

**Wiltshire Council**

**Cabinet**

**22 June 2010**

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**Subject : Revenue Outturn 2009-10**

**Cabinet Member: Councillor Fleur de Rhé-Philippe  
Finance, Performance and Risk**

**Key Decision: No**

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**Executive Summary**

To advise Councillors of the Council's financial position in respect of the financial year ending 31 March 2010.

**Proposal**

That Cabinet:

- (a) notes the 2009-10 outturn position and
- (b) approves the recommendation that roll forwards into the 2010-11 financial year are not permitted.

**Reasons For Proposals**

- (a) To ensure that Councillors are aware of the outturn position.
- (b) To help the Council plan for the forthcoming public sector financial constraints.

**Martin Donovan  
Chief Finance Officer**

## **Wiltshire Council**

### **Cabinet**

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**Cabinet Member: Councillor Fleur de Rhé-Philippe  
Finance, Performance and Risk**

**Key Decision: No**

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### **Purpose of Report**

1. To advise Councillors of the Council's financial position in respect of the financial year ending 31 March 2010.

### **Background**

2. In setting the 2009-10 budget, a strategic decision was taken to use £4 million of the General Fund reserve to support one-off expenditure associated with establishing a new Unitary Authority.
3. The budget strategy for the Council forecast a General Fund reserve balance of £13 million as at 31 March 2009. The budget strategy also provided for a planned net contribution during the 2010-11 financial year to take the General fund reserve balance to £15 million. This is the level recommended by the Section 151 Officer as providing a prudent level to support effective financial planning.

### **Overall Outturn Summary**

4. From the outset, the revenue budget for 2009-10 incorporated efficiencies of over £10 million, which included the £8.5 million efficiencies derived from One Council for Wiltshire. In addition, significant in year cost pressures in excess of £9 million had to be absorbed as a result of factors such as demand led services, winter gritting programme and the impact of the economic downturn.

5. These pressures are summarised in the table below:

<b>Department</b>	<b>Pressure</b>	<b>£m</b>
TEL and EDPH	Loss of income due to economic downturn e.g. car parking and development services	3.90
TEL and EDPH	Additional growth e.g. winter gritting programme and Climate Change	1.05
DCS	Pressure on demand led services e.g. adult social care	1.38
DCE	Pressure on demand led services e.g. looked after children and SEN transport	1.75
DOR	ICT related cost pressures	1.00
<b>Total Cost Pressures absorbed during the year</b>		<b>9.08</b>

6. The final year outturn for 2009-10 shows a total net revenue expenditure of £332.441 million against a net revenue budget of £332.218 million. This represents a small overspend of £223,000 after allowing for the use of the £4.075 million of General Fund reserve, together with the planned use of specific earmarked reserves.

### **Specific Issues**

7. A departmental analysis of the outturn position is shown in Appendix 1.

#### Department for Children and Education

8. Overall the department had a net overspend of £640,000.

The Department has experienced significant pressures arising from a number of factors. The increase in child protection referrals post Baby Peter and the effects of the Public Law Outline resulted in an increase in the volume and cost of care proceedings resulting in an overspend of £353,000 against the legal budget. Initial Assessments completed have increased during the year from 1,902 to 2,445 and core assessments have doubled from 468 to 925 in the same period. Referrals for domestic violence have doubled in 3 years increasing from 1,563 in 2006 to 3,264 in 2009. The number of children in care has increased from 300 to 340 in the last 3 years and the number of children subject to child protection plans has increased from a low of 105 in 2008 to a high of 174 in 2009.

Pressure on the Aftercare Service has increased as a result of the Southwark Judgement which places a duty on local authorities to provide for young people over the age of 18.

Transport budgets for looked after children and particularly for children with Special Educational Needs continued to be under pressure in 2009-10.. The overspend of £440,000 on SEN transport has been offset by savings made within other areas of the SEN service. Additional funding agreed in the 2010-11 budget process, and additional work with the Passenger Transport Unit are expected to address these pressures in the 2010-11 financial year.

Under spends were also achieved as part of the Department's recovery plan largely as a result of staffing vacancies which were managed through the year.

