

Wiltshire Council

Cabinet

13 October 2020

Subject: **Financial Year 2020/21 – Month 5 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 budget monitoring forecast position for month 5 (as at 31 August 2020) for the financial year 2020/21 for revenue as well as an update on the forecast financial impact of COVID-19.

COVID-19 Financial Impact

The report provides 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.

Month 5 Revenue Budget Monitoring

Month 5 budget monitoring forecasts are based on information as at 31 August 2020. Given the current circumstances and the impact of COVID-19 and the steady rise in confirmed positive COVID-19 tests 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, and confirms the position that has been previously reported to Cabinet that the Council is facing significant financial pressure.

After receiving £29m of emergency funding this financial year from Government, the month 5 position still forecasts an overspend of £25.644m which is an improvement of £1.362m on the Quarter 1 forecast overspend of £27.006m.

Crucially, 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 a £4.569m overspend as at period 5, a reduction of £1.362 from £5.931m in quarter 1.

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 overspend by £4.569m by the end of the financial year and forecast level of General Fund reserve;
- c) the current savings delivery performance for the year;

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 as at Month 5 (31 August 2020), including delivery of approved savings and highlighting any budget changes.

Terence Herbert – Chief Executive

Wiltshire Council

Cabinet

13 October 2020

Subject: **Financial Year 2020/21 – Month 5 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 Month 5 (31 August 2020) for revenue 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 allocated to Wiltshire from government to support the council in the financial impact of the emergency response to COVID-19 is £29.009m. This includes the amount announced and paid in the previous financial year as well as the announcement made by the Secretary of State on 2 July 2020.
4. Also announced on 2 July 2020 was a scheme to compensate Councils for an element of lost income from services such as Car Parking. 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 within this scheme has been submitted and will compensate the council for just over £3m of losses incurred in the first 4 months of this financial year. As lockdown measures have eased and elements of services re-mobilised the income losses are reducing and it is anticipated that the estimate included in the last financial report to Cabinet of £6m from this scheme remains an appropriate forecast.

6. More recently a grant to support additional home to school and college transport costs was announced and for the council the allocation is £0.450m. This grant is to cover the additional costs for the first half term of the Autumn term and it is anticipated that a future announcement of grant funding will be announced to cover the second half of that term.
7. We continue to include the option to spread the impact of the losses from Council Tax and Business Rates (Collection Fund), across three years within the forecast.
8. As previously reported further revenue funding has 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 the Council the amount is £1.587m alongside the allocation for an Emergency Assistance grant with the specific allocation confirmed as £0.410m for the Council.
9. 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 £1.5m 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. This funding has been passed directly to those schools. Final figures will be reported when the scheme closes at the end of October and will be included in a later report.
10. More recently a scheme to support people who will face financial hardship as a result of having to quarantine (either through a positive test or track and trace notification) has been announced. This scheme will be administered by the council. It is not clear on the cost of administering this scheme for the council and whether the full cost pressure will be reimbursed through new burdens grant funding so therefore no additional costs have been included in the estimates at this stage.
11. The Council has received funding from the Government for which it will act as the paymaster; passporting the funding through to those that it has been intended. The latest announcement (1 October) was confirmation of £546m nationally for tranche two of the Infection Control Fund, with £5.4m confirmed for Wiltshire Council to distribute. This is included in the figures below.
12. 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 Passported |
|--|-----------------------------|--------------------------|-------------------------|
| Business Grants (£12.3bn) | £108m | - | £108m |
| Business Rate Reliefs (£9.7bn) | £52m | - | £52m* |
| Emergency Funding (£3.7bn) | £29m | £29m | - |
| Infection Control Fund (tranche 1 & 2 - £1.1bn) | £11.7m | - | £11.7m* |
| 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 | - |
| Dedicated Home to School and College Transport Funding | £0.7m | - | £0.7m* |
| Total Revenue Funding | £207m | £31.2m | £175.8m |

* the asterisk grant figures, together with the £31.2m funding for Wiltshire Council, and the £8.2m contribution from CCG provides the total £107m funding used to offset the financial impact reported to Government, as detailed in table 3 below.

Estimated Impact and Return to Government

13. To date four returns have been made to MHCLG and a fifth return was made on 5 October. 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.
14. 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.
15. 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.

