

Wiltshire Council

Cabinet

2 February 2021

Subject: **Financial Year 2020/21 – Quarter 3 Budget Monitoring**

Cabinet Member: **Cllr Pauline Church – Cabinet member for Finance and Procurement, and Commercial Investment**

Key Decision: **Non Key**

Executive Summary

This report informs members of the third quarterly budget monitoring forecast position (as at 31 December 2020) for the financial year 2020/21 for revenue and capital as well as an update on the forecast financial impact of COVID-19.

COVID-19 Financial Impact

The report continues to provide details on the estimated financial impact to the Council of responding to the COVID-19 pandemic and the anticipated impact for the remainder of the 2020/21 financial year. It gives detail on the Council's latest submission to the Government that sets out the forecast impact on the Council's finances.

Quarter 3 Revenue Budget Monitoring

Quarter 3 budget monitoring forecasts are based on information as at 31 December 2020. Given the current circumstances and the impact of COVID-19, the significant rise in confirmed positive COVID-19 tests and the additional national lockdown, a degree of uncertainty still remains around some of the forecasts, however this report transparently estimates the most realistic overall financial position, given what is currently known, for the Council at this time. It confirms that the originally forecast latent demand is now not likely to materialise during this financial year and forecasts have been revised to reflect this.

After receiving £32m of emergency funding this financial year and the estimate of anticipated funding from Government to offset income losses as well as the confirmation of additional section 31 grants to cover the mandatory Business Rates reliefs applied during this financial year, and following the revision of the timing of latent demand and an update to the collection fund forecasts the quarter 3 position is greatly improved. The forecast shows a balanced position following the requests to set aside an additional £13.571m into two new earmarked reserves, to be set aside to mitigate risk and known pressures that will arise in future years and leaves the overall financial position balanced.

This improved position allows for the setting aside of £4.165m in a budget equalisation reserve with the purpose of utilising the funds to equalise the budget in 2021/22 as

approved by Cabinet at its meeting in November. It also allows for the setting aside of £8.613m previously included as the Collection Fund pressure to manage the deficit on this fund and an additional £4.958m in a Latent Demand reserve as the timing of this demand is later than originally anticipated.

Quarter 3 Capital Budget Monitoring

Quarter 3 budget monitoring forecasts are based on information as at 31 December 2020. The report confirms the current forecast movement of approvals between years as schemes have been assessed and the spend profile recast.

Proposal

Cabinet is asked to note:

- a) the Section 151 officer's summary of the impact of COVID-19 on the Council's 2020/21 budget;
- b) the current revenue budget is forecast to balance by the end of the financial year;
- c) the current savings delivery performance for the year;
- d) the forecast level of reserves;
- e) the current capital budget movements and spend as at 31 December 2020

Cabinet are asked to approve:

- f) the transfer to new Earmarked Reserves of £4.958m to a Latent Demand reserve and £8.613m to a Collection Fund Volatility reserve.

Reason for Proposal

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the forecast impact upon the financial position of the Council due to COVID-19, of the Councils overall position on the 2020/21 revenue as at Quarter 3 (31 December 2020), including delivery of approved savings and the capital forecast as at Quarter 3 (31 December 2020).

Terence Herbert – Chief Executive

Andy Brown – Interim Corporate Director Resources (S.151 Officer)

Wiltshire Council

Cabinet

2 February 2021

Subject: **Financial Year 2020/21 – Quarter 3 Budget Monitoring**

Cabinet Member: **Cllr Pauline Church – Cabinet member for Finance and Procurement, and Commercial Investment**

Key Decision: **Non Key**

Purpose of Report

1. To advise Members of the Budget Monitoring position 2020/21 Quarter 3 (31 December 2020) for revenue and capital for the financial year 2020/21 with suggested actions as appropriate.
2. To provide an update on the financial impact on the Council of responding to the COVID-19 pandemic and details on Government support.

FINANCIAL IMPACT OF THE COVID-19 EMERGENCY

Government Funding for the COVID-19 Emergency

3. The total level of emergency funding received by Wiltshire from government to support the council in the financial impact of the emergency response to COVID-19 is £31.942m.
4. A scheme to compensate Councils for an element of lost income from services such as Car Parking was also announced. The income loss scheme involves a 5% deductible rate, whereby Councils will pay the first 5% of all lost planned sales, fees and charges income, with the Government compensating at a rate of 75p in every pound of loss thereafter, following the netting off of any furlough grant and in-service savings such as savings arising from vacancies.
5. The first grant claim was submitted in September and the second claim in December. These 2 claims will compensate the council for just over £5m of losses incurred in the first 8 months of this financial year. As lockdown measures eased in the latter months of the calendar year and elements of services re-mobilised the income losses reduced, broadly in line with forecasts. Due to the uncertainty of the final claim, audit process, and the determination by government of the claims made, and it is anticipated that the estimate included in the last financial report to Cabinet of £6m from this scheme remains an appropriate forecast. The last grant claim is expected in April following the end of the financial year.

6. As part of the government response to the economic impact of COVID-19 and lockdown restrictions, additional business rates mandatory reliefs were announced for some business sectors. These mandatory reliefs are usually fully funded by government by way of a section 31 grant and are then paid in the following year. At the beginning of year £67m new reliefs had been applied to Business Rates accounts, with original confirmation that £53m of section 31 grant would be payable.
7. Owing to the emergency response and the speed in which the emergency reliefs were issued in April there was a level of uncertainty around whether Government would fully reimburse and if so the timing of the reimbursement. Government recognised the scale of additional reliefs that had been applied due to the change in their policy as a response to the emergency and as a result they have confirmed that section 31 grants will now be payable for these exceptional additional reliefs in this financial year. A data capture process was completed in early October and payment of all mandatory reliefs that were applied has been received in full, resulting in an overall balanced position for the council.
8. Significant further revenue funding has been received and can be seen in table 1 below. Some of this funding is where the council are simply acting as the paymaster where other funding is to fund specific service provision. Government continue to assess the activities of local government and, although not expected further announcements may arise before year end.
9. The Council has submitted claims to HMRC against the furlough scheme. This scheme was originally expected to end in October and has been extended a couple of times. It is now due to end at the end of April and the council continues to assess the ability to access this scheme. Estimates for the financial year are in the region of £1.5m excluding Wiltshire maintained schools. Claims against the scheme for Wiltshire maintained schools are estimated to be in region of £0.050m per month while schools were supporting Key Worker children during periods of lockdown. This funding has been passed directly to those schools. Final figures for the year will be reported as part of reporting the outturn position and finally when the scheme closes at the end of April and will be included in a report in the new financial year.
10. An analysis of the total funding for Wiltshire, broken down between that which the Council has utilised to fund specific service provision and the overall financial impact as well as that funding which has been passported on e.g. to businesses is detailed in table 1 below.

Table 1 – Funding Received from Government

Fund Description & National Funding	Wiltshire Allocation £m	Wiltshire Council £m	To be Passport £m
Business Grants (£12.3bn)	£108	-	£108
Additional Business Grants	£17	-	£17
Business Grants (£4.6bn)	£37	-	£37
Business Rate Reliefs (£9.7bn)*	£67	-	£67
Emergency Funding (£4.7bn)	£32	£32	-
Infection Control Fund (tranche 1 & 2 - £1.1bn)*	£11.7	-	£11.7
Hardship Funding (£0.5bn)*	£3.2	-	£3.2
Test and Trace (£0.3bn)	£1.6	£1.6	-
Bus Subsidy (£0.2bn)*	£0.2	-	£0.2
Business Support New Burdens Grants	£0.2	£0.2	-
Emergency Assistance Grant (£63m)	£0.4	£0.4	-
Dedicated Home to School and College Transport Funding*	£0.7	-	£0.7
Contain Outbreak Management Fund*	£4.5	-	£4.5
Compliance & Enforcement Grant*	£0.2	-	£0.2
COVID Winter Grant*	£0.5	-	£0.5
COVID Mental Health Grant	£0.1	£0.1	-
Self-Isolation payments Grant*	£0.3	-	£0.3
Shielding Grant*	£0.3	-	£0.3
Total Revenue Funding	£284.9	£34.3	£250.6

* the asterisk grant figures, together with the £34.3m funding for Wiltshire Council, and the £8.2m contribution from CCG provides the total £131m funding used to offset the financial impact reported to Government, as detailed in table 3 below.

Estimated Impact and Return to Government

11. To date seven returns have been made to MHCLG and an eighth is due early February. As the year has progressed these submissions have become more consistent. Government continue to develop the return requirements to support a more consistent approach across all local authorities, however local circumstances such as the basis of lockdown, assumptions on social distancing requirements remaining in some form and allow Councils to judge and estimate impacts for the rest of the financial year. The eighth return is expected to also include some estimates for the following financial year.
12. The Council has continued to refine the model and update the financial impacts in the modelling however the drivers of the financial pressures facing the Council continue to be additional spend, lost income e.g. car parking, council tax and changes to Council plans that can no longer be delivered e.g. saving plans.

