

Wiltshire Council

Cabinet

18 August 2020

Subject: **Financial Year 2020/21 – Quarter 1 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 first quarterly budget monitoring position (as at 30 June 2020) for the financial year 2020/21 for both revenue and capital as well as an update on the forecast financial impact of COVID-19.

COVID-19 Financial Impact

The report provides full details on the current modelling, assumptions and 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 1 Revenue Budget Monitoring

Quarter 1 budget monitoring forecasts are based on information as at 30 June 2020. Given the current circumstances and the impact of COVID-19 there is still a high degree of uncertainty 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, and confirms the position that has been previously reported to Cabinet that the Council is facing significant financial pressure.

The Quarter one position forecasts an overspend of £27.006m which is an improvement of £9.747m on the May forecast overspend of £36.753m.

With an estimate of further anticipated funding from Government to offset income losses as well as the spreading of collection fund losses over three years the forecast for this financial year is reduced to £5.9m.

Quarter 1 Capital Budget Monitoring

Quarter 1 budget monitoring forecasts are based on information as at 30 June 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 and Medium-Term Financial Strategy;
- b) the current revenue budget is forecast to overspend by £5.9m 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 30 June 2020

Cabinet are asked to approve:

- f) the budget virements in the capital programme, as per Appendix B.
- g) a recommendation to Full Council to approve additions to the capital programme of £0.464m per Appendix D.

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 and of the Councils overall position on the 2020/21 revenue and capital budget as at quarter 1 (30 June 2020), including delivery of approved savings and highlighting any budget changes.

Terence Herbert – Chief Executive

Wiltshire Council

Cabinet

18 August 2020

Subject: **Financial Year 2020/21 – Quarter 1 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 1 (30 June 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. In the last financial report presented to Cabinet details were outlined on the latest announcement made by the Secretary of State on 2 July 2020; a comprehensive new funding package for Councils to address coronavirus pressures and cover lost income during the pandemic.
4. It included a further £500m nationally of non-ring-fenced grant to cover expenditure. This brings the total level of emergency funding support nationally to £3.7bn. This latest announcement was split between general emergency funding amounting to £494m and an allocation for Unaccompanied Asylum Seeking Children (UASC) amounting to £6m.
5. The specific council allocations of the general emergency funding have been issued and for Wiltshire this amounts to £3.467m, which brings the total level of emergency funding for Wiltshire to £29.009m. The funding allocation for UASC pressures for each individual council are indicated as being through a claims based approach, with specific criteria that will need to be evidenced. The details of this approach and the criteria have not yet been published.
6. Critically for Wiltshire an additional scheme to compensate Councils for an element of lost income from services such as Car Parking was also announced. The new income loss scheme will involve 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.

7. Lastly the announcement also included a proposal to spread the impact of the losses from Council Tax and Business Rates (Collection Fund), across three years.
8. Some technical details have been announced on how the income loss scheme and the collection fund deficit spread proposal will operate however we await further detail and data collection forms which will provide more detail and allow us to more accurately forecast the financial impact of these schemes.
9. Therefore, although the emergency COVID-19 funding from Government for the Council now amounts to £29.009m of, of which £0.499m was allocated to costs and lost income in the last financial year, we are expecting further allocation from the specific income loss scheme announced. Based on the high-level announcement we could expect to see funding of up to £10m through the scheme, however some of the technical details suggest an interpretation which would see a significantly lower amount being received by the Council. For this budget monitor an assumption of £6m has been made, given the caveat that detail has not yet been released, to provide a full forecast for the end of this current financial year.
10. As previously reported further revenue funding has also been received for hardship funding (£3.2m), rough sleepers (£0.015m), bus subsidy (£0.161m) and active travel (£1.135m), with the latter being a capital grant allocation. Allocations of the funding for the 'test and trace' service have now been confirmed, and for Wiltshire Council the amount is £1.587m. A new announcement for an Emergency Assistance grant has been made with the specific allocation confirmed as £0.410m for the Council.
11. The Council has also submitted claims to HMRC against the furlough scheme and continue to estimate the full claims for the period March-October 2020 to be in the region of £1.3m 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. This funding will be passed directly to those schools.
12. In addition, the Council has received funding from the Government for which it will act as the paymaster in passporting the funding through to those that it has been intended. There have been no further announcements on the level of this funding since the last report.
13. 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	Wiltshire Council	To be Passport
Business Grants (£12.3bn)	£108m	-	£108m
Business Rate Reliefs (£9.7bn)	£52m	-	£52m*
Emergency Funding (£3.7bn)	£29.0m	£29.0m	-
Infection Control Fund (£0.6bn)	£6.3m	-	£6.3m*
Hardship Funding (£0.5bn)	£3.2m	-	£3.2m*
Test and Trace (£0.3bn)	£1.6m	£1.6m	-
Bus Subsidy (£0.2bn)	£0.2m	-	£0.2m*
Business Support New Burdens Grants	£0.2m	£0.2m	-
Emergency Assistance Grant (£63m)	£0.4m	£0.4m	-
Total Revenue Funding	£200.9m	£31.2m	£169.7m

* the asterisk grant figures, together with the £31.2m funding for Wiltshire Council, and the £3m contribution from CCG provides the total £96m funding used to offset the financial impact reported to Government, as detailed in table 3 below.

Modelling the Estimated Impact and Return to Government

14. Following the first three returns to MHCLG a fourth return was made on 31 July. Government continue to develop the return requirements to support a more consistent approach across all local authorities, however the basis of lockdown easing, assumptions on social distancing requirements remaining in some form and allowing Councils to judge and estimate impacts for the rest of the financial year remain.
15. The Council has continued to refine 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.
16. A significant element of the financial pressure remains attributable to the losses forecast for Council Tax and Business Rates and more detail of those forecast losses are included in the overview section of the budget monitoring paragraphs.

17. It should be noted that estimates at this stage remain caveated, 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.
18. The underlying assumptions around income losses within the return have not changed significantly and the actual losses of income for June are in line with the original estimates.
19. At this stage the estimated total gross financial impact of COVID-19 for the Council is £134m. This is an improvement of £6.3m on the estimate provided to Government in June.
20. Majority of the improvement is around the forecast costs relating to Home to School Transport from September when schools are expected to re-open and the current guidance now issued by Government in relation to social distancing on transport from September. In addition, there has been an improvement on the level and timing of savings that were planned to be achieved this financial year.
21. Table 2 below provides a high-level summary of the fourth submission to Government.

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

	MHCLG JULY 2020						MHCLG JUNE 2020
	2019/20	2020/21				TOTAL	TOTAL
	FY TOTAL	Qtr 1	Qtr 2	Qtr 3	Qtr 4	FY TOTAL	IMPACT
	£m	£m	£m	£m	£m	£m	£m
Additional Spend							
Adult Social Care	0.000	2.819	2.851	2.110	2.110	9.889	8.654
Children's Social Care	0.000	0.084	0.413	0.752	0.752	2.000	2.000
Education / Home to School Transport	0.000	0.000	0.154	0.463	0.463	1.080	7.542
Housing/Cultural/Environmental	0.053	1.150	1.084	1.256	1.356	4.899	2.722
Other (e.g. contracted relief)	0.065	1.583	0.896	0.562	0.562	3.604	5.886
Saving Plans	0.000	2.252	2.243	2.243	2.243	8.982	12.104
Test & Trace/Infection Control	0.000	2.360	3.933	0.793	0.793	7.879	7.879
Estimated Spend	0.118	10.248	11.573	8.179	8.279	38.280	46.787
Income Lost							
Council Tax / Business Rates	0.000	27.330	16.223	17.058	17.475	78.086	77.586
Highways & Transport (inc car parking)	0.081	2.116	1.198	1.061	0.776	5.151	5.074
Cultural & Related (inc Lesiure)	0.143	2.170	2.222	1.735	0.895	7.022	5.921
Planning	0.000	0.494	0.372	0.365	0.362	1.592	1.625
Other Sales, Fees and Charges	0.000	1.060	0.781	0.288	0.284	2.413	2.233
Commercial	0.000	0.073	0.073	0.073	0.073	0.291	0.288
Other (bad debt, returns)	0.000	0.075	0.075	0.000	1.000	1.150	1.150
Estimated Lost Income	0.224	33.319	20.943	20.580	20.865	95.707	93.878
Total Financial Impact	0.342	43.566	32.516	28.759	29.145	133.986	140.665

22. Following the recent announcement on the third tranche of emergency COVID-19 grant funding, no further emergency funding announcements from

government are expected this financial year.

