

REPORT TO: Executive Board

DATE: 20 October 2022

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Leader

SUBJECT: 2022/23 Spending as at 30 June 2022

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue net spending position as at 30th June 2022 together with a forecast outturn position.

2.0 RECOMMENDED: That;

- (i) All spending continues to be limited to only absolutely essential items;**
- (ii) Strategic Directors take urgent action to identify areas where spending could be reduced or suspended for the remainder of the current financial year;**
- (iii) Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.10.**

3.0 SUPPORTING INFORMATION

Revenue Spending

3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 30 June 2022 and Appendix 2 provides detailed figures for each individual Department. In overall terms, net Council spending as at 30th June 2022 is £1.216m over budget. The outturn forecast for the year estimates that net spend will be over the approved budget by £5.352m. This estimate is based on current service demand and forecasts of future costs and income levels.

3.2 There is currently huge uncertainty regarding both the inflationary impact upon costs and demand pressures upon Council services going forward. The outturn forecast will tend towards a worst case scenario, for example the forecast position assumes the majority of vacant posts will be filled at some point over the next three months and those that remain vacant will contribute towards departments meeting staff turnover saving targets. Each 1% variance in the overall forecast of staffing costs equates to approximately £0.840m.

- 3.3 The forecast assumes no change in current demand for high cost pressure areas such as community care and children's residential placements, however movement in demand for these services can have a significant impact on the outturn position.
- 3.4 The main concern within the budget continues to be social care expenditure, especially within the Children & Families Department. It is estimated spend on in-year staffing costs alone within the Department will exceed what was paid last year by £1.574m, a 14% increase. Another issue for the Department and also for Community Care and the internal Care Homes, is the lack of covid funded grant support in the current financial year. There continue to be legacy costs resulting from covid, but the lack of Government support this financial year has resulted in the financial impact falling upon departmental budgets.
- 3.5 As well as the financial pressure on social care services there are other risks over and above what has been included in the figures which may only become clearer later in the financial year. These include the outcome of the pay award for the current year over and above the 2% included in the budget; price inflation over and above what has been included in the budget; and the steep increases in the cost of utilities. Consumer Price Index (CPI) stood at 10.1% in July 2022 with the Retail Price Index at 12.3%, which are both well in excess of the 2% general inflation growth assumed in the Government Grant Settlement and included within Council's 2022/23 budget.

Revenue - Operational Spending

- 3.6 Operational net spending for the first three months of the year is higher than the budget to date by £1.216m Based on current forecasts it is estimated net spend will be over the approved budget for the year by £5.352m as at 31 March 2023 if no corrective action is taken.
- 3.7 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 £8.023m against a net budget of £27.901m.

Staffing

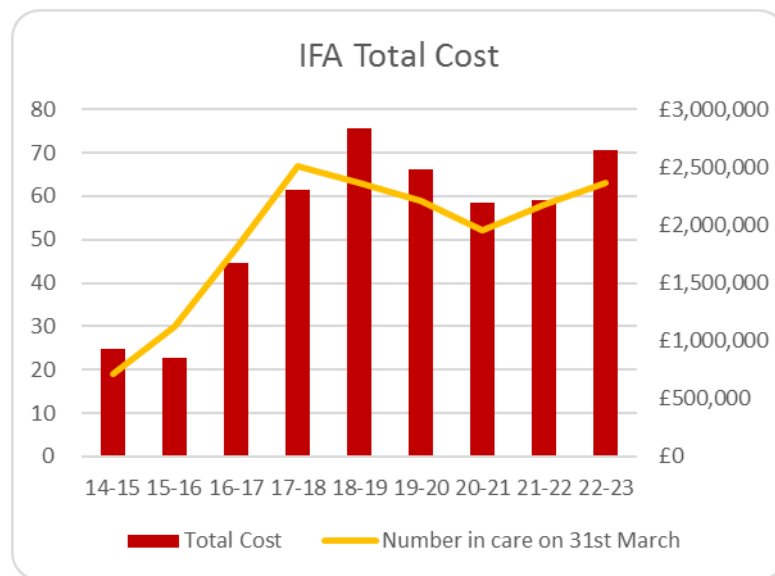
Staffing costs are £0.327m above budget at the end of quarter 1. Social worker recruitment continues to prove difficult, due to an extremely competitive market and highly inflated rates paid by agencies. Spend on agency staff at the end of quarter 1 was £1.224m or 41% of the employee budget to date. Last year covid grant funding contributed £0.542m towards employee costs, including 60% of the Duty and Assessment Team, however, these costs are now falling on the Children and Families Department budget. There is further pressure from the costs of the Innovate

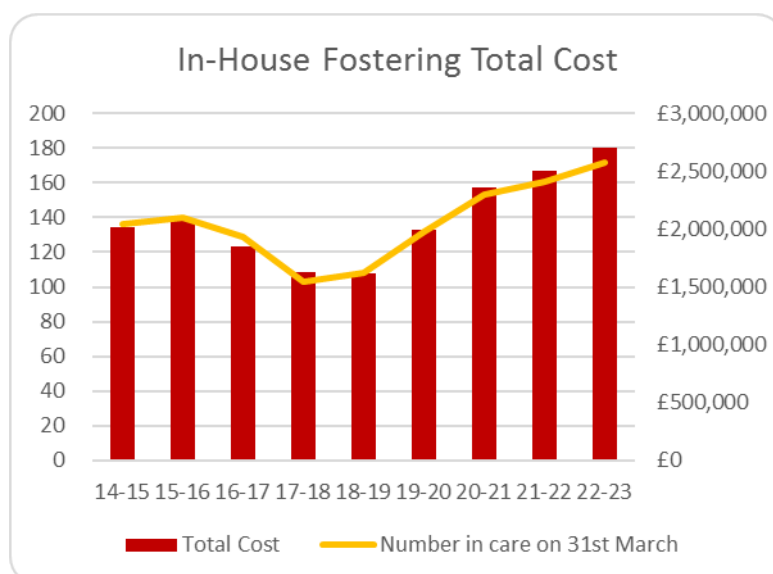
managed agency support. This was originally allocated £1.000m from reserves, however an additional £0.351m will also be needed from the Children and Families budget in order to cover costs to the end of September 2022.

