

**REPORT TO:** Executive Board

**DATE:** 23 February 2017

**REPORTING OFFICER:** Operational Director – Finance

**PORTFOLIO:** Resources

**SUBJECT:** 2016/17 Quarter 3 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 31 December 2016.

## **2.0 RECOMMENDED: That**

- (i) Strategic Directors ensure that all spending continues to be limited to the absolutely essential and is contained as far as possible within total operational budgets by year-end;**
- (ii) The Strategic Director, People presents a strategy, action plan and timescales to a future meeting, detailing what steps can be taken to bring spending on Children's Social Care back into line with budgets as far as possible; and**
- (iii) Council be asked to approve the revised Capital Programme as set out in Appendix 3.**

## **3.0 SUPPORTING INFORMATION**

### **Revenue Spending**

3.1 Appendix 1 presents a summary of spending against the revenue budget up to 31 December 2016, along with individual statements for each Department. In overall terms revenue expenditure is £0.764m above the budget profile. This figure is after having released the remaining contingency budget of £0.5m.

3.2 Given the overall adverse variance position and continuing budget pressures, it is essential that Directorates limit restrict any non-essential spend over the final quarter of the financial year. In addition, it is proposed that the Strategic Director, People, be asked to report back to a future meeting with proposed plans of how it is intended to bring spend on Children's Social Care back in line with budget.

- 3.3 A review of the Council's earmarked reserves and provisions will be undertaken to release funds by year-end to help reduce the forecast Council overspend.
- 3.4 Based on current spend patterns it is forecast the Council will have a year-end outturn overspend position of approximately £1m. If this does materialise, it will be funded from the Council's General Reserve which currently stands at £5.4m.
- 3.5 The current pressures inherent in the Council's budget will continue to be an issue in 2017/18. Without plans being in place to bring spending back in line with budgets as far as possible, there will be a further risk to the Council's remaining General Reserve over the next few years.
- 3.6 The main budget pressure facing the Council continues to be within the Children & Families Department, in particular out of borough residential placements and out of borough fostering.
- 3.7 Against the residential placements budget to date of £2.258m as at 31 December 2016, actual costs are £4.502m. Latest information shows that children in care numbers have increased by 31% from this point last year, whilst the average cost of a residential care placement has increased from £2,300 per week in 2015/16 to £2,574 per week in the current year.
- 3.8 From September 2016 to December 2016, 11 children have entered the residential placement service at a total additional cost of £703,975 for the period to 31 March 2017, 2 children already in the service are now receiving increased packages of care totalling £379,068 for the period to 31 March 2017.
- 3.9 Based on projections it is forecast that the overspend on residential placements alone for the current year will be approximately £3m. Looking ahead to 2017/18 a number of children will leave residential placements as they reach the age of 18 and this will bring down the projected overspend to approximately £2m. However, this assumes no increase in numbers of children entering the service or increasing costs of existing children.
- 3.10 Out of Borough fostering is also significantly above budget profile and will continue to overspend for the remainder of the financial year. As with residential placements, every effort is made to utilise foster carers within the borough, however this is not always possible due to lack of available foster carers as a result of recruitment issues.
- 3.11 To help manage the above pressures over the past two years, £2.3m of additional budget has been provided. Despite this the forecast for year-end outturn has been re-calculated upwards and it is expected net spend will be approximately £4.2m over the budget provision for the Department by year-end.
- 3.12 As reported last quarter, the weekly rate for free nursing care as set by Government has been increased by 40% retrospectively back to April

2016. No additional funding has been received from Government for this. This has the impact of the Complex Care Pool budget showing an overspend at the end of December 2016 of £0.2m, shared between the Council and Halton CCG. Steps are being taken to identify underspends in other areas so that a balanced budget can be achieved at year-end.

- 3.13 The Community and Environment Department continues to experience shortfalls in various sources of income. The shortfall in income at the end of quarter 3 is £0.275m and relates to a variety of income sources including, sales, fees & charges and catering fees. This is currently being largely offset by a number of managed underspends elsewhere across the Directorate's budget. Income shortfalls will continue to be a budget pressure on the Department's outturn position as at 31 March 2017.
- 3.14 Corporate & Democracy costs as at 31 December 2016 are showing an underspend against the profiled budget position of £1.6m which is helping mitigate the budget pressures elsewhere across the Council. The remaining contingency budget of £0.5m has been released to help offset the overspend. In addition, the Treasury Management function has continued to perform well and borrowing costs for the year are less than expected whilst use of investments such as the Property Investment Fund has helped increase the amount of interest receivable. In addition the Council has received a number of one-off grants this year which have not been required as existing resources have been used instead.
- 3.15 The Economy, Enterprise & Property Department is projecting a healthy underspend against budget for the financial year. This is due to some delays in repairs and maintenance work resulting in lower costs for the year and the delay in sale of the Oldgate, Marshgate and Dewar Court industrial estates generating rental income not projected at the start of the financial year.
- 3.16 Total spending on employees is £0.752m below budget profile at the end of the quarter. This is mainly due to posts being held vacant within a number of departments, many of which have been approved as saving items for 2017/18.
- 3.17 As a result of the four days unpaid leave terms and conditions saving not being in place prior to April 2016, the full budget saving for the year will not be realised, with a shortfall of approximately £125,000.
- 3.18 Included within the employees budget is a staff turnover savings target of 3.0% which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the quarter has been achieved in most Departments with the exception of Community & Environment, Economy, Enterprise & Property, Legal & Democratic Services and Children & Families.
- 3.19 Expenditure on general supplies and services is £296,000 below the budget to date of £7.2m as at 31 December 2016. Given the overall net budget position and this being an area of spend that budget managers