23. With £96m of grants from Government and an estimated £3m contribution from the CCG relating to hospital discharges Table 3 shows that the estimated shortfall in Council finances, related to COVID-19, is estimated be £38m.
24. However, this is before the receipt of funding expected through the income loss scheme as well as the spreading of losses arising from the Collection Fund over the next three years. This will reduce the financial impact in this financial year further and is reported later in the report in terms of the Councils overall bottom line.

Table 3 – Net Financial Impact of COVID-19

NET FINANCIAL IMPACT	£m
Total Financial Impact	134.328
COVID Grants & income receiveable	
Passported	
Rough Sleepers	-0.015
Bus Subsidy	-0.161
Infection Control	-6.292
Hardship Grant	-3.222
Business Rates S31 Grant	-52.251
Wiltshire Council	
Covid 19 Grant	-29.009
Test & Trace	-1.587
Business Grants Support Grant	-0.225
Emergency Food Grant	-0.410
CCG	-3.000
Grants & income	-96.171
NET FINANCIAL IMPACT	38.157

25. The return to Government continues to show the worst case scenario, and part of the budget monitoring exercise has reviewed some of the assumptions on cost forecasts and then the potential mitigations that could be applied. There is a level of risk around these areas of mitigations.

REVENUE BUDGET MONITORING 2020/21 – QUARTER 1

26. The Council approved a net budget for 2020/21 of £344.023m at its meeting on 25 February 2020. The following paragraphs focuses on forecast outturn variances against the approved budget based on information as at 30 June 2020. These variances are subject to a level of uncertainty as described in the returns on the estimated financial impact to Government.
27. The forecasts include the previously 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.

Revenue Budget

28. Although the Councils has moved to a Chief Executive and an interim management structure, the reporting for Quarter one is shown under the old reporting hierarchy, this will be amended moving forward to reflect the new structure. The breakdown of the projected year end position by services is set out in table 4 below.

Table 4 – Quarter 1 2020/21 Summary Position

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
Adult Care, Public Health & Digital	162.001	43.712	39.699	164.797	7.458	(4.662)	2.796
Children & Education Service	77.270	33.876	31.846	80.658	4.075	(0.687)	3.388
Growth, Investment & Place Service	109.845	19.296	17.889	124.688	18.062	(3.219)	14.843
Corporate	(5.091)	(1.148)	(41.075)	(21.725)	(16.644)	0.010	(16.634)
General Fund Total	344.025	95.736	48.359	348.418	12.951	(8.558)	4.393
Collection Fund					22.613	0.000	22.613
Total General Fund inc. Collection Fund	344.025	95.736	48.359	348.418	35.564	(8.558)	27.006
Estimates on Government Funding / Schemes still to be confirmed							
Collection Fund losses spread over 3 years					(15.075)	0.000	(15.075)
Income Losses Scheme					(6.000)	0.000	(6.000)
Total General Fund impact on 2020/21	344.025	95.736	48.359	348.418	14.489	(8.558)	5.931

Table 5 – Forecast Impact on the Councils General Fund Reserve

General Fund Reserve Forecast	£m
Opening balance	(15.456)
Forecast overspend to be met	5.931
Forecast balance 31 March 2021	9.525

Overview of Quarter 1 Monitoring

29. Overall the quarter 1 report identifies a potential net year end forecast overspend of £27.006m. This includes the variance forecast on Council Tax and Business

Rates (the Collection Fund), although this would normally arise as a deficit in the following financial year, there is some uncertainty as, owing to its size, whether this would need to be recognised in current financial year. Ultimately this will be a deficit that the Council will need to fund.

30. Although the detail of the schemes are not yet available, when reflecting the announcements on collection fund losses being spread over three years, plus the expected funding on the income loss scheme for which we have estimated a figure of £6m to be received, the overall financial forecast is reduced to £5.9m for the 2020/21 financial year.
31. At present the collection fund losses are not being proposed to be met or shared by Government, although this may change in the forthcoming comprehensive spending review (CSR). Therefore the £15.075m that has been spread will need to be found in future years and as such represent the first call on the Councils budget when considering the budget in 2021/22 and 2022/23.
32. The Collection Fund losses are based on assumptions of losses to the Council Tax base, additional reliefs for both Council Tax and Business Rates and losses through non-payment and recoverability. Government is allowing councils to spread the Collection Fund deficits, due to the scale nationally, across 3 years so mitigation is shown in table 4 above to reduce the overall pressure. Also shown is a representation of what may be received through the Income Loss scheme, although the amount and timing is uncertain as previously detailed earlier in this report.
33. Collection rates for council tax continue to remain lower than originally expected, currently down by around 0.6% on those last year and 0.9% down on the expected collection rate, although a relatively small percentage, it equates to around £3m against the size of the total expected council tax income. The expectation is that losses will rise further during the year.
34. 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.
35. 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.
36. Although it is anticipated that the Council will receive section 31 grants that are paid to the Council for the additional Business Rates mandatory reliefs that have been awarded up to a maximum of £14m the timing of these grants is likely to be in the next financial year. It remains unclear how these impacts will be included in the CSR and the overall impact in the final grant settlement figures we may see for 2021/22 and future years.

37. 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.

38. 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.

ADULT SOCIAL CARE, PUBLIC HEALTH, LEGAL AND DIGITAL SERVICE

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	Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Adults 18+	47.776	12.552	11.728	51.165	4.478	(1.089)	3.389
Mental Health	19.013	4.997	5.493	17.705	0.000	(1.308)	(1.308)
Learning Disabilities	54.727	13.142	14.066	52.986	0.700	(2.441)	(1.741)
Adults Commissioning	23.340	6.660	1.836	24.271	0.167	0.764	0.931
Total Adults	144.856	37.351	33.123	146.127	5.345	(4.074)	1.271
Public Health	0.414	(0.666)	(2.162)	0.909	1.004	(0.509)	0.495
Information Services	10.723	5.385	6.057	10.934	0.422	(0.211)	0.211
Legal, Electoral & Registration	6.008	1.642	2.681	6.827	0.687	0.132	0.819
Adult Care, Public Health & Digital Service Total	162.001	43.712	39.699	164.797	7.458	(4.662)	2.796

Adult Services: Budget £144.856m – £1.271m overspend

39. Adult Social Care budgets are projecting a variance of £1.271m overspend. Without COVID-19 pressures, most notably within the 18+ service area, there would be an underspend of £4.074m, although the picture is very much complicated by current funding arrangements for hospital discharges and uncertainty on how long these arrangements will be in place for.