#### Department of Community Services

9. The overall departmental outturn was a net overspend of £126,000.

The department has experienced significant cost pressures within the Physically Impaired, Older People and Mental Health Service Blocks. This is as a consequence of increases in referrals, leading to increased demand for service, over and above that assumed when setting the budget for demographic growth. Referrals for service have increased by an average of 10% across the County as a whole, with above average increases in the North and West localities. In addition, there have been increases in the complexity and intensity of care packages provided, resulting in higher package costs. The intensity of care packages has increased by 8-10%, which is usually reflected in an increase in the number of hours of care provided within a care package. It is anticipated that this trend will continue into the 2010-11 financial year. Therefore plans are being developed to manage the increase.

During 2008/09, Adult Social Care implemented a significant change programme to transform the service to implement the "Putting People First" agenda, including the FOCUS project, which has been ongoing through 2009/10. The final outturn figures reported include the use of one-off resources to support this change programme. The Resources, Strategy and Commissioning Service block includes some of these one-of resources, whilst expenditure has been incurred across other service blocks, for example in staffing to support the change programme.

Under spends have been achieved in both the Libraries, Heritage and Arts, and Community Leadership and Governance Service blocks, largely as a result staffing vacancies managed throughout the year.

#### Department for Transport, Environment and Leisure

10. Overall the departmental outturn is a net underspend of £149,000. An overspend on highways (£667,000) was predominantly due to increased winter maintenance activities. A net underspend of (£771,000) in sustainable transport, was due to savings in the passenger transport budget as a result of the reprocurement of services together with lower inflation and lower costs of the concessionary fares scheme. Waste Disposal and Waste Collection and Amenities had a combined overspend of £1,125,000 due to factors such as higher agency staffing and vehicle costs. An underspend of £3,293,000 on

waste disposal was mainly due to the lower tonnage being processed through the Lakeside contract, lower negotiated contract prices and lower disposal tonnages than originally forecast. Also funds earmarked for the Marlborough HRC site works (£400,000) and repairs to the reed bed at Monument Hill (£195,000) required by the Environment Agency have not been spent. The Leisure Service overspend (£191,000) was as a result of a shortfall of income and increased costs of heating and lighting. The Property budget overspent (£1,473,000) as a result of an overspend on health and safety repairs at Leisure Centres (£439,000), an overspend on accommodation budgets relating to the former District offices (£494,000), the use of agency staff (£148,000) and the need to make a revenue contribution to the capital programme. An overspend on Management and Support costs (£459,000) was as a result of the need to fund redundancy costs associated with the formation of the Department of Neighbourhood and Planning. The management restructure will however deliver on-going annual revenue savings of £1 million.

#### Department of Economic Development, Planning & Housing

11. Overall the departmental outturn is an overspend of £469,000. Overspends on Strategic Housing (£233,000) and Development Services (£670,000) due to shortfalls on income have been partly offset by non-filling of vacant posts in the Spatial Planning team (£225,000) and in Public Protection (£209,000).

#### Department of Resources

12. The overall departmental outturn is an underspend of £63,000. Small overspends occurred in the Policy and Communication budget (£9,000) due to shortfall in design and print income, and the Corporate Director budget (£14,000) which was due to initial workplace transformation costs. An overspend on Finance (£88,000) was as a result of corporate factors such as additional bank charges and residual additional agency staff costs associated with closing the former District Councils. An overspend on ICT and Business Transformation (£577,000) was due to factors such as additional licensing requirements and the limited scope for capitalisation. The overspend on corporate procurement was as a result of corporate costs such as those associated with the Housing PFI and Monkton Park Offices PFI. The overspends in the Department of Resources were offset by an underspend on HR (£322,000) due to salary and other staff savings and an underspend on the central training budget. Other underspends included the Chief Executive's budget (£59,000) and Performance and Risk (£95,000) both due to salary costs associated with vacant posts. The underspend on Legal and Democratic (£157,000) was mainly due to staff vacancies. The underspends on Shared Services and Customer Care (£232,000) were mainly as a result of reduced employee costs and additional income in Despatch.

### **Earmarked Reserves**

13. A total of £17.467 million of earmarked reserves were used during the 2009-10 financial year. The movement on earmarked reserves is shown in Appendix 2. Earmarked reserves were used to fund planned one-off expenditure. The Medium Term Financial Plan provides for the replenishment of certain reserves where necessary e.g. the election reserve.

### **General Fund Reserve**

14. The General Fund Reserve acts as the Council's corporate contingency which is a key element of effective financial planning. Any movement on the General fund reserve during 2010-11 will be reported as appropriate. The movement on the General Fund Reserve during 2009-10 is summarised below.