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

- 3.20 The council tax collection rate for the third quarter of 82.91% is marginally lower (0.49%) than at this stage last year. The collection rate for business rates of 81.48% is down by 0.72% compared to this stage last year.

### **Capital Spending**

- 3.21 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. Former Crosville Site
2. Advertising Screen at The Hive
3. 3MG
4. Castlefields Regeneration
5. SciTech Daresbury
6. Signage at The Hive
7. The Croft
8. Fleet Replacements
9. Street Lighting – Structural Maintenance & Upgrades
10. Bridge & Highway Maintenance
11. S106 Schemes
12. Mersey Gateway Land Acquisition
13. Mersey Gateway Development Costs
14. Mersey Gateway Loan Interest During Construction
15. Schools Capital Repairs
16. School Modernisation Projects
17. Schools Basic Need Projects
18. Fairfield Primary
19. Weston Point Primary
20. Widnes Recreation Site

Capital spending at 31st December 2016 totalled £69.15m, which is 99.8% of the planned spending of £69.32m at this stage. This represents 62% of the total Capital Programme of £111.36.

### **Balance Sheet**

- 3.22 The Council's Balance Sheet is monitored regularly in accordance with the Reserves and Balances Strategy which forms part of the Medium Term Financial Strategy. The key reserves and balances have been reviewed and are considered prudent and appropriate at this stage in the financial year and within the current financial climate.

#### **4.0 POLICY AND OTHER IMPLICATIONS**

4.1 None.

#### **5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

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

#### **6.0 RISK ANALYSIS**

6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget.

6.2 In preparing the 2016/17 budget, a register of significant financial risks was prepared which has been updated as at 31 December 2016.

#### **7.0 EQUALITY AND DIVERSITY ISSUES**

7.1 None.

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

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

**APPENDIX 1**

**Summary of Revenue Spending to 31 December 2016**

<b>Directorate / Department</b>	<b>Annual Budget £'000</b>	<b>Budget to Date £'000</b>	<b>Expenditure to Date £'000</b>	<b>Variance to Date (overspend) £'000</b>
Community & Environment	19,340	11,788	11,958	(170)
Economy, Enterprise & Property	1,248	177	-231	408
Finance	4,104	3,193	3,092	101
ICT & Support Services	49	240	-140	380
Legal & Democratic Services	602	459	407	52
Planning & Transportation	8,190	6,517	6,311	206
Policy, People, Performance & Efficiency	-47	-78	-88	10
<b>Enterprise, Community &amp; Resources</b>	<b>33,486</b>	<b>22,296</b>	<b>21,309</b>	<b>987</b>
Adult Social Care, Prevention & Assessment	27,367	17,853	17,932	(79)
Children & Families	19,861	14,258	17,630	(3,372)
Commissioning & Complex Care	8,566	7,626	7,623	3
Education, Inclusion & Provision	8,923	7,542	7,457	85
Public Health & Public Protection	458	221	193	28
<b>People</b>	<b>65,175</b>	<b>47,500</b>	<b>50,835</b>	<b>(3,335)</b>
<b>Corporate &amp; Democracy</b>	<b>-201</b>	<b>110</b>	<b>-1,474</b>	<b>1,584</b>
<b>Net Total</b>	<b>98,460</b>	<b>69,906</b>	<b>70,670</b>	<b>(764)</b>

