990	(7)	(11)
Premises	122	110	116	(6)	(10)
Energy & Water Costs	1,768	680	570	110	207
NNDR	793	684	645	39	39
Rents	170	127	128	(1)	(1)
Economic Regeneration Activities	37	3	3	0	0
Security	509	187	202	(15)	(30)
Supplies & Services	356	183	190	(7)	(14)
Supplies & Services - Grant	838	262	262	0	0
Grants to Voluntary Organisations	105	53	53	0	0
Capital Finance	0	0	0	0	0
Transfer to Reserves	38	38	38	0	0
Total Expenditure	11,987	5,976	5,830	146	245
Income					
Fees & Charges Income	-840	-409	-449	40	81
Rent - Commercial Properties	-906	-356	-334	(22)	(43)
Rent - Investment Properties	-44	-22	-20	(2)	(5)
Rent - Markets	-852	-429	-406	(23)	(46)
Government Grant	-1,229	-318	-318	0	0
Reimbursements & Other Grant Income	-990	-413	-416	3	6
Schools SLA Income	-300	-284	-235	(49)	(49)
Recharges to Capital	-251	-63	-70	7	14
Transfer from Reserves	-732	-732	-732	0	1
Total Income	-6,144	-3,026	-2,980	(46)	(41)
Net Operational Expenditure	5,843	2,950	2,850	100	204
Recharges					
Premises Support	2,006	1,003	1,003	0	0
Transport	23	12	12	0	0
Central Support	1,710	856	856	0	0
Asset Rental Support	4	0	0	0	0
HBC Support Costs Income	-7,728	-3,864	-3,864	0	0
Net Total Recharges	-3,985	-1,993	-1,993	0	0
Net Departmental Expenditure	1,858	957	857	100	204

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,149	2,260	2,393	(133)	(251)
Efficiency Savings	-100	-100	-100	0	0
Premises	211	117	85	32	65
Hired & Contracted Services	115	183	208	(25)	(50)
Supplies & Services	133	64	125	(61)	(123)
Street Lighting	1,766	390	213	177	355
Highways Maintenance - Routine & Reactive	1,583	382	535	(153)	(306)
Highways Maintenance - Programmed Works	1,712	509	394	115	230
Fleet Transport	1,410	645	748	(103)	(207)
Bus Support - Halton Hopper Tickets	52	24	5	19	38
Bus Support	458	231	231	0	0
Grants to Voluntary Organisations	31	30	30	0	0
NRA Levy	73	72	71	1	2
LCR Levy	882	441	441	0	0
Contribution to Reserves	359	0	0	0	0
Total Expenditure	13,834	5,248	5,379	(131)	(247)
Income					
Sales & Rents Income	-101	-38	-23	(15)	(30)
Planning Fees	-738	-374	-301	(73)	(146)
Building Control Fees	-242	-121	-58	(63)	(126)
Other Fees & Charges	-932	-527	-467	(60)	(119)
Grants & Reimbursements	-179	-206	-206	0	0
Government Grant Income	-197	-177	-177	0	0
Halton Hopper Income	-54	-13	-1	(12)	(25)
Recharge to Capital	-317	-108	-13	(95)	(190)
LCR Levy Reimbursement	-882	-441	-441	0	0
Contribution from Reserves	-489	-489	-489	0	0
Total Income	-4,131	-2,494	-2,176	(318)	(636)
Net Operational Expenditure	9,703	2,754	3,203	(449)	(883)
Recharges					
Premises Support	509	254	254	0	0
Transport	591	265	320	(55)	(111)
Central Support	1,432	716	716	0	0
Asset Rental Support	686	0	0	0	0
HBC Support Costs Income	-885	-443	-443	0	0
Transport Recharge Income	-3,764	-1,759	-2,063	304	609
Net Total Recharges	-1,431	-967	-1,216	249	498
Net Departmental Expenditure	8,272	1,787	1,987	(200)	(385)

