

REPORT TO: Executive Board
DATE: 22 February 2018
REPORTING OFFICER: Operational Director – Finance
PORTFOLIO: Resources
SUBJECT: 2017/18 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 2017.

2.0 RECOMMENDED: That

- 1) All spending continues to be limited to the absolutely essential;**
- 2) Strategic Directors continue to take appropriate action to contain overall spending within their total operational budget by year-end;**
- 3) For those Services experiencing significant net overspends, Strategic Directors take action to bring net spend back in line with budget as soon as possible during the next financial year; and**
- 4) 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 2017, along with individual statements for each Department. In overall terms revenue expenditure is £1.990m above the budget profile at this stage.
- 3.2 Given the Council's overall position and continuing budget pressures, it remains essential that all Departments restrict and/or defer any non-essential spend over the remainder of the financial year.
- 3.3 The overspend position reported as at the end of 30 September 2017 was £1.938m above the profiled budget. Therefore the position for the past three months shows the overspend position has slowed measurably but this is only in certain departments and whilst positive there are

increased pressures in other departments which have developed over the last three months.

- 3.4 Projections for the final three months of the financial year show the level of the Council overspend position will be approximately £3.5m if no further corrective action is taken. As at 31 March 2017 the Council's General Fund balance was £4.830m. Unless the projected overspend is reduced the general reserve will be all but consumed, giving the Council little scope to meet any future overspends.
- 3.5 Continuing the theme of past reports the main budget pressure facing the Council continues to be within the Children & Families Department. The overspend position over the past quarter has increased from £2.8m to £3.8m. The rate of increase in the overspend is not as great as was expected at the end of September 2017. It is currently forecast that the Department's total spend for the year will be £5.0m in excess of the total available budget.
- 3.6 The two Services which are dominating the overspend position continue to be Out-of-Borough Residential Places and Out-of-Borough Fostering. Between them they account for £2.9m (79%) of the current overspend position.
- 3.7 Against the Residential Placements full year budget of £4.1m, actual costs are currently £4.5m, which represents 110% of the full year's budget with a quarter of the year still to go. Work continues to try and reduce the number and costs of placements and in the past quarter there was net reduction of 2 in the number of children within the Service requiring a residential placement.
- 3.8 In an effort to reduce costs, for young people aged 16 and over and moving into semi-independent accommodation a block contract will be negotiated with one provider, ending the need to negotiate the price of placements on an individual basis. Other placements are being reviewed and costs are being looked at in detail, alongside what the expected outcomes of the placement are.
- 3.9 As with residential placements there has been a reduction in a number of children requiring Out-of-Borough foster placements. Based on current numbers it is forecast that this Service will overspend against budget by £1.5m by year-end. This is a reduction in the forecast from September 2017 when costs were expected to exceed budget by £1.8m. To reduce costs further, every effort will be made to utilise in-house foster carers where there is availability.
- 3.10 Expenditure relating to Direct Payments has continued to grow at a level which exceeds the available budget. There is growing demand for direct payments and the number of children coming into the service with additional complex needs is increasing. It is forecast that direct payment costs for the year will total approximately £0.558m against the budget of £0.228m.

- 3.11 The 2018/19 budget which will be presented to Council on 7th March 2018, will include an additional £3.0m of budget provision for the Children & Families Department which will help to alleviate the overspend position and service demand pressures. It is intended that as far as possible this additional budget provision will be used to bring about ongoing reductions in cost.
- 3.12 The Complex Care Pool Budget with Halton Clinical Commissioning Group is over budget by £1.526m as at 31 December 2017, although the Council is only liable for 63% of any year-end overspend position. Financial pressures within the service relate to costs for health and social care services covering Residential and Domiciliary Care, Direct Payments and Day Care.
- 3.13 Within Residential and Nursing Care, continuing health care (CHC) and joint funded care (JFC) packages are placing pressure on the budget as an increasing number of people are deemed eligible for CHC and are also receiving care for longer periods of time than previously. The total number of clients receiving a permanent residential care package has increased from 599 to 611, although the average weekly cost of a such packages has decreased from £586 to £584. The number of Out-of-Borough placements has also increased, which on average attract a 51% higher cost than In-Borough placements.
- 3.14 The year-end forecast of spend for Domiciliary Services and Supported Living is £15.031m against a budget of £13.511m. This is as a result of increased demand and the average weekly cost of a domiciliary care package increasing from £299 to £323 (8.2%). There has also been a significant increase to the forecast spend for Direct Payment care packages, with an increase to the number of clients from 470 to 483 (2.8%) and the average weekly cost of a direct payment package increasing from £323 to £329.
- 3.15 Based on current service demand, it is forecast the Complex Care Pool Budget will be overspent against budget by £2.3m by financial year-end. The Council's share of this overspend would be £1.4m. A financial recovery action plan has therefore been implemented by the Pool Manager, to look at reducing costs to bring spend back in line with budget. The group set up to review and implement the financial recovery plan meet on a regular basis and focus attention on specific areas within health and social care budgets. This includes undertaking targeted reviews and re-assessment of existing client care packages and funding arrangements.
- 3.16 Community & Environment Department spend to 31 December 2017 exceeds the profiled budget by £0.663m. The forecast level of overspend has increased over the past quarter and is primarily due to increasing employee and waste disposal costs, along with shortfalls of income which continue to be experienced in a number of areas, including stadium catering, bars, and fitness membership.