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

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	13,850	10,418	10,511	(93)
Other Premises	2,079	1,534	1,504	30
Supplies & Services	1,739	1,310	1,260	50
Book Fund	170	115	113	2
Hired & Contracted Services	1,148	757	728	29
Food Provisions	611	481	471	10
School Meals Food	2,059	1,309	1,288	21
Transport	55	35	27	8
Other Agency Costs	557	330	244	86
Waste Disposal Contracts	5,419	2,492	2,552	(60)
Grants To Voluntary Organisations	254	226	209	17
Grant To Norton Priory	172	172	174	(2)
Rolling Projects	105	73	73	0
Transfers To Reserves	133	0	0	0
Capital Financing	86	27	20	7
<b>Total Expenditure</b>	<b>28,437</b>	<b>19,279</b>	<b>19,174</b>	<b>105</b>
<b><u>Income</u></b>				
Sales Income	-2,344	-1,628	-1,474	(154)
School Meals Sales	-2,179	-1,519	-1,565	46
Fees & Charges Income	-5,277	-4,388	-4,267	(121)
Rents Income	-291	-241	-250	9
Government Grant Income	-1,209	-1,168	-1,168	0
Reimbursements & Other Grant Income	-650	-451	-454	3
Schools SLA Income	-83	-80	-80	0
Internal Fees Income	-194	-87	-75	(12)
School Meals Other Income	-2,350	-1,796	-1,828	32
Catering Fees	-187	-140	-54	(86)
Capital Salaries	-53	-26	-34	8
Rolling Projects Income	-105	-30	-30	0
Transfers From Reserves	-75	-67	-67	0
<b>Total Income</b>	<b>-14,997</b>	<b>-11,621</b>	<b>-11,346</b>	<b>(275)</b>
<b>Net Operational Expenditure</b>	<b>13,440</b>	<b>7,658</b>	<b>7,828</b>	<b>(170)</b>
<b><u>Recharges</u></b>				
Premises Support	1,915	1,401	1,401	0
Transport Recharges	1,942	989	989	0
Departmental Support Services	9	0	0	0
Central Support Services	2,481	1,880	1,880	0
HBC Support Costs Income	-447	-140	-140	0
<b>Net Total Recharges</b>	<b>5,900</b>	<b>4,130</b>	<b>4,130</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>19,340</b>	<b>11,788</b>	<b>11,958</b>	<b>(170)</b>

## Economy, Enterprise & Property

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend) £'000
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	4,574	3,288	3,321	(33)
Repairs & Maintenance	2,576	1,271	1,101	170
Premises	49	44	45	(1)
Energy & Water Costs	655	388	351	37
NNDR	542	515	467	48
Rents	353	348	340	8
Economic Regeneration Activities	49	12	12	0
Supplies & Services	2,356	1,233	1,173	60
Grants to Non Voluntary Organisations	233	64	64	0
Agency Related	0	0	1	(1)
<b>Total Expenditure</b>	<b>11,387</b>	<b>7,163</b>	<b>6,875</b>	<b>288</b>
<b><u>Income</u></b>				
Fees & Charges	-291	-204	-211	7
Rent – Markets	-778	-586	-589	3
Rent – Industrial Estates	-48	-63	-186	123
Rent – Investment Properties	-855	-590	-603	13
Transfer to /from Reserves	-1,538	-1,168	-1,168	0
Government Grant – Income	-2,085	-876	-876	0
Reimbursements & Other Income	-196	-170	-174	4
Recharges to Capital	-213	-81	-51	(30)
Schools Sla Income	-558	-547	-547	0
<b>Total Income</b>	<b>6,562</b>	<b>-4,285</b>	<b>-4,405</b>	<b>120</b>
<b>Net Operational Expenditure</b>	<b>4,825</b>	<b>2,878</b>	<b>2,470</b>	<b>408</b>
<b><u>Recharges</u></b>				
Premises Support Costs	1,916	1,410	1,410	0
Transport Support Costs	19	12	12	0
Central Support Service Costs	2,084	1,551	1,551	0
Repairs & Maintenance Recharge Income	-2,703	-2,027	-2,027	0
Accommodation Recharge Income	-2,959	-2,198	-2,198	0
Central Support Service Recharge Income	-1,934	-1,449	-1,449	0
<b>Net Total Recharges</b>	<b>-3,577</b>	<b>-2,701</b>	<b>-2,701</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>1,248</b>	<b>177</b>	<b>-231</b>	<b>408</b>

## Finance



	Annual Budget	Budget To Date	Actual To Date	Variance to Date
	£'000	£'000	£'000	(Overspend) £'000
<b><u>Expenditure</u></b>				
Employees	6,686	5,035	4,902	133
Supplies & Services	356	284	266	18
Other Premises	69	58	58	0
Insurances	1,456	1,012	1,012	0
Concessionary Travel	2,120	1,590	1,636	(46)
Rent Allowances	53,100	36,526	36,526	0
Non HRA Rebates	77	42	42	0
Discretionary Housing Payments	387	321	321	0
Local Welfare Payments	150	100	100	0
<b>Total Expenditure</b>	<b>64,401</b>	<b>44,968</b>	<b>44,863</b>	<b>105</b>
<b><u>Income</u></b>				
Fees & Charges	-354	-183	-165	(18)
SLA to Schools	-818	-818	-802	(16)
NNDR Administration Grant	-166	0	0	0
Hsg Ben Administration Grant	-642	-433	-433	0
Council Tax Admin Grant	-232	-233	-233	0
Rent Allowances	-52,700	-36,526	-36,526	0
Clerical Error Recoveries	-398	0	0	0
Non HRA Rent Rebates	-77	-37	-37	0
Discretionary Housing Payments Grant	-387	-387	-387	0
Reimbursements & Other Grants	-362	-272	-302	30
Liability Orders	-421	-404	-404	0
Transfer from Reserves	-410	0	0	0
<b>Total Income</b>	<b>-56,967</b>	<b>-39,293</b>	<b>-39,289</b>	<b>-4</b>
<b>Net Operational Expenditure</b>	<b>7,434</b>	<b>5,675</b>	<b>5,574</b>	<b>101</b>
<b><u>Recharges</u></b>				
Premises	340	255	255	0
Transport	8	6	6	0
Central Support Services	2,511	1,883	1,883	0
Support Services Income	-6,189	-4,626	-4,626	0
<b>Net Total Recharges</b>	<b>-3,330</b>	<b>-2,482</b>	<b>-2,482</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>4,104</b>	<b>3,193</b>	<b>3,092</b>	<b>101</b>