The final outturn for staffing costs is expected to be £1.309m over budget, with spend forecast to be £1.574m more than it was in 2021/22. It is important to note that agency staffing forecasts have been included up to the end of November 2022, however, should the recruitment of social workers continue to be unsuccessful, there is potential for these costs to increase beyond this point.

Foster Care

Although considerable work has been undertaken to enable more young people to be fostered in-house and thus reduced reliance on Independent Fostering Agency (IFA) provision, the increasing numbers of children entering care has meant a small increase in children placed within IFA provision. The graphs below illustrate the numbers in placement and the associated costs:





Residential Care

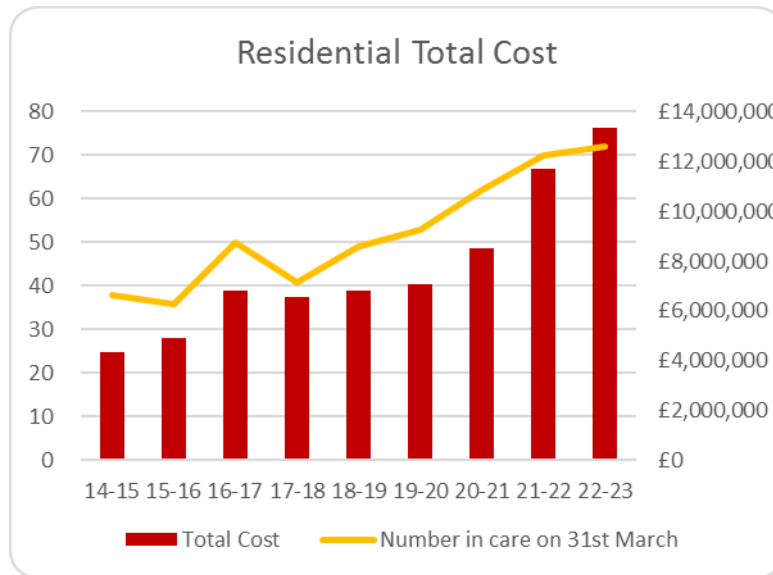
Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to rise year-on-year. This budget was given budget growth of £1m for the current year to help alleviate the pressure. However, residential care is £0.889m overspent at the end of quarter 1 with an anticipated outturn of £4.486m over budget at the end of the year. In 2021/22 residential care received Covid grant funding of £0.794m, therefore, the absence of this funding in the current year has further increased pressure on the budget.

The number of Unaccompanied Asylum Seeking Children (UASC) currently placed in care has stabilised since the substantial growth in 2021/22. Home Office funding has been agreed for the vast majority of UASC placed in the Council’s care and is now sufficient to cover placement costs and has thus reduce the pressure in this area.

The table below breaks down the current residential placements based on cost and placement type:

Provision	Weekly Costs	30th June 2022		31st March 22	
		No. Placed	Estimated cost for the year	No. Placed	Estimated cost for the year
Residential	£2000 - £3000	5	680,801	5	680,242
Residential	£3001 - £4000	11	2,289,537	16	2,609,248
Residential	£4001 - £5000	9	2,122,580	13	2,795,770
Residential	£5001 - £10276	17	5,655,116	11	2,506,839
Secure	£6397 - £9675	0	0	4	1,627,186
Leaving Care	£300 - £3487	24	1,939,850	18	2,073,212

Parent & Child	£581 - £2,053	6	642,576	3	191,170
Total:		72	13,330,459	70	12,483,668



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

Community Care

Community care expenditure is over budget profile at the end of the first quarter by £0.321m and is anticipated to be overspent by circa £1.3m at the end of the financial year. Pressures on the budget continue the theme from the previous financial year, mostly relating to Direct Payments.

The demand for a Direct Payment continues to increase although the rate of increase does appear to have slowed, which may be linked to day services reopening after the pandemic closure. As at the end of May 2022 there are 602 service users in receipt of a direct payment compared with 591 this time last year, which is less than 2% increase. However this budget has for many years experienced great pressure and costs will continue to exceed budget with demand at current levels.

Care Homes

Spend across the Division is over the budget profile by £0.288m for the first quarter. The forecast to the end of the financial year is an estimated outturn net spend position of £0.735m over available budget.

The main issue driving the increased costs relates to the difficulties with recruitment of staff, which has resulted in the use of expensive agency staff and overtime to cover vacancies. A number of recruitment days have now taken place with the hope that a significant number of vacancies will be filled, which will

reduce the reliance on agency staff and overtime by the existing workforce.

(iii) **Corporate and Democracy:-**

To date Corporate and Democracy net spend is £0.928m under the budget to date and it is currently forecast that net spend for the year will be below the approved budget by £4.673m.

Included within the above figures are both general and specific contingency budgets. This includes a contingency for known 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. The amount of forecast contingency utilised by year-end will be in the region of £3.800m.