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	361	181	179	1	0
Contracted Services	39	20	6	14	0
Supplies & Services	131	66	75	(10)	0
Premises Expenditure	5	5	8	(3)	0
Transport Costs	1	0	-27	28	28
Members Allowances	946	473	450	23	0
Interest Payable - Treasury Management	1,099	550	550	(0)	0
Interest Payable - Other	271	136	57	79	157
Bank Charges	144	72	93	(21)	(100)
Audit Fees	342	171	171	0	0
Contingency	3,271	1,636	0	1,636	3,271
Capital Financing	2,259	2,259	2,293	(34)	(34)
Contribution to Reserves	4,332	4,332	4,332	0	0
Debt Management Expenses	20	10	6	4	4
Precepts & Levies	221	0	0	0	0
Total Expenditure	13,442	9,909	8,192	1,717	3,326
Income					
Interest Receivable - Treasury Management	-4,085	-2,043	-2,546	503	1,007
Interest Receivable - Other	0	0	-10	10	20
Other Fees & Charges	-153	-76	-109	32	0
Grants & Reimbursements	-255	15	8	8	364
Government Grant Income	-1,469	-734	-734	0	0
Transfer from Reserves	-7,156	-7,156	-7,156	(0)	0
Total Income	-13,118	-9,994	-10,547	553	1,391
Net Operational Expenditure	324	-85	-2,355	2,270	4,717
Recharges					
Premises Support	8	4	4	0	0
Transport Support	0	0	0	0	0
Central Support	870	460	460	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-2,817	-1,015	-1,015	0	0
Net Total Recharges	-1,939	-551	-551	0	0
Net Departmental Expenditure	-1,615	-636	-2,906	2,270	4,717

Public Health

	Annual Budget	Budget to Date	Actual Spend	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,629	2,210	2,150	60	120
Premises	6	0	0	0	0
Supplies & Services	255	143	135	8	16
Contracts & SLA's	7,006	2,922	2,917	5	10
Transport	4	2	1	1	2
Other Agency	23	23	23	0	0
Total Expenditure	11,923	5,300	5,226	74	148
Income					
Fees & Charges	-71	-134	-143	9	18
Reimbursements & Grant Income	-44	-160	-164	4	8
Transfer from Reserves	-1,242	0	0	0	0
Government Grant Income	-11,117	-5,791	-5,802	11	22
Total Income	-12,474	-6,085	-6,109	24	48
Net Operational Expenditure	-551	-785	-883	98	196
Recharges					
Premises Support	156	78	78	0	0
Transport	20	10	10	0	0
Central Support	2,330	1,165	1,165	0	0
Asset Rental Support	0	0	0	0	0
HBC Support Costs Income	-482	-241	-241	0	0
Net Total Recharges	2,024	1,012	1,012	0	0
Net Departmental Expenditure	1,473	227	129	98	196