**ICT & Support Services**

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	5,487	4,083	3,827	256
Supplies & Services	773	691	603	88
Computer Repairs & Software	615	307	290	17
Communications Costs	385	385	385	0
Other Premises	32	15	13	2
Other Transport	6	5	5	0
Capital Financing	356	297	292	5
Transfers to Reserves	29	0	0	0
<b>Total Expenditure</b>	<b>7,683</b>	<b>5,783</b>	<b>5,415</b>	<b>368</b>
<b><u>Income</u></b>				
Fees & Charges	-848	-317	-329	12
SLA to Schools	-514	-514	-514	0
<b>Total Income</b>	<b>-1,362</b>	<b>-831</b>	<b>-843</b>	<b>12</b>
<b>Net Operational Expenditure</b>	<b>6,321</b>	<b>4,952</b>	<b>4,572</b>	<b>380</b>
<b><u>Recharges</u></b>				
Premises	353	265	265	0
Transport	8	6	6	0
Central Support Services	626	468	468	0
Support Service Income	-7,259	-5,451	-5,451	0
<b>Net Total Recharges</b>	<b>-6,272</b>	<b>-4,712</b>	<b>-4,712</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>49</b>	<b>240</b>	<b>-140</b>	<b>380</b>

**Legal & Democratic Services**

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,787	1,411	1,437	(26)
Supplies & Services	434	254	240	14
Civic Catering & Functions	27	13	11	2
Mayoral Allowances	22	15	15	0
Legal Expenses	223	155	155	0
<b>Total Expenditure</b>	<b>2,493</b>	<b>1,848</b>	<b>1,858</b>	<b>(10)</b>
<b><u>Income</u></b>				
Land Charges	-103	-68	-66	(2)
License Income	-256	-195	-195	0
Schools SLA's	-66	-66	-89	23
Government Grants	-33	-33	-52	19
Other Income	-28	-20	-42	22
Transfers from Reserves	-68	-5	-5	0
<b>Total Income</b>	<b>-554</b>	<b>-387</b>	<b>-449</b>	<b>62</b>
<b>Net Operational Expenditure</b>	<b>1,939</b>	<b>1,461</b>	<b>1,409</b>	<b>52</b>
<b><u>Recharges</u></b>				
Premises Support	158	119	119	0
Transport Recharges	11	8	8	0
Central Support Recharges	361	271	271	0
Support Recharges Income	-1,867	-1,400	-1,400	0
<b>Net Total Recharges</b>	<b>-1,337</b>	<b>-1,002</b>	<b>-1,002</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>602</b>	<b>459</b>	<b>407</b>	<b>52</b>

Planning & Transportation

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	4,271	3,203	3,114	89
Other Premises	213	93	93	0
Contracted Service	241	71	69	2
Supplies & Services	197	197	205	(8)
Street Lighting	1,901	1,341	1,159	182
Highways Maintenance	2,254	1,375	1,375	0
Bridges	99	1	1	0
Fleet Transport	1,201	804	804	0
Lease Car Contracts	316	112	112	0
Bus Support – Hopper Tickets	184	152	152	0
Bus Support	574	453	463	(10)
Out of Borough Transport	51	0	0	0
Finance Charges	145	128	128	0
Grants to Voluntary Organisations	68	68	68	0
Contribution to Reserves	223	223	223	0
NRA Levy	61	61	61	0
<b>Total Expenditure</b>	<b>11,999</b>	<b>8,282</b>	<b>8,027</b>	<b>255</b>
<b><u>Income</u></b>				
Sales	-415	-205	-210	5
Planning Fees	-541	-406	-271	(135)
Building Control Fees	-205	-154	-163	9
Other Fees & Charges	-533	-533	-602	69
Rents	-8	-6	-1	(5)
Grants & Reimbursements	-498	-148	-149	1
Government Grant Income	-7	-7	-6	(1)
Efficiency Savings	-60	0	0	0
Schools SLAs	-41	-41	-49	8
Capital Salaries	-312	0	0	0
Transfers from Reserves	-100	0	0	0
<b>Total Income</b>	<b>-2,720</b>	<b>-1,500</b>	<b>-1,451</b>	<b>(49)</b>
<b>Net Operational Expenditure</b>	<b>9,279</b>	<b>6,782</b>	<b>6,576</b>	<b>206</b>
<b><u>Recharges</u></b>				
Premises Recharges	858	543	543	0
Transport Recharges	512	257	257	0
Central Recharges	1,584	1,188	1,188	0
Borrow to Save Cost	240	240	240	0
Transport Recharge Income	-3,358	-1,967	-1,967	0
Central Recharge Income	-925	-526	-526	0
<b>Net Total Recharges</b>	<b>-1,089</b>	<b>-265</b>	<b>-265</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>8,190</b>	<b>6,517</b>	<b>6,311</b>	<b>206</b>