Interest rate rises by the Bank of England (1.25% - June 2022) has increased the amount of interest 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 £0.460m in interest receipts than was forecast at budget setting. Further it is currently forecast the value of the Council's £10m investment in Property Funds will increase by £0.140m.

Collection Fund

- 3.8 Council tax collection for the first quarter of the year is 27.41%, down by 0.48% on this point last year. Cash collection for the year to date is £20.3m, this includes £0.7m collected in relation to previous year debt.
- 3.9 Council tax collection has been adversely impacted over the first quarter, as staff have instead had to administer the Government's energy rebate scheme. This has impacted on the volume of recovery action which the team were able to make.
- 3.10 Business rates collection for the first quarter of the year is 30.18%, up by 1.66%% on this point last year. Cash collected for the year to date is £17.9m.

Review of Reserves

- 3.11 As at 31 March 2022 the Council's General Reserve was £5.147m, which represents 4.6% of the Council's total net budget. This is considered to be a reasonable level in order to ensure the Council remains in a financially sustainable position moving forward. Earmarked reserves of £131.872m were held by the Council on 31 March 2022, of which £73.4m relate specifically to the Mersey Gateway. They are not available for general use but regular reviews will identify where funds are no longer required.

Capital Spending

3.12 The Capital Programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed 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. Grants – Disabled Facilities
- ii. Stair Lifts
- iii. Joint Funding RSL Adaptations
- iv. ALD Bungalows
- v. Purchase of 2 adapted Properties
- vi. Millbrow Care Home
- vii. Madeline McKenna
- viii. St Lukes
- ix. St Patricks
- x. Care Homes Refurbishment
- xi. Telehealthcare Upgrade
- xii. Open Spaces Schemes
- xiii. Halton Leisure Centre
- xiv. Runcorn Town Park
- xv. Equality Act Improvement Works
- xvi. Property Improvements
- xvii. Integrated Transport
- xviii. EATF Runcorn Busway
- xix. CRSTS Funded Schemes
- xx. Silver Jubilee Bridge - Major Maintenance Scheme
- xxi. MG Land Acquisition
- xxii. MG Handback Land

3.13 Capital spending at 30 June 2022 totalled £5.550m, which represents 116% of the planned spending of £4.772m at this stage. This represents 16% of the total Capital Programme of £33.860m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

4.1 As at 30 June 2022, net revenue spend (including the net impact of Covid) is £1.216m over the budget to date.

4.2 The forecast outturn currently estimates that spending will be £5.352m over budget for the year, which would have a severe impact upon the Council's reserves.

4.3 To address day to day operational budget pressures Departments should ensure that all spending continues to be restricted and tightly controlled throughout the year, to ensure that the forecast outturn overspend is minimised as far as possible

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.

7.2 In preparing the 2022/23 budget, a register of significant financial risks was prepared which has been reviewed and updated as at 30 June 2022.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

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

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

Summary of Revenue Spending to 30 June 2022

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Community & Environment	24,029	4,909	4,902	7	(268)
Economy, Enterprise & Property	2,283	1,622	1,676	(54)	(166)
Finance	4,126	2,935	2,838	97	37
ICT & Support Services	-1,042	100	84	16	56
Legal & Democratic Services	503	226	222	4	16
Planning & Transportation	8,265	457	385	72	285
Policy, People, Performance & Efficiency	0	89	72	17	25
Enterprise, Community & Resources	38,164	10,338	10,179	159	(15)
Adult Social Care (inc Care Homes & Community Care)	48,153	11,905	12,490	(585)	(2,019)
Children & Families	27,901	5,537	7,244	(1,707)	(8,023)
Complex Care Pool	4,505	-1,115	-1,158	43	172
Education, Inclusion & Provision	8,830	2,068	2,130	(62)	(168)
Public Health & Public Protection	253	321	313	8	28
People	89,642	18,716	21,019	(2,303)	(10,010)
Corporate & Democracy	-16,087	-7,841	-17,335	928	4,673
Mersey Gateway	0	-25,509	-25,509	0	0
Total Operational Net Spend	111,719	-365	851	(1,216)	(5,352)

APPENDIX 2

Community & Environment Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	15,391	3,650	3,548	102	102
Premises	2,543	856	858	(2)	(8)
Supplies & Services	1,398	229	363	(134)	(280)
Hired & Contracted Services	890	121	44	77	51
Book Fund	140	77	63	14	56
Food Provisions	404	167	175	(8)	(33)
School Meals Food	1,872	370	370	0	0
Miscellaneous Transport Costs	115	2	2	0	0
Other Agency Costs	156	59	57	2	8
Other Expenditure	0	1	1	0	(1)
Waste Disposal Contracts	6,538	0	0	0	2
Grants to Voluntary Organisations	67	18	12	6	26
Grant to Norton Priory	172	87	87	0	0
Total Expenditure	29,686	5,637	5,580	57	(77)
Income					
Sales Income	-1,309	-287	-290	3	14
School Meals Sales	-2,480	-188	-188	0	0
Fees & Charges Income	-5,546	-1,777	-1,715	(62)	(249)
Rental Income	-205	-43	-43	0	0
Government Grant Income	-358	-329	-329	0	1
Reimbursements & Other Grant Income	-597	8	6	2	11
Schools SLA Income	-2,227	-37	-43	6	23
Internal Fees Income	-247	-15	-15	0	4
School Meals Other Income	-251	-2	-2	0	0
Catering Fees	-88	-1	-1	0	0
Capital Salaries	-173	0	0	0	0
Transfers From Reserves	-80	-4	-5	1	5
Total Income	-13,561	-2,675	-2,625	(50)	(191)
Net Operational Expenditure	16,125	2,962	2,955	7	(268)
Recharges					
Premises Support	1,496	374	374	0	0
Transport	2,324	589	589	0	0
Central Support	4,449	1,112	1,112	0	0
Asset Rental Support	146	0	0	0	0
HBC Support Costs Income	-511	-128	-128	0	0
Net Total Recharges	7,904	1,947	1,947	0	0
Net Departmental Expenditure	24,029	4,909	4,902	7	(268)