40. 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 £0.414m. In addition, there are costs of supporting the market with current extraordinary costs, and the impact of COVID-19 on the ability of Adult Social Care to deliver its savings for the year.

41. The costs of supporting the market are expected to amount to an estimated £2.792m. This is a reduction of £0.746m on last month's estimate. Since last month's estimate a revised offer to providers has been agreed upon, partly in recognition that the Infection Control Grant introduced by the Government in June was intended to cover some of the costs included in the Council's offer. The revised offer is in place until the end of September.
42. COVID-19 has had a significant impact on the ability of Adult Social Care to deliver their savings for the year. In the Adults 18+ service area, the shortfall in savings delivery amounts to £1.381m, the most significant of which is for Reablement. However, this is a significant improvement on the position of a month ago, a reduction of £0.942m.
43. Within the forecasts, care budgets across the different service headings (Adults 18+, Mental Health and Learning Disabilities) are contributing a £1.309m underspend. Domiciliary care (£4.693m) and Supported Living (£2.594m) are projected to be over spent while at the same time underspends against residential care (£2.106m), nursing care (£2.825m) and direct payments (£1.778m) are expected.
44. 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.
45. Admissions to residential and nursing care have significantly reduced, as all admissions to a care home for people leaving hospital have been funded through the COVID-19 response.
46. There are several uncertainties regarding the financial cost to the Council of supporting this cohort of people moving forward. Firstly, it is not known when the Hospital Discharge scheme will end, and therefore the costs of supporting people move to the Council; secondly, it is not known whether there will be a transition period for meeting those costs; thirdly, some of the people will be self funders, and will not the Council anything; finally, the support arrangements in place may not be the most appropriate long term arrangements, and there will be a transition to more effective arrangements.
47. Therefore, the current cost of those individuals' support is known, but the on-going cost can only be estimated, based on several assumptions. The result of those assumptions is that costs of £2.683m will impact on the Access & Reablement budget this year. In the table above this figure of £2.683 forms part of the total £4.478m variance as due to COVID-19.
48. Switching focus to Mental Health and Learning Disabilities, the underspends on care packages referred to are mostly to be seen in these service areas, £1.085m in Mental health and £1.235m in Learning Disabilities. These compare to £0.700m and £0.600m in the previous month. The figures are susceptible to assumptions

around price pressures, and funding arrangements on individual arrangements with the CCG, and can therefore be volatile.

49. As mentioned above, COVID-19 has impacted on savings delivery. In Learning Disabilities, the shortfall is expected to be £0.700m, unchanged from a month ago.

50. In the Adults Commissioning budget there are two significant variances. Firstly, in respect of the Care Home block contracts at £0.372m, a favourable movement of £0.258m following detailed work over the last month to refine the previous projection. Secondly, there is also a variance on the Community Contracts and Grants budget of £0.770m, a change of £0.347m on the previous month, which is in respect of the inclusion of expected costs on the Housing Related Support contracts.

51. These variances are compensated for by some staffing underspends due to some vacant posts being carried.

52. Within Adults Commissioning, undelivered savings due to COVID-19 amount to £0.167m

Public Health: Budget £0.414m – £0.495m overspend

53. There are favourable variances amounting to £0.346m in the staffing budgets for Public Health management due to several vacancies being carried here.

54. 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.

Legal, Electoral and Registration: Budget £6.008m – £0.819m overspend

55. Legal, Electoral and Registration are forecasting an overspend of £0.819m, £0.687m is forecast loss of income from traded services and undelivered savings targets because of COVID-19.

56. In addition, there is a £0.100m pressure in Coroner service due to the retender of the contract.

CHILDREN & EDUCATION, AND HUMAN RESOURCES SERVICES

Table 7

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	Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Childrens Commissioning	4.364	8.145	6.675	4.152	0.000	(0.212)	(0.212)
Childrens Social Care	52.653	10.406	13.646	55.340	3.538	(0.851)	2.687
School Effectiveness	3.426	1.771	1.890	3.481	0.274	(0.219)	0.055
SEN & Inclusion	13.711	12.437	13.541	14.761	0.120	0.930	1.050
Funding Schools	(0.005)	(0.006)	(4.990)	(0.005)	0.000	0.000	0.000
Children & Education Totals	74.149	32.753	30.762	77.729	3.932	(0.352)	3.580
Human Resources & Org Development	3.121	1.123	1.084	2.929	0.143	(0.335)	(0.192)
Children & Education Service Totals	77.270	33.876	31.846	80.658	4.075	(0.687)	3.388

Children's Commissioning: Budget £4.364m – (£0.212m) underspend

57. Children's Commissioning have put mitigation plans in place to delay expenditure and hold vacant posts where safe and practical to do so. The forecast as a result is an underspend of £0.212m.

Children & Young People with Social Care Needs: Budget £52.653m – £2.533m overspend

49. 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 case proceedings and numbers of children in our care and those with special educational needs and disability. 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 reduce these. 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 January 2020, this is an increase of approximately 10%. The forecast overspend includes an assessment of latent demand on services estimated at £2.0 million. Work is ongoing in an effort to reduce the overspend, good progress is now being made with the Fostering Excellence project which has continued to operate throughout the COVID-19 period, we now have 19 fostering households scheduled to attend Foster Panel for approval within the next four months. Wiltshire's increase is in line with the national increase in social care activity and expenditure.

Education & Skills: Budget £3.426m – £0.055m overspend

50. The impact of the pandemic on schools not functioning as they would normally do extends to the amount of service being purchased from the local authority. The current estimate of reduced income is £0.275m. This is mitigated by holding vacancies and delaying expenditure to offset costs.

SEN and Inclusion: Budget £13.541m – £1.050m overspend

51. 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 reduce these. All 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 the current forecast overspend is based around all children returning to school in September under the current social distancing advice measures from the DfE in place.

Human Resources & Organisational Development Services: Budget £3.071m – (£0.192m) underspend

52. 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 £0.143m however, this is mitigated by holding vacancies.

GROWTH, INVESTMENT & PLACE, COMMUNITIES & FINANCE SERVICES

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	Variiances Other	Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Economic Development & Planning	2.914	0.623	0.615	4.069	1.592	(0.437)	1.155
Highways	16.731	4.414	3.061	16.831	0.549	(0.449)	0.100
Car Parking	(6.533)	(1.636)	0.202	(1.723)	4.827	(0.017)	4.810
Waste	39.682	3.357	(1.653)	40.780	0.372	0.726	1.098
Housing Services	4.218	1.170	1.641	3.988	0.080	(0.310)	(0.230)
Strategic Asset & Facilities Management	11.785	1.772	(0.437)	11.836	0.958	(0.907)	0.051
Libraries, Heritage & Arts	4.625	1.186	1.533	5.132	0.784	(0.277)	0.507
Leisure	(0.350)	(0.349)	1.936	4.630	5.862	(0.882)	4.980
Transport	18.101	3.701	2.709	19.020	1.384	(0.465)	0.919
Countryside, RoW, Technical & Streetscene	6.909	1.018	1.914	7.001	0.159	(0.067)	0.092
Public Protection	1.260	0.317	0.583	1.660	0.468	(0.068)	0.400
Communications & Customer Services	2.897	0.772	0.711	2.786	0.139	(0.250)	(0.111)
Finance & Procurement	7.173	2.831	3.362	6.623	0.000	(0.550)	(0.550)
Programme Office & Systems Thinking	1.233	0.030	0.549	1.555	0.888	(0.566)	0.322
Revenues & Benefits - Subsidy	(0.800)	0.090	1.163	0.500	0.000	1.300	1.300
Growth, Investment & Place Service Totals	109.845	19.296	17.889	124.688	18.062	(3.219)	14.843

Economic Development & Planning: Budget £2.914m - £1.155m overspend

53. Economic Development & Planning is forecasting a £1.155m overspend, this is an improvement of £0.358m from the position reported in period 2. 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.