Policy, People, Performance & Efficiency

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,670	1,295	1,283	12
Employee Training	133	68	68	0
Supplies & Services	122	98	107	(9)
<b>Total Expenditure</b>	<b>1,925</b>	<b>1,461</b>	<b>1,458</b>	<b>3</b>
<b><u>Income</u></b>				
Fees & Charges	-110	-116	-122	6
Reimbursements & Other Grants	-10	-10	-11	1
School SLA's	-386	-386	-386	0
Transfers from Reserves	-98	0	0	0
<b>Total Income</b>	<b>-604</b>	<b>-512</b>	<b>-519</b>	<b>7</b>
<b>Net Operational Expenditure</b>	<b>1,321</b>	<b>949</b>	<b>939</b>	<b>10</b>
<b><u>Recharges</u></b>				
Premises Support	67	50	50	0
Central Support Recharges	265	198	198	0
Support Recharges Income	-1,700	-1,275	-1,275	0
<b>Net Total Recharges</b>	<b>-1,368</b>	<b>-1,027</b>	<b>-1,027</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>-47</b>	<b>-78</b>	<b>-88</b>	<b>10</b>

PEOPLE DIRECTORATE

Adult Social Care, Prevention & Assessment

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	7,962	5,622	5,496	126
Other Premises	86	42	69	(27)
Supplies & Services	455	276	282	(6)
Aids & Adaptations	113	80	80	0
Transport	18	14	14	0
Food Provision	96	65	64	1
Other Agency	23	12	6	6
Contribution to Complex Care Pool	19,729	11,933	12,065	(132)
<b>Total Expenditure</b>	<b>28,482</b>	<b>18,044</b>	<b>18,076</b>	<b>(32)</b>
<b><u>Income</u></b>				
Fees & Charges	-541	-410	-365	(45)
Reimbursements & Grant Income	-209	-191	-186	(5)
Transfer from Reserves	-1,203	-69	-69	0
Capital Salaries	-111	-83	-83	0
Government Grant Income	-170	-170	-170	0
<b>Total Income</b>	<b>-2,234</b>	<b>-923</b>	<b>-873</b>	<b>(50)</b>
<b>Net Operational Expenditure</b>	<b>26,248</b>	<b>17,121</b>	<b>17,203</b>	<b>(82)</b>
<b><u>Recharges</u></b>				
Premises Support	389	279	279	0
Central Support Services	1,876	1,334	1,334	0
Internal Recharge Income	-1,284	-955	-955	0
Transport Recharges	138	74	71	3
<b>Net Total Recharges</b>	<b>1,119</b>	<b>732</b>	<b>729</b>	<b>3</b>
<b>Net Department Expenditure</b>	<b>27,367</b>	<b>17,853</b>	<b>17,932</b>	<b>(79)</b>

**Children & Families**

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	9,008	6,761	6,830	(69)
Premises	300	191	165	26
Supplies & Services	1,076	690	738	(48)
Transport	6	4	62	(58)
Direct Payments/Individual Budgets	161	121	361	(240)
Commissioned Services	318	186	132	54
Out of Borough Residential Placements	3,421	2,258	4,502	(2,244)
Out of Borough Adoption	133	100	99	1
Out of Borough Fostering	481	361	1,126	(765)
In House Adoption	402	319	330	(11)
Special Guardianship	1,092	837	1,012	(175)
In House Foster Carer Payments	2,010	1,507	1,419	88
Care Leavers	184	138	78	60
Family Support	82	61	57	4
Emergency Duty Team	89	38	45	(7)
Contracted Services	4	4	4	0
Capital Financing	6	0	0	0
<b>Total Expenditure</b>	<b>18,773</b>	<b>13,576</b>	<b>16,960</b>	<b>(3,384)</b>
<b><u>Income</u></b>				
Adoption Placements	-97	-64	-53	(11)
Fees & Charges	-15	-11	-15	4
Sales Income	-29	-25	-38	13
Rents	-95	-23	-28	5
Dedicated School's Grant	-77	-59	-59	0
Reimbursements & Other Grant Income	-886	-807	-808	1
Government Grants	-337	-264	-264	0
Transfer from Reserves	-33	-33	-33	0
<b>Total Income</b>	<b>-1,569</b>	<b>-1,286</b>	<b>-1,298</b>	<b>12</b>
<b>Net Operational Expenditure</b>	<b>17,204</b>	<b>12,290</b>	<b>15,662</b>	<b>(3,372)</b>
<b><u>Recharges</u></b>				
Premises Support Costs	434	326	326	0
Transport Support Costs	42	27	27	0
Central Support Service Costs	2,181	1,615	1,615	0
<b>Net Total Recharges</b>	<b>2,657</b>	<b>1,968</b>	<b>1,968</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>19,861</b>	<b>14,258</b>	<b>17,630</b>	<b>(3,372)</b>