Economy, Enterprise & Property Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employee Related Expenditure	5,179	1,288	1,294	(6)	(25)
Repairs & Maintenance	2,286	706	706	0	0
Premises	92	90	90	0	0
Energy & Water Costs	913	136	202	(66)	(264)
NNDR	533	533	537	(4)	(4)
Rents	190	10	10	0	0
Economic Regeneration Activities	37	0	0	0	0
Security	485	65	65	0	0
Supplies & Services	275	213	218	(5)	20
Supplies & Services - Grant	1,231	117	117	0	0
Grants to Voluntary Organisations	49	18	18	0	0
Transfer to Reserves	254	40	40	0	0
Total Expenditure	11,524	3,216	3,297	(81)	(273)
Income					
Fees & Charges Income	-787	-95	-95	0	0
Rent - Commercial Properties	-847	-81	-48	(33)	(133)
Rent - Investment Properties	-53	-21	-21	0	0
Rent - Markets	-799	-199	-193	(6)	(25)
Government Grant	-1,285	-164	-164	0	0
Reimbursements & Other Grant Income	-1,424	-39	-39	0	1
Schools SLA Income	-452	0	0	0	0
Recharges to Capital	-295	-13	-13	0	0
Transfer from Reserves	-628	-314	-380	66	264
Total Income	-6,570	-926	-953	27	107
Net Operational Expenditure	4,954	2,290	2,344	(54)	(166)
Recharges					
Premises Support	1,474	369	369	0	0
Transport Support	27	6	6	0	0
Central Support	2,082	521	521	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-6,258	-1,564	-1,564	0	0
Net Total Recharges	-2,671	-668	-668	0	0
Net Departmental Expenditure	2,283	1,622	1,676	(54)	(166)

Finance Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	6,037	1,442	1,424	18	70
Insurances	912	576	567	9	37
Supplies & Services	306	186	176	10	40
Rent Allowances	35,500	6,635	6,635	0	0
Non HRA Rent Rebates	70	0	0	0	0
Discretionary Social Fund	106	34	34	0	0
Discretionary Social Fund Household Su	0	0	3	(3)	(3)
Discretionary Housing Payments	300	36	36	0	0
Concessionary Travel	1,898	123	108	15	60
LCR Levy	2,241	2,241	2,241	0	0
Transfer to Reserves	17	4	0	4	17
Bad Debt Provision	77	0	0	0	0
Total Expenditure	47,464	11,277	11,224	53	221
Income					
Rent Allowances	-35,300	-4,572	-4,488	(84)	(333)
Non HRA Rent Rebate	-70	-30	-30	0	0
Burdens Grant	-60	-60	-87	27	27
Dedicated schools Grant	-111	0	0	0	0
Discretionary Housing Payment Grant	-300	-91	-91	0	0
Housing Benefits Admin Grant	-515	-86	-86	0	0
Universal Credits	-5	-5	-5	0	0
Council Tax Admin Grant	-204	-204	-211	7	7
Household Support Fund Grant	0	0	0	0	3
Council Tax Liability Order	-501	-83	-83	0	0
Business Rates Admin Grant	-155	0	0	0	0
VEP Grant	0	0	-9	9	8
Council Tax Rebate Scheme Admin Gra	0	0	-79	79	79
Schools SLAs	-278	0	0	0	0
LCR Reimbursement	-2,241	-2,241	-2,241	0	0
Other Fees & Charges	-264	-84	-80	(4)	(16)
Reimbursements & Other Grants	-111	-15	-25	10	41
CCG McMillan Reimbursement	-82	0	0	0	0
Transfer from Reserves	-133	-119	-119	0	0
Total Income	-40,330	-7,590	-7,634	44	(184)
Net Operational Expenditure	7,134	3,687	3,590	97	37
Recharges					
Premises Support	227	57	57	0	0
Central Support	2,518	629	629	0	0
Recharge Income	-5,753	-1,438	-1,438	0	0
Net Total Recharges	-3,008	-752	-752	0	0
Net Departmental Expenditure	4,126	2,935	2,838	97	37

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employee	7,288	1,769	1,783	(14)	(59)
Supplies & Services Expenditure	1,012	169	162	7	30
Capital Finance	78	5	1	4	18
Computer Repairs & Software	1,257	1,078	1,070	8	31
Communication Costs	13	2	1	1	2
Premises Expenditure	99	61	60	1	2
Transport Expenditure	3	0	0	0	1
Transfer from Reserves	15	0	0	0	0
Total Expenditure	9,765	3,084	3,077	7	25
Income					
Fees & Charges	-624	-130	-151	21	85
Schools SLA Income	-565	-77	-62	(15)	(59)
Reimbursements & Other Grant Income	0	0	-3	3	5
Total Income	-1,189	-207	-216	9	31
Net Operational Expenditure	8,576	2,877	2,861	16	56
Recharges					
Premises Support	389	97	97	0	0
Transport Support	19	6	6	0	0
Central Support	1,592	398	398	0	0
Asset Rental Support	1,494	0	0	0	0
Recharge Income	-13,112	-3,278	-3,278	0	0
Net Total Recharges	-9,618	-2,777	-2,777	0	0
Net Departmental Expenditure	-1,042	100	84	16	56