54. The total Income Budget across these areas total £7.314m and the forecast loss is £1.592 million, so this equates to an average loss of income of 22% for the year. The Income loss is being offset by spend control mitigations, including holding vacancies that total £0.437m.

55. 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. Projecting forward it is forecast that 34% of income will be lost over the rest of the year.

56. Development Management, Building Control and Local Land Charges are more difficult to forecast, across the board there was a 25% loss of income for the period April to June compared to prorated budget. Forecasting forward it is assumed there will be a 20% loss of income over the remainder of the year, but this will be monitored closely as the impact of the furlough scheme, further restrictions and business failures come to light over time.

Highways: Budget £16.731m - £0.100m overspend

57. Highways are reporting £0.100m overspend, this is predominantly due to forecast underachievement of income in Development Control fees and Highways Operations due to the impact of COVID-19. The forecast loss of Income and pressures totals £0.549m this is being offset by spend control mitigations, including holding vacancies that total £0.449m.

58. The total income budget for Development Control £0.820m, like Planning this budget is difficult to forecast, there was a 81% loss of income for the period April to June for Development Control fees compared to prorated budget. Forecasting forward it is assumed there will be a 10% loss of income over the remainder of the year, resulting in a forecast variance of £0.228m.

59. Highways Operations impacted Income budgets total £0.789 million and covers Taxi Licencing, Fleet, Markets & Fairs. For the period April to June there was an average loss of 47% compared to prorated budget. Overall the service is forecasting a total loss of income of £0.199m for the year.

Car Parking: Budget (£6.533m) - £4.810m overspend

60. Car Parking is forecasting a £4.810m overspend and this is predominantly from underachievement of income after netting off spend control mitigations due to the impact of COVID-19.

61. 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.

62. 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 82% loss of income for the period April to June, totalling £1.881 million, and projecting forward it is assumed there will be a 50% loss of income over the remainder of the year in parking and a 25% loss of income on season tickets.

Waste Budget £39.682m - £1.098m overspend

63. Waste is forecasting a £1.098m overspend, £0.372m of this is predominantly due to a forecast underachievement of income as a result of COVID-19 the remainder £0.727m is made up of several non COVID-19 related variances as discussed below.
64. 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 £0.611m 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 £0.126m of the variance.
65. A forecast underachievement of £0.068m for the loss of income through the closure of HRC sites in April and May managed under Lot 2 in response to COVID-19.
66. A forecast underachievement of £0.177m has been entered for Garden Waste based on a forecast 5% reduction/delay in sign up in response to COVID-19.
67. 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 are due to be undertaken by the contractor and implemented in October 2020.
68. 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 £2.822m. HRCs have had to implement new measures to re-open which has meant increased costs for traffic management and new processes forecast at £0.064m. These costs are reported in the COVID-19 section of Budget monitoring.

Housing Services Budget £4.218m - £0.230m underspend

69. Housing Services is projecting an underspend of £0.230m, 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.

Strategic Asset & Facilities Management Budget £11.785m - £0.051m overspend

70. Strategic Asset & Facilities Management is projecting an overspend of £0.958m as a result of COVID-19 however this has been mitigated by savings, spend control measures and one off income totalling £0.907m.

71. The service is forecasting additional costs of £0.417m for cleaning and materials for additional measures to reopen building and return to work. This is being offset by a maintenance saving of £0.360m and a utilities saving of £0.269m from buildings being closed.

72. Savings targets in relation to additional income from occupation of Council Buildings are forecast not to be achieved at £0.250m and operational costs for Wilton Highways Depot £0.050m.

73. In addition, it is forecast that there will be loss of income of £0.291m on the commercial estate, this is based on a forecast of 10% loss for those income streams that the service forecast could be affected.

74. These pressures are being mitigated by one off income for minerals extraction and savings associated with spend controls.

Libraries, Heritage & Arts: Budget £4.625m – Variance £0.507m overspend

75. Libraries Heritage and Arts are forecasting £0.507m overspend. This is predominantly from loss of income from Libraries and City Hall being closed in April, May and June. The forecast assumes City Hall will remain closed until December 2020 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.

Leisure: Budget (£0.350m) – Variance £4.980m overspend

76. The overspend in Leisure is predominantly from loss of income from the Leisure centres being closed April, May and June. The forecast assumes that Leisure will follow the mobilisation plan presented to Cabinet with sites mobilising from August 2020 with social distancing restrictions.

77. The forecast loss of income is £6.538m. There is an assumption going forward that income will be underachieved by 60% once centres are reopened due to following social distancing measures and loss of memberships.

78. 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.

79. The forecast assumes non-delivery of savings targets totalling £0.540m as a result of delay due to COVID-19.

80. This forecast is after accounting for estimated Furlough grant of £1.493m, savings from service not operating and includes estimated costs for additional measures around cleaning and hygiene supplies required to reopen.

Transport: Budget £18.101m – Variance £0.919m overspend

81. Transport are forecasting £0.919m overspend. This is an improved position than reported in period 2, mostly due to a reduction in the forecast social distancing measures on mainstream Education transport from September, which has been revised down to £1.080m.

82. The service is forecasting loss of income totalling £0.304 million as a result of COVID-19.

83. These pressures are being offset in part by efficiency's and spend control measures totalling £0.465m.

Public Protection: Budget £1.260m – Variance £0.400m overspend

84. Public Protection are forecasting £0.400m overspend. This is predominantly from loss of income from traded services.

Finance & Procurement: Budget £7.173m – Variance £0.550m underspend

85. The forecast underspend in the Finance & Procurement service is mainly due to the number of vacancies being held and not currently recruited to.

Corporate Programme Office & Systems Thinking: Budget £1.233m – £0.322m overspend

86. 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 £0.400m.

Revenues and Benefits Subsidy: Budget (£0.800m) – Variance £1.300m overspend

87. The variance in Revenues and Benefits is due to the estimated decrease in Housing Benefit overpayment income.

CORPORATE EXPENDITURE

Table 9

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	Projected Variance
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
Corporate Directors & Service Devolution	1.249	0.425	0.601	1.159	0.000	(0.090)	(0.090)
Members	2.231	0.555	0.533	2.231	0.000	0.000	0.000
Movement on Reserves	(0.674)	(0.674)	0.000	(0.674)	0.000	0.000	0.000
Capital Financing	23.148	2.331	2.795	23.298	0.150	0.000	0.150
Restructure & Contingency	4.359	4.636	0.106	7.009	2.650	0.000	2.650
General Government Grants	(41.029)	(10.257)	(18.518)	(41.029)	0.000	0.000	0.000
Corporate Levies	5.625	1.836	6.340	6.725	1.000	0.100	1.100
COVID-19 Spend	0.000	0.000	4.418	8.701	8.701	0.000	8.701
COVID-19 Grants	0.000	0.000	(37.350)	(29.145)	(29.145)	0.000	(29.145)
Corporate Totals	(5.091)	(1.148)	(41.075)	(21.725)	(16.644)	0.010	(16.634)

Restructure & Contingency: Budget £4.359m – £2.650m overspend

88. Restructure & Contingency is projecting an overspend of £2.650m. This is due to the current assessment of risk of undeliverability of some cross-cutting savings from both 2019/20 and 2020/21 such as the Management Review, Procurement / Contractual and Digital savings. A proportion of these savings have previously been reported within services but due to the undeliverability and cross-cutting nature of these savings that have been centralised to provide a more transparency in both financial performance reporting and for financial planning purposes. As the year progresses and recovery begins to be embedded it will become clearer what scope there is to deliver these savings.