- 3.17 Employee costs for the Department exceed the budget to date by £0.340m, due to staff turnover saving targets not being met and spend on casual staff exceeding budget. The overspends are being partly offset by managed underspends on budgets such as supplies and services and spending is being deferred or avoided unless absolutely necessary.
- 3.18 Within Education, Inclusion and Provision Department the overspend has increased over the past quarter to £0.343m, with a forecast outturn position of £0.486m. School transport has seen a significant increase in demand and thereby costs for this statutory service. In addition, there is a significant shortfall in income due to a reduction in the number of children from other authorities attending Halton schools. Managed underspends on supplies and services and other budgets are being used to partly offset the overspends, with spending being kept to only the absolutely essential.
- 3.19 Overall staffing expenditure across the Council is £0.897m below the budget profile. The main reason for this is vacant posts being held open, many of which have been offered as savings for next year, and restricting spend to only where absolutely essential on discretionary budgets such as supplies and services.
- 3.20 Corporate & Democracy net spend is currently under budget by £2.6m, which is helping mitigate the budget pressures elsewhere across the Council. This is primarily due to borrowing costs being significantly lower than forecast, a review of unused reserves having released balances back into the general fund and additional government grant received on business rates relating to changes to the small business rate relief thresholds.
- 3.21 Included within the employees budget is a staff turnover savings target of 3.0% which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the quarter has been achieved in all Departments with the exception of Community & Environment, Economy, Enterprise & Property, Policy People Performance & Efficiency and Education Inclusion & Provision.
- 3.22 The council tax collection rate for the third quarter of 82.20% is marginally lower (0.71%) than at this stage last year. It is still however expected that more council tax income will be collected than was forecast at the start of the year, which will help with reducing the budget deficit for 2019/20.
- 3.23 The collection rate for business rates of 82.87% is higher (1.39%) than at this stage last year. Forecasting retained business rates through to the end of the financial year remains difficult, due to the number of appeals outstanding with the Valuation Office Agency and the new process of appealing against rateable values which was introduced with the April 2017 revaluation.

Capital Spending

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

1. Children's Playground Equipment
2. Runcorn Hill Park
3. Linnets Clubhouse
4. Widnes Market Refurbishment
5. Equality Act Improvement Works
6. Development Costs – Mersey Gateway
7. Loan Interest During Construction – Mersey Gateway
8. Bridge & Highway Maintenance
9. Street Lighting Structural Maintenance & Upgrades
10. Silver Jubilee Bridge Major Maintenance & Reconfiguration
11. Upgrade PNC
12. Grangeway Court Refurbishment
13. Bredon Reconfiguration
14. Vine Street Reconfiguration
15. Disabled Facilities Grant
16. Millbrow Nursing Home
17. Capital Repairs – Schools
18. Schools Access Initiative
19. Basic Need Projects
20. School Modernisation Projects
21. Fairfield Primary School
22. Weston Point Primary School
23. Small Capital Works - Schools
24. The Bridge School Vocational Centre

3.25 Capital spending at 31st December 2017 totalled £107.9m, which is 99% of the planned spending of £108.8m at this stage. This represents 93.6% of the total Capital Programme of £115.2m (which assumes a 20% slippage between years). Note: no slippage has been calculated on the Mersey Gateway Construction Costs or Mersey Gateway Liquidity Fund.

Balance Sheet

3.26 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 is reviewed in line with budget. Reserves are monitored and released when appropriate, to help meet the challenge of keeping expenditure in line with the current year's budget.