Capital Programme as at 30 September 2023

Appendix 3

Directorate/Department	2023/24 Capital Allocation	Allocation to Date	Actual Spend to 30 Sept 2023	Total Allocation Remaining	2024/25 Capital Allocation	2025/26 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
CHILDRENS DIRECTORATE						
Asset Management Data	15	0	0	15	0	0
Capital Repairs	1,040	644	644	396	0	0
Asbestos Management	22	0	0	22	0	0
Schools Access Initiative	44	7	7	37	0	0
Small Capital Works	142	60	60	82	0	0
Basic Needs Projects	601	0	0	601	0	0
Cavendish School	605	1	1	604	0	0
Astmoor Primary	300	175	30	270	0	0
Ashley School	500	26	26	474	0	0
Kingsway Academy	30	0	0	30	0	0
Oakfield Primary	370	219	219	151	0	0
St Basils Primary	250	0	0	250	0	0
St Peter & Paul High School	356	0	0	356	0	0
The Brow Primary	115	0	0	115	0	0
Victoria Road Primary	250	105	105	145	0	0
Westfield Primary	220	186	186	34	0	0
Woodside Primary	340	14	14	326	0	0
SEMH Free School	239	0	0	239	0	0
Brookfields School	300	0	0	300	0	0
SCA unallocated	19	0	0	19	0	0
TOTAL CHILDRENS DIRECTORATE	5,758	1,437	1,292	4,466	0	0
ADULT DIRECTORATE						
Disabled Facilities Grant	650	360	358	292	600	600
Stair lifts (Adaptations Initiative)	200	100	85	115	270	270
RSL Adaptations (Joint Funding)	300	80	60	240	270	270
Telehealthcare Digital Switchover	300	0	0	300	0	0
Millbrow Refurbishment	200	40	37	163	0	0
Madeline Mckenna Refurb.	1,000	20	14	986	0	0
St Luke's Care Home	100	25	24	76	0	0
St Patrick's Care Home	100	0	44	56	1,200	0
TOTAL ADULTS DIRECTORATE	2,850	625	622	2,228	2,340	1,140
ENVIRONMENT and REGENERATION DIRECTORATE						
Total Bridge & Highway Maintenance	3,133	114	114	3,019	0	0
Integrated Transport	549	0	0	549	0	0
CRSTS	7,140	1,148	1,148	5,992	0	0
SJB – Decoupling	0	0	0	0	0	0
Runcorn Busway	239	68	68	171	0	0
East Runcorn Connectivity (ERC)	1,577	1,488	1,488	89	0	0
A56 Reconstruction	947	0	0	947	0	0
Dukesfield ATL (Waterloo Bridge)	0	1,493	1,493	-1,493	0	0
LCWIP Phase 2 Daresbury	5,783	842	842	4,941	0	0
ATF3 Murdishaw to Whitehouse	3,000	0	0	3,000	0	0
ATF4 Widnes Town Centre Accessibility	122	0	0	122	0	0
SUD Green Cycle	0	2	2	-2	0	0
Street Lighting	876	7	7	869	200	200
Lighting Upgrades	1,269	121	121	1,148	0	0
Silver Jubilee Bridge - Lighting	531	0	0	531	0	0
Risk Management	578	1	1	577	120	120
Fleet Vehicles	6,280	1,240	1,240	5,040	1,147	1,423
Mersey Gateway - Land Acquisition	839	5	5	834	0	0
Mersey Gateway - Crossings Board	33	0	0	33	0	0
Mersey Gateway - Handback Land	23	7	7	16	0	0
Widnes Loops	0	3	3	-3	0	0
Stadium Minor Works	34	17	18	16	30	30
Brookvale Pitch Refurbishment	28	14	13	15	0	0





Capital Programme as at 30 September 2023...continued

Directorate/Department	2023/24 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2023	Total Allocation Remaining	2024/25 Capital Allocation	2025/26 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
Halton Leisure Centre	15,056	7,528	8,014	7,042	15,285	0
Open Spaces Schemes	851	82	45	806	600	600
Children's Playground Equipment	105	53	15	90	65	65
Upton Improvements	13	0	0	13	0	0
Crow Wood Park Play Area	12	2	1	11	0	0
Landfill Tax Credit Schemes	340	30	0	340	340	340
Runcorn Town Park	284	142	106	178	310	280
Spike Island / Wigg Island	1,023	512	20	1,003	964	0
Pickerings Pasture Café	520	250	0	520	0	0
Litter Bins	20	5	0	20	20	20
3MG	151	12	12	139	0	0
Murdishaw	30	0	0	30	0	0
Equality Act Improvement Works	282	84	84	198	300	300
Foundry Lane Residential Area	2,634	1,303	1,303	1,331	0	0
Police Station Demolition	406	0	0	406	0	0
Kingsway Learning Centre Improved Facilities	36	0	0	36	0	0
Roof Top Garden	35	0	0	35	0	0
Property Improvements	223	23	23	200	200	200
Woodend - Former Unit 10 Catalyst Trade Park	200	161	161	39	0	0
Runcorn Station Building Development	515	30	30	485	0	0
Waterloo Building	93	0	0	93	0	0
UK Shared Prosperity Fund	17	0	0	17	126	0
Runcorn Waterfront Residential Development	291	0	0	291	0	0
Changing Places	212	52	52	160	0	0
Town Deal	2,740	585	586	2,154	8,542	3,654
TOTAL ENVIRONMENT and REGENERATION DIRECTORATE	59,070	17,424	17,022	42,048	28,249	7,232
CHIEF EXECUTIVE DIRECTORATE						
ICT Rolling Capital Project	700	350	184	516	700	700
Halton Smart Microgrid	11,000	0	0	11,000	0	0
Transformation Programme	5,000	2,500	998	4,002	1,000	1,000
TOTAL CHIEF EXECUTIVE DIRECTORATE	16,700	2,850	1,182	15,518	1,700	1,700
TOTAL CAPITAL PROGRAMME	84,378	22,336	20,118	64,260	32,289	10,072
Slippage (20%) Carried Forward	-16,876				-6,458	-2,014
Slippage Brought Forward					16,876	6,458
TOTAL	67,502	22,336	20,118	47,384	42,707	14,515