## Commissioning & Complex Care

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,282	4,671	4,573	98
Other Premises	243	186	193	(7)
Supplies & Services	342	309	313	(4)
Other Agency Costs	620	600	604	(4)
Transport	187	140	143	(3)
Contracts & SLAs	151	113	89	24
Emergency Duty Team	94	70	70	0
Payments To Providers	2,212	1,519	1,520	(1)
<b>Total Expenditure</b>	<b>10,131</b>	<b>7,608</b>	<b>7,505</b>	<b>103</b>
<b><u>Income</u></b>				
Sales & Rents Income	-198	-141	-154	13
Fees & Charges Income	-232	-174	-129	(45)
Reimbursements & Other Grant Income	-492	-229	-250	21
CCG Contribution To Service	-360	-193	-129	(64)
Transfer From Reserves	-1,351	0	0	0
<b>Total Income</b>	<b>-2,633</b>	<b>-737</b>	<b>-662</b>	<b>(75)</b>
<b>Net Operational Expenditure</b>	<b>7,498</b>	<b>6,871</b>	<b>6,843</b>	<b>28</b>
<b><u>Recharges</u></b>				
Transport	393	202	227	(25)
Premises Support	236	177	177	0
Central Support Services	1,088	797	797	0
Internal Recharge Income	-649	-421	-421	0
<b>Net Total Recharges</b>	<b>1,068</b>	<b>755</b>	<b>780</b>	<b>(25)</b>
<b>Net Department Expenditure</b>	<b>8,566</b>	<b>7,626</b>	<b>7,623</b>	<b>3</b>

Education, Inclusion & Provision



	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,355	4,349	4,141	208
Premises	442	37	37	0
Supplies & Services	2,996	1,642	1,595	47
Transport	5	4	3	1
School Transport	934	547	744	(197)
Commissioned Services	2,647	1,616	1,616	0
Agency Related Expenditure	1,474	997	978	19
Independent School Fees	2,463	1,645	1,645	0
Inter Authority Special Needs	175	28	28	0
Pupil Premium Grant	191	52	52	0
Nursery Education Payments	2,980	2,031	2,031	0
Schools Contingency	469	352	352	0
Special Education Needs Contingency	2,016	1,411	1,411	0
Capital Finance	3	1	0	1
Early Years Contingency	50	0	0	0
<b>Total Expenditure</b>	<b>23,200</b>	<b>14,712</b>	<b>14,633</b>	<b>79</b>
<b><u>Income</u></b>				
Fees & Charges	-351	-131	-132	1
Government Grant	-569	-569	-569	0
Reimbursements & Other Income	-1,112	-556	-557	1
Schools SLA Income	-252	-252	-256	4
Transfer to / from Reserves	-781	-574	-574	0
Dedicated Schools Grant	-12,938	-6,631	-6,631	0
Inter Authority Income	-578	-99	-99	0
Sales Income	-38	0	0	0
Rent	-102	-8	-8	0
<b>Total Income</b>	<b>-16,721</b>	<b>-8,820</b>	<b>-8,826</b>	<b>6</b>
<b>Net Operational Expenditure</b>	<b>6,479</b>	<b>5,892</b>	<b>5,807</b>	<b>85</b>
<b><u>Recharges</u></b>				
Central Support Services Costs	1,982	1,315	1,315	0
Premises Support Costs	288	213	213	0
Transport Support Costs	254	122	122	0
HBC Support Costs Income	-80	0	0	0
<b>Net Total Recharges</b>	<b>2,444</b>	<b>1,650</b>	<b>1,650</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>8,923</b>	<b>7,542</b>	<b>7,457</b>	<b>85</b>

Public Health & Public Protection

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	3,315	2,324	2,312	12
Supplies & Services	275	144	140	4
Other Agency	21	21	16	5
Contracts & SLA's	7,571	5,193	5,191	2
<b>Total Expenditure</b>	<b>11,182</b>	<b>7,682</b>	<b>7,659</b>	<b>23</b>
<b><u>Income</u></b>				
Other Fees & Charges	-59	-48	-45	(3)
Sales Income	-44	-44	-46	2
Reimbursements & Grant Income	-186	-185	-192	7
Government Grant	-10,718	-7,655	-7,655	0
Transfer from Reserves	-425	0	0	0
<b>Total Income</b>	<b>-11,432</b>	<b>-7,932</b>	<b>-7,938</b>	<b>6</b>
<b>Net Operational Expenditure</b>	<b>-250</b>	<b>-250</b>	<b>-279</b>	<b>29</b>
<b><u>Recharges</u></b>				
Premises Support	162	122	123	(1)
Central Support Services	592	339	339	0
Transport Recharges	18	10	10	0
Support Income	-64	0	0	0
<b>Net Total Recharges</b>	<b>708</b>	<b>471</b>	<b>472</b>	<b>(1)</b>
<b>Net Department Expenditure</b>	<b>458</b>	<b>221</b>	<b>193</b>	<b>28</b>