6.2 In preparing the 2017/18 budget, a register of significant financial risks was prepared which has been updated as at 31 December 2017.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

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

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

APPENDIX 1

Summary of Revenue Spending to 31 December 2017

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (Overspend) £'000
Community & Environment	19,367	13,109	13,772	(663)
Economy, Enterprise & Property	1,451	2,419	2,295	124
Finance	4,459	2,982	2,534	448
ICT & Support Services	-5	-395	-496	101
Legal & Democratic Services	531	388	348	40
Planning & Transportation	6,923	5,179	5,178	1
Policy, People, Performance & Efficiency	0	-148	-331	183
Enterprise, Community & Resources	32,726	23,534	23,300	234
Adult Social Care	38,185	24,880	25,638	(758)
Children & Families	20,403	14,083	17,848	(3,765)
Education, Inclusion & Provision	7,752	3,580	3,923	(343)
Public Health & Public Protection	388	383	371	12
People	66,728	42,926	47,780	(4,854)
Corporate & Democracy	3,795	5,048	2,418	2,630
Mersey Gateway	0	-18,260	-18,260	0
Net Total	103,249	53,248	55,238	(1,990)

ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE
Community & Environment Department

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	13,240	10,285	10,625	(340)
Other Premises	1,965	1,526	1,521	5
Supplies & Services	1,651	1,254	1,128	126
Book Fund	167	125	121	4
Hired & Contracted Services	1,193	870	861	9
Food Provisions	548	425	479	(54)
School Meals Food	1,983	1,223	1,215	8
Transport	55	45	32	13
Other Agency Costs	442	235	217	18
Waste Disposal Contracts	5,775	3,449	3,541	(92)
Grants To Voluntary Organisations	67	35	2	33
Grant To Norton Priory	172	172	174	(2)
Rolling Projects	55	53	53	0
Capital Financing	77	7	7	0
Total Expenditure	27,390	19,704	19,976	(272)
<u>Income</u>				
Sales Income	-2,105	-1,654	-1,551	(103)
School Meals Sales	-2,324	-1,510	-1,543	33
Fees & Charges Income	-5,363	-4,161	-4,034	(127)
Rents Income	-297	-190	-87	(103)
Government Grant Income	-1,246	-1,227	-1,227	0
Reimbursements & Other Grant Income	-716	-595	-595	0
Schools SLA Income	-99	-92	-91	(1)
Internal Fees Income	-191	-117	-95	(22)
School Meals Other Income	-2,096	-1,741	-1,723	(18)
Catering Fees	-179	-134	-57	(77)
Capital Salaries	-123	-61	-61	0
Rolling Projects Income	-55	62	62	0
Transfers From Reserves	-173	-175	-175	0
Total Income	-14,967	-11,595	-11,177	(418)
Net Operational Expenditure	12,423	8,109	8,799	(690)
<u>Recharges</u>				
Premises Support	1,760	1,320	1,320	0
Transport Recharges	2,072	1,433	1,406	27
Departmental Support Services	9	0	0	0
Central Support Services	3,467	2,616	2,616	0
Asset Charges	85	0	0	0
HBC Support Costs Income	-449	-369	-369	0
Net Total Recharges	6,944	5,000	4,973	27
Net Department Expenditure	19,367	13,109	13,772	(663)

Economy, Enterprise & Property Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,620	3,389	3,398	(9)
Repairs & Maintenance	2,294	1,412	1,380	32
Premises	43	43	42	1
Energy & Water Costs	658	424	347	77
NNDR	538	522	500	22
Rents	353	311	305	6
Economic Regeneration Activities	42	2	2	0
Supplies & Services	2,192	1,527	1,510	17
Grant to Non Vol Organisations	87	47	47	0
Agency Related	1	0	0	0
Total Expenditure	10,828	7,677	7,531	146
<u>Income</u>				
Fees & Charges	-289	-171	-169	(2)
Rent – Markets	-789	-591	-588	(3)
Rent – Investment Properties	-161	-122	-102	(20)
Rent – Commercial Properties	-879	-536	-528	(8)
Government Grant	-2,641	-1,197	-1,197	0
Reim & Other Income	-185	-147	-160	13
Recharges to Capital	-163	-76	-76	0
Transfer from Reserves	-447	-305	-305	0
Schools SLA Income	-535	-493	-491	(2)
Total Income	-6,089	-3,638	-3,616	(22)
Net Operational Expenditure	4,739	4,039	3,915	124
<u>Recharges</u>				
Asset Rental Support Costs	4	0	0	0
Premises Support Costs	1,746	874	874	0
Transport Support Costs	23	11	11	0
Central Support Service Costs	1,865	958	958	0
Repairs & Maintenance Recharge	-2,412	-1,206	-1,206	0
Income				
Accommodation Recharge Income	-2,624	-1,312	-1,312	0
Central Support Service Recharge	-1,890	-945	-945	0
Income				
Net Total Recharges	-3,288	-1,620	-1,620	0
Net Department Expenditure	1,451	2,419	2,295	124