Progress Against Agreed Savings

APPENDIX 4

Adult Social Care

	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
ASC1	Housing Solutions	474	Remodel the current service based on good practice evidence from other areas.	0	0	125		Expected to be achieved in 2025/26 budget year
ASC2	Telehealthcare	680	Explore alternative funding streams such as Health funding or Disabled Facilities Grants.	0	170	0		Expected to be achieved in 2024/25 budget year
			Increase charges / review income.	0	170	0		
			Cease the key safe installation service.	0	15	0		
ASC11	Dorset Gardens Care Services	471	Cease onsite support and transfer to the domiciliary care contract.	275	0	0		To be achieved in current year, although full-year savings not realised
ASC17/18	Quality Assurance Team	395	Review the activities of the Quality Assurance Team, given there are fewer providers for domiciliary care and the transfer of four care homes into the Council.	35	0	0		Current year savings achieved, and 2024/25 savings on target
			Merge the service with the Safeguarding Unit.	0	50	0		







ASC12	Meals on Wheels	33	Increase charges to ensure full cost recovery. A procurement exercise will also be completed for the provision of food.	33	0	0	<input checked="" type="checkbox"/>	Charge increase implemented
ASC16	Shared Lives (Adult Placement Service)	115	Engage with an external agency currently operating Shared Lives to take over the running of this service. It is anticipated that this would provide an improved service.	0	58	0	<input checked="" type="checkbox"/>	Expected to be achieved in 2024/25 budget year
ASC19	Voluntary Sector Support	N/A	Review the support provided by Adult Social Care and all other Council Departments, to voluntary sector organisations. This would include assisting them to secure alternative funding in order to reduce their dependence upon Council funding. A target saving phased over two years has been estimated.	0	200	100	<input checked="" type="checkbox"/>	Expected to be achieved in the relevant budget years

ASC4	Positive Behaviour Support Service	349	<p>Increase income generated in order to ensure full cost recovery, through increased service contract charges to other councils.</p> <p>Review the Integrated Care Board contribution for Adults, to ensure the full recovery of related costs.</p>	0	100	0	✓	Expected to be achieved in 2024/25 budget year
				0	150	0		
ASC6	Bridge Builders	250	Restructure and incorporate within the Care Management front door service, introducing the services currently offered by Bridge Builders to all new referrals.	120	0	0	u	To be achieved in current year, although full-year savings not realised
ASC5	Mental Health Outreach Team	376	Streamline the service and focus on higher needs requiring joint funding from the Integrated Care Board.	140	0	0	u	Currently under review, full-year savings will not be realised
ASC21	Mental Health Team Carers Officer	38	Commission the Carers Centre to complete all Carers assessments or undertake the function through the Initial Assessment Team.	38	0	0	u	To be achieved in current year, although full-year savings not realised

ASC15	Learning Disability Nursing Team	424	Cease provision of this service. The service is a Health related function rather than Adult Social Care, but this is a historical arrangement. The Integrated Care Board would need to consider how they want to provide this function.	0	424	0	<input checked="" type="checkbox"/>	Expected to be achieved in 2024/25 budget year
ASC14	Care Management Community Care Budget	18,982	Attract £500k investment from the pooled budget (BCF) from 2024/25. Undertake work in years 1 and 2 to reduce reliance upon contracted services from 2025/26. Services are currently in the process of being redesigned on a "Strengths Based Approach" ie. focused upon prevention.	0	500	1,000	<input checked="" type="checkbox"/>	Expected to be achieved in the relevant budget years
Total Adult Social Care Department				641	1,837	1,225		