Legal & Democratic Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1,913	571	552	19	58
Supplies & Services	322	92	87	5	16
Civic Catering & Functions	39	4	1	3	8
Legal Expenses	218	24	56	(32)	(96)
Transport Related Expenditure	10	2	1	1	3
Total Expenditure	2,502	693	697	(4)	(11)
Income					
Land Charges	-84	-18	-16	(2)	(7)
License Income	-263	-48	-58	10	29
School SLA's	-85	0	0	0	(4)
Fees & Charges	-64	-13	-13	0	0
Reimbursements & Grant Income	0	0	0	0	9
Transfer from Reserves	-17	-17	-17	0	0
Total Income	-513	-96	-104	8	27
Net Operational Expenditure	1,989	597	593	4	16
Recharges					
Premises Support	58	15	15	0	0
Central Support	351	88	88	0	0
Recharge Income	-1,895	-474	-474	0	0
Net Total Recharges	-1,486	-371	-371	0	0
Net Departmental Expenditure	503	226	222	4	16

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,961	1,259	1,219	40	158
Efficiency Savings	-100	0	0	0	0
Premises	173	62	61	1	2
Hired & Contracted Services	105	-31	51	(82)	(328)
Supplies & Services	141	119	175	(56)	(222)
Street Lighting	1,682	62	93	(31)	(125)
Highways Maintenance	3,131	391	290	101	404
Fleet Transport	1,375	304	321	(17)	(66)
Bus Support - Halton Hopper Tickets	50	10	1	9	37
Bus Support	498	108	83	25	101
Grants to Voluntary Organisations	31	15	15	0	0
NRA Levy	882	220	220	0	0
LCR Levy	69	70	70	0	0
Contribution to Reserves	399	-1	0	(1)	(4)
Total Expenditure	13,397	2,588	2,599	(11)	(43)
Income					
Sales & Rents Income	-93	-14	-3	(11)	(45)
Planning Fees	-563	-358	-431	73	290
Building Control Fees	-224	-44	-40	(4)	(16)
Other Fees & Charges	-916	-250	-229	(21)	(84)
Grants & Reimbursements	-170	-39	-63	24	95
Government Grant Income	-76	-14	-14	0	0
Halton Hopper Income	-50	-13	-3	(10)	(39)
School SLA's	-46	-8	-5	(3)	(11)
Recharge to Capital	-317	-46	-6	(40)	(161)
LCR Levy Reimbursement	-882	-220	-220	0	0
Contribution from Reserves	-559	-559	-559	0	0
Total Income	-3,896	-1,565	-1,573	8	29
Net Operational Expenditure	9,501	1,023	1,026	(3)	(14)
Recharges					
Premises Recharges	534	134	134	0	0
Transport Recharges	661	155	171	(16)	(63)
Asset Charges	1,099	0	0	0	0
Central Recharges	1,581	395	395	0	0
Transport Recharge Income	-4,240	-1,032	-1,123	91	362
Central Recharge Income	-871	-218	-218	0	0
Net Total Recharges	-1,236	-566	-641	75	299
Net Departmental Expenditure	8,265	457	385	72	285

Policy, People, Performance & Efficiency Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	2,162	508	489	19	76
Employees Training	123	35	32	3	14
Apprenticeship Levy	300	77	79	(2)	(9)
Supplies & Services	144	60	63	(3)	(13)
Agency Related Expenditure	11	0	0	0	0
Total Expenditure	2,740	680	663	17	68
Income					
Fees & Charges	-132	-38	-38	0	(1)
Schools SLA	-448	0	0	0	(42)
Transfer from Reserves	-17	-17	-17	0	0
Total Income	-597	-55	-55	0	(43)
Net Operational Expenditure	2,143	625	608	17	25
Recharges					
Premises Support	72	18	18	0	0
Central Support	1,037	259	259	0	0
Recharge Income	-3,252	-813	-813	0	0
Net Total Recharges	-2,143	-536	-536	0	0
Net Departmental Expenditure	0	89	72	17	25

Adult Social Care Department (incl Care Homes and Community Care)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	15,145	3,663	3,609	54	160
Premises	334	110	116	(6)	(20)
Supplies & Services	471	95	87	8	0
Aids & Adaptations	38	9	4	5	0
Transport	187	47	62	(15)	(50)
Food Provision	187	38	36	2	0
Agency	617	152	158	(6)	0
Supported Accommodation and Services	1,426	212	212	0	0
Emergency Duty Team	105	27	27	0	0
Contacts & SLAs	567	312	309	3	0
<u>Housing Solutions Grant Funded Schemes</u>					
LCR Immigration Programme	400	100	96	4	0
Homelessness Prevention	356	88	70	18	0
Total Expenditure	19,833	4,853	4,786	67	90
Income					
Fees & Charges	-761	-187	-157	(30)	(50)
Sales & Rents Income	-417	-197	-198	1	0
Reimbursements & Grant Income	-1,198	-113	-118	5	0
Capital Salaries	-121	-30	-30	0	0
LCR Immigration Programme	-400	-100	-100	0	0
Homelessness Prevention	-356	-356	-356	0	0
Transfer From Reserves	-413	0	0	0	0
Total Income	-3,666	-983	-959	(24)	(50)
Net Operational Expenditure Excluding Homes and Community Care	16,167	3,870	3,827	43	40
Care Homes Net Expenditure	8,182	1,973	2,261	(288)	(735)
Community Care Expenditure	19,303	4,940	5,261	(321)	(1,284)
Net Operational Expenditure Including Homes and Community Care	43,652	10,783	11,349	(566)	(1,979)
Recharges					
Premises Support	460	115	115	0	0
Transport Support	587	146	165	(19)	(40)
Central Support	3,563	891	891	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-122	-30	-30	0	0
Net Total Recharges	4,501	1,122	1,141	(19)	(40)
Net Departmental Expenditure	48,153	11,905	12,490	(585)	(2,019)