	<b>£' million</b>	<b>£' million</b>
General Fund Reserve as at 1 April 2009		13.337
Planned contribution to 2009-10 budget	(4.075)	
Overspend on 2009-10 outturn	(0.223)	
Net In Year Movements	1.253	
General Fund reserve as at 31 March 2010		13.764
Planned net contribution as part of the 2010-11 budget	1.301	
Forecast General Fund Reserve as at 31 March 2011		15.065

### **Roll Forward Requests**

15. In light of the forthcoming financial constraints facing Local Government nationally, it is recommended that roll forwards of individual departmental Underspends and Traded Income Surpluses into the 2010-11 financial year are not permitted. These can only be funded from the General Fund Reserve and would reduce the level from £15 million down to £13 million.

### **Housing Revenue Account**

16. The housing revenue account is ring-fenced in respect of the Council's General Fund. Nevertheless, it should be noted that there is a net underspend of £488,000 overall. Detail of the Housing Revenue Account is provided at Appendix 3.

### **Main Considerations for the Council**

17. Members are asked to:
  - (a) Note the 2009-10 outturn position.
  - (b) Approve the recommendation that roll forwards into the 2010-11 financial year are not permitted.

### **Risk Assessment**

18. Although overall the Council's outturn was broadly in line with the budget, nevertheless some significant variations occurred at Service Level. These variations included both overspends and underspends. The budget variations were identified during the on-going budget monitoring that took place throughout the year. Consequently the 2010-11 budget setting process was able to take account of the larger variances to help ensure robustness of estimates. The budget monitoring for 2010-11 has commenced with a review of the outturn position and early consideration of budgetary variances in 2010-11.

### **Equality and Diversity Impact of the Proposal**

19. None have been identified as arising directly from this report.

### **Environmental Impact of the Proposal**

20. No environmental issues have been identified.

### **Financial Implications**

21. These are explicit within this report.

### **Legal Implications**

22. None have been identified as arising directly from this report.

## **Reasons for Proposals**

23. (a) That Members are aware of the outturn position.
- (b) To help the Council plan for the forthcoming public sector financial constraints.

**MARTIN DONOVAN**  
Chief Finance Officer

Report Author: Martin Donovan

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Unpublished documents relied upon in the preparation of this report: NONE  
Environmental impact of the recommendations contained in this report: NONE

## **Appendices :**

Appendix 1 - Departmental analysis of the outturn position

Appendix 2 – Movement in Earmarked Reserves

Appendix 3 – Housing Revenue Account



# APPENDIX 1

Wiltshire Council Revenue Budget Outturn Statement

31-Mar-10

		Approved Budget 2009-10	Actual Position 31-03-2010	Actual Variation for Year	Variation as % of Approved Budget
		£m	£m	£m	
<b>SUMMARY</b>					
Children and Education	Gross	382.993	451.914	(68.921)	(18.0%)
	Income	-326.182	-394.463	68.281	(20.9%)
	Net	<b>56.811</b>	<b>57.451</b>	<b>(0.640)</b>	<b>(1.1%)</b>
Community Services	Gross	154.087	155.149	(1.062)	(0.7%)
	Income	-36.548	-37.484	0.936	(2.6%)
	Net	<b>117.539</b>	<b>117.665</b>	<b>(0.126)</b>	<b>(0.1%)</b>
Transport, Environment & Leisure	Gross	118.703	119.265	(0.562)	(0.5%)
	Income	-31.630	-32.341	0.711	(2.2%)
	Net	<b>87.073</b>	<b>86.924</b>	<b>0.149</b>	<b>0.2%</b>
Economic Development, Planning & Housing	Gross	26.838	24.397	2.441	9.1%
	Income	-15.022	-12.112	(2.910)	19.4%
	Net	<b>11.816</b>	<b>12.285</b>	<b>(0.469)</b>	<b>(4.0%)</b>
Department of Resources	Gross	188.800	196.656	(7.856)	(4.2%)
	Income	-130.234	-138.153	7.919	(6.1%)
	Net	<b>58.566</b>	<b>58.503</b>	<b>0.063</b>	<b>0.1%</b>
Corporate Headings					
Movement To / From Reserves		-20.290	-20.983	0.693	(3.4%)
Central Financing		20.703	20.596	0.107	0.5%
<b>WILTSHIRE COUNCIL REVENUE ACCOUNT TOTAL</b>		<b>332.218</b>	<b>332.441</b>	<b>(0.223)</b>	<b>(0.1%)</b>
Housing Revenue Account	Gross	21.114	20.110	1.004	4.8%
	Income	-22.430	-21.914	(0.516)	2.3%
	Net	<b>-1.316</b>	<b>-1.804</b>	<b>0.488</b>	<b>(37.1%)</b>
<b>TOTAL INCLUDING HRA</b>		<b>330.902</b>	<b>330.637</b>	<b>0.265</b>	<b>0.1%</b>

Note: Approved Budget is original budget plus authorised changes.