Finance

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
F1	Client Finance	109	Increase by £3 per week the charge to clients for the Appointeeships Service to ensure full cost recovery.	45	0	0	<input checked="" type="checkbox"/>	Implemented in April 2023 and income budget increased accordingly
F6	Income Control	118	Removal of payment kiosks which are now significantly under-utilised and in need of replacement. The ceasing of annual rental and licence costs will provide a saving. Residents can instead make payments for council tax etc. via the numerous Paypoint outlets across the Borough.	20	0	0	<input checked="" type="checkbox"/>	Implemented April 2023 and expenditure budgets reduced accordingly
F8	Insurance	1,043	Reduction in the insurance budgets, following a review of claims history over recent years with advice from the Council's insurance broker. The majority of claims are provided for via self-insurance, with external policies providing cover for exceptional or potentially high cost claims.	135	0	0	<input checked="" type="checkbox"/>	Implemented April 2023 and expenditure budgets reduced accordingly

F9	Internal Audit	300	Restructure in light of potential retirements over the next two years within the Internal Audit Team.	0	0	50		Planned restructure to take place during 2024/25 and to be implemented 1 April 2025
F11	Purchase to Pay	27	Increase in the target income budgets for the Early Payment Scheme (£15k) and the Corporate Card Programme rebate (£15k)	30	0	0		Implemented 2023/24 income budgets increased accordingly
F12	Benefits Processing & Administration	216	Deletion of a 1.0fte vacant Housing Benefit Officer Post and a 0.5fte vacant Visiting Officer Post.	55	0	0		These two vacant posts accepted for a saving in 2023/24 and can be deleted from the structure.
F13	Discretionary Support Scheme	221	Review the roles, procedures and structure of the team.	0	25	0		A review of the DSS structure will be undertaken in 2024/25.
F15	Business Rates	-26	Increase the charge to Halton Chamber of Commerce for providing billing and collection of Business Improvement District (BID) income.	2	0	0		2023/24 operating agreement between the Council and Halton Chamber of Commerce still to be agreed.
F16	Concessionary Travel	1,892	Due to a decrease in passenger numbers following Covid, it is considered that the budget for concessionary travel costs can be reduced. The budget was underspent by £421k (20%) in 2021/22. A reduction in this	150	0	0		On Target

			budget will not prevent any eligible concessionary passenger from still being able to travel.					
F17	Council Tax	84	Increase the charges applied when a court summons is issued by 30% (£23), to achieve full cost recovery over the three year period.	40	40	40	<input checked="" type="checkbox"/>	On target, summons cost increased for 2023/24
F17 Cont.	Council Tax	N/A	Establish a new post dedicated to reviewing council tax exemptions. It is considered at least a 3% reduction in Single Person Discount awards could be achieved, generating approximately £150k of additional council tax income, less the cost of the new post.	116	0	0	<input checked="" type="checkbox"/>	Post appointed to and review of exemptions to commence over the next quarter.
F18	Financial Management - Treasury Management	1,152	Closer management of medium- to long-term cash balances will give greater opportunity to invest in higher interest bearing accounts due to increasing interest rates.	300	0	0	<input checked="" type="checkbox"/>	Interest payable on target to achieve increased target.
Total Finance Department				893	65	90		



Legal and Democratic Services

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
L4	Marketing, Design and Communications	45	Review the frequency of production of Inside Halton, as part of the wider consideration of the Council's communications strategy required for the Transformation Programme	0	15	0	U	The marketing and communications team has now moved within the Chief executives Delivery Unit so that they can review the frequency of production.
L5	Mayoral Services	102	Review the various budgets comprising the Mayoral function, with a target to achieve a 20% savings across these.	20	0	0	U	Looking at alternative ways to run the events and bring operations in line with other local authorities who have more independent/self-funded events. The savings should be on track to be met by the end of the year.
Total Legal Services Department				20	15	0		

ICT and Support Services

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
ICT3	External Clients	N/A	Recharge the Youth Offending Services for the full cost of ICT services which are hosted by Halton, but have not thus far been recharged. This approach has been agreed by the Cheshire and Warrington partner councils.	232	0	0	U	Final figure still to be agreed with partner councils.
Total ICT and Admin Department				232	0	0		