Finance Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,517	4,138	3,767	371
Contracted Services	94	70	51	19
Supplies & Services	282	266	239	27
Insurance	1,299	974	950	24
Rent Allowances	50,200	30,407	30,407	0
Non HRA Rent Rebates	65	43	43	0
Discretionary Social Fund	154	120	120	0
Discretionary Housing Pyts	387	312	312	0
Concessionary Travel	2,175	1,631	1,638	(7)
LCR Levy	2,175	1,631	1,631	0
Total Expenditure	62,348	39,592	39,158	434
<u>Income</u>				
Clerical Error Recovery	-400	-318	-318	0
NDR Admin Grant	-166	0	0	0
Rent Allowances	-49,800	-30,424	-30,424	0
Other fees & Charges	-164	-164	-160	(4)
Non HRA Rent Rebate	-65	-35	-35	0
Grants & Reimbursements	-208	-208	-212	4
Dedicated Schools Grant	-112	0	0	0
Discretionary Hsg Payment Gt	-387	-387	-398	11
Hsg Benefit Admin Grant	-510	-338	-338	0
Universal Credits	-130	-102	-102	0
Council Tax Admin Grant	-221	-221	-221	0
Council Tax Liability Order	-421	-414	-414	0
Schools SLAs	-837	-837	-840	3
LCR Reimbursement	-2,175	-1,631	-1,631	0
Transfer from Reserves	-251	0	0	0
Total Income	-55,847	-35,079	-35,093	14
Net Operational Expenditure	6,501	4,513	4,065	448
<u>Recharges</u>				
Premises Support	199	149	149	0
Transport Recharges	6	5	5	0
Central Recharges	2,329	1,747	1,747	0
Central Recharge Income	-4,576	-3,432	-3,432	0
Net Total Recharges	-2,042	-1,531	-1,531	0
Net Department Expenditure	4,459	2,982	2,534	448

ICT & Support Services Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,838	5,137	5,122	15
Premises	56	51	51	0
Supplies & Services	722	553	532	21
Capital Financing	1,594	168	168	0
Computer Repairs & Software	528	452	368	84
Communication Costs	385	359	399	(40)
Transfer to Reserves	15	0	0	0
Total Expenditure	10,138	6,720	6,640	80
<u>Income</u>				
Fees & Charges	-1,116	-224	-247	23
Schools SLA Income	-509	-501	-499	(2)
Reimbursements & Other Grant Income	-15	-13	-13	0
Total Income	-1,640	-738	-759	21
Net Operational Expenditure	8,498	5,982	5,881	101
<u>Recharges</u>				
Premises Support Recharges	498	373	373	0
Transport Recharges	5	4	4	0
Central Support Recharges	919	690	690	0
Support Services Income	-9,925	-7,444	-7,444	0
Net Total Recharges	-8,503	-6,377	-6,377	0
Net Department Expenditure	-5	-395	-496	101

Legal & Democratic Services Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,756	1,350	1,349	1
Supplies & Services	367	271	248	23
Civic Catering & Functions	27	20	19	1
Legal Expenses	223	171	155	16
Mayoral Allowances	22	7	1	6
Total Expenditure	2,395	1,819	1,772	47
<u>Income</u>				
Land Charges	-90	-70	-63	(7)
School SLAs	-80	-80	-80	0
Licence Income	-261	-210	-193	(17)
Fees & Charges Income	-38	-26	-43	17
Government Grant Income	-38	-37	-37	0
Reimbursements & Other Grant Income	-161	-111	-111	0
Total Income	-668	-534	-527	(7)
Net Operational Expenditure	1,727	1,285	1,245	40
<u>Recharges</u>				
Premises Support	187	140	140	0
Transport Recharges	36	27	27	0
Central Support Recharges	313	235	235	0
Support Recharges Income	-1,732	-1,299	-1,299	0
Net Total Recharges	-1,196	-897	-897	0
Net Department Expenditure	531	388	348	40