16. 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. Additional uncertainty remains as the number of positive cases is increasing nationally and the impact of moving into the winter months on the virus spread and additional lockdown measures that may be required either nationally or locally is not known.
17. The underlying assumptions around income losses within the return have not changed significantly and the actual losses of income for August are in line with the estimates.
18. At this stage the estimated total gross financial impact of COVID-19 for the Council is £142m, which is an increase of £8.1m on the estimate provided to Government in July.
19. The increase is due to the second tranche of infection control funding, which will be passported through to provides, as well as the changes in assumptions regarding the Hospital Discharge arrangements being extended past the end of August. This increase is off-set by grant funding for infection control and additional contribution assumed from the CCG, which can be seen in Table 3 below.
20. Table 2 below provides a high-level summary of the fourth submission to Government.

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

| | MHCLG SEPTEMBER 2020 | | | | | | MHCLG |
|--|----------------------|---------------|---------------|---------------|---------------|-----------------|-----------------|
| | 2019/20 FY TOTAL | 2020/21 | | | | TOTAL IMPACT | TOTAL IMPACT |
| | | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 | | |
| | £m | £m | £m | £m | £m | £m | £m |
| Additional Spend | | | | | | | |
| Adult Social Care | 0.000 | 4.131 | 4.005 | 3.226 | 3.226 | 14.588 | 9.889 |
| Children's Social Care | 0.000 | 0.106 | 0.099 | 0.292 | 1.283 | 1.779 | 2.000 |
| Education / Home to School Transport | 0.000 | 0.000 | 0.154 | 0.463 | 0.463 | 1.080 | 1.080 |
| Housing/Cultural/Environmental | 0.101 | 1.995 | 1.636 | 1.356 | 1.356 | 6.343 | 4.899 |
| Other (e.g. contracted relief) | 0.065 | 1.583 | 0.805 | 0.442 | 0.440 | 3.271 | 3.669 |
| Saving Plans | 0.000 | 2.221 | 2.212 | 2.201 | 2.201 | 8.835 | 8.982 |
| Test & Trace/Infection Control | 0.000 | 2.360 | 3.933 | 6.193 | 0.793 | 13.279 | 7.879 |
| Estimated Spend | 0.166 | 12.395 | 12.843 | 14.174 | 9.763 | 49.175 | 38.398 |
| Income Lost | | | | | | | |
| Council Tax / Business Rates | 0.000 | 27.330 | 16.223 | 17.058 | 17.475 | 78.086 | 78.086 |
| Highways & Transport (inc car parking) | 0.081 | 2.092 | 0.980 | 1.072 | 1.072 | 5.217 | 5.232 |
| Cultural & Related (inc Lesiure) | 0.095 | 1.383 | 1.529 | 1.215 | 1.215 | 5.343 | 7.165 |
| Planning | 0.000 | 0.297 | -0.023 | 0.314 | 0.314 | 0.903 | 1.592 |
| Other Sales, Fees and Charges | 0.000 | 1.130 | 0.428 | 0.206 | 0.206 | 1.969 | 2.413 |
| Commercial | 0.000 | 0.110 | 0.071 | 0.053 | 0.050 | 0.284 | 0.291 |
| Other (bad debt, returns) | 0.000 | 0.075 | 0.075 | 0.000 | 1.000 | 1.150 | 1.150 |
| Estimated Lost Income | 0.176 | 32.418 | 19.284 | 19.918 | 21.332 | 92.953 | 95.929 |
| Total Financial Impact | 0.342 | 44.813 | 32.127 | 34.092 | 31.095 | 142.128 | 134.327 |

21. No further emergency funding announcements from government are expected this financial year.

22. With £99m of grants from Government, an estimated £8.2m 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 £35m.
23. However, this is before the £6m estimated 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 | 142.470 |
| 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 | -0.652 |
| 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 | -8.235 |
| Grants & income | -107.458 |
| NET FINANCIAL IMPACT | 35.011 |

24. 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 – MONTH 5

25. 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 31 August 2020. These variances are subject to a level of uncertainty as described in the returns on the estimated financial impact to Government.
26. 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

27. The council moved to a single Chief Executive at the beginning of July and an interim management structure, and as a result the reporting reflects the interim management hierarchy. The breakdown of the projected year end position is set out in table 4 below.