Note overspendings are shown in brackets

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		<i>£m</i>	<i>£m</i>	<i>£m</i>	
<b><u>Children and Education</u></b>					
Commissioning & Performance	Gross Costs	254.893	325.686	(70.793)	(27.8%)
	Income	-251.650	-321.848	70.198	(27.9%)
	Net	<b>3.243</b>	<b>3.838</b>	<b>(0.595)</b>	<b>(18.3%)</b>
Children & Families	Gross Costs	30.586	32.190	(1.604)	(5.2%)
	Income	-0.447	-1.184	0.737	(164.9%)
	Net	<b>30.139</b>	<b>31.006</b>	<b>(0.867)</b>	<b>(2.9%)</b>
Targeted Services	Gross Costs	17.682	17.323	0.359	2.0%
	Income	-7.663	-7.592	(0.071)	0.9%
	Net	<b>10.019</b>	<b>9.731</b>	<b>0.288</b>	<b>2.9%</b>
Schools & Learning	Gross Costs	79.832	76.715	3.117	3.9%
	Income	-66.422	-63.839	(2.583)	3.9%
	Net	<b>13.410</b>	<b>12.876</b>	<b>0.534</b>	<b>4.0%</b>
Recovery Actions	Gross Costs	-	-	-	
<b>Sub Total</b>	<b>Gross Costs</b>	<b>382.993</b>	<b>451.914</b>	<b>(68.921)</b>	<b>(18.0%)</b>
	<b>Income</b>	<b>-326.182</b>	<b>-394.463</b>	<b>68.281</b>	<b>(20.9%)</b>
	<b>Net</b>	<b>56.811</b>	<b>57.451</b>	<b>(0.640)</b>	<b>(1.1%)</b>

Note: Approved Budget is original budget plus authorised changes.

Note overspendings are shown in brackets

All DSG related projections are highlighted \*

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		<i>£m</i>	<i>£m</i>	<i>£m</i>	
<b>Community Services</b>					
Older People	Gross Costs	50.347	51.951	(1.604)	(3.2%)
	Income	-8.978	-9.857	0.879	(9.8%)
	<b>Net</b>	<b>41.369</b>	<b>42.094</b>	<b>(0.725)</b>	<b>(1.8%)</b>
Physical Impairment	Gross Costs	7.719	8.880	(1.161)	(15.0%)
	Income	-0.851	-1.453	0.602	(70.7%)
	<b>Net</b>	<b>6.868</b>	<b>7.427</b>	<b>(0.559)</b>	<b>(8.1%)</b>
Learning Disabilities	Gross Costs	43.269	40.280	2.989	6.9%
	Income	-12.982	-10.457	(2.525)	19.5%
	<b>Net</b>	<b>30.287</b>	<b>29.823</b>	<b>0.464</b>	<b>1.5%</b>
Mental Health	Gross Costs	25.007	26.068	(1.061)	(4.2%)
	Income	-3.781	-4.444	0.663	(17.5%)
	<b>Net</b>	<b>21.226</b>	<b>21.624</b>	<b>(0.398)</b>	<b>(1.9%)</b>
Resources Strategy & Commissioning	Gross Costs	5.464	5.736	(0.272)	(5.0%)
	Income	-0.386	-1.538	1.152	(298.4%)
	<b>Net</b>	<b>5.078</b>	<b>4.198</b>	<b>0.880</b>	<b>17.3%</b>
Supporting People	Gross Costs	8.285	8.613	(0.328)	(4.0%)
	Income	-8.175	-8.503	0.328	(4.0%)
	<b>Net</b>	<b>0.110</b>	<b>0.110</b>	<b>-</b>	<b>-</b>
Libraries Heritage & Arts	Gross Costs	8.635	8.481	0.154	1.8%
	Income	-1.105	-1.057	(0.048)	4.3%
	<b>Net</b>	<b>7.530</b>	<b>7.424</b>	<b>0.106</b>	<b>1.4%</b>
Community Safety	Gross Costs	1.216	1.087	0.129	10.6%
	Income	-0.235	-0.103	(0.132)	56.2%
	<b>Net</b>	<b>0.981</b>	<b>0.984</b>	<b>(0.003)</b>	<b>(0.3%)</b>
Community Leadership & Governance	Gross Costs	4.145	4.053	0.092	2.2%
	Income	-0.055	-0.072	0.017	(30.9%)
	<b>Net</b>	<b>4.090</b>	<b>3.981</b>	<b>0.109</b>	<b>2.7%</b>
<b>Sub Total</b>	<b>Gross Costs</b>	<b>154.087</b>	<b>155.149</b>	<b>(1.062)</b>	<b>(0.7%)</b>
	<b>Income</b>	<b>-36.548</b>	<b>-37.484</b>	<b>0.936</b>	<b>(2.6%)</b>
	<b>Net</b>	<b>117.539</b>	<b>117.665</b>	<b>(0.126)</b>	<b>(0.1%)</b>