Chief Executives Delivery Unit




Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
PPPE1	Apprenticeships	198	Reduce the budget which provides for apprenticeship salaries by 50%. More apprenticeships will therefore be attached to vacant posts which are already budgeted for. This may particularly help to fill vacancies in areas where recruitment is difficult.	99	0	0		Reflected within the 2022/23 budget.
PPPE4	Organisational Development & Performance	383	Explore whether Organisational Development / Learning and Development activities could be rationalised and restructured to reduce cost, given there is currently a vacant post within the team.	65	0	0		Restructures to the team are currently being considered to help develop and change the way Organisational Development/Learning is carried out.
Total PPPE Department				164	0	0		



Children and Families

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
C1	Ditton and Warrington Road Daycare Centres	52	Closure of Ditton and Warrington Road daycare centres, given the significant on-going net losses at both centres. Sufficient alternative provision exists nearby, as well as in the adjoining nursery schools.	26	26	0	<input checked="" type="checkbox"/>	The daycare centres closed in August 23. The daycare centres will continue to be overspent in 23-24, however the savings should be realised in 24/25.
C2	Children's Centres	1,293	Reduce the opening hours of Children's Centres.	12	0	0	<input type="checkbox"/>	Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager
			Review the operation of Windmill Hill Children's Centre, where there is the potential to save on premises and staffing costs.	0	0	22	<input type="checkbox"/>	Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager
			Target to generate at least 5% additional income by increasing a range of charges at Children's Centres.	20	0	0	<input checked="" type="checkbox"/>	



C3	Children with Disabilities and Inglefield	858	Explore the potential for selling Inglefield and then purchase two bungalows within the community to provide a more appropriate setting.	0	112	0	U	Initial indicators suggest saving unlikely to be made, but awaiting further clarification from Divisional Manager
Total Children & Families Department				58	138	22		

Education, Inclusion and Provision

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
EIP1	Education Psychology Service	339	There is excess demand from schools for the Education Psychology Service. The service is valued and there is opportunity to expand our offer and generate additional income.	0	52	0		On target to be achieved
EIP2	SEN Assessment Team	82	Consideration will be given to funding the full service costs from the High Needs Block of the Dedicated Schools Grant.	0	80	0		To be reviewed
EIP5	Commissioning	148	Review with Health colleagues how the Emotional Health and Wellbeing Service for Children in Care, Care Leavers and Carers could instead be provided by Child and Adolescent Mental Health Services (CAMHS) as they are commissioned by the Integrated Care Board.	0	148	0		To be reviewed





EIP5	Commissioning	291	Additional funding for Youth Grants has been confirmed for three years from the DfE Holiday Activity and Food Programme grant, therefore core budget can be released.	40	0	0		On target to be achieved
EIP9	Education Welfare Service	396	There has been increased buy-back of this service from schools and as a result the income budget can be increased.	60	0	0		On target to be achieved
Total Education, Inclusion and Provision Department				100	280	0		

Community and Greenspace

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
COMM1	The Brindley Theatre	64	Reduce Box Office opening hours from 10am-5pm Monday-Friday to 10am-2pm. Currently 80% of tickets are purchased online or by telephone and this is increasing each year.	10	0	0		Box Office core opening hours were reduced to 5 hours (Mon – Fri) 10am – 3pm. They will be realigned to 4 hours daily 11am – 3.00pm (Mon – Fri) from 1 September onwards.
			Replace all non-LED lighting in the building. This is estimated to reduce on-stage energy costs by 75%.	10	0	0		No LED lighting has yet been installed but is planned for later in the financial year.
COMM3	Sport & Recreation	471	Restructuring the roles and responsibilities of the Sports Development Team	0	36	0		On track to meet savings identified for 2024/25.
COMM4	Stadium & Catering Services	751	Franchise the concourse only catering services to an external operator.	50	0	0		
			An organisational restructure is currently being implemented for Stadium & Catering Services to reflect recent service changes.	40	0	0		