13. An element of the financial pressure remains attributable to the losses forecast for the Collection Fund although this pressure has reduced and more detail of those forecast losses are included in the overview section of the budget monitoring paragraphs.
14. It should be noted that estimates at this stage continue to include uncertainty, and whilst some are known and can be more confidently estimated e.g. lost income, others are assumptions and much depends on timescales as well as the uncertainty on the fullness and timing impact on the economy, for businesses and individuals. Additional uncertainty remains with the high level of positive cases and the impact of moving into the winter months on the virus spread, uncertainty of lockdown measures and uncertainty on the roll-out of vaccines and the impact these will have is not known.
15. The underlying assumptions around income losses within the return have not changed significantly and the actual losses of income for the last quarter are in line with the estimates.
16. The estimated total gross financial impact of COVID-19 for the Council is £130m, which is a decrease of £10m on the estimate provided to Government in September, mainly due to the changes in the Collection Fund.
17. Table 2 below provides a high-level summary of the fourth submission to Government.

Table 2 – December Submission to MHCLG on impact of COVID-19

	MHCLG DECEMBER 2020						MHCLG SEPT 2020
	2019/20 FY TOTAL	2020/21				TOTAL IMPACT	TOTAL IMPACT
		Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY TOTAL	
	£m	£m	£m	£m	£m	£m	£m
Additional Spend							
Adult Social Care	0.000	4.098	3.485	2.704	2.726	13.014	13.933
Children's Social Care	0.000	0.060	0.076	0.126	0.395	0.657	1.354
Education / Home to School Transport	0.000	0.000	0.164	0.491	0.081	0.736	1.080
Housing/Cultural/Environmental	0.101	1.115	1.330	1.051	1.051	4.546	6.489
Other (e.g. contracted relief)	0.065	1.436	0.658	0.313	0.255	2.662	2.727
Saving Plans	0.000	1.960	1.950	1.940	1.940	7.790	7.837
Test & Trace/Infection Control	0.000	2.360	3.933	6.228	0.915	13.435	13.279
Estimated Spend	0.166	11.028	11.596	12.853	7.362	42.840	43.006
Income Lost							
Council Tax / Business Rates	0.000	26.469	14.760	14.760	14.760	70.750	78.086
Highways & Transport (inc car parking)	0.081	2.092	1.171	0.733	1.899	5.895	5.204
Cultural & Related (inc Lesiure)	0.095	1.383	1.224	1.536	1.958	6.101	5.436
Planning	0.000	0.297	-0.101	0.012	0.354	0.563	0.798
Other Sales, Fees and Charges	0.000	1.172	1.041	-0.627	0.088	1.674	1.859
Commercial	0.000	0.110	0.071	0.024	-0.093	0.113	0.279
Other (bad debt, returns)	0.000	0.075	0.075	0.174	1.176	1.500	1.500
Estimated Lost Income	0.176	31.599	18.241	16.612	20.143	86.595	86.771
Total Financial Impact	0.342	42.627	29.837	29.465	27.505	129.435	139.918

18. With £123m of grants from Government, an estimated £8.2m contribution from the CCG relating to hospital discharges Table 3 shows that the estimated impact in Council finances, related to COVID-19, is estimated to be fully covered by the current funding.

19. This is before the £6m estimated receipt of funding expected through the income loss scheme. This leaves a surplus in funding in this financial year further and is reported later in the report in terms of the Councils overall financial position.

Table 3 – Net Financial Impact of COVID-19

NET FINANCIAL IMPACT	£m
Total Financial Impact	129.777
COVID Grants & income receiveable	
Passported	
Rough Sleepers	-0.015
Bus Subsidy	-0.161
Infection Control	-11.692
Hardship Grant	-3.222
Additional Dedicated Home to School and College Transport Funding	-0.670
COVID Winter Grant	-0.544
Self Isolation Pay	-0.314
Shielding Grant	-0.262
Contain Outbreak Management Fund	-4.490
Compliance & Enforcement	-0.202
Business Rates S31 Grant	-67.000
Wiltshire Council	
Covid 19 Grant	-31.942
Test & Trace	-1.587
Business Grants Support Grant	-0.225
Emergency Food Grant	-0.411
COVID Mental Health Grant	-0.085
CCG	-8.211
Grants & income	-131.031
NET FINANCIAL IMPACT	-1.254

20. The return to Government continues to show the in-year position including the Collection Fund deficit but does not recognise the existing risks in future years of areas such as latent demand and risk of reduced local tax collection. These issues are addressed in the below sections.

REVENUE BUDGET MONITORING 2020/21 – QUARTER 3

21. The Council approved a net budget for 2020/21 of £344.023m at its meeting on 25 February 2020. The following paragraphs focus on forecast outturn variances against the approved budget based on information as at 31 December 2020. Although a significant way through the year the variances remain subject to a level of uncertainty as described in the returns on the estimated financial impact to Government.
22. The forecasts include the reported financial impact of COVID-19 as per the return to Government adjusted for any proposed mitigations, and then include other

variances from within the Council to provide an overall position for the Council. Importantly the forecasts include an update on the impact on the Collection Fund and a request to formally set monies aside to manage this impact across future years.

Revenue Budget

23. The following elements of this report reflect the management responsibility in line with the interim management hierarchy. The breakdown of the projected year end position is set out in table 4 below.

Table 4 – Quarter 3 2020/21 Summary Position

Summary Position	2020/21 Budget £ m	Profiled Budget to date £ m	Actual to date £ m	Projected Position for Year (before mitigation) £ m	Variance due to Covid-19 £ m	Variances Other £ m	Overall Projected Variance £ m
Corporate Director - People	220.327	129.008	74.736	218.295	4.203	(6.235)	(2.032)
Corporate Director - Resources	34.539	32.384	26.574	34.328	1.580	(1.791)	(0.211)
Corporate Director - Place & Environment	86.192	60.390	57.721	98.764	14.544	(1.972)	12.572
Chief Executive Directorates	13.552	10.297	10.593	13.574	1.778	(1.756)	0.022
Corporate	(10.588)	(17.200)	(54.383)	15.238	21.176	4.651	25.827
General Fund Total	344.022	214.879	115.241	380.199	43.281	(7.103)	36.178
COVID-19 Emergency Grant Funding	0.000	0.000	(49.230)	(30.884)	(32.078)	0.000	(32.078)
Income Losses Scheme					(6.000)	0.000	(6.000)
General Fund Total	344.022	214.879	66.011	349.315	5.203	(7.103)	(1.900)
Collection Fund					0.000	1.900	1.900
Total General Fund impact on 2020/21	344.022	214.879	66.011	349.315	5.203	(5.203)	0.000

Overview of Quarter 3 Monitoring

24. Overall the Quarter 3 report identifies a potential net year end forecast balanced position following the transfer of underlying underspend of £17.736m to earmarked reserves to help manage pressures in the following financial year and beyond, most of which is directly attributable to the impact of COVID-19. The financial position includes the balance of the £32m of emergency government funding and the expected funding on the income loss scheme, for which we have estimated a figure of £6m to be received and an update to the variance forecast on Council Tax and Business Rates (the Collection Fund), with the deficit although arisen in this financial year is recognised in the following financial years.
25. A net deficit of £8.613m has previously been reported on the Collection Fund which ensured provision was made for this pressure fully in this financial year. This approach has been prudent and allowed for the funding of this deficit from resources within the current year.

26. The assessment of the final Collection Fund losses for the year has now been made and includes losses to the Council Tax base, additional reliefs for both Council Tax and Business Rates and losses through non-payment and recoverability and sees an improvement from the original forecast to a total of £3.750m, an improvement of £4.863m. Government is mandating these losses be spread over the following three years. The assumption included within this report continues to be that the pressure is met from within the current financial year so that this pressure is not a burden in future financial years.
27. Based on the latest figures the council tax collection rate has risen slightly between November and December and is now matching the collection rate for the same time last year. However, this figure remains 0.6% down in comparison with more typical years. The overall collectable council tax income amount has also fallen by almost £3m against the total expected income which is due to a rise in Council Tax Reduction (CTR) claims and the awards of discounts and exemptions. The expectation is that losses will increase further for the remainder of the year.
28. Following the deferral of 5,600 Council Tax instalment plans at the beginning of the financial year and with the re-start of active debt collection (some 13,000 reminders were sent) there has been an increase in requests to further make amendments to these plans to pay. This is alongside a significant increase in numbers of households that are now eligible for Council Tax Reduction, from an original estimate of 18,300 at this point of the year to actual numbers of 28,600.
29. These issues result in significantly less Council Tax income and will not only impact on the council's cashflow but will also reduce the base on which Council Tax is calculated for future years if these numbers stay higher than originally expected.
30. Government has announced a losses compensation scheme for the Collection Fund to cover 75% of the deficit similar to that seen for the general income loss scheme. It remains unclear however how long these impacts will continue and how quickly the economy will bounce back so that income from local taxation returns to pre-COVID-19 levels. It is also not clear whether any compensation schemes may continue if the impacts continue longer than this financial year.
31. As part of other mitigations additional spending controls have been implemented. The largest financial impact currently included within the forecast is associated with the external recruitment freeze, details of which are provided in the individual service details.
32. Details of significant variances within service areas are included below. Directors and Heads of Service continue to identify compensating actions in order to offset the current forecast year end position.