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	338	253	196	57
Premises	80	62	117	(55)
Contracted Services	63	49	49	0
Supplies & Services	144	107	17	90
Members Allowances	785	589	519	70
Interest Payable	2,047	1,535	1,062	473
Bank Charges	78	58	51	7
Audit Fees	142	106	106	0
Contingency	500	375	0	375
Capital Financing	1,718	1,718	1,683	35
Mersey Gateway Crossings Board	776	650	537	113
Contribution to Reserves	792	413	0	413
Debt Management Expenses	34	26	14	12
Precepts & Levies	181	181	191	(10)
Corporate Property Savings Target	-670	-503	0	(503)
<b>Total Expenditure</b>	<b>7,008</b>	<b>5,619</b>	<b>4,542</b>	<b>1,077</b>
<b><u>Income</u></b>				
Interest Receivable	-436	-327	-628	301
Other Fees & Charges	-111	-83	-198	115
Grants & Reimbursements	-1,135	-953	-1,124	171
Government Grant Income	-5,197	-3,898	-3,818	-80
Transfer from Reserves	-1,081	-811	-811	0
<b>Total Income</b>	<b>-7,960</b>	<b>-6,072</b>	<b>-6,579</b>	<b>507</b>
<b>Net Operational Expenditure</b>	<b>-952</b>	<b>-453</b>	<b>-2,037</b>	<b>1,584</b>
<b><u>Recharges</u></b>				
Premises Recharges	5	3	3	0
Central Recharges	1,397	1,048	1,048	0
Central Recharge Income	-651	-488	-488	0
<b>Net Total Recharges</b>	<b>751</b>	<b>563</b>	<b>563</b>	<b>0</b>
<b>Net Department Expenditure</b>	<b>-201</b>	<b>110</b>	<b>-1,474</b>	<b>1,584</b>

## Complex Care Pooled Budget

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Intermediate Care Services	4,196	2,631	2,509	122
End of Life	192	122	152	(30)
Sub Acute	1,727	1,104	1,093	11
Urgent Care Centres	815	406	406	0
Joint Equipment Store	847	322	262	60
Contracts & SLA's	987	602	630	(28)
Intermediate Care Beds	596	447	488	(41)
BCF Schemes	1,754	977	977	0
Adult Care:				
Residential & Nursing Care	21,634	14,109	13,790	319
Domiciliary & Supported Living	10,296	7,768	8,377	(609)
Direct Payments	5,463	4,735	5,353	(618)
Day Care	445	306	276	30
Carers Breaks	431	379	379	0
Frailty Pathway	155	0	0	0
Contingency	518	0	0	0
<b>Total Expenditure</b>	<b>50,056</b>	<b>33,908</b>	<b>34,692</b>	<b>(784)</b>
<b>Income</b>				
Residential & Nursing Income	-5,059	-3,524	-3,785	261
Community Care Income	-1,840	-1,025	-1,233	208
Direct Payment Income	-254	-225	-320	95
BCF	-9,491	-7,118	-7,118	0
CCG Contribution to Pool	-12,846	-9,635	-9,635	0
Other CCG income	-114	-87	-84	(3)
ILF Grant	-723	-361	-361	0
Liability as per Joint Working Agreement	0	0	-91	91
<b>Total Income</b>	<b>-30,327</b>	<b>-21,975</b>	<b>-22,627</b>	<b>652</b>
<b>Net Department Expenditure</b>	<b>19,729</b>	<b>11,933</b>	<b>12,065</b>	<b>(132)</b>

## Capital Expenditure to 31 December 2016

Directorate/Department	Actual Expenditure to Date  £'000	2016/17 Cumulative Capital Allocation		Capital Allocation 2017/18  £'000	Capital Allocation 2018/19  £'000
		Quarter 3  £'000	Quarter 4  £'000		
<b><u>Enterprise Community &amp; Resources Directorate</u></b>					
<b>Community and Environment</b>					
Stadium Minor Works	257	260	280	30	30
Leisure Centres Refurbishment	276	275	275	0	0
Widnes Recreation Site	231	231	231	0	0
Norton Priory	2,786	2,790	2,830	327	0
Norton Priory Biomass Boiler	0	0	107	0	0
Open Spaces Schemes	130	150	200	0	0
Children's Playground Equipment	13	15	65	91	65
Upton Improvements	0	0	13	0	0
The Glen Play Area	26	30	64	4	0
Runcorn Hill Park	120	120	210	150	75
Crow Wood Play Area	4	5	35	450	75
Runcorn Cemetery Extension	0	0	0	9	0
Peelhouse Lane Cemetery	10	10	105	1,000	293
Peelhouse Lane Cemetery – Enabling Works	35	35	46	0	0
Landfill Tax Credit Schemes	0	0	340	340	340
Litter Bins	11	15	20	20	20
<b>ICT &amp; Support Services</b>					
ICT Rolling Programme	1,100	1,100	1,100	1,100	1,100