Note: Approved Budget is original budget plus authorised changes.

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31-Mar-10

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		£m	£m	£m	
<b>Transport, Environment &amp; Leisure</b>					
Highways	Gross Costs	17.158	17.800	(0.642)	(3.7%)
	Income	-1.040	-1.015	(0.025)	2.4%
	Net	<b>16.118</b>	<b>16.785</b>	<b>(0.667)</b>	<b>(4.1%)</b>
Sustainable Transport	Gross Costs	35.535	34.955	0.580	1.6%
	Income	-15.429	-15.620	0.191	(1.2%)
	Net	<b>20.106</b>	<b>19.335</b>	<b>0.771</b>	<b>3.8%</b>
Waste Disposal	Gross Costs	21.543	18.214	3.329	15.5%
	Income	-1.128	-1.092	(0.036)	3.2%
	Net	<b>20.415</b>	<b>17.122</b>	<b>3.293</b>	<b>16.1%</b>
Waste Collection & Amenities	Gross Costs	21.607	23.645	(2.038)	(9.4%)
	Income	-6.869	-7.782	0.913	(13.3%)
	Net	<b>14.738</b>	<b>15.863</b>	<b>(1.125)</b>	<b>(7.6%)</b>
Leisure	Gross Costs	10.223	10.541	(0.318)	(3.1%)
	Income	-5.001	-5.128	0.127	(2.5%)
	Net	<b>5.222</b>	<b>5.413</b>	<b>(0.191)</b>	<b>(3.7%)</b>
Property	Gross Costs	9.279	10.289	(1.010)	(10.9%)
	Income	-2.163	-1.700	(0.463)	21.4%
	Net	<b>7.116</b>	<b>8.589</b>	<b>(1.473)</b>	<b>(20.7%)</b>
Management Support Servs & Emerg Planning	Gross Costs	3.358	3.821	(0.463)	(13.8%)
	Income	-	-0.004	0.004	
	Net	<b>3.358</b>	<b>3.817</b>	<b>(0.459)</b>	<b>(13.7%)</b>
<b>Sub Total</b>	<b>Gross Costs</b>	<b>118.703</b>	<b>119.265</b>	<b>(0.562)</b>	<b>(0.5%)</b>
	<b>Income</b>	<b>-31.630</b>	<b>-32.341</b>	<b>0.711</b>	<b>(2.2%)</b>
	<b>Net</b>	<b>87.073</b>	<b>86.924</b>	<b>0.149</b>	<b>0.2%</b>

Note: Approved Budget is original budget plus authorised changes.

Note overspendings are shown in brackets

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Wiltshire Council Revenue Budget Outturn Statement