Planning & Transportation Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,303	3,227	3,194	33
Other Premises	171	109	71	38
Contracted Services	244	183	107	76
Supplies & Services	172	145	160	(15)
Street Lighting	1,608	1,184	1,184	0
Highways Maintenance	2,365	1,216	1,216	0
Fleet Transport	1,071	716	716	0
Lease Car Contracts	40	30	31	(1)
Bus Support	639	480	517	(37)
Finance Charges	83	47	47	0
Grants to Vol. Organisations	68	68	68	0
LCR Levy	754	566	566	0
NRA Levy	63	63	63	0
Contribution to Reserves	500	500	500	0
Total Expenditure	12,081	8,534	8,440	94
<u>Income</u>				
Sales	-316	-237	-223	-14
Planning Fees	-562	-422	-440	18
Building Control Fees	-209	-157	-107	-50
Other Fees & Charges	-592	-454	-476	22
Rent	-8	-6	0	-6
Grants & Reimbursements	-230	-153	-188	35
Government Grant Income	-129	-72	-72	0
Efficiency Savings	-60	0	0	0
Schools SLAs	-42	-42	-44	2
Capital Salaries	-317	-25	-23	-2
LCR Levy Reimbursement	-754	-566	-566	0
Transfers from Reserves	-566	0	0	0
Total Income	-3,785	-2,134	-2,139	5
Net Operational Expenditure	8,296	6,400	6,301	99
<u>Recharges</u>				
Premises Recharges	579	435	435	0
Transport Recharges	484	363	301	62
Asset Charges	358	77	77	0
Central Recharges	1,333	1,000	1,000	0
Transport Recharge Income	-2,736	-2,052	-1,892	(160)
Central Recharge Income	-1,391	-1,044	-1,044	0
Net Total Recharges	-1,373	-1,221	-1,123	(98)
Net Department Expenditure	6,923	5,179	5,178	1

Policy, People, Performance & Efficiency Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,618	1,231	1,271	-40
Employees - Apprenticeship	200	150	0	150
Employees Training	133	91	44	47
Supplies & Services	138	98	86	12
Apprenticeship Levy	300	97	97	0
Total Expenditure	2,389	1,667	1,498	169
<u>Income</u>				
Fees & Charges	-90	-68	-102	34
Schools SLAs	-416	-409	-389	-20
Transfer from Reserves	-98	0		
Total Income	-604	-477	-491	14
Net Operational Expenditure	1,785	1,190	1,007	183
<u>Recharges</u>				
Premises Support	60	45	45	0
Central Support Recharges	1,081	811	811	0
Support recharges Income	-2,926	-2,194	-2,194	0
Net Total Recharges	-1,785	-1,338	-1,338	0
Net Department Expenditure	0	-148	-331	183

PEOPLE DIRECTORATE

Adult Social Care Department

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	13,862	10,300	10,059	241
Other Premises	354	250	253	(3)
Supplies & Services	1,249	896	895	1
Aids & Adaptations	113	67	64	3
Transport	201	132	128	4
Food Provision	195	126	106	20
Contracts & SLAs	495	383	388	(5)
Emergency Duty Team	95	71	74	(3)
Other Agency	624	450	449	1
Payments To Providers	1,443	1,164	1,177	(13)
Contribution to Complex Care Pool	20,646	11,459	12,420	(961)
Total Expenditure	39,277	25,298	26,013	(715)
<u>Income</u>				
Sales & Rents Income	-307	-260	-284	24
Fees & Charges	-741	-555	-483	(72)
Reimbursements & Grant Income	-1,102	-558	-553	(5)
Transfer From Reserves	-631	0	0	0
Capitalised Salaries	-111	-83	-83	0
Government Grant Income	-854	-801	-811	10
Total Income	-3,746	-2,257	-2,214	(43)
Net Operational Expenditure	35,531	23,041	23,799	(758)
<u>Recharges</u>				
Premises Support	517	388	388	0
Asset Charges	83	0	0	0
Central Support Services	3,352	2,424	2,424	0
Internal Recharge Income	-1,795	-1,255	-1,255	0
Transport Recharges	497	282	282	0
Net Total Recharges	2,654	1,839	1,839	0
Net Department Expenditure	38,185	24,880	25,638	(758)