CORPORATE DIRECTOR - PEOPLE

Table 5

Summary Position	2020/21 Budget	Profiled Budget to date	Actual to date	Projected Position for Year (before mitigation)	Variance due to Covid-19	Variences Other	Overall Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Family & Childrens	52.619	36.273	38.715	52.257	0.782	(1.144)	(0.362)
Education & Skills	17.198	(21.248)	(63.752)	16.437	0.311	(1.072)	(0.761)
Learning Disabilities & Mental Health	73.983	56.177	57.517	70.290	0.600	(4.293)	(3.693)
Access & Reablement	48.034	35.973	31.411	51.031	2.343	0.654	2.997
Commissioning - Adults	23.312	17.787	7.972	23.485	0.167	0.006	0.173
Commissioning - Childrens	5.181	4.046	2.873	4.795	0.000	(0.386)	(0.386)
General Fund Total	220.327	129.008	74.736	218.295	4.203	(6.235)	(2.032)

Children & Young People with Social Care Needs: Budget £52.619m – £0.362m underspend

33. This is a demand driven area. The Looked After Children (LAC) external placement budget is forecasting additional budget pressure due to several factors including increased reliance on external legal fees in care proceedings and numbers of children in our care and those with special educational needs and disability. A number of savings to fund schemes were delayed due to the response to COVID-19 taking priority, there are however mitigations in place to reduce these such as the avoidance of agency social worker costs in an attempt to reduce cost.

34. We anticipate the number of new entrants into care increasing throughout the year as a consequence of the pandemic. Demand modelling undertaken jointly with Police and CCG shows a significant increase in safeguarding work as a result of latent and new demand following COVID-19 related pressure including extended periods of relative isolation for children and families throughout 'lockdown'. Forecasts suggest children in care numbers may exceed 500 by March 2021, this is an increase of approximately 10%. The forecast includes the impact of the higher level of scenario costing - an assessment of latent demand on services and ongoing, full year impact of this will create pressure in future financial years. Wiltshire's increase is in line with the national increase in social care activity and expenditure.

35. Good progress is now being made with the Fostering Excellence project which has continued throughout the COVID-19 period. We anticipate reaching the Fostering Excellence end of year target with net growth in excess of 20 foster carers.

Education & Skills (School Effectiveness, SEN & Inclusion): Budget £17.198m – £0.791m underspend

36. The impact of the pandemic on schools not functioning as they would normally extends to the amount of service being purchased from the local authority. The current estimate of reduced income is £0.195m. This has been more than

mitigated by work with schools being delayed due to school closure as a result of the pandemic, holding staff vacancies and delaying expenditure to offset costs.

37. A number of savings to find schemes were delayed due to the response to COVID-19 taking priority, there are however mitigations in place to more than replace these.

All 5-16-year-old school children with an education care and health plan (EHCP) are entitled to free school transport. The budget was increased significantly in 2020-21 to keep pace with demand however that rate of increased demand has not come to fruition – this could be due to COVID or, a more general flattening of the rising trend in this area, the forecast underspend on SEN transport is £0.471m.

Learning Disabilities and Mental Health: Budget £73.983m – (£3.693m) underspend

38. Overall Learning Disabilities and Mental Health budgets are projecting a variance of £3.693m underspend. Without COVID-19 pressures there would be an underspend of £4.293m.

39. The overspends (£0.600m) in the Learning Disabilities and Mental Health budgets are entirely due to the impact that COVID-19 has had on the ability of the service to deliver its savings for the year.

40. Collectively across adult social care, direct care budgets are contributing a £1.658m underspend. The Learning Disabilities and Mental Health directorate share of that is a £0.830m underspend. Underspends on Domiciliary Care (£0.372m) Nursing Care (£1.115m), Residential Care (£1.455m) and Shared Lives (£0.467mm) are partly offset by an overspend on Supported Living of £2.445m. Some of this is representative of a shift from Care Homes support to Supported Living support, and budgets will be adjusted in future months to reflect this.

Access and Reablement: Budget £48.034m – £2.997m overspend

41. Access and Reablement budgets are projecting a variance of £2.997m overspend. Without COVID-19 pressures there would be an overspend of £0.650m, although the picture is very much complicated by current funding arrangements for hospital discharges.

42. Since March, hospital discharges have been funded through the NHS. With effect from 1st September people discharged from hospital will have their costs covered in this way, and then, after a period of 6 weeks, transfer to their normal funding arrangements. However, there is a significant backlog of demand and it is unclear to what extent these funding arrangements fall on the Council. The forecasts assume 50% of the costs of supporting the current cohort will fall on the Council (£0.753m) however there are a number of unknowns and the figure is subject to considerable uncertainty. This figure has reduced from last month's figure of £0.795m and is reducing each month as costs become absorbed within the overall budget forecast.

43. The overspends in the 18+ service area are due to current additional staffing requirements in the Reablement service to help with the Council's COVID-19 response which amount to £0.368m. In addition, there were the costs of supporting the market with COVID extraordinary costs, which, subject to final scrutiny of some outstanding claims, totalled £2.712m. Finally, we have seen COVID-19 impact on the ability of Adult Social Care to deliver its savings for the year.
44. For the latter, the shortfall amounts to £1.200m for Access and Reablement, the most significant of which is Reablement. As the service has moved into a recovery phase there has been continued improvement in delivery of savings - last month this figure was £2.265m. In addition, a new process set up in Commissioning to ensure greater vigour in awarding domiciliary care packages to preferred ("Tier 1") providers has given £0.397 of offsetting savings in Access & Reablement budgets.
45. Collectively across adult social care, direct care budgets are contributing a £1.658m underspend. The Access and Reablement directorate share of that is a £1.103m overspend. This is made up of an overspend on Domiciliary Care of £6.208m, which is offset by large underspends on Nursing Care of £2.061m, Direct Payments of £1.534m and Residential Care of £1.356m, largely make up the overall £1.103m.
46. The Domiciliary care budget overspend will in part be due to there being a significant savings target build into the budget for delivery of savings from Reablement. Whilst the picture on expected savings is starting to improve the main focus in the early months of the year has been on the emergency response to COVID-19, impacting on the delivery of savings.

Adults Commissioning: Budget £23.410m – £0.173m overspend

47. In the Adults Commissioning budget, the significant variances have been reported on in previous months, and are now stable, with little movement month to month. Note that within Adults Commissioning, undelivered savings due to COVID-19 amount to £0.167m.

Children's Commissioning: Budget £5.181m – (£0.386m) underspend

48. Children's Commissioning have put mitigation plans in place to delay expenditure and hold vacant posts where safe and practical to do so. In addition, contracts have been renegotiated to achieve on going savings. The forecast as a result is an underspend of £0.386m.

CORPORATE DIRECTOR – RESOURCES

Table 6

Summary Position	2020/21 Budget	Profiled Budget to date	Actual to date	Projected Position for Year (before mitigation)	Variance due to Covid-19	Variances Other	Overall Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Finance & Procurement	6.563	9.093	3.342	6.963	0.150	0.250	0.400
Programme Office & Systems Thinking	1.190	1.183	0.987	1.418	0.300	(0.072)	0.228
Housing & Commercial Development	16.000	13.340	12.091	15.128	0.644	(1.516)	(0.872)
Digital & Information	10.786	8.768	10.154	10.819	0.486	(0.453)	0.033
General Fund Total	34.539	32.384	26.574	34.328	1.580	(1.791)	(0.211)

Finance & Procurement: Budget £6.563m – Variance £0.400m overspend

49. The forecast overspend is made up of an estimated decrease in Housing Benefit overpayment income of £1.3m offset by an underspend due to the number of vacancies being held and not currently recruited to.

Programme Office & Systems Thinking: Budget £1.190m – £0.228m overspend

50. Following the decision to defer £100m of capital programmes, these corporate services are unable to recharge staff to internal programmes of work and alternative funding streams as originally anticipated when setting the budget. In addition, internal restructures have been paused due to COVID-19 and therefore savings have not been made as anticipated, the cost impact of COVID-19 is currently estimated at £0.300m.

Housing Services and Commercial Development: Budget £16.000m – (£0.872m) underspend

51. Housing Services are projecting an underspend of £0.422m, this is due to a one off saving in relation to how the Council delivers Handyperson and HIA service while it is mobilised in 2020/2021 and by maximising the use of Grant Income to deliver services. There have also been less spend on maintenance due to spend control measures and COVID restrictions.

52. Strategic Asset & Facilities Management is projecting an overspend of £0.644m as a result of COVID-19 and other budget pressures however this has been mitigated by savings, spend control measures and one off income totalling £1.095m, to create a net underspend of £0.451m.

53. The service is forecasting additional costs of £0.187m for cleaning and materials to for additional COVID-Secure measures to reopen buildings and return to work.

54. Savings targets are forecast not to be achieved from Additional Income from occupation of Council Buildings £0.250m, Libraries Review £0.157 and operational costs for Highways Depots £0.050m.

55. The previously forecast COVID-related loss of income of £0.113m on the commercial estate, has been revised to online due to performance to date which has not shown an impact.

56. These pressures are being mitigated by one off income for minerals extraction and savings associated with spend controls totalling £0.465m. Utilities savings are forecast to increase to £0.630m from buildings being closed.