31-Mar-10

		Approved Budget 2009-10	Actual Position 31-03-2010	Actual Variation for Year	Variation as % of Approved Budget
		£m	£m	£m	
<b>Economic Development, Planning &amp; Housing</b>					
Economic Development	Gross Costs	8.532	7.337	1.195	14.0%
	Income	-5.469	-4.499	(0.970)	17.7%
	Net	<b>3.063</b>	<b>2.838</b>	<b>0.225</b>	<b>7.3%</b>
Housing Management	Gross Costs	5.017	4.450	0.567	11.3%
	Income	-2.358	-1.558	(0.800)	33.9%
	Net	<b>2.659</b>	<b>2.892</b>	<b>(0.233)</b>	<b>(8.8%)</b>
Public Protection	Gross Costs	5.109	4.930	0.179	3.5%
	Income	-1.074	-1.104	0.030	(2.8%)
	Net	<b>4.035</b>	<b>3.826</b>	<b>0.209</b>	<b>5.2%</b>
Development Services	Gross Costs	8.180	7.680	0.500	6.1%
	Income	-6.121	-4.951	(1.170)	19.1%
	Net	<b>2.059</b>	<b>2.729</b>	<b>(0.670)</b>	<b>(32.5%)</b>
<b>Sub Total</b>	<b>Gross Costs</b>	<b>26.838</b>	<b>24.397</b>	<b>2.441</b>	<b>9.1%</b>
	<b>Income</b>	<b>-15.022</b>	<b>-12.112</b>	<b>(2.910)</b>	<b>19.4%</b>
	<b>Net</b>	<b>11.816</b>	<b>12.285</b>	<b>(0.469)</b>	<b>(4.0%)</b>

Note: Approved Budget is original budget plus authorised changes.

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31-Mar-10

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		£m	£m	£m	
<b>Resources</b>					
Chief Executive	Gross Costs	0.588	0.621	(0.033)	(5.6%)
	Income	-0.013	-0.105	0.092	(707.7%)
	Net	<b>0.575</b>	<b>0.516</b>	<b>0.059</b>	<b>10.3%</b>
Policy & Communications	Gross Costs	3.968	2.319	1.649	41.6%
	Income	-1.776	-0.118	(1.658)	93.4%
	Net	<b>2.192</b>	<b>2.201</b>	<b>(0.009)</b>	<b>(0.4%)</b>
Transition Fund	Gross Costs	9.053	9.019	0.034	0.4%
	Income	-	-	-	-
	Net	<b>9.053</b>	<b>9.019</b>	<b>0.034</b>	<b>0.4%</b>
Corp Director / Central Resources	Gross Costs	0.269	0.282	(0.013)	(4.8%)
	Income	-	0.001	(0.001)	-
	Net	<b>0.269</b>	<b>0.283</b>	<b>(0.014)</b>	<b>(5.2%)</b>
Finance (including Revs & Bens)	Gross Costs	134.305	145.058	(10.753)	(8.0%)
	Income	-122.397	-133.062	10.665	(8.7%)
	Net	<b>11.908</b>	<b>11.996</b>	<b>(0.088)</b>	<b>(0.7%)</b>
HR	Gross Costs	2.200	1.878	0.322	14.6%
	Income	-0.380	-0.380	-	-
	Net	<b>1.820</b>	<b>1.498</b>	<b>0.322</b>	<b>17.7%</b>
ICT & Business Transformation	Gross Costs	17.373	17.969	(0.596)	(3.4%)
	Income	-0.034	-0.053	0.019	(55.9%)
	Net	<b>17.339</b>	<b>17.916</b>	<b>(0.577)</b>	<b>(3.3%)</b>
Corporate Procurement	Gross Costs	3.102	3.265	(0.163)	(5.3%)
	Income	-0.800	-0.815	0.015	(1.9%)
	Net	<b>2.302</b>	<b>2.450</b>	<b>(0.148)</b>	<b>(6.4%)</b>
Legal & Democratic	Gross Costs	7.912	6.092	1.820	23.0%
	Income	-2.701	-1.038	(1.663)	61.6%
	Net	<b>5.211</b>	<b>5.054</b>	<b>0.157</b>	<b>3.0%</b>
Performance & Risk	Gross Costs	0.428	0.837	(0.409)	(95.6%)
	Income	-	-0.504	0.504	-
	Net	<b>0.428</b>	<b>0.333</b>	<b>0.095</b>	<b>22.2%</b>
Shared Services & Customer Care	Gross Costs	9.602	9.316	0.286	3.0%
	Income	-2.133	-2.079	(0.054)	2.5%
	Net	<b>7.469</b>	<b>7.237</b>	<b>0.232</b>	<b>3.1%</b>
<b>Sub Total</b>	<b>Gross Costs</b>	<b>188.800</b>	<b>196.656</b>	<b>(7.856)</b>	<b>(4.2%)</b>
	<b>Income</b>	<b>-130.234</b>	<b>-138.153</b>	<b>7.919</b>	<b>(6.1%)</b>
	<b>Net</b>	<b>58.566</b>	<b>58.503</b>	<b>0.063</b>	<b>0.1%</b>

Note: Approved Budget is original budget plus authorised changes.