Children & Families Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	8,576	6,264	6,222	42
Premises	264	155	148	7
Supplies and Services	984	641	697	(56)
Transport	6	4	77	(73)
Direct Payments/Individual Budgets	228	212	437	(225)
Commissioned Services	277	139	139	0
Out of Borough Residential Placements	4,112	2,654	4,469	(1,815)
Out of Borough Adoption	80	60	90	(30)
Out of Borough Fostering	834	370	1,539	(1,169)
In House Adoption	207	153	209	(56)
Special Guardianship	1,092	824	1,061	(237)
In House Foster Carer Payments	1,637	1,153	1,153	0
Care Leavers	188	157	143	14
Family Support	53	40	46	(6)
Emergency Duty Team	89	36	43	(7)
Contracted Services	4	2	3	(1)
Capital Finance	6	0	0	0
Early Years	97	52	178	(126)
Total Expenditure	18,734	12,916	16,654	(3,738)
<u>Income</u>				
Adoption Placements	-45	-23	0	(23)
Fees and Charges	-19	-19	-19	0
Sales Income	-45	-45	-46	1
Rents	-87	-43	-43	0
Dedicated Schools Grant	-47	0	0	0
Reimbursements & Other Grant Income	-497	-429	-424	(5)
Government Grants	-134	-134	-134	0
Transfer from Reserves	-93	-93	-93	0
Total Income	-967	-786	-759	(27)
Net Operational Expenditure	17,767	12,130	15,895	(3,765)
<u>Recharges</u>				
Premises Support	358	268	268	0
Transport Support	47	34	34	0
Central Support Service Costs	2,231	1,651	1,651	0
Net Total Recharges	2,636	1,953	1,953	0
Net Department Expenditure	20,403	14,083	17,848	(3,765)

Education, Inclusion & Provision Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,970	4,313	4,342	(29)
Premises	112	45	55	(10)
Supplies & Services	2,624	1,449	1,306	143
Transport	5	0	5	(5)
Schools Transport	926	528	745	(217)
Commissioned Services	2,677	1,638	1,638	0
Agency Related Expenditure	1,595	1,116	1,085	31
Independent School Fees	2,463	1,867	1,867	0
Inter Authority Special Needs	175	32	32	0
Pupil Premium Grant	73	82	82	0
Nursery Education Payments	5,199	3,266	3,266	0
Special Education Needs	1,250	1,172	1,172	0
Contingency				
Schools Contingency	416	180	180	0
Capital Finance	150	119	118	1
Total Expenditure	23,635	15,807	15,893	(86)
<u>Income</u>				
Fees & Charges	-301	-377	-362	(15)
Government Grants	-639	-608	-608	0
Reimbursements & Other Income	-933	-637	-700	63
Schools SLA Income	-181	-278	-283	5
Transfer to/from Reserves	-587	-487	-487	0
Dedicated Schools Grant	-14,686	-11,015	-11,015	0
Inter Authority Income	-578	-333	-23	(310)
Rent	-104	0	0	0
Total Income	-18,009	-13,735	-13,478	(257)
Net Operational Expenditure	5,626	2,072	2,415	(343)
<u>Recharges</u>				
Central Support Services Costs	1,770	1,253	1,253	0
HBC Support Costs Income	-79	-59	-59	0
Premises Support Costs	226	169	169	0
Transport Support Costs	209	145	145	0
Net Total Recharges	2,126	1,508	1,508	0
Net Department Expenditure	7,752	3,580	3,923	(343)

Public Health & Public Protection Department

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	3,497	2,435	2,383	52
Other Premises	5	0	0	0
Supplies & Services	273	149	175	(26)
Contracts & SLA's	7,180	4,733	4,733	0
Transport	5	4	4	0
Other Agency	18	18	17	1
Total Expenditure	10,978	7,339	7,312	27
<u>Income</u>				
Other Fees & Charges	-76	-74	-60	(14)
Government Grant	-10,454	-7,237	-7,237	0
Reimbursements & Grant Income	-263	-218	-218	0
Transfer from Reserves	-652	-130	-130	0
Total Income	-11,445	-7,659	-7,645	(14)
Net Operational Expenditure	-467	-320	-333	13
<u>Recharges</u>				
Premises Support	127	95	95	0
Central Support Services	802	617	617	0
Transport Recharges	20	14	15	(1)
Support Income	-94	-23	-23	0
Net Total Recharges	855	703	704	(1)
Net Department Expenditure	388	383	371	12