57. Latent demand for the maintenance of Council buildings will be an issue, to this effect it is proposed to support the anticipated delayed expenditure in future years the balance will be requested to be transferred into an earmarked reserve to manage latent demand.

Digital and Information: Budget £10.786m – Variance £0.033m overspend

58. Digital and Information Services are forecasting an overspend of £0.486m due to the impact of COVID-19. This is largely due to £0.290m of undeliverable savings and £0.175m of increased pressures as a direct result of enabling and maintaining home working.

59. These pressures are being mitigated by savings and efficiencies within the service, including charging staff to capital programmes where appropriate totalling £0.453m

60. In addition, £0.106m of IT costs are being recorded against the COVID codes for initial response costs.

CORPORATE DIRECTOR – PLACE & ENVIRONMENT

Table 7

Summary Position	2020/21 Budget £ m	Profiled Budget to date £ m	Actual to date £ m	Projected Position for Year (before mitigation) £ m	Variance due to Covid-19 £ m	Variances Other £ m	Overall Projected Variance £ m
Economic Development & Planning	3.511	2.760	1.424	3.628	0.773	(0.656)	0.117
Communities & Neighbourhood	34.144	25.516	26.820	40.044	7.754	(1.854)	5.900
Highways & Environment	48.537	32.114	29.477	55.092	6.017	0.538	6.555
General Fund Total	86.192	60.390	57.721	98.764	14.544	(1.972)	12.572

Economic Development & Planning: Budget £3.511m - £0.117m overspend

61. Economic Development & Planning is forecasting a £0.117m overspend. The variance is predominantly due to forecast underachievement on income in the Enterprise Centres, Development Management, Building Control and Local Land Charges from the impact of COVID-19.

62. The total Income Budget across these areas total £7.314m and the forecast loss is £0.773 million, so this equates to an average loss of income of 11% for the year. The Income loss is being offset by spend control mitigations, including holding vacancies that total £0.656m.
63. The Enterprise Centres offered businesses a two month rental holiday in April and May and a one month rent deferral in June in response to COVID-19.
64. Development Management, Building Control and Local Land Charges are more difficult to forecast, the services saw an improvement before the third lockdown period. Collectively there was a 7% loss of income for the period April to December compared to pro-rated budget. The service is forecasting a full year loss of £0.660m which would be a 10% loss overall.

Communities and Neighbourhood: Budget £34.144m – Variance £5.900m overspend

65. Overall, the position has deteriorated by £0.503m from the position reported in period 8, this is largely due to revised Income forecasts on Leisure as a result of the third lockdown and the closure of the Leisure centres.
66. Libraries Heritage and Arts are forecasting a £0.391m overspend. This overspend is predominantly from loss of income from Libraries and City Hall. The forecast assumes that City Hall will remain closed this financial year and that Libraries will follow the mobilisation plan presented to Cabinet. This forecast is after accounting for Furlough grant. Savings targets in relation to review of Libraries £0.157m are forecast not to be delivered due COVID-19 causing a delay to planning and consultation.
67. Leisure Services are forecasting a £5.806 million overspend. Council run Leisure centres are forecasting a £4.677 million overspend, this is predominantly from loss of income from the Leisure centres being closed during lockdown periods and from reduced capacity due to social distancing restrictions.
68. The forecast loss of income for the financial year has been increased to £6.700m due to the third lockdown. This forecast assumes Leisure centres remain closed to the 16th February and then reopen and achieve 40% of income budgets due to following social distancing measures and loss of memberships.
69. In addition, £0.420m has been included in the forecast for the loss of earnings implications for Places Leisure as a result of Clarendon Leisure Centre closure.
70. The forecast assumes non-delivery of savings targets totalling £0.540m as a result of delay due to COVID-19.
71. This forecast is after accounting for estimated Furlough grant of £1.511m, savings from service not operating and includes estimated costs for additional measures around cleaning and hygiene supplies required to reopen. The forecast Government grant for Loss of Income is being shown centrally and is not included in the service forecast.

72. Transport are forecasting £0.159m underspend, the position improved in P8 due to confirmation of government grant for School Transport continuing to the end of the financial year.
73. The service is forecasting loss of income totalling £0.133 million as a result of COVID-19.
74. These pressures are being offset in part by efficiency's and spend control measures totalling £0.292m.
75. Countryside, Rights of Way and Streetscene are forecasting an underspend of £0.241m, this is as a result of less activity and contract negotiation on the Idverde grounds maintenance and street cleaning contract.
76. Public Protection are forecasting a £0.218m pressure. This is predominantly from loss of income from traded services as a result of COVID-19, forecasts have been revised based on activity level.

Highways and Environment: Budget £48.537m - £6.555m overspend

77. Highways are reporting £0.101m overspend, this position has deteriorated due to pressures on the winter budget from flooding and ice which has meant the service has been operating 24 hours. The forecast going forward is based on average cost for that month, so this forecast is subject to variation. The forecast loss of Income and pressures as a result of COVID-19 totals £0.323m this is being offset by spend control mitigations, savings in fuel and holding vacancies.
78. Car Parking is forecasting a £5.385m overspend. This position is the forecast loss of income after netting off spend control mitigations due to the impact of COVID-19.
79. On the 25 March 2020 the Government gave critical key workers the use of all council parking without time restriction or charge. On the 27th March 2020 Wiltshire Council went further, suspending all parking charges for parking including residential areas. All valid parking permits and season tickets were frozen at that time.
80. Charges were reintroduced from the 1st June 2020. However due to lockdown and the easing of social distancing it is forecast that income will continue to be affected. There was a 60% loss of income for the period April to December, totalling £3.790m, the projection assumes that overall Income loss for the full year will be £5.480m, 65% of the Income budget.
81. Waste is forecasting a £1.098m overspend, £0.214m of this this is predominantly due to a forecast underachievement of income as a result of COVID-19 the remainder £0.884m is made up of several non COVID-19 related variances as discussed below.

82. The Council receives a share of the income from the sale of recyclable materials managed under the waste contracts. Though often volatile, UK and worldwide markets for key materials such as paper and cardboard have been in decline for several months. The continued reduction in material prices has prompted a significant re-assessment of the level of income forecast for 2020/2021 and this is now forecast to be £0.591m underachieved. Although the overall tonnage of recyclables at the kerbside has increased during the lockdown period, the low materials value has had a detrimental effect on the forecast income. The closure of two HRCs due to COVID-19 has also reduced the overall tonnage recyclable materials managed and sold on for reprocessing under the Lot 1 contract, this is the element that can be attributed directly to COVID-19 and account for £0.130m of the variance.

83. A forecast underachievement of £0.215m for the loss of income through the HRC sites, sites were closed in April and May, £0.084m is forecast to be directly attributable to the closures in response to COVID-19.

84. The Waste contract financial models for Waste Collection, the Management of Recycling and Transfer and Household Recycling Centres are still to be finalised and prior year interim solution accounts reconciled. There is therefore a risk that forecasts could change because of these updates. The Budget is based on the Councils contractual and anticipated update position. A variance of £0.445m has been forecast on Lot 5 Waste Collections, this reflects the Councils assessment of contract model update and the number of Vehicles required to run the service. Round optimisation work on residual and garden waste rounds were due to be undertaken by the contractor and implemented in October 2020.

85. Waste contractors are having to manage the impacts of COVID-19 which has seen increased tonnages and operational issues as staff have been shielding or self-isolating, indicative figures suggest this could be circa £2.890m. HRCs have had to implement new measures to re-open which has meant increased costs for traffic management and new processes forecast at £0.068m. These costs are reported in the COVID-19 section of budget monitoring.

CHIEF EXECUTIVE DIRECTORATES

Table 8

Summary Position	2020/21 Budget	Profiled Budget to date	Actual to date	Projected Position for Year (before mitigation)	Variance due to Covid-19	Variences Other	Overall Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Legal & Governance	5.442	4.259	4.852	5.647	0.609	(0.404)	0.205
Human Resources & Org Development	3.220	2.644	2.763	2.731	0.165	(0.654)	(0.489)
Public Health	0.421	0.005	(0.892)	0.817	1.004	(0.608)	0.396
Directors & Members	4.469	3.389	3.870	4.379	0.000	(0.090)	(0.090)
General Fund Total	13.552	10.297	10.593	13.574	1.778	(1.756)	0.022

Legal, Electoral and Registration: Budget £5.442m – £0.205m overspend

86. Legal, Electoral and Registration are forecasting an overspend of £0.205m. Forecast loss of trading income and undeliverable savings due to the impact of COVID-19 are forecast at £0.609m.

87. These pressures are being mitigated by savings in salaries and supplies and services as a result of the recruitment freeze and spend control measures and by maximising non COVID grant income.

Human Resources & Organisational Development Services: Budget £3.220m – (£0.489m) underspend

88. The impact of the pandemic has resulted in a reduction in the services being delivered to external organisations and therefore a reduction in trading income is forecast. The current estimate of reduced income is £0.165m however, this is more than mitigated by holding vacancies.

Public Health: Budget £0.411m – £0.396m overspend

89. There is no change to the forecasts for Public Health from the last reporting period. There are favourable variances amounting to £0.346m in the staffing budgets for Public Health management due to several vacancies being carried here.