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

89. The current forecast overspend on Corporate Levies is 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. As the year progresses, recovery begins to be embedded and debt recovery action

restarts it will become clearer whether the basis of the estimation reflects the debt recovery performance.

COVID-19 Direct costs & COVID-19 Grants: Budget £0 – (£20.444m) underspend

90. 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. 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. These direct costs are off-set by the COVID-19 emergency funding received to date of £29.009m plus the £0.225m Business Grants support grant less the amount allocated for the costs in 2019/20. This underspend is required to off-set the pressures forecast in services.

Dedicated Schools Grant – Total Grant £375.437m - £7.080m net overspend

91. The variance for dedicated schools grant (DSG) is a £7.080m overspend. This is driven by demand from parents and schools for support for vulnerable children with SEN & disability. This is reflected in increased numbers of education health and care plans (EHCP) which, unless demand changes, are forecast to rise by 12% from April 2019 to March 2020.

92. The overspend is aligned with the national picture for many other local authorities and the Government's acknowledgement of this is the additional funding for the 2020/21 high needs block of £780m. 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.

93. 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 £8.612m 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.

SAVINGS DELIVERY 2020/21

94. 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 were 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 CLT.

95. The assessment on the deliverability of the savings at the end of quarter one (June 2020) can be seen in Appendix A. These assessments are included in the General Fund figures set out in this report.
96. Of the £14.682m savings proposals £7.126m (49%) are assessed as either being delivered (blue) or on track to be delivered (green) or have alternative replacement savings identified (grey), and £2.600m are assessed as amber rated. This means that they are deemed to be deliverable in 2020/21, but with some risks associated with them.
97. £4.956m (33.8%) 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.
98. 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 £1.600m has now been delivered or is on track to be delivered and £0.547m of alternative replacement savings have been or are on track to be delivered, which leaves £3.443m (61.6%) remaining undelivered.
99. 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 BUDGET MONITORING 2020/21 – QUARTER 1

100. 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.
101. 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; but also, to reflect additional funding being available.
102. The changes to the capital programme since it was last amended in the Budget setting report are summarised in table 9 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 £176.747m.

**Breakdown of Budget Amendments from Original Budget to Quarter 1 Budget
(as at 30 June 2020)**

Table 10

Summary of Movements in Capital Programme	£m	Further information
Original Capital Programme Budget (reported to Council 25 Feb 2020)	261.535	Appendix B
Amendments to Capital Programme 2020/21 Since Original Budget Setting:		
Deferred Capital schemes (approved at Cabinet 9 June 2020)	(101.684)	Appendix B
Bringing back of deferred capital schemes (approved at Cabinet 14 July 2020)	0.881	Appendix B
Budgets Reprogrammed from 2019/20 to 2020/21	48.936	Appendix B
Additional Budgets added to Programme	17.964	Appendix B & D
Grant Amendments	(0.787)	Appendix B
Reduced Budgets	(8.674)	Appendix B
Budgets Reprogrammed from 2020/21 to 2021/22	(41.424)	Appendix B
Quarter 1 Budget 2020/21	176.747	

103. 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 D.
104. Reprogramming of approved capital budgets into future years totals £41.424m during Quarter 1 and the detail of the scheme this relates to can be seen in Appendix B.
105. A number of budget transfers have been requested since Quarter 1. These transfers between schemes are shown in Appendix B. Cabinet at its meeting on 24 March 2020 approved the Maltings Phase 1 River Corridor Improvements and Housing Infrastructure Fund budget transfers and these are shown for completeness. Cabinet is asked to approve the other budget transfers as shown in 'Budget Movement between Schemes' column in Appendix B.

Summary of Capital Position as at 30 June 2020

106. The current budget for the year 2020/21 is £176.747m. The profiled budget to 30 June 2020 is £40.517m. Actual spend on schemes as at 30 June 2020 was £14.724m. A full breakdown of these figures is attached in Appendix C.
107. Work over the next couple of reporting periods will be focussed and targeted to more accurately represent the profile of the spend planned across the year into the correct period, will be reprogrammed into later years or an assessment made whether the approvals are still required, and if not will be removed from the programme.

GROWTH, INVESTMENT & PLACE SERVICE

108. The current budget is £140.975m; profiled budget is £33.115m and actual spend on these schemes as at 30 June 2020 was £10.357m.
109. £2.857m budget has been reprogrammed into 2021/2022 on the Chippenham Station HUB project to match the revised planned cashflow of the project following a BEIS LGF review in June 2020.
110. On 7th January 2020 Cabinet approved Porton Science Park Phase two delivering a research and innovation facility. £2.500m has been added to the budget following the award of grant from the European Regional Development Fund.
111. £1.900m budget has been transferred in 2020/2021 from the allocated sum for other capital schemes to be confirmed to the Maltings Phase 1 River Corridor Improvements as agreed by Cabinet on 24th March 2020.
112. A total of £21.664 million budget has been reprofiled from 2020/2021 to 2021/2022 and later years on the Council House Build Programme. This reflects the build programme for phases one, two and three agreed in the HRA business plan.
113. £2.782m of budget has been reprogrammed from 2020/2021 to 2021/2022 on the Depot Improvement schemes as works are now due to progress later than originally planned.
114. £10.930m new budget has been added into the Highways capital budget following award of new grant monies from the DFT for Pothole capital maintenance.
115. £1.000m budget has been transferred in 2020/2021 from the allocated sum for other capital schemes to be confirmed to the Housing Infrastructure Fund (HIF) project as agreed by Cabinet on 24th March 2020.

116. £3.130m new budget has been added into the Major Road Network project in 2020/2021 following approval by Cabinet on 19th May 2002 of the Capital Transport Programme. Funding is split between £1.460m from commuted sums and £1.670m from DFT grant.

CHILDREN & EDUCATION SERVICE

117. The current budget is £35.656m; profiled budget is £7.373m and actual spend on these schemes as at 30 June 2020 was £4.367m.

118. The Health & Wellbeing Centre budget for 2020/2021 is £10.425m. Several schemes in this area are now complete (Tisbury, Pewsey, Woolmore Farm, Calne Central, Melksham Pavilion) within approved budget. Cabinet approval is sought to move the remaining budgets on these schemes totalling £0.536m to the future developments' allocation.

119. £10.334m of budget has been reprogrammed from 2020/2021 into 2021/2022 in this quarter on Basic Need schemes. This reflects the expected build progress on various schemes across the county. £6.654m of this total relates to a large construction project at Warminster Kingdown that requires planning approval before work commences.

120. £1.355m of budget has been reprogrammed from 2020/2021 into 2021/2022 in this quarter on The Schools Maintenance and Modernisation schemes budget. This relates to three Modernisation projects where work is due to progress when plans are approved.

RESERVES POSITION AND FORECAST

121. 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.

122. 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.

123. 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.

124. During the year there is no plan to contribute to or draw from the General Fund Reserve, except for the final outturn position which is shown earlier in the report

and will leave the balance at below £10m; less than 3% of the Councils net budget.

125. There is a planned small contribution of £0.037m to Earmarked Reserves for the gainshare arrangement with BT.
126. 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, but this will leave earmarked reserves at around £16m.
127. When setting the budget for 2021/22 an assessment on the level of general fund reserves will need to be made, together with any plans on how to rectify and increase the resilience. This will have to be pragmatically balanced off against the needs of service provision during Wiltshire's recovery.