Corporate & Democracy

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	353	265	235	30
Contracted Services	35	26	30	(4)
Supplies & Services	305	260	378	(118)
Members Allowances	793	595	617	(22)
Interest Payable	2,042	1,561	868	693
Bank Charges	79	59	83	(24)
Audit Fees	144	108	108	0
Contingency	1,225	825	0	825
Capital Financing	1,951	1,951	1,968	(17)
Contribution to Reserves	4,083	3,063	2,532	531
Debt Management Expenses	34	26	33	(7)
Precepts & Levies	184	184	179	5
Total Expenditure	11,228	8,923	7,031	1,892
<u>Income</u>				
Interest Receivable – Treasury	-406	-305	-428	123
Interest Receivable – Other	-258	-193	-170	(23)
Other Fees & Charges	-52	-39	-54	15
Grants & Reimbursements	-85	-64	-45	(19)
Government Grant Income	-5,179	-3,885	-4,477	592
Transfer from Reserves	-700	-150	-200	50
Total Income	-6,680	-4,636	-5,374	738
Net Operational Expenditure	4,548	4,287	1,657	2,630
<u>Recharges</u>				
Premises Recharges	6	4	4	0
Asset Charges	-1769	0	0	0
Central Recharges	1,420	1,065	1,065	0
Central Recharge Income	-411	-308	-308	0
Net Total Recharges	-754	761	761	0
Net Department Expenditure	3,794	5,048	2,418	2,630

Mersey Gateway

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Other Premises	136	114	114	0
Unitary Charge	18,687	1,274	1,274	0
DMPA fee	4,441	0	0	0
Insurance	748	0	0	0
Supplies & Services	3	3	3	0
MGCB Ltd	1,730	1,096	1,096	0
External Interest	4,010	0	0	0
Finance Charges	164	147	147	0
Total Expenditure	29,919	2,634	2,634	0
<u>Income</u>				
Toll Income	-15,554	-6,640	-8,003	1,363
Grants & Reimbursements to Project	-14,406	-14,285	-12,922	(1,363)
Total Income	-29,960	-20,925	-20,925	0
Net Operational Expenditure	-41	-18,291	-18,291	0
<u>Recharges</u>				
Property Support Recharges	3	2	2	0
Central Support Recharges	38	29	29	0
Net Total Recharges	41	31	31	0
Net Department Expenditure	0	-18,260	-18,260	0

Note: The Mersey Gateway Bridge budget is ringfenced to the project and does not therefore affect the Council's revenue budget.

APPENDIX 2

Complex Care Pooled Budget

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Intermediate Care Services	4,677	2,874	2,543	331
End of Life	194	138	153	(15)
Sub-Acute	1,734	1,239	1230	9
Urgent Care Centres	815	428	401	27
Joint Equipment Store	616	334	482	(148)
CCG Contracts & SLA's	1,215	959	917	42
Intermediate Care Beds	596	447	447	0
BCF Schemes	2,836	1,312	1,284	28
Carers Breaks	434	247	208	39
Adult Health & Social Care Services:				
Residential & Nursing Care	21,631	13,914	14,112	(198)
Domiciliary & Supported Living	13,511	8,713	9,766	(1,053)
Direct Payments	6,937	5,759	6,442	(683)
Day Care	410	236	314	(78)
Total Expenditure	55,606	36,600	38,299	(1,699)
Income				
Residential & Nursing Income	-5,963	-3,828	-4,004	176
Domiciliary Income	-1,867	-1,163	-1,126	(37)
Direct Payments Income	-458	-286	-319	33
BCF	-9,661	-7,246	-7,246	0
Improved Better Care Fund	-2,974	-2,231	-2,231	0
CCG Contribution to Pool	-13,225	-9,982	-9,982	0
ILF	-699	-349	-349	0
All other income	-113	-56	-57	1
Total Income	-34,960	-25,141	-25,314	173
Net Operational Expenditure	20,646	11,459	12,985	(1,526)
Liability as per Joint Working Agreement (HCCG share - 37%)	0	0	-565	565
Adjusted Net Operational Expenditure	20,646	11,459	12,420	(961)

Capital Programme as at 31 December 2017

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation		Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 3 £'000	Quarter 4 £'000		
<u>Enterprise Community & Resources Directorate</u>					
Community and Environment					
Stadium Minor Works	10	10	30	30	30
Brindley Café Extension	0	0	80	0	0
Norton Priory	65	100	348	0	0
Norton Priory Biomass Boiler	0	0	107	0	0
Open Spaces Schemes	315	400	602	0	0
Children's Playground Equipment	77	50	100	65	65
Upton Improvements	0	0	0	13	0
The Glen Play Area	0	0	25	18	0
Runcorn Hill Park	106	100	125	75	0
Crow Wood Play Area	21	150	450	60	5
Runcorn Cemetery Extension	11	9	9	0	0
Peelhouse Lane Cemetery	110	120	350	750	296
Peelhouse Lane Cemetery – Enabling Works	0	30	33	0	0
Pheonix Park	2	10	110	11	0
Victoria Park Glass House	0	0	150	120	10
Sandymoor Playing Fields	102	300	600	500	500
Widnes Recreation	10	0	0	0	0
Landfill Tax Credit Schemes	5	20	160	340	340
Litter Bins		10	20	20	20