90. There is an adverse variance of £1m which reflects that the savings target built into the budget for this year is unlikely to be met because of focusing resources on responding to the COVID-19 pandemic.

CORPORATE EXPENDITURE

Table 9

Summary Position	2020/21 Budget £ m	Profiled Budget to date £ m	Actual to date £ m	Projected Position for Year (before mitigation) £ m	Variance due to Covid-19 £ m	Variances Other £ m	Overall Projected Variance £ m
Movement on Reserves	(0.674)	(0.674)	0.000	17.736	11.546	6.864	18.410
Capital Financing	24.826	6.774	8.245	22.772	(2.054)	0.000	(2.054)
Restructure & Contingency	0.664	1.698	0.260	1.536	2.004	(1.132)	0.872
General Government Grants	(41.029)	(30.772)	(78.867)	(42.110)	0.000	(1.081)	(1.081)
Corporate Levies	5.625	5.774	7.426	6.725	1.000	0.100	1.100
Covid	0.000	0.000	8.553	8.579	8.580	0.000	8.580
General Fund Total	(10.588)	(17.200)	(54.383)	15.238	21.076	4.751	25.827

Movement on Reserves: Budget (£0.674m) – £18.410m overspend

91. Although the headline for this budget area is an overspend this reflects that we are underspent across service areas and the corporate costs, and after taking into

account the emergency COVID-19 funding and estimated loss of income compensation we are able to contribute £17.736m to reserves, which results in the overall variance against the budget. The ability to contribute more to reserves is due to the change in the financial forecast position for the financial year 2020/21 recognises not only that the position has seen a significant turnaround but also that specific and general risks exist in future years such as latent demand, funding uncertainties. To set additional money aside is sensible and gives additional capacity to mitigate risks and to help to manage any financial impacts of these risks should they occur.

92. The forecast outturn position for Movement on Reserves has changed since the period 8 report was presented. At period 8 there was an overall forecast underspend of £2.892m which is now requested to be transferred to a new Latent Demand reserve to help mitigate the financial impact of latent demand in future years that is not able to be managed within the budget. The overall additional net change in services forecast position from period 8 is £2.066m and detailed in the above service narratives. This is also requested to be transferred to the Latent Demand Reserve. This would result in an overall earmarked reserve of £4.958m to offset increased costs due to demand should those costs emerge.

93. Additional to the movement in forecasts within service the financial forecasts have been formally updated for the collection fund. The explanation for the change in forecast is set out in Collection Fund paragraphs below. It is requested that the movement as a result of the changes in the collection fund forecasts are set aside in a Collection Fund Volatility to manage the calculated deficit that requires funding over the following 3 years (2021/22-2023/24). Any balance remaining will help support future years pressures on the council's elements of the collection fund.

94. Any further movement in the financial position will be considered at the end of the financial year and a recommendation made to allocate this as part of the outturn report.

Capital Financing: Budget £23.148m – (£2.054m) underspend

95. The forecast variance for Capital Financing has not changed since last reported and remains as a result of the reduction of £2.704m in the Minimum Revenue Provision required to be charged in this financial year as a result of the changes to the capital programme in last year which is off-set by a loss in interest income forecast at £0.650m due to the COVID-19 impact on the financial markets and the lowering of interest rates.

Restructure & Contingency: Budget £0.956m – £0.872m overspend

96. The forecast variance for Restructure and Contingency has not changed since last reported and remains as a result of the current assessment of risk of undeliverability of some cross-cutting savings from both 2019/20 and 2020/21 such as the Procurement / Contractual and Digital savings.

General Government Grants: Budget (£41.029m) – (£1.081m) underspend

97. The forecast variance for General Government Grants has not changed since last reported and remains as a forecast underspend of £1.081m due to the continuation of the Independent Living Fund.

Corporate Levies: Budget £5.625m – £1.100m overspend

98. The forecast variance for General Government Grants has not changed since last reported and remains as an overspend of £1.100m due to the assessment of losses on aged debt becoming irrecoverable due to the COVID-19 impact on the economy and financial impact across the residents and customers of the Council. Debt recovery remains difficult, especially as the country has moved back into lockdown.

COVID-19 Direct costs: Budget £0 – £8.580m overspend

99. The costs reported under the COVID-19 line are costs incurred as a direct result of COVID-19 and where actuals or forecasts can be assessed directly as previously reported. They include the costs of PPE, additional cleaning to open Buildings safely, additional IT costs to improve and facilitate working from home, the setting up of a temporary morgue, the direct additional costs of reopening HRC's for example traffic management and new processes, Waste collection contractor costs in relation to increased agency and overtime in managing operations while staff are self-isolating/shielding and increased tonnages, setting up and supplies for the Wiltshire Wellbeing Hub providing emergency food parcels and supplies to the most vulnerable, supporting adult care providers. The forecast of these costs has not changed since the previous reported forecast. The emergency COVID-19 grant funding is shown separately as this funding will support the direct costs pressure explained within this paragraph and the additional pressures forecast in services.

Collection Fund

100. The Collection Fund is the ring-fenced fund which comprises all income and expenditure for both the Council Tax and Business Rates. Early on in this financial year the forecast for this fund was that there would be a significant impact on the income collected due to the financial impact on households and businesses, the exemptions and discounts that are applied to the accounts and also the ability for households and businesses to pay.

101. This pressure has been presented within budget monitoring, as recognition that there would be a significant impact on the ability to raise and receive taxes through Council Tax and Business Rates, was a gross pressure of £22.613m with grant income from government of £14m, resulting in a net pressure of £8.613m.

102. The forecast for the deficit attributable to this financial year has now been calculated and the overall net financial impact of the losses that relate to 2020/21 are estimated to be £3.750m, which is a reduction of £4.863m. The deficit is required to be funded over the following 3 years (2021/22-2023/24) and therefore do not show as costs within this financial year and a movement in forecast of £8.613m is recognised.

103. With uncertainty remaining on the continued impact on the economy, on households and businesses, and uncertainty on the time it will take for economic recovery and with the need to fund the estimated deficit of £3.750m, it is requested that the £8.613m be set aside in a Collection Fund Volatility reserve to mitigate impacts of changes in this core funding source in the future years.

Dedicated Schools Grant – Total Grant £375.431m - £9.123m net overspend

104. The forecast variance for dedicated schools grant (DSG) is a £9.123m overspend. This is driven by demand from parents and schools for support for vulnerable children with SEN & disability, reflected in increased numbers of education health and care plans (EHCP) which, have risen by 10.73% in the last calendar year

105. The overspend is aligned with the national picture for many other local authorities and the Government’s acknowledgement of this is the national level additional funding for the 2020/21 high needs block of £780m. The 2021-22 allocations have been published during the summer which includes a further £5.5m increase for Wiltshire. This will come somewhat to alleviating the pressure for future years it will not however, assist with current or previous years overspends. Lobbying continues to request support and additional funding at national level.

106. The DSG is ringfenced and is separate to local authority budget. Any underspend or overspend is also ringfenced. At the end of the financial year, the DSG reserve balance will have a deficit of £19.933m following a positive prior year early years adjustment. The local authority has a 10-year recovery plan centred around inclusion which is being implemented in partnership with schools however the deficit lies with Wiltshire Council whilst the recovery plan is delivered. Additional funding is key to meeting the needs of Wiltshire pupils.

DSG Reserve (held in the council’s balance sheet)

Balance brought forward from 2019-20	£11.350m
Early Years previous year adjustment	(£0.539m)
Forecast Variance (all blocks) for 2020-21	£9.123m
Forecast DSG Deficit carried forward 2020-21	£19.933m

107. School Leaders have raised the profile of the funding challenges with Wiltshire’s MPs who have been supportive and raised with central government.

108. Officers are taking part in national and south west comparator research which when available, will show the extent of the national issue. Best practice and savings approaches are being shared with peers.
109. Wiltshire is taking steps to address the demand for specialist placements; significant Council investment in the System of Excellence and new Special School places in the north of the county, the 150 place free special school in the south, expansion of specialist places within our schools and the flexible use of capital receipts by the council to fund a series of projects to facilitate change both internally and to influence partners. These and the savings planned from them do not lead to a balanced position within the 10-year recovery period. Savings are limited by many external factors and include a parent's legal right to state parental preference and recourse to a tribunal. Our local authority position is that we simply cannot sustain the DSG deficit.
110. The DfE guidance has been updated and published which includes a DSG Management Plan which Officers are in the process of completing and will share once Schools Forum have signed it off when they set the 21-22 budget. As the situation stands both locally and for most other local authorities, the pupil driven needs simply cannot be met without an appropriate level of funding. In addition, fifty percent (36%) of the high needs block funding formula is largely based on historical data from 2014 and in Wiltshire, the significant rise in the numbers of children the funding is supporting since this date is driving much of this overspend. The DfE have confirmed this will be considered as part of the SEN review. In addition, the DfE have confirmed that Wiltshire is ranked 66th from 149 local authorities on the list of proportional ranked deficits and therefore our deficit is not sufficient to benefit from the "additional dedicated schools grant funding" being used to support those six with the largest proportionate deficits this financial year.