OVERALL CONCLUSIONS

128. The financial position facing the Council is still significant, however the recent announcement of further funding, the estimated funding from the scheme to cover irrecoverable income and the spreading of collection fund losses means that the General Fund reserve is no longer forecast to be exhausted.
129. This position means that the Council now has some time to be able to plan for recovery and financial resilience.
130. However, it is likely that further support will still be required from Government in the longer term, to ensure the Council is on a sure financial footing, and to enable it to undertake its role in leading the recovery process.

Implications

131. This report informs Members' decision making.

Overview & Scrutiny Engagement

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

Safeguarding Implications

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

Public Health Implications

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

Procurement Implications

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

Equalities and diversity impact of the proposals

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

Environmental and Climate Change Considerations

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

Risks Assessment

138. 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.

139. 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

140. The Councils overall forecast position for the year is a £27.006m overspend, but when taking into consideration an estimate of £6m from the Governments proposed income loss scheme, and a deferral of collection fund losses of £15m reduces the forecast overspend for 2020/21 to £5.9m.

141. This is a significant improvement on the forecasts previously reported. At the Cabinet meeting in May an overspend range of between £18m to £51m was estimated, this was consolidated to £50m in June and then reduced to £36m in the first overall budget monitor reported to Cabinet in July.

142. Changes to this forecast are predominantly around the level of support the Council anticipates from Government, but also underlines the volatility and uncertainty being faced this financial year, particularly when trying to forecast into the future based on current guidance and thinking, with Home to School Transport alone reducing by over £6m from the May forecast.

143. Although the expected combination of income loss and spreading collection fund losses has provided a further £21m mitigation in this financial year, the quick action taken to introduce tight controls on spending, a freeze on external recruitment has also 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 of £8.5m.

144. These measures are under constant review but will still be continued until the financial position becomes more stable and more importantly is not reducing the General Fund Reserve.

145. Whilst this forecast position now represents some breathing space in the current financial year, we should be under no illusion at the tough times and difficult decisions ahead. The collection fund losses of £15m will still need to be found and represent a first call on the Council's finances when setting the 2021/22 budget, whilst the overspend is still forecast to deplete the General Fund Reserve to under £10m.
146. In addition, 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.
147. 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 and specific support.
148. With the CSR the Council can make representation on funding for Local Government, the window will close on 24 September, and an announcement is expected in November/December.
149. In September we will begin to outline the framework and resource estimates for the Councils for the setting of the 2020/21 budget and the shaping of the Medium Term Financial Strategy.

Legal Implications

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

Proposals

151. 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 and Medium-Term Financial Strategy;
 - b) the current revenue budget is forecast to overspend by £5.9m 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 30 June 2020

Cabinet are asked to approve:

- f) the budget virements in the capital programme, as per Appendix B;

- g) a recommendation to Full Council to approve additions to the capital programme of £0.464m per Appendix D.

Reasons for Proposals

152. 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 Programme Budget Movements to 30 June 2020

Appendix C: Capital Budget Monitoring Quarter 1 2020/21

Appendix D: Capital Programme Additions Quarter 1 2020/21

APPENDIX A - SAVINGS DELIVERY 2020/21

2020/21 Savings Delivery						
Service Area	Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Adult Care, Public Health & Digital	-8.860	-1.211	-2.382	-1.723	-3.544	0.000
Children & Education Service	-1.820	-0.183	-0.086	-0.588	-0.614	-0.349
Growth, Investment & Place Service	-1.547	-0.088	-0.629	-0.032	-0.798	0
Corporate	-2.455	-0.9	-1.298	-0.257	0	0
TOTAL	-14.682	-2.382	-4.395	-2.600	-4.956	-0.349
%		16.2%	29.9%	17.7%	33.8%	2.4%
Prior Year Undelivered Savings						
Service Area	Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Adult Care, Public Health & Digital	-0.527	-0.527	0.000	0.000	0.000	0.000
Children & Education Service	-1.533	-0.862	-0.011	0.000	-0.490	-0.170
Growth, Investment & Place Service	-0.180	0.000	0.000	0.000	-0.169	-0.011
Corporate	-3.350	0.000	-0.200	0.000	-2.784	-0.366
TOTAL	-5.590	-1.389	-0.211	0.000	-3.443	-0.547
%		24.8%	3.8%	0.0%	61.6%	9.8%
TOTAL Savings Delivery						
Service Area	Total Saving (£ m)	Delivered (£m)	Green (£ m)	Amber (£ m)	Red (£ m)	Alternative Savings (£m)
Adult Care, Public Health & Digital	-9.387	-1.738	-2.382	-1.723	-3.544	0.000
Children & Education Service	-3.353	-1.045	-0.097	-0.588	-1.104	-0.519
Growth, Investment & Place Service	-1.727	-0.088	-0.629	-0.032	-0.967	-0.011
Corporate	-5.805	-0.900	-1.498	-0.257	-2.784	-0.366
TOTAL	-20.272	-3.771	-4.606	-2.600	-8.399	-0.896
%		18.6%	22.7%	12.8%	41.4%	4.4%

APPENDIX B – CAPITAL PROGRAMME BUDGET MOVEMENTS TO 30 JUNE 2020 (page 2)

Scheme Name	2020/21 Budget Breakdown										
	Original Capital Programme Budget (reported to Council 25 Feb 2020)	Month 9 Budgets reprogrammed from 2018/19 into 2019/20	Outturn 2019/20 Budgets Reprogrammed into 2020/21	Outturn Budget Transfer 2019/20 into 2020/21	Deferred Budgets to 2021/22	Budget Movements between Schemes	Additional Budgets added to the Programme	Grant Amendments	Reduced Budgets	Budgets reprogrammed from 2020/21 into 2021/22 (Section 2 Appendix B)	Current Budget Quarter 1 2020/21
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
ICT Get Well	1.433			6.881	(2.078)						6.236
ICT Business as Usual	0.875			1.004	(0.440)						1.439
ICT Applications	7.321	(0.478)		5.379	(3.581)						8.641
ICT Other Infrastructure	0.200			1.453							1.653
Other Schemes including Cross Cutting Systems	0.000		0.019	0.000							0.019
Microsoft Cloud Navigator	0.710			0.869							1.579
Wiltshire Online	0.531	2.647	(0.121)	0.271			0.087			(0.130)	3.285
Churchyards & Cemeteries	0.000			0.050							0.050
Housing Infrastructure Fund (HIF)	5.000			(0.001)		1.000				(0.780)	5.219
Major Road Network (MRN)	0.000			(0.230)			3.130			(0.550)	2.350
Community Projects	0.400			0.000	(0.400)						0.000
Salisbury Future High Streets	1.000			0.000	(1.000)						0.000
Carbon Reduction	4.800			0.000	(5.200)		0.400				0.000
North Wiltshire Schools PFI Playing Fields	0.300			0.000	(0.300)						0.000
Capital Receipt Enhancement	0.150			0.000							0.150
Operational Property Energy Efficiency and Generation	1.800			0.000							1.800
Park & Ride Solar Panel Canopys	1.200			0.000	(1.000)						0.200
Growth, Investment & Place Service Total	194.236	5.169	0.005	26.297	(72.907)	3.700	17.314	0.273	(3.377)	(29.735)	140.975
Children & Education Service											
Area Boards and LPSA PRG Reward Grants	0.800			0.081	(0.881)					0.881	0.881
Health and Wellbeing Centres - Live Schemes	17.740	3.000		1.685	(12.000)						10.425
Fitness Equipment for Leisure Centres	0.250			0.050	(0.300)						0.000
Libraries - Self Service	0.000			0.500	(0.500)						0.000
Access and Inclusion	0.100			0.010	(0.020)						0.090
Army Rebasing	0.000			2.471							2.471
Basic Need	16.081	3.190		2.951				(0.873)		(10.334)	11.015
Devolved Formula Capital	0.600			0.000				0.042			0.642
New Schools	0.034	(0.034)		0.000							0.000
Schools Maintenance & Modernisation	4.230	1.150		1.189		1.000		(0.229)		(1.355)	5.985
Special Schools	1.652	0.071	(0.083)	0.042							1.682
Early Years & Childcare	0.330		0.721	0.001			0.650				1.702
SEND Capital	0.515		0.106	0.142							0.763
Schools Capital Maintenance	1.000			0.000		(1.000)					0.000
Children & Education Service Total	43.332	7.377	0.744	9.122	(13.701)	0.000	0.650	(1.060)	0.000	(10.808)	35.656
Adult Care & Public Health Service											
Adults Transformation Phase 2	0.000		0.106	0.000					(0.106)		0.000
Sensory Stimulation & Development Play Equipment	0.000			0.116							0.116
Adult Care & Public Health Service Total	0.000	0.000	0.106	0.116	0.000	0.000	0.000	0.000	(0.106)	0.000	0.116