Care Homes Division

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Madeline Mckenna					
Employees	499	125	145	(20)	(112)
Other Premises	53	15	18	(3)	(18)
Supplies & Services	13	2	5	(3)	(6)
Food	40	10	8	2	0
Total Madeline Mckenna Expenditure	605	152	176	(24)	(136)
Millbrow				0	
Employees	1,588	397	487	(90)	(113)
Other Premises	79	23	28	(5)	(25)
Supplies & Services	45	11	8	3	(13)
Food	63	16	14	2	(11)
Total Millbrow Expenditure	1,775	447	537	(90)	(162)
St Luke's				0	
Employees	2,311	578	633	(55)	(42)
Other Premises	105	29	35	(6)	(42)
Supplies & Services	39	8	7	1	(25)
Food	112	28	22	6	(4)
Donation			-1	1	1
Total St Luke's Expenditure	2,567	643	697	(54)	(112)
St Patrick's				0	
Employees	1,476	369	493	(124)	(255)
Other Premises	94	25	24	1	(22)
Supplies & Services	33	7	10	(3)	(19)
Food	102	26	20	6	(15)
Total St Patrick's Expenditure	1,705	427	547	(120)	(311)
Care Homes Divison Management				0	
Employees	292	54	54	0	(14)
Transfer from Reserves	-78	-78	-78	0	0
Care Home Divison Management	214	-24	-24	0	(14)
Net Operational Expenditure	6,866	1,645	1,933	(288)	(735)
Recharges					
Premises Support	324	80	80	0	0
Central Support	992	248	248	0	0
Net Total Recharges	1,316	328	328	0	0
Net Departmental Expenditure	8,182	1,973	2,261	(288)	(735)

COMMUNITY CARE BUDGET

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Residential & Nursing	10,753	2,688	2,426	262	1,048
Domiciliary Care & Supported Living	9,520	2,380	2,203	177	708
Direct Payments	11,369	2,842	3,220	(378)	(1,512)
Day Care	335	84	94	(10)	(40)
Total Expenditure	31,977	7,994	7,943	51	204
Income					
Residential & Nursing	-6,028	-1,507	-1,241	(266)	(1,064)
Domiciliary	-1,446	-361	-360	(1)	(4)
Direct Payments	-885	-221	-110	(111)	(444)
ILF	-656	-55	-55	0	0
War Pension Disregard	-67	-11	-11	0	0
ASC Grant	-3,035	-759	-759	0	0
Market Sustainability Grant & Fair Cost Of Care	-431	-108	-108	0	0
Income from other CCG's	-126	-32	-38	6	24
Total Income	-12,674	-3,054	-2,682	(372)	(1,488)
Net Departmental Expenditure	19,303	4,940	5,261	(321)	(1,284)

Children & Families Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	11,329	2,976	3,303	(327)	(1,309)
Other Premises	316	115	114	1	7
Supplies & Services	852	318	460	(142)	(630)
Transport	113	25	33	(8)	(39)
Direct Payments	940	181	182	(1)	(4)
Commissioned services to Vol Orgs	224	41	29	12	40
Residential Care	9,326	1,208	2,097	(889)	(4,486)
Out of Borough Adoption	89	22	0	22	79
Out of Borough Fostering	2,503	358	390	(32)	(142)
In House Adoption	217	25	35	(10)	(169)
Special Guardianship Order	1,780	441	509	(68)	(264)
In House Foster Carer Placements	2,315	533	674	(141)	(446)
Care Leavers	249	50	49	1	18
Family Support	53	13	58	(45)	(189)
Contracted services	3	1	1	0	0
Early Years	203	53	105	(52)	(342)
Emergency Duty	118	0	0	0	0
Youth Offending Services	255	19	31	(12)	(77)
Total Expenditure	30,885	6,379	8,070	(1,691)	(7,953)
Income					
Fees & Charges	-24	-2	-1	(1)	(6)
Sales Income	-4	0	0	0	(1)
Rents	-58	0	0	0	0
Reimbursement & other Grant Income	-584	-113	-98	(15)	(63)
Transfer from reserve	-520	-511	-511	0	0
Dedicated Schools Grant	-50	0	0	0	0
Government Grants	-4,852	-993	-993	0	0
Total Income	-6,092	-1,619	-1,603	(16)	(70)
Net Operational Expenditure	24,793	4,760	6,467	(1,707)	(8,023)
Recharges					
Premises Support	178	45	45	0	0
Transport	18	4	4	0	0
Central Support Recharges	3,036	759	759	0	0
Internal Recharge Income	-124	-31	-31	0	0
Net Total Recharges	3,108	777	777	0	0
Net Departmental Expenditure	27,901	5,537	7,244	(1,707)	(8,023)