SAVINGS DELIVERY 2020/21

111. The Council has a savings requirement of £14.682m within its 2020/21 budget which were approved by Council in February 2020. The deliverability of these proposals was being monitored through a newly formed savings delivery board, however the COVID-19 response has seen resource focused away from savings delivery and, quite rightly, on service delivery during the response phase. With recent interim changes to management reporting, and now a greater focus on savings delivery moving into recovery, this will now be reported direct to the Corporate Leadership Team (CLT).
112. The assessment on the deliverability of the savings at the end of Quarter 3 (December 2020) can be seen in Appendix A. These assessments are included in the General Fund figures set out in this report.
113. Of the £14.682m savings proposals £8.127m (55.4%) are assessed as either being delivered (blue) or on track to be delivered (green) or have alternative replacement savings identified (grey), and £2.059m are assessed as amber rated. This means that they are deemed to be deliverable in 2020/21, but with some risks associated with them.

114. £4.496m (30.6%) of savings targets are currently assessed as red. This means they are deemed unlikely to be delivered as planned and to the timescales required i.e. in this financial year. Officers will continue to try and identify compensating savings and corresponding mitigating actions, as well as identifying where the savings will now no longer be able to be delivered at all as originally approved.
115. Some of the savings that were agreed as part of the 2019/20 budget to be delivered in 2019/20 remain undelivered along with an amount from 2018/19 (£0.657m). Of a total of £5.590m that was deemed undelivered at the beginning of the financial year £3.006m has now been delivered or is on track to be delivered and £0.181m of alternative replacement savings have been or are on track to be delivered, which leaves £2.403m (43.0%) remaining undelivered.
116. The delivery of savings remains a focus for the Council and the status of the undelivered savings will be considered as part of the financial recovery and future year financial planning processes to ensure the budget remains robust and deliverable.

CAPITAL RECEIPTS FLEXIBILITIES 2020/21

117. The government allows Local Authorities to fund transformational activity that is designed to deliver ongoing revenue savings and/or transform service delivery to reduce costs or reduce demand for services in the future. This is known as Capital Receipts flexibilities. It is important that any Local Authority using this flexibility is transparent in reporting its plans and the individual projects that are to be funded or part funded and report the previous years' activity and whether the planned savings and/or service transformation have been or are being delivered as planned.
118. The forecast position for the current financial year, 2020/21 is shown in the table below and includes narrative on each project and the delivery of benefits that is expected.

Table 10

Directorate	Description	Current Approval 2020/21 £m	2020/21 Forecast	Benefits
HR/OD	Organisational Development Transformation	1.000	0.233	The 10% saving will be in part attributed to the change efforts supporting service redesign, changes to ways of working and the effective adoption of new technologies Skills, knowledge and capability to work effectively as the organisation changes and transforms.
Other	Business Intelligence	1.000	0	Improved system around data collection and reporting to enable information to be compared and analysed, thus adding value to services
Children's & Families	Fostering Excellence	0.868	0.868	It is an established priority within Wiltshire Council and the Families and Children's Service that the proportion of children in care living with Wiltshire approved foster carers should rise to 65%+. It is anticipated that the number of approved foster carers will increase, the retention of currently approved carers will improve, and the target will be reached by April 2023.
Children's & Families	Fostering Excellence	0.740	0.158	
Children's & Families	FACT Transformation	0.599	0.191	This is a wide-ranging programme to streamline and improve the way we work by taking a whole-system, holistic approach with corporate partners, staff, children, young people and their families. We will promote multi-agency integration which will make us more efficient in providing our services and more effective at helping families and children achieve positive outcomes. As part of our shared vision and shared Practice Framework, professionals will maximise the time spent with families, providing early support to prevent escalation and ensuring that our children thrive in their own communities.
Children's & Families	Early Help Support Hub	0.200	0	
Children's & Families	Contextual Safeguarding	0.170	0	
Children's & Families	Transport Co-Ordinator	0.070	0	
Children's & Families	Supporting the Parents of under 1s	0.250	0	
Education & Skills	SEN & Inclusion Transformation	1.378	0.321	
ICT	Business Intelligence Hub	0.081	0	
Adults	Adult Transformation Phase 2	0.483	0	To investigate the creation of a Business Intelligence Hub (BIH) to realise the opportunities to better exploit our management and use of data as identified by the CBIR review, commissioned in June 2019. Development of an automated analytics programme. Development of modern and advanced analytical capability and capacity, both skills and technology. Development of a culture of data driven decision making.
Adults	Adult Social Care Transitions	0.056	0	Approval not required at this stage and an assessment of future need is being undertaken
Housing & Commercial Development	Service Devolution & Asset Transfer	0.411	0	To support the transfer of assets successfully to other bodies to realise opportunities for more efficient delivery of public services to residents and reduce cost of deliver of those services
Other	Other Transformational Schemes to be considered	1.351	0	Benefits to be assessed as additional scheme come forward
TOTAL		8.657	1.771	

CAPITAL BUDGET MONITORING 2020/21 – QUARTER 3

119. In February 2020, Council approved a capital programme totalling £261.535m. At its meeting on 9 June 2020 Cabinet approved the deferral of £101.684m of schemes and on 14 July 2020 Cabinet approved the Area Board Grants be brought back into the 2020/21 programme, resulting in an approved programme of £160.733m.

120. Since the beginning of the year there have been a number of other changes to the capital programme for 2020/21, largely due to reprogramming of budget from 2019/20 to 2020/21 and 2020/21 to 2021/22; but also, to reflect additional funding being available.

121. The changes to the capital programme since it was last amended in the Cabinet report presented to Cabinet on 3 November 2020 are summarised in table 11 below, a fuller breakdown of the changes made at a scheme by scheme level is attached as Appendix B. Including all these changes results in an approved programme of £123.377m.

Breakdown of Budget Amendments from Quarter 2 Budget to Quarter 3 Budget (as at 31 December 2020)

Table 11

Summary of Movements in Capital Programme	£m	Further information
Capital Programme Budget as at Quarter 2 (reported to Cabinet 3 November 2020)	128.843	Appendix B
Amendments to Capital Programme 2020/21 Since Quarter 2:		
Additional Budgets added to Programme	0.250	Appendix B & C
Budgets Reprogrammed from 2020/21 to 2021/22	(5.716)	Appendix B & C
Quarter 3 Budget 2020/21	123.377	

122. The budget additions shown above largely reflect increases in funding being available and brought into the programme under the Chief Financial Officer delegated authority. They comprise of additional grants from Central Government and Section 106 contributions and other contributions used to finance capital spend within the capital programme. Further information on the budget movements at an individual scheme level is shown in Appendix B.

123. A number of budget transfers have been requested since Quarter 2. These transfers between schemes are shown in Appendix B. Highways Structural Maintenance budget totalling £0.644m has been transferred to the Farmers Roundabout and Land Drainage schemes. Additionally, £0.372m of Basic Need budget has been transferred to the Army Rebasing school build projects. Cabinet is asked to approve these other budget transfers as shown in 'Budget Movement between Schemes' column in Appendix B.

Summary of Capital Position as at 31 December 2020

124. The current budget for the year 2020/21 is £123.377m. The profiled budget to 31 December 2020 is £79.315m. Actual spend on schemes as at 31 December 2020 was £63.563m. A full breakdown of these figures is attached in Appendix B.

Significant movements in Quarter 3

125. ICT Capital; £1.000m from the Applications programme of works and £1.997m from the Get Well programme has been reprogrammed from 2020/21 to 2021/22 to reflect the movement of projects to begin in 2021/22.

126. £1.970m of budget has been reprogrammed from 2020/21 to 2021/22 on the Wiltshire Online project. This relates to the underspend achieved for the phase 1 contract including the amount due to be released back to BDUK.

RESERVES POSITION AND FORECAST

127. Reserves are an important element of the Council's finances and a sufficient level of balances should be held, to mitigate risks within the budget and operations of the Council.
128. The level of both general fund reserves and earmarked reserves currently held by the Council are low in comparison to other local authorities and this exposes the Council to a reduced ability to manage financial shocks. It is planned to report on the forecast balance of reserves on a quarterly basis, to increase the visibility of reserve balances, and further reports will continue to include forecasts and track changes to those forecasts.
129. As part of the outturn reporting for 2019/20 reserves balances were reported and the balances for General Fund Reserve stood at £15.456m and the balance for Earmarked Reserves excluding Dedicated Schools Grant Reserves was £27.202m.
130. At the beginning of the year there was no plan to contribute to or draw from the General Fund Reserve, except for the final outturn position. The in-year financial forecasts continue to improve with a balanced position now forecast, leaving the forecast for General Fund Reserve at £15.456m. This will provide some additional capacity and resilience within this reserve to support the financial position in the forthcoming year, support the financial risks within the budget and allow lead in time for recovery. Any additional movement to the financial position at year end may impact on General Reserve.
131. Included within the figures reported is an assumed draw on the remaining balance of COVID-19 funding that was received in March 2020. The full balance of £11m will be drawn down to offset the impact of COVID-19 in 2021/22, and would leave earmarked reserves at around £20m.
132. As part of the quarter 2 budget monitoring report £4.165m was set aside in a new earmarked Budget Equalisation reserve. An additional amount of £4.958m for Latent Demand and £8.613m for Collection Fund Volatility is requested to be set aside to manage these specific financial impacts in future years.
133. When setting the budget for 2021/22 an assessment on the level of risk and therefore the level of general fund reserves and earmarked reserves has been made, and supports the approach of setting these balances aside this year for use in the following financial year and future alongside the plan for increasing the general fund reserve over time. The approach for increasing this reserve over time is pragmatically balanced off against the needs of service provision during Wiltshire's recovery.