Note overspendings are shown in brackets

## APPENDIX 2

### Movement on Earmarked Reserves During 2009-10

	Opening Balances 1st April 2009 £	Movement £	Closing Balances 31st March 2010 £	Comments
Concessionary Fares Reserve	400,000	-400,000	0	Planned use of reserves as part of 2009-10 budget
City Special Reserve	304,323	-304,323	0	Used for one off costs associated with Salisbury City Council
City Cemetery Reserve	16,940	-16,940	0	Used for one off costs associated with Salisbury City Council
DoR - Elections reserve	273,331	-273,331	0	Used to fund costs of elections
ESD - Recycling Vehicle Replacement fund [Capital]	113,698	-113,698	0	Replacement of Waste recycling vehicles
Service Review Reserve [DCS KH&PP]	628,410	-628,410	0	Used to fund one off costs associated with Transformation of Services within DCS
Capital Reserve	6,163,210	-4,663,210	1,500,000	Used to support capital programme
Libraries Operating Reserve [DCS]	108,244	-56,437	51,807	Used to fund one year maintenance cost for Wiltshire and Swindon Heritage Centre
Delayed Transfer of Care [DCS]	399,612	-399,612	0	Used to manage in-year increases in referrals and assessments over and above demographic growth
One Council for Wiltshire Reserve	7,185,295	-7,185,295	0	One off funding of redundancy costs associated with One Council for Wiltshire
VAT Income Reserve	241,482	-241,482	0	Created in 2008/09 from VAT refund. Planned use within 2009-10 budget proposals.
Housing Preferred Development Partners	41,662	0	41,662	Used to fund one off costs
Housing PFI	106,163	-106,163	0	Used to fund one off set up costs of Housing PFI
PFI Reserve	4,250,268	0	4,250,268	Needed to fund duration of schools PFI contract
Insurance Reserve	6,018,786	0	6,018,786	Corporate Insurance Reserve
Locally Managed Schools' Balances	19,605,467	-2,180,350	17,425,117	These are the schools reserves carried forward to 2010-11. LAs are required under Regulations to allow schools to retain any unspent funds at the end of the year.
ESD - Admin Buildings Account [rename OWTP]	338,891	-111,000	227,891	Planned use of temporary office accommodation. Now part of Office Workplace transformation.
Closed Schools Balances	68,333	0	68,333	This is a small reserve which absorbs closing/federating deficits and receives some of a closing schools surplus.
Free School Meals	58,702	0	58,702	Free School Meals Pooling Scheme. Ring fenced contributions by schools.
Sickness Insurance Reserve	1,897,086	-786,293	1,110,793	Supply Pool Insurance Scheme. Schools may elect to join and pay an appropriate premium into a ring-fenced pool.
<b>TOTAL</b>	<b>48,219,904</b>	<b>-17,466,544</b>	<b>30,753,360</b>	

## APPENDIX 3

Wiltshire Council Revenue Budget Outturn Statement

31-Mar-10

	<i>Approved Budget</i>	<i>Actual Position</i> 31.03.2010	<i>Actual Variation</i> <i>for Year</i>	<i>Variation as % of</i> <i>Approved Budget</i>
	<i>£m</i>	<i>£m</i>	<i>£m</i>	
<b><u>Housing Revenue Account</u></b>				
Repairs and Maintenance	4.721	4.580	0.141	3.0%
Rent, Rates, Taxes etc	0.003	-	0.003	100.0%
Supervision and Management	3.691	3.320	0.371	10.1%
Rent Rebates	0.085	0.002	0.083	97.6%
Subsidy Payable	7.867	7.556	0.311	4.0%
Provision for Bad Debts	0.030	0.049	(0.019)	(63.3%)
Capital Financing Costs	3.615	3.574	0.041	1.1%
Rents	-21.137	-20.746	(0.391)	1.8%
Interest	-0.190	-0.138	(0.052)	27.4%
<b>TOTAL</b>	<b>-1.315</b>	<b>-1.803</b>	<b>0.488</b>	<b>(37.1%)</b>

Note: Approved Budget is original budget plus authorised changes.

Note overspendings are shown in brackets