Complex Care Pool

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	6,242	1,059	1,015	44	176
Homecare First	1,300	0	0	0	0
HICaFS	3,584	138	84	54	216
Oakmeadow	1,165	293	300	(7)	(28)
Contracts & SLA's	3,325	72	72	0	0
Joint Equipment Store	802	196	196	0	0
Development Fund	784	0	0	0	0
Carers Breaks	428	107	154	(47)	(188)
Carers Centre	365	91	91	0	0
Residential Care	1,074	268	268	0	0
Domicilliary Care and Supported Living	2,556	639	639	0	0
Total Expenditure	21,625	2,863	2,819	44	176
Income					
BCF Income	-12,078	-3,026	-3,026	0	0
HCCG Contribution to Pool	-2,831	-799	-799	0	0
Oakmeadow Income	-612	-153	-152	(1)	(4)
Ageing Well	-694	0	0	0	0
Transfer from Reserve	-700	0	0	0	0
Bal Cwfd 2021/22	-205	0	0	0	0
Total Income	-17,120	-3,978	-3,977	(1)	(4)
Net Departmental Expenditure	4,505	-1,115	-1,158	43	172

Education, Inclusion & Provision Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Core Funded					
Employees	3,430	858	816	42	225
Premises	3	1	1	0	2
Supplies & Services	803	396	410	(14)	(55)
Transport	43	11	7	4	1
Schools Transport	1,311	190	289	(99)	(396)
Commissioned Services	1,716	429	431	(2)	(4)
Grants to Voluntary Organisations	35	9	1	8	(62)
Capital Financing	1	0	0	0	0
Grant Funded					
Employees	3,570	961	961	0	0
Premises	24	6	6	0	0
Supplies & Services	399	364	364	0	0
Transport	22	0	0	0	0
Independent School Fees	6,729	1,390	1,390	0	0
Inter Authority Special Needs	604	151	151		0
Pupil Premium Grant	222	4	4	0	0
Nursery Education Payment	6,000	1,381	1,381	0	0
Grants to Voluntary Organisations	1,465	262	262	0	0
Total Expenditure	26,377	6,413	6,474	(61)	(289)
Income					
Fees & Charges	-93	-93	-121	28	28
Government Grant	-569	-142	-142	0	0
Reimbursements & Other Grant Income	0	0	-10	10	43
Schools SLA Income	-358	-3	-3	0	96
Transfer to/from Reserves	-277	-69	-69	0	0
Dedicated Schools Grant	-18,575	-4,644	-4,644	0	0
Inter Authority Income	-544	-136	-97	(39)	(46)
Total Income	-20,416	-5,087	-5,086	(1)	121
Net Operational Expenditure	5,961	1,326	1,388	(62)	(168)
Recharges					
Premises Support	127	32	32	0	0
Transport Support	438	135	135	0	0
Central Support	2,309	577	577	0	0
Asset Rental Support	17	4	4	0	0
Recharge Income	-22	-6	-6	0	0
Net Total Recharges	2,869	742	742	0	0
Net Departmental Expenditure	8,830	2,068	2,130	(62)	(168)

Public Health & Public Protection Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,120	1,004	994	10	22
Premises	5	0	0	0	0
Supplies & Services	312	101	98	3	19
Contracts & SLA's	6,751	1,181	1,181	0	0
Transport	5	2	2	0	0
Other Agency	21	21	21	0	0
Transfer to Reserves	50	0	0	0	0
Total Expenditure	11,264	2,309	2,296	13	41
Income					
Fees & Charges	-252	-152	-150	(2)	(8)
Reimbursements & Other Grants	-123	-90	-90	0	0
Government Grants	-10,982	-1,995	-1,995	0	0
Transfer from Reserves	-645	0	0	0	0
Total Income	-12,002	-2,237	-2,235	-2	-8
Net Operational Expenditure	-738	72	61	11	33
Recharges					
Premises Support	126	32	32	0	0
Transport Support	23	6	9	(3)	(5)
Central Support	1,324	331	331	0	0
Recharge Income	-482	-120	-120	0	0
Net Total Recharges	991	249	252	-3	-5
Net Departmental Expenditure	253	321	313	8	28

Corporate and Democracy

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	342	85	85	0	0
Contracted Services	38	9	1	8	0
Supplies & Services	129	52	42	10	0
Premises Expenditure	5	5	4	1	0
Transport Costs	0	0	1	(1)	(1)
Members Allowances	901	225	210	15	0
Interest Payable - Treasury Management	1,099	275	275	0	0
Interest Payable - Other	303	76	4	72	274
Bank Charges	137	34	4	30	0
Audit Fees	135	34	34	0	0
Contingency	4,498	1,124	0	1,124	3,800
Capital Financing	1,941	0	0	0	0
Contribution to Reserves	4,332	0	0	0	0
Debt Management Expenses	20	5	10	(5)	0
Precepts & Levies	210	105	105	0	0
Agency Related Expenditure	0	0	0	0	0
Business Support Grants	0	0	0	0	0
Total Expenditure	14,090	2,029	775	1,254	4,073
Income					
Interest Receivable - Treasury Management	-1,124	-281	-363	82	460
Interest Receivable - Other	0	0	0	0	140
Other Fees & Charges	-119	-30	-22	(8)	0
Grants & Reimbursements	-1,811	-440	-40	(400)	0
Government Grant Income	-11,802	-4,920	-4,920	0	0
Transfer from Reserves	-13,292	0	0	0	0
Total Income	-28,146	-9,602	-17,842	(326)	600
Net Operational Expenditure	-14,056	-7,573	-17,067	928	4,673
Recharges					
Premises Recharges	4	1	1	0	0
Central Recharges	1,297	324	324	0	0
Recharge Income	-3,158	-593	-593	0	0
Net Total Recharges	-1,857	-268	-268	0	0
Net Departmental Expenditure	-15,913	-7,841	-17,335	928	4,673