APPENDIX B – CAPITAL PROGRAMME BUDGET MOVEMENTS TO 30 JUNE 2020 (page 3)

Scheme Name	2020/21 Budget Breakdown										
	Original Capital Programme Budget (reported to Council 25 Feb 2020)	Month 9 Budgets reprogrammed from 2018/19 into 2019/20	Outturn 2019/20 Budgets Reprogrammed into 2020/21	Outturn Budget Transfer 2019/20 into 2020/21	Deferred Budgets to 2021/22	Budget Movements between Schemes	Additional Budgets added to the Programme	Grant Amendments	Reduced Budgets	Budgets reprogrammed from 2020/21 into 2021/22 (Section 2 Appendix B)	Current Budget Quarter 1 2020/21
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Corporate Services											
Other Capital Schemes to be confirmed	18.776			0.000	(15.076)	(3.700)					0.000
Corporate Services Total	18.776	0.000	0.000	0.000	(15.076)	(3.700)	0.000	0.000	0.000	0.000	0.000
Transformational Schemes											
Service Devolution & Asset Transfer	0.243			0.000					(0.243)		0.000
Transformation schemes in childrens services	0.675			0.000					(0.675)		0.000
Adult Care Transitions	0.054			0.000					(0.054)		0.000
Organisational Development Transformational Change	1.000			0.000					(1.000)		0.000
Business Intelligence	1.000			0.000					(1.000)		0.000
Fostering Excellence	0.868			0.000					(0.868)		0.000
Other Transformational Schemes to be confirmed	1.351			0.000					(1.351)		0.000
Transformational Schemes Total	5.191	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(5.191)	0.000	0.000
Total 2020/21 Programme	261.535	12.546	0.855	35.535	(101.684)	0.000	17.964	(0.787)	(8.674)	(40.543)	176.747

APPENDIX C – CAPITAL PROGRAMME BUDGET MONITORING QUARTER 1 2020/21 (page 1)

Scheme Name	2020/2021 Budget Breakdown						
	Original Capital Programme Budget (reported to Council 25 Feb 2020)	Total Budget Movements to Quarter 1 2020/21	Current Budget Quarter 1 2020/21	Profiled Current Budget to 30 June 2020	Spend to 30 June 2020	Variance to Profiled Budget	Current Budget Remaining Quarter 1 2020/21
	£m	£m	£m	£m	£m	£m	£m
Growth, Investment & Place Service							
A350 West Ashton/Yarnbrook Junction Improvements	3.380	1.370	4.750	1.187	0.039	1.148	4.711
Chippenham Station HUB	12.236	(2.364)	9.872	3.182	0.654	2.528	9.218
Corsham Mansion House	0.000	0.072	0.072	0.018	(0.007)	0.025	0.079
Porton Science Park	5.000	2.500	7.500	1.875	0.000	1.875	7.500
Salisbury Central Car Park & Maltings	36.889	(31.506)	5.383	1.346	0.004	1.342	5.379
Salisbury LGF Schemes	0.000	0.026	0.026	0.007	(0.052)	0.059	0.078
Wiltshire Ultrafast Broadband	1.129	0.618	1.747	0.437	0.000	0.437	1.747
Boscombe Down	0.963	(0.963)	0.000	0.000	0.000	0.000	0.000
Oil to Biomass Schemes	0.000	0.000	0.000	0.000	(0.001)	0.001	0.001
Other Economic Development Schemes	3.000	(3.000)	0.000	0.000	0.000	0.000	0.000
LED Street Lighting	6.148	0.820	6.968	1.742	0.895	0.847	6.073
Affordable Housing including Commuted Sums	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Council House Build Programme	10.747	(6.335)	4.412	1.103	0.157	0.946	4.255
Council House Build Programme (Phase 3.1/3.2)	18.718	(15.136)	3.582	0.895	1.035	(0.140)	2.547
Social Care Infrastructure & Strategy	0.634	(0.634)	0.000	0.000	0.000	0.000	0.000
HRA - Refurbishment of Council Stock	11.017	(1.235)	9.782	2.446	0.093	2.353	9.689
Commercial - Housing Company	15.000	(10.000)	5.000	1.250	0.000	1.250	5.000
Commercial - Commercial Investment	12.500	(2.898)	9.602	2.400	0.049	2.351	9.553
Commercial - Local Development Company	0.990	0.000	0.990	0.248	0.000	0.248	0.990
Commercial - Loans	0.210	(0.210)	0.000	0.000	0.000	0.000	0.000
Non-Commercial Property Purchases	0.000	0.331	0.331	0.083	0.023	0.060	0.308
Disabled Facilities Grants	3.000	3.174	6.174	1.544	0.068	1.476	6.106
Facilities Management Works (including Leisure & Libraries and Refresh)	2.535	0.574	3.109	0.778	0.659	0.119	2.450
Depot & Office Strategy	4.100	(2.895)	1.205	0.301	0.035	0.266	1.170
CIL Funded Schemes	0.000	0.053	0.053	0.013	0.000	0.013	0.053
Farmers Roundabout	0.000	0.000	0.000	0.000	0.018	(0.018)	(0.018)
Highway flooding prevention and Land Drainage schemes	0.000	0.000	0.000	0.000	0.170	(0.170)	(0.170)
Integrated Transport	2.181	0.273	2.454	0.614	0.341	0.273	2.113
Pothole Fund Grant	0.000	10.930	10.930	2.733	0.000	2.733	10.930
Structural Maintenance & Bridges	16.139	(3.245)	12.894	3.224	4.326	(1.102)	8.568

APPENDIX C – CAPITAL PROGRAMME BUDGET MONITORING QUARTER 1 2020/21 (page 2)