Directorate/Department	Actual Expenditure to Date £'000	2016/17 Cumulative Capital Allocation		Capital Allocation 2017/18 £'000	Capital Allocation 2018/19 £'000
		Quarter 3 £'000	Quarter 4 £'000		
<b>Economy, Enterprise &amp; Property</b>					
Castlefields Regeneration	24	24	54	125	0
3MG	327	327	876	4,104	0
Widnes Waterfront	0	0	0	1,000	0
Johnsons Lane Infrastructure	0	0	302	0	0
Decontamination of Land	0	0	6	0	0
SciTech Daresbury	14,240	14,240	15,939	483	0
Venture Fields	0	0	0	6,000	0
Former Crosville Site	2,283	2,283	4,375	0	0
Police Station Site	323	323	341	0	0
Travellers' Site Warrington Road	0	0	48	0	0
Signage at The Hive	0	0	50	50	0
Advertising Screen at The Hive	0	0	0	100	0
Widnes Town Centre Initiative	16	16	16	0	0
Widnes Market Refurbishment	74	74	1,052	370	10
Widnes Land Purchases	0	0	235	0	0
Equality Act Improvement Works	0	0	150	450	300
The Croft	0	0	30	0	0
Linnets Clubhouse	34	0	0	0	0
<b>Mersey Gateway</b>					
Land Acquisitions	1,442	1,442	1,826	2,254	11,284
Development Costs	1,538	1,538	2,592	2,365	0
Loan Interest During Construction	2,757	2,757	3,699	1,854	0
Construction Costs	35,000	35,000	70,000	32,500	0
Mersey Gateway Liquidity Fund	0	0	0	10,000	0

Directorate/Department	Actual Expenditure to Date £'000	2016/17 Cumulative Capital Allocation		Capital Allocation 2017/18 £'000	Capital Allocation 2018/19 £'000
		Quarter 3 £'000	Quarter 4 £'000		
<b>Other</b>					
Risk Management	25	25	125	120	120
Fleet Replacements	447	450	2,222	1,361	556
<b>Policy, Planning &amp; Transportation</b>					
Bridge & Highway Maintenance	1,089	1,100	3,081	3,231	1,546
Integrated Transport & Network Management	96	100	736	908	0
Street Lighting – Structural Maintenance & Upgrades	498	505	745	3,706	200
STEPS Programme	20	15	670	0	0
S106 Schemes	362	362	362	0	0
Peelhouse Lane Cemetery - Highways	1	1	101	0	0
Hale Road Bus Priority Route	0	0	150	0	0
Silver Jubilee Bridge – Major Maintenance Scheme	0	0	0	5,400	0
<b>Total Enterprise Community &amp; Resources</b>	<b>65,595</b>	<b>65,618</b>	<b>115,704</b>	<b>79,902</b>	<b>16,014</b>

Directorate/Department	Actual Expenditure to Date £'000	2016/17 Cumulative Capital Allocation		Capital Allocation 2017/18 £'000	Capital Allocation 2018/19 £'000
		Quarter 3 £'000	Quarter 4 £'000		
<b>People Directorate</b>					
<b>Commissioning &amp; Complex Care</b>					
ALD Bungalows	200	200	299	100	0
Grangeway Court	197	200	343	0	0
Community Capacity Grant	0	0	57	0	0
Bredon reconfiguration	63	70	356	0	0
<b>Complex Pool</b>					
Disabled Facilities Grant	253	475	635	0	0
Stairlifts (Adaptations Initiative)	203	188	250	0	0
RSL Adaptations (Joint Funding)	163	150	200	0	0
Madeline McKenna Residential Home	0	0	450	0	0
Purchase of 2 adapted properties	0	0	0	520	0
<b>Prevention &amp; Assessment</b>					
Community Meals Oven	0	0	10	0	0
Lifeline Telecare Upgrade	60	60	100	0	0
<b>Public Health &amp; Public Protection</b>					
Halton Recovery & Wellbeing Hub	45	45	45	0	0
Directorate/Department	Actual Expenditure to Date	2016/17 Cumulative Capital Allocation		Capital Allocation 2017/18	Capital Allocation 2018/19



	£'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
<b>Schools Related</b>					
Asset Management Data	1	3	7	0	0
Fire Compartmentation	26	37	37	2	0
Capital Repairs	497	497	605	130	0
Asbestos Management	8	10	20	0	0
Schools Access Initiative	62	70	80	0	0
Education Programme (General)	51	50	110	0	0
Basic Need Projects	0	0	0	779	0
School Modernisation Projects	342	342	372	134	0
Early Education for 2 Year Olds	43	45	52	0	0
Universal Infant School Meals	0	0	2	0	0
Halebank	20	20	20	0	0
St Edwards Catholic Primary	32	32	32	0	0
Hale Primary	97	108	118	0	0
Fairfield Primary School	1,193	1,100	1,789	411	0
Weston Point Primary	0	0	10	35	0
<b>Total People Directorate</b>	<b>3,556</b>	<b>3,702</b>	<b>5,999</b>	<b>2,111</b>	<b>0</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>69,151</b>	<b>69,320</b>	<b>121,703</b>	<b>82,013</b>	<b>16,014</b>
Slippage (20%)			-10,341	-7,903	-3,203
				10,341	7,903
<b>TOTAL</b>	<b>69,151</b>	<b>69,320</b>	<b>111,362</b>	<b>84,451</b>	<b>20,714</b>