Capital Programme as at 30 June 2022

Appendix 3

Directorate/Department	2022/23 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2022	Total Allocation Remaining	2023/24 Capital Allocation	2024/25 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
PEOPLE DIRECTORATE						
Asset Management Data	6	1	1	5	0	0
Capital Repairs	1,155	20	101	1,054	294	0
Asbestos Management	29	4	7	22	0	0
Schools Access Initiative	62	0	0	62	0	0
Basic Needs Projects	278	0	0	278	0	0
Fairfield Primary School	20	0	0	20	283	20
Kitchen Gas Safety	1	0	0	1	0	0
Small Capital Works	124	1	1	123	0	0
SEMH Free School	79	10	10	69	232	0
Cavendish School Extension	443	16	18	425	23	0
High Need Provision unallocated	1,772	0	0	1,772	1,553	0
Grants – Disabled Facilities	650	150	119	531	600	600
Stair Lifts	250	60	48	202	270	270
Joint Funding RSL Adaptations	200	50	24	176	270	270
ALD Bungalows	0	0	0	0	199	0
Purchase of 2 adapted Properties	0	0	0	0	358	0
Millbrow Care Home	1,200	0	0	1,200	0	0
Madeline McKenna	100	10	5	95	0	0
St Lukes	100	10	9	91	0	0
St Patricks	400	100	83	317	0	0
Care Homes Refurbishment	0	0	0	0	1,200	1,200
Telehealthcare Upgrade	400	0	0	400	0	0
TOTAL PEOPLE DIRECTORATE	7,269	432	426	6,843	5,282	2,360

Capital Programme as at 30 June 2022...continued

Directorate/Department	2022/23 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2022	Total Allocation Remaining	2023/24 Capital Allocation	2024/25 Capital Allocation
	£'000	£'000	£'000	£'000	£'000	£'000
ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE						
Stadium Minor Works	37	10	6	31	30	30
Stadium Decarbonisation Scheme	0	0	117	-117	0	0
Open Spaces Schemes	450	100	78	372	600	600
Upton Improvements	13	0	0	13	0	0
Crow Wood Park	39	10	9	30	0	0
Brookvale Pitch Refurbishment	70	10	10	60	0	0
Halton Leisure Centre	6,296	620	618	5,678	8,000	7,285
Children's Playground Equipment	80	0	0	80	65	65
Landfill Tax Credit Schemes	340	0	0	340	340	340
Runcorn Town Park	256	30	26	230	310	310
Widnes Crematorium						
Replacement Cremator	200	140	139	61	0	0
Spike Island / Wigg Island	1,988	0	0	1,988	0	0
Litter Bins	20	0	0	20	20	20
IT Rolling Programme	700	78	78	622	700	700
3MG	164	3	3	161	0	0
Murdishaw redevelopment	31	0	0	31	0	0
Equality Act Improvement Works	300	13	13	287	300	300
Widnes Market Refurbishment	6	6	6	0	0	0
Broseley House	21	7	7	14	0	0
Solar Farm Extension	11	0	0	11	0	0
Foundary Lane Residential Area	2,117	916	916	1,201	2,117	0
Kingsway Learning Centre						
Improved Facilities	36	0	0	36	0	0
Halton Lea TCF	501	0	0	501	0	0
Property Improvements	213	57	57	156	200	200
Astmoor Regeneration	14	4	4	10	0	0
Runcorn Town Centre Fund	2,089	504	504	1,585	0	0
Woodend, Unit 10 Catalyst	500	15	15	485	0	0
St Paul's Mews	500	500	516	-16	0	0
Runcorn Station Quarter	530	0	0	530	0	0
Bridge and Highway Maintenance	4,473	46	46	4,427	0	0
Integrated Transport	1,553	226	226	1,327	0	0
EATF Runcorn Busway	1,546	279	279	1,267	0	0
CRSTS Funded Schemes	3,306	0	0	3,306	0	0
Street Lighting - Structural Maintenance	853	0	0	853	200	200
Street Lighting - Upgrades	2,530	0	0	2,530	0	0
SUD Green Cycle / Walk Corridors	197	191	191	6	0	0
Runcorn East Connectivity	5,569	145	145	5,424	0	0
Risk Management	495	21	21	474	120	120
Fleet Replacements	5,760	368	368	5,392	1,207	1,147
Silver Jubilee Bridge - Major Maintenance Scheme	321	0	0	321	0	0
Silver Jubilee Bridge - Decoupling / Runcorn Station Quarter	0	0	260	-260	0	0
Silver Jubilee Bridge - Lighting	469	1	1	468	0	0
LCWIP (Local cycling and walking infrastructure plan) / Dukesfield	0	0	425	-425	0	0
MG Land Acquisition	904	15	15	889	0	0
MG Development Costs	40	5	5	35	0	0
MG Handback Land	100	20	20	80	0	0
TOTAL ENTERPRISE, COMMUNITY & RESOURCES DIRECTORATE	45,638	4,340	5,124	40,514	14,209	11,317

Capital Programme as at 30 June 2022...continued

Directorate/Department	2022/23 Capital Allocation	Allocation to Date	Actual Spend to 30 June 2022	Total Allocation Remaining		2023/24 Capital Allocation	2024/25 Capital Allocation
	£'000	£'000	£'000	£'000		£'000	£'000
TOTAL CAPITAL PROGRAMME	52,907	4,772	5,550	47,357		19,491	13,677
Slippage (20%) Carried Forward	-10,581					-3,898	-2,735
Slippage Brought Forward						10,581	3,898
TOTAL	42,325	4,772	5,550	36,775		26,174	14,840