Scheme Name	2020/2021 Budget Breakdown						
	Original Capital Programme Budget (reported to Council 25 Feb 2020)	Total Budget Movements to Quarter 1 2020/21	Current Budget Quarter 1 2020/21	Profiled Current Budget to 30 June 2020	Spend to 30 June 2020	Variance to Profiled Budget	Current Budget Remaining Quarter 1 2020/21
	£m	£m	£m	£m	£m	£m	£m
Fleet Vehicles	1.250	(0.500)	0.750	0.187	0.000	0.187	0.750
Waste Services	0.750	0.018	0.768	0.192	0.075	0.117	0.693
ICT Get Well	1.433	4.803	6.236	0.822	0.411	0.411	5.825
ICT Business as Usual	0.875	0.564	1.439	0.157	0.151	0.006	1.288
ICT Applications	7.321	1.320	8.641	0.641	0.368	0.273	8.273
ICT Other Infrastructure	0.200	1.453	1.653	0.027	0.012	0.015	1.641
Other Schemes including Cross Cutting Systems	0.000	0.019	0.019	0.005	0.000	0.005	0.019
Microsoft Cloud Navigator	0.710	0.869	1.579	0.395	0.137	0.258	1.442
Wiltshire Online	0.531	2.754	3.285	0.821	0.000	0.821	3.285
Churchyards & Cemeteries	0.000	0.050	0.050	0.012	0.000	0.012	0.050
Housing Infrastructure Fund (HIF)	5.000	0.219	5.219	1.305	0.666	0.639	4.553
Major Road Network (MRN)	0.000	2.350	2.350	0.587	0.031	0.556	2.319
Community Projects	0.400	(0.400)	0.000	0.000	0.000	0.000	0.000
Salisbury Future High Streets	1.000	(1.000)	0.000	0.000	0.000	0.000	0.000
Carbon Reduction	4.800	(4.800)	0.000	0.000	0.000	0.000	0.000
North Wiltshire Schools PFI Playing Fields	0.300	(0.300)	0.000	0.000	0.000	0.000	0.000
Capital Receipt Enhancement	0.150	0.000	0.150	0.038	0.000	0.038	0.150
Operational Property Energy Efficiency and Generation	1.800	0.000	1.800	0.450	0.000	0.450	1.800
Park & Ride Solar Panel Canopys	1.200	(1.000)	0.200	0.050	0.000	0.050	0.200
Growth, Investment & Place Service Total	194.236	(53.261)	140.975	33.115	10.357	22.758	130.618
Children & Education Service							
Area Boards and LPSA PRG Reward Grants	0.800	0.081	0.881	0.220	(0.129)	0.349	1.010
Health and Wellbeing Centres - Live Schemes	17.740	(7.315)	10.425	2.606	1.111	1.495	9.314
Fitness Equipment for Leisure Centres	0.250	(0.250)	0.000	0.000	0.000	0.000	0.000
Libraries - Self Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Access and Inclusion	0.100	(0.010)	0.090	0.022	(0.002)	0.024	0.092
Army Rebasing	0.000	2.471	2.471	0.618	1.231	(0.613)	1.240
Basic Need	16.081	(5.066)	11.015	1.509	0.770	0.739	10.245
Devolved Formula Capital	0.600	0.042	0.642	0.160	0.642	(0.482)	0.000
New Schools	0.034	(0.034)	0.000	0.000	0.000	0.000	0.000

APPENDIX C – CAPITAL PROGRAMME BUDGET MONITORING QUARTER 1 2020/21 (page 3)

Scheme Name	2020/2021 Budget Breakdown						
	Original Capital Programme Budget (reported to Council 25 Feb 2020)	Total Budget Movements to Quarter 1 2020/21	Current Budget Quarter 1 2020/21	Profiled Current Budget to 30 June 2020	Spend to 30 June 2020	Variance to Profiled Budget	Current Budget Remaining Quarter 1 2020/21
	£m	£m	£m	£m	£m	£m	£m
Schools Maintenance & Modernisation	4.230	1.755	5.985	1.202	0.680	0.522	5.305
Special Schools	1.652	0.030	1.682	0.420	0.015	0.405	1.667
Early Years & Childcare	0.330	1.372	1.702	0.425	0.007	0.418	1.695
SEND Capital	0.515	0.248	0.763	0.191	0.042	0.149	0.721
Schools Capital Maintenance	1.000	(1.000)	0.000	0.000	0.000	0.000	0.000
Children & Education Service Total	43.332	(7.676)	35.656	7.373	4.367	3.006	31.289
Adult Care & Public Health Service							
Adults Transformation Phase 2	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Adult Care & Public Health Service Total	0.000	0.116	0.116	0.029	0.000	0.029	0.116
Corporate Services							
Covid 19 Capital	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other Capital Schemes to be confirmed	18.776	(18.776)	0.000	0.000	0.000	0.000	0.000
Corporate Services Total	18.776	(18.776)	0.000	0.000	0.000	0.000	0.000
Transformational Schemes							
Service Devolution & Asset Transfer	0.243	(0.243)	0.000	0.000	0.000	0.000	0.000
Transformation schemes in childrens services	0.675	(0.675)	0.000	0.000	0.000	0.000	0.000
Adult Care Transitions	0.054	(0.054)	0.000	0.000	0.000	0.000	0.000
Organisational Development Transformational Change	1.000	(1.000)	0.000	0.000	0.000	0.000	0.000
Business Intelligence	1.000	(1.000)	0.000	0.000	0.000	0.000	0.000
Fostering Excellence	0.868	(0.868)	0.000	0.000	0.000	0.000	0.000
Other Transformational Schemes to be confirmed	1.351	(1.351)	0.000	0.000	0.000	0.000	0.000
Transformational Schemes Total	5.191	(5.191)	0.000	0.000	0.000	0.000	0.000
Total 2020/21 Programme	261.535	(84.788)	176.747	40.517	14.724	25.793	162.023

APPENDIX D – CAPITAL PROGRAMME ADDITIONS QUARTER 1 2020/21 (page 1)

CHIEF FINANCE OFFICER (CFO) - EXERCISE OF DELEGATED POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME							
Cabinet Meeting	August 2020						
Financial Year:	2020/2021						
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:	Porton Science Park						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	2,500,000						
Funding Source:	EU Grant						
Project Name:	Commercial - Commercial Investment						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	12,100						
Funding Source:	Good Energy Contribution						
Project Name:	Integrated Transport						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	23,298						
Funding Source:	Parish & Town Council Contributions						
Project Name:	Integrated Transport						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	227,000						
Funding Source:	DFT Grant Emergency Active Travel Fund						
Project Name:	Pothole Fund Grant						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	10,930,000						
Funding Source:	DFT Grant						
Project Name:	Structural Maintenance & Bridges						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	5,000						
Funding Source:	DFT Grant						
Project Name:	Wiltshire Online						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	23,040						
Funding Source:	EFA Grant						
Project Name:	Major Road Network (MRN)						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	1,460,000						
Funding Source:	MOD Committed Sums						
Project Name:	Major Road Network (MRN)						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	1,670,000	3,580,000					
Funding Source:	DFT Grant						
Project Name:	Early Years & Childcare						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	649,931						
Funding Source:	EFA Grant						
	17,500,369	Total Delegated Changes Approved by Section 151 Officer					

APPENDIX D – CAPITAL PROGRAMME ADDITIONS QUARTER 1 2020/21 (page 3)

SECTION 3 - REQUESTS TO CABINET FOR ADDITIONAL RESOURCES							
<i>"Adjustment/addition of scheme to the capital programme which places an additional funding requirement on the programme"</i>							
Project Name:	Wiltshire Online						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	64,381						
Funding Source:	Wiltshire Council Resources (Borrowing & Capital Receipts)						
Project Name:	Carbon Reduction						
Budget Change:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		
	400,000						
Funding Source:	Wiltshire Council Resources (Borrowing & Capital Receipts)						
	464,381	Total requests for additional resources in Year					
<p>In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.</p>							
CHIEF FINANCE OFFICER:	Andy Brown						
DATE:	18th August 2020						