Ref.	Service Area	Net	Description of Saving Proposal	Savings Value			Current	Comments
COMM6	Area Forums	170	Reduce the base budget provision to £50k temporarily for one year, with all unspent monies in 2022/23 (currently £120k) being carried forward to be spent by the relevant Area Forums in 2023/24. The base budget position will then be reviewed for 2024/25.	120	-120	0	<input checked="" type="checkbox"/>	Implemented in 2023/24 budget setting.
COMM5	Stadium & Catering Services – School Meals	12	Cease to deliver the school meals service, which has made significant losses of over £200,000 for a number of years and is forecast to make a similar loss by year-end. Work would be undertaken with schools over the next two years to support them to secure an alternative means of delivery, whether in-house or via an external provider.	0	0	12	<input checked="" type="checkbox"/>	Work underway in school meals being delivered through alternative means
Total Community & Environment Department				230	-84	12		

Economy, Enterprise and Property

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
EEP1	Capital Works Team	N/A	Increase the level of fee income by increasing the percentage charged or charging by time, including those works not currently charged for.	10	0	0		On target.
EEP4	Cleaning Services – Council Buildings	580	Review cleaning arrangements, with a focus on only emptying bins and cleaning toilets daily.	0	100	0		Until the accommodation review is complete, only limited savings will be made in 2024/25
EEP2	Caretaking & Security Services	641	A review and restructuring of caretaking arrangements.	0	52	0		Restructure will take place in 24/25. It is anticipated the full saving will not be met in year.
			Reduce security cover at Halton Lea to provide opening/closing and then static guarding 7.00am to 7.30pm Monday to Friday, and 9.30am to 3.00pm on Saturdays to cover the opening hours of Halton Direct Link.	35	0	0		Cannot achieve savings for security due to anti-social behaviour in Halton Lea. Police have advised security is kept on site until this is resolved.

EEP5	Corporate Buildings	927	Generate additional rental income by providing additional office space for external organisations at Rutland House, by letting out the remaining three floors.	120	0	0	<input checked="" type="checkbox"/>	Reflected in 2023/24 budget.
EEP6	Facilities Management	165	Restructure the team in light of an expression of interest for retirement.	44	0	0	<input checked="" type="checkbox"/>	Reflected in 2023/24 budget.
EEP8	Technical Support & Market Team	392	Restructuring of the team	98	0	0	<input checked="" type="checkbox"/>	Reflected in 2023/24 budget.
Total Economy, Enterprise & Property Department				307	152	0		

Policy, Planning and Transportation

Ref.	Service Area	Net Budget £'000	Description of Saving Proposal	Savings Value			Current Progress	Comments
				23/24 £'000	24/25 £'000	25/26 £'000		
PPT1	Fleet Management & Maintenance	400	Reduction in the annual contribution to the Fleet Replacement Reserve.	40	0	0		Budget has already been removed and saving will be met in full
PPT2	Transport Coordination	484	Reduction in the provision of subsidised bus grants. Currently, 14 bus services are subsidised through contracts where there are no commercial services. Passenger utilisation of routes would be assessed to see where reductions can be applied with the least impact upon services.	50	0	0		Budget has already been removed but the expenditure is expected to see a significant rise as mentioned in the Q1 report. However, this is being met by a contribution from Mersey Gateway.
PPT4	Schemes and Maintenance	1,056	Reduction of 6% in the programmed road maintenance budget.	60	0	0		Budget has already been removed and saving will be met in full
PPT5	School Crossings	70	Approach the Schools Forum to seek a contribution of at least 50% towards funding the school crossing patrol service, which is a non-statutory service.	35	0	0		Still waiting to take a report to Schools Forum to discuss further action
PPT6	Traffic	N/A	Consider introducing civil traffic enforcement for traffic violations. Employ private sector civil enforcement	0	150	0		This is a complex piece of work to take forward, it requires DfT to grant powers to Halton. The

			<p>officers to issue fines and generate income. It would take 12 months to apply for powers from the DFT and put the scheme in place. The Environment & Urban Renewal Policy & Performance Board will consider this via a Topic Group.</p>					<p>project also needs resourcing, and the department is still awaiting capacity from the Accelerated Growth project. No savings were eligible for 23/24 financial year.</p>
Total Policy, Planning & Transportation Department				185	150	0		