Overview & Scrutiny Engagement

134. Regular reports are taken to Overview & Scrutiny relating to the Council's financial position.

Safeguarding Implications

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

Public Health Implications

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

Procurement Implications

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

Equalities and diversity impact of the proposals

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

Environmental and Climate Change Considerations

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

Risks Assessment

140. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long term sustainable strategy for financial stability.

141. Ongoing budget monitoring and management, of which this report forms part of the control environment, is a mitigating process to ensure early identification and action is taken.

Financial implications – Section 151 Officer Commentary

142. Without the emergency funding provided by the Government the Council would be facing a significant overspend in the region of £20m however this would be worse if the Collection Fund deficit arising in year is included.

143. The emergency funding of £32m and the estimated £6m from the Governments income loss scheme gives rise to an underspend of £17.736m. This is a matter of timing, and therefore prudently allows funding to be set aside to manage some of the on-going pressures and risks as a result of COVID-19, such as latent demand and the deficit on the Collection Fund. The overall final position after setting these monies aside 2020/21 is a balanced position.

144. The forecasts have been refined over time as the impacts of the dynamic position on the Councils services are understood. In addition, the announcements by Government on emergency funding and other schemes have undoubtedly recovered the financial position of the authority for 2020/21 alongside the

management action that has been taken compared to that which was forecast in earlier in the year.

145. Uncertainty still exists and the current number of positive cases, national lockdown restrictions being applied across the country and uncertainty in the timing and scale of the roll out of the vaccines adds further concern and uncertainty to the underlying assumptions on which the forecasts are based.
146. Although the combination of emergency funding and the additional schemes from Government has on the whole mitigated the overspend, it is without doubt that the quick action taken to introduce tight controls on spending, a freeze on external recruitment has had a positive impact on the Councils financial position. This, together with the way Council is conducting its current operations and service delivery, has led to an overall underspend on general fund services of £7m.
147. In addition, we have also been able to prudently put aside the funding received from Government in the fourth tranche of emergency funding as well those balances detailed in the preceding sections.
148. This sees the forecast balance on earmarked reserves increase to £32m excluding DSG balances in addition to the £15m balance on the general fund reserve, putting the Council in a stronger financial position to be able to deal with the uncertainty and challenges that 2021/22 and future years will bring.
149. Although the Council's financial position is now balanced, given the uncertainty moving into the new financial year some elements of the spending control measures will still continue until recovery becomes embedded and more certain and to ensure we continue to protect the General Fund Reserve and where possible bolster earmarked reserves for future resilience while balancing off service delivery.
150. Whilst this forecast position continues to present some breathing space in the current financial year, we should be under no illusion at the challenging times that lie ahead. The erosion to the Councils base level of funding for council tax and business rates, as well as the ongoing impact to its income streams combined with the almost inevitable latent demand for services that will come through, will further compound the financial pressures being estimated and faced.
151. We continue to work closely with Government on the Councils financial position, as well as working with colleagues in the sector to put the case forward to Government on further funding, funding reviews and specific support.

Legal Implications

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

Proposals

153. Cabinet is asked to note:

- a) the Section 151 officer's summary of the impact of COVID-19 on the Council's 2020/21 budget;
- b) the current revenue budget is forecast to be a balanced position by the end of the financial year and forecast level of General Fund reserve;
- c) the current savings delivery performance for the year;
- d) the forecast level of reserves;
- e) the current capital budget movements and spend as at 31st December 2020

154. Cabinet is asked to approve:

- f) the transfer to new Earmarked Reserves of £4.958m to a Latent Demand reserve and £8.613m to a Collection Fund Volatility reserve.

Reasons for Proposals

155. To inform effective decision making and ensure a sound financial control environment.

Background Papers and Consultation

None

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Appendices:

Appendix A: Savings Delivery 2020/21
Appendix B: Capital Budget Monitoring Q3 2020/21
Appendix C: Capital Budget Movements Q3 2020/21

APPENDIX A - SAVINGS DELIVERY 2020/21 (page 1/3)

2020/21 Savings Delivery							
Service Area		Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Corporate Director People							
Family & Childrens	Prior Years	-1.333	-0.812	0	0	-0.351	-0.170
	2020/21	-1.357	-0.040	-0.036	-0.874	-0.361	-0.046
	Total	-2.690	-0.852	-0.036	-0.874	-0.712	-0.216
Education & Skills	Prior Years	0	0	0	0	0	0
	2020/21	-0.065	-0.045	0	0	-0.020	0
	Total	-0.065	-0.045	0	0	-0.020	0
Learning Disabilities & Mental Health	Prior Years	-0.527	-0.527	0	0	0	0
	2020/21	-0.991	-0.020	0	-0.100	-0.871	0
	Total	-1.518	-0.547	0.000	0	-0.871	0
Access & Reablement	Prior Years	0	0	0	0	0	0
	2020/21	-6.000	-4.037	-0.167	-0.596	-0.911	-0.289
	Total	-6.000	-4.037	-0.167	-0.596	-0.911	-0.289
Commissioning - Adults	Prior Years	0	0	0	0	0	0
	2020/21	-0.487	-0.020	0	-0.200	-0.167	0
	Total	-0.487	-0.020	0	-0.200	-0.167	0
TOTAL		-10.759	-5.501	-0.303	-1.77	-2.68	-0.505

Service Area		Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Corporate Director Resources							
Finance	Prior Years	0	0	0	0	0	0
	2020/21	-0.100	-0.100	0	0	0	0
	Total	-0.100	-0.100	0	0	0	0
Housing & Commercial Development	Prior Years	0	0	0	0	0	0
	2020/21	-0.754	0.100	-0.604	0	-0.250	0
	Total	-0.754	0.100	-0.604	0	-0.250	0
Digital & Information	Prior Years	0	0	0	0	0	0
	2020/21	-0.647	-0.249	-0.108	0	-0.290	0
	Total	-0.647	-0.249	-0.108	0	-0.290	0
TOTAL		-1.501	-0.249	-0.712	0	-0.540	0

APPENDIX A - SAVINGS DELIVERY 2020/21 (page 2/3)

Service Area		Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Chief Executive Directorates							
Legal & Governance	Prior Years	0	0	0	0	0	0
	2020/21	-0.002	0	0	0	-0.002	0
	Total	-0.002	0	0	0	-0.002	0
Human Resources & Org Development	Prior Years	0.000	0	0	0	0	0
	2020/21	-0.123	-0.073	-0.050	0	0	0
	Total	-0.123	-0.073	-0.050	0	0	0
Public Health	Prior Years	0	0	0	0	0	0
	2020/21	-1.004	0	0	0	-1.004	0
	Total	-1.004	0	0	0	-1.004	0
Directors & Members	Prior Years	-0.500	0	-0.500	0	0	0
	2020/21	-0.025	-0.025	0	0	0	0
	Total	-0.525	-0.025	-0.500	0	0	0
TOTAL		-1.654	-0.098	-0.550	0.000	-1.006	0.000

Service Area		Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Chief Executive Directorates							
Highways & Environment	Prior Years	0	0	0	0	0	0
	2020/21	-0.088	-0.088	0	0	0	0
	Total	-0.088	-0.088	0	0	0	0
Communities & Neighbourhood	Prior Years	-0.380	-0.050	-0.048	0	-0.271	-0.011
	2020/21	-0.560	0	0	-0.032	-0.528	0.000
	Total	-0.940	-0.050	-0.048	-0.032	-0.799	-0.011
Economic Development & Planning	Prior Years	0	0	0	0	0	0
	2020/21	-0.025	0	-0.025	0	0	0
	Total	-0.025	0	-0.025	0	0	0
TOTAL		-1.053	-0.138	-0.073	-0.032	-0.799	-0.011

APPENDIX A - SAVINGS DELIVERY 2020/21 (page 3/3)

Service Area		Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Corporate / Cross Cutting	Prior Years	-2.850	0	-1.069	0	-1.781	0
	2020/21	-2.455	-0.900	-1.205	-0.257	-0.093	0
	Total	-5.305	-0.900	-2.274	-0.257	-1.874	0

GRAND TOTAL	Prior Years	-5.590	-1.389	-1.617	0	-2.403	-0.181
	2020/21	-14.682	-5.497	-2.295	-2.059	-4.496	-0.335
	Total	-20.272	-6.886	-3.912	-2.059	-6.899	-0.516
	Prior Year %		24.8%	28.9%	0.0%	43.0%	3.2%
	2020/21 %		37.4%	15.6%	14.0%	30.6%	2.3%
	Total %		34.0%	19.3%	10.2%	34.0%	2.5%

APPENDIX B – CAPITAL BUDGET MOVEMENTS AND SPEND Q3 2020/21 (page 1)