Directorate/Department	Actual Expenditure to Date	2017/18 Cumulative Capital Allocation		Capital Allocation 2018/19	Capital Allocation 2019/20
	£'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
ICT & Support Services					
ICT Rolling Programme	565	825	1,100	1,100	1,100
Economy, Enterprise & Property					
Castlefields Regeneration	0	0	0	0	0
3MG	4,496	4,496	4,966	105	0
Widnes Waterfront	0	0	0	1,000	0
Johnsons Lane Infrastructure	0	0	66	0	0
Decontamination of Land	4	4	50	0	0
SciTech Daresbury – EZ Grant	0	0	483	0	0
Venture Field	5,959	5,959	6,000	0	0
Linnets Clubhouse	1,126	1,126	1,173	249	0
The Croft	0	0	30	0	0
Former Crosville Site	926	926	1,150	234	0
Signage at The Hive	87	87	87	0	0
Advertising Screen at The Hive	0	0	0	100	0
Widnes Market Refurbishment	80	80	100	1,205	0
Widnes Land Purchases	235	235	235	0	0
Former Simms Cross Caretakers House	7	7	14	0	0
Equality Act Improvement Works	107	107	120	300	300
Broseley House	0	0	690	0	0
Murdishaw Regeneration	0	0	46	0	0
Solar Farm	1	1	60	1,238	0

Directorate/Department	Actual Expenditure to Date	2017/18 Cumulative Capital Allocation		Capital Allocation 2018/19	Capital Allocation 2019/20
	£'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
Mersey Gateway					
Land Acquisitions	6,093	6,093	6,355	4,039	0
Development Costs	1,078	1,078	1,689	0	0
Loan Interest During Construction	2,197	2,197	2,197	0	0
Construction Costs	67,500	67,500	67,500	0	0
Mersey Gateway Liquidity Fund	10,000	10,000	10,000	0	0
Other					
Risk Management	17	20	155	120	120
Fleet Replacements	339	500	1,500	556	1,317
Policy, Planning & Transportation					
Bridge & Highway Maintenance	1,199	1,150	5,513	1,546	0
Integrated Transport & Network Management	165	200	460	0	0
Street Lighting – Structural Maintenance & Upgrades	109	150	500	3,406	200
STEPS Programme	353	350	978	0	0
Silver Jubilee Bridge Major Maintenance & Reconfiguration	763	800	2,440	7,340	0
Silver Jubilee Bridge decoupling				9,610	0
Total Enterprise Community & Resources	104,250	105,200	118,956	34,150	4,303

Directorate/Department	Actual Expenditure to Date £'000	2017/18 Cumulative Capital Allocation		Capital Allocation 2018/19 £'000	Capital Allocation 2019/20 £'000
		Quarter 3 £'000	Quarter 4 £'000		
Schools Related					
Asset Management Data	1	1	5	0	0
Capital Repairs	441	441	692	123	0
Asbestos Management	12	12	38	0	0
Schools Access Initiative	2	2	15	35	0
Basic Need Projects	0	0	0	271	283
School Modernisation Projects	67	67	67	0	0
Lunts Heath Primary School	174	174	200	5	0
Universal Infant School Meals	2	2	2	0	0
Early Education for 2yr olds	8	8	8	0	0
Hale Primary	3	3	3	0	0
Fairfield Primary School	760	760	760	30	0
Weston Point Primary School	137	137	140	4	0
Kitchen Gas Safety	0	0	50	0	0
Small Capital Works	48	48	101	0	0
SEND Capital allocation	0	0	0	167	167
The Bridge School Vocational Centre	0	0	15	345	0
Total People Directorate	3,608	3,647	5,661	980	450
TOTAL CAPITAL PROGRAMME	107,858	108,847	124,617	35,130	4,753
Slippage (20%)			-9,423	-7,026	-951
				9,423	7,026
TOTAL	107,858	108,847	115,194	37,527	10,828