Table 4 – Month 5 2020/21 Summary Position

| Summary Position | 2020/21 Budget £ m | Profiled Budget to date £ m | Actual to date £ m | Projected Position for Year £ m | Variance due to Covid-19 £ m | Variances Other £ m | Overall Projected Variance £ m |
|--|-----------------------|--------------------------------|-----------------------|------------------------------------|---------------------------------|------------------------|-----------------------------------|
| Corporate Director - People | 218.501 | 72.480 | 101.194 | 221.656 | 8.010 | (4.855) | 3.155 |
| Corporate Director - Resources | 34.123 | 21.963 | 17.847 | 35.186 | 2.363 | (1.300) | 1.063 |
| Chief Executive Directorates | 99.399 | 33.021 | 33.371 | 113.015 | 16.061 | (2.446) | 13.616 |
| Corporate | (7.999) | (8.175) | (9.677) | 4.033 | 11.932 | 0.100 | 12.032 |
| General Fund Total | 344.024 | 119.289 | 142.735 | 373.890 | 38.366 | (8.501) | 29.866 |
| COVID-19 Emergency Grant Funding | 0.000 | 0.000 | (37.772) | (28.735) | (28.735) | 0.000 | (28.735) |
| General Fund Total | 344.024 | 119.289 | 104.963 | 345.155 | 9.631 | (8.501) | 1.131 |
| Collection Fund Loss | | | | | 22.613 | 1.900 | 24.513 |
| Total General Fund inc. Collection Fund | 344.024 | 119.289 | 104.963 | 345.155 | 32.244 | (6.601) | 25.644 |
| Estimates on Government Funding / Schemes still to be confirmed | | | | | | | |
| Defer Collection Fund Losses | | | | | (15.075) | 0.000 | (15.075) |
| Income Losses Scheme | | | | | (6.000) | 0.000 | (6.000) |
| Total General Fund impact on 2020/21 | 344.024 | 119.289 | 104.963 | 345.155 | 11.169 | (6.601) | 4.569 |

Table 5 – Forecast Impact on the Councils General Fund Reserve

| General Fund Reserve Forecast | £m |
|---------------------------------------|---------------|
| Opening balance | (15.456) |
| Forecast overspend to be met | 4.569 |
| Forecast balance 31 March 2021 | 10.887 |

Overview of Month 5 Monitoring

28. Overall the Month 5 report identifies a potential net year end forecast overspend of £25.644m. 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.

29. 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 £4.6m for the 2020/21 financial year.
30. 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.
31. 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.
32. 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.
33. 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.
34. 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.
35. Government have recently issued a data collection tool to capture the information on the additional Business Rates mandatory reliefs that have been awarded, with an indication that these reliefs will be fully funded by government this financial year. It is anticipated that the Council will receive section 31 grants to cover this lost revenue up to a maximum of £14m, however the timing of these grants is not currently known. 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.
36. 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.

37. 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 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 |
| Family & Childrens | 52.011 | 21.958 | 22.185 | 54.526 | 3.080 | (0.565) | 2.515 |
| Education & Skills | 16.831 | (11.161) | 14.180 | 17.719 | 0.376 | 0.512 | 0.888 |
| Learning Disabilities & Mental Health | 73.694 | 31.162 | 31.059 | 70.093 | 0.700 | (4.301) | (3.601) |
| Access & Reablement | 47.698 | 18.193 | 19.147 | 50.477 | 3.687 | (0.908) | 2.779 |
| Commissioning - Adults | 23.331 | 9.916 | 3.509 | 24.118 | 0.167 | 0.620 | 0.787 |
| Commissioning - Childrens | 4.936 | 2.412 | 11.114 | 4.723 | 0.000 | (0.213) | (0.213) |
| General Fund Total | 218.501 | 72.480 | 101.194 | 221.656 | 8.010 | (4.855) | 3.155 |

Children & Young People with Social Care Needs: Budget £52.011m – £2.515m overspend

38. 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. 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 overspend includes 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.

39. Work is ongoing in an effort to reduce the overspend, 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 £16.831m – £0.888m overspend

40. 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 £0.244m. This is mitigated by holding vacancies and delaying expenditure to offset costs.
41. 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 with the social distancing measures from the DfE in place. Additional costs attributed to COVID are estimated at £0.116m, this does not include cost pressures in schools.

Learning Disabilities and Mental Health: Budget £73.694m – (£3.601m) underspend

42. Overall Learning Disabilities and Mental Health budgets are projecting a variance of £3.601m underspend. Without COVID-19 pressures there would be an underspend of £4.301m.
43. The overspends (£0.700m) 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.
44. Collectively across adult social care, direct care budgets are contributing a £3.382m underspend. The Learning Disabilities and Mental Health directorate share of that is a £1.749m underspend. Underspends on Domiciliary Care (£0.617m) Nursing Care (£1.288m), Residential Care (£1.790m) and Shared Lives (£0.496m) are partly offset by an overspend on Supported Living of £2.371m. 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 £47.698m – £2.779m