Capital Programme Budget Movements and Spend to 31 December 2020									
Scheme Name	2020/2021 Budget Breakdown								
	Quarter 2 Budget 2020/2021	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix C)	Budgets reprogrammed from 2020/2021 into 2021/2022 (Section 2 Appendix C)	Current Budget Quarter 3 2020/2021	Profiled Current Budget to 30 December 2020	Spend to 30 December 2020	Variance to Profiled Budget	Current Budget Remaining Quarter 3 2020/2021
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Economic Development & Planning									
A350 West Ashton/Yambook Junction Improvements	0.117				0.117	0.117	0.118	(0.001)	(0.001)
Chippenham Station HUB	6.662				6.662	4.820	4.978	(0.158)	1.684
Corsham Mansion House	0.072				0.072	0.054	0.019	0.035	0.053
Other Economic Development Schemes	0.000				0.000	0.000	0.000	0.000	0.000
Porton Science Park	0.400				0.400	0.270	0.205	0.065	0.195
Salisbury LGF Schemes	0.026				0.026	0.013	0.406	(0.393)	(0.380)
Wiltshire Ultrafast Broadband	1.747			(0.169)	1.578	0.272	0.271	0.001	1.307
Economic Development & Planning Total	9.024	0.000	0.000	(0.169)	8.855	5.545	5.997	(0.452)	2.858
Housing & Commercial Development									
Affordable Housing including Commuted Sums	0.960				0.960	0.960	0.960	0.000	0.000
Capital Receipt Enhancement	0.150				0.150	0.075	0.000	0.075	0.150
Commercial - Commercial Investment	0.000				0.000	0.000	(0.125)	0.125	0.125
Commercial - Housing Company	5.000				5.000	2.500	0.000	2.500	5.000
Commercial - Local Development Company	0.990			(0.215)	0.775	0.000	0.000	0.000	0.775
Council House Build Programme	0.420				0.420	0.289	0.165	0.124	0.255
Council House Build Programme (Phase 2)	3.552			(0.001)	3.551	2.199	2.548	(0.349)	1.003
Council House Build Programme (Phase 3.1)	1.982			(0.001)	1.981	0.300	(0.224)	0.524	2.205
Council House Build Programme (Phase 3.2)	0.000				0.000	0.000	0.003	(0.003)	(0.003)
Depot & Office Strategy	1.205			0.037	1.242	0.611	0.075	0.536	1.167
Disabled Facilities Grants	2.699				2.699	1.621	1.827	(0.207)	0.872
Facilities Management Works (including Leisure & Libraries and Refresh)	3.609				3.609	2.388	2.104	0.284	1.505
Housing Infrastructure Fund (HIF)	5.219				5.219	3.109	1.429	1.680	3.790
HRA - Refurbishment of Council Stock	9.632				9.632	5.553	3.364	2.189	6.268
Non-Commercial Property Purchases	0.331				0.331	0.183	0.036	0.147	0.295
Operational Property Energy Efficiency and Generation	1.300				1.300	0.298	0.259	0.039	1.041
Park & Ride Solar Panel Canopys	0.200				0.200	0.100	0.000	0.100	0.200
Public Sector Decarbonisation Scheme Projects	0.000		0.212		0.212	0.000	0.000	0.000	0.212
Salisbury Central Car Park & Maltings	5.383				5.383	4.037	0.028	4.009	5.355
Housing & Commercial Development Total	42.632	0.000	0.212	(0.180)	42.664	24.219	12.449	11.770	30.215

APPENDIX B – CAPITAL BUDGET MOVEMENTS AND SPEND Q3 2020/21 (page 2)

Capital Programme Budget Movements and Spend to 31 December 2020									
Scheme Name	2020/2021 Budget Breakdown								
	Quarter 2 Budget 2020/2021	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix C)	Budgets reprogrammed from 2020/2021 into 2021/2022 (Section 2 Appendix C)	Current Budget Quarter 3 2020/2021	Profiled Current Budget to 30 December 2020	Spend to 30 December 2020	Variance to Profiled Budget	Current Budget Remaining Quarter 3 2020/2021
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Highways & Environment									
Churchyards & Cemeteries	0.054				0.054	0.027	0.000	0.027	0.054
CIL Funded Schemes	0.053				0.053	0.027	0.000	0.027	0.053
Farmers Roundabout	0.000	0.119			0.119	0.119	0.119	(0.000)	0.000
Fleet Vehicles	0.750				0.750	0.382	0.039	0.343	0.711
Highway flooding prevention and Land Drainage schemes	0.015	0.525			0.540	0.540	0.650	(0.110)	(0.110)
Integrated Transport	2.463		0.032		2.495	0.166	1.478	(1.312)	1.017
LED Street Lighting	6.968				6.968	4.416	3.885	0.531	3.083
Major Road Network (MRN)	2.350				2.350	1.217	0.925	0.292	1.425
Pothole Fund Grant	10.930				10.930	5.450	0.000	5.450	10.930
Structural Maintenance & Bridges	12.914	(0.644)			12.270	11.761	15.718	(3.957)	(3.448)
Waste Services	0.768				0.768	0.481	0.311	0.170	0.457
Highways & Environment Total	37.265	0.000	0.032	0.000	37.297	24.586	23.125	1.461	14.172
Digital & Information									
ICT Applications	3.943	(0.074)		(1.000)	2.869	2.221	1.213	1.008	1.656
ICT Business as Usual	0.806				0.806	0.661	0.383	0.278	0.423
ICT Other Infrastructure	0.130	0.074			0.204	0.155	0.085	0.070	0.119
ICT Get Well	4.175			(1.997)	2.178	1.542	1.443	0.099	0.735
Microsoft Cloud Navigator	1.579				1.579	1.040	0.916	0.124	0.663
Digital & Information Total	10.633	0.000	0.000	(2.997)	7.636	5.618	4.040	1.578	3.596
Communities & Neighbourhood									
Area Boards and LPSA PRG Reward Grants	0.881				0.881	0.000	0.130	(0.130)	0.751
Health and Wellbeing Centres - Live Schemes	5.056				5.056	3.892	3.502	0.390	1.554
Other Schemes including Cross Cutting Systems	0.019				0.019	0.010	0.000	0.010	0.019
Communities & Neighbourhood Total	5.956	0.000	0.000	0.000	5.956	3.901	3.632	0.269	2.324
Education & Skills									
Access and Inclusion	0.090				0.090	0.058	0.033	0.025	0.057
Army Rebasing	2.971	0.372			3.343	3.192	3.193	(0.001)	0.150
Basic Need	8.219	(0.372)		(0.350)	7.497	4.985	4.708	0.277	2.789
Devolved Formula Capital	0.644		0.006		0.650	0.649	0.649	0.000	0.001
Schools Maintenance & Modernisation	5.601			(0.050)	5.551	4.175	4.309	(0.134)	1.242
Education & Skills Total	17.525	0.000	0.006	(0.400)	17.131	13.059	12.892	0.167	4.239

APPENDIX B – CAPITAL BUDGET MOVEMENTS AND SPEND Q3 2020/21 (page 3)

Capital Programme Budget Movements and Spend to 31 December 2020									
2020/2021 Budget Breakdown									
Scheme Name	Quarter 2 Budget 2020/2021	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix C)	Budgets reprogrammed from 2020/2021 into 2021/2022 (Section 2 Appendix C)	Current Budget Quarter 3 2020/2021	Profiled Current Budget to 30 December 2020	Spend to 30 December 2020	Variance to Profiled Budget	Current Budget Remaining Quarter 3 2020/2021
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Joint Commissioning									
Early Years & Childcare	0.822				0.822	0.447	0.423	0.024	0.399
SEND Capital	0.763				0.763	0.423	0.084	0.339	0.679
Special Schools	1.682				1.682	1.179	0.807	0.372	0.875
Joint Commissioning Total	3.267	0.000	0.000	0.000	3.267	2.050	1.314	0.736	1.953
Resources									
Wiltshire Online	2.425			(1.970)	0.455	0.237	0.023	0.214	0.432
Resources Total	2.425	0.000	0.000	(1.970)	0.455	0.237	0.023	0.214	0.432
Learning Disabilities & Mental Health									
Sensory Stimulation & Development Play Equipment	0.116				0.116	0.100	0.091	0.009	0.025
Learning Disabilities & Mental Health Total	0.116	0.000	0.000	0.000	0.116	0.100	0.091	0.009	0.025
Total 2020/2021 Programme	128.843	0.000	0.250	(5.716)	123.377	79.315	63.563	15.752	59.814

APPENDIX C – CAPITAL BUDGET MOVEMENTS Q3 2020/21 (page 1)

SECTION 1 - DELEGATED CFO POWERS						
"Adjustment/addition of scheme in the capital programme which has no effect on the net funding position of the programme i.e. Additional resources available in the form of Grant, Section 106 contributions etc which fund the addition, "						
Project Name:	Public Sector Decarbonisation Scheme Projects					
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	212,000					
Funding Source:	Salix Decarbonisation Grant					
Project Name:	Integrated Transport					
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	31,662					
Funding Source:	Parish & Town Council Contributions					
Project Name:	Devolved Formula Capital					
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	6,000					
Funding Source:	Department of Education Grant					
Project Name:	Early Years & Childcare					
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	62,452					
Funding Source:	Developer Section 106 Contributions					
249,662	Total Delegated Changes Approved by Section 151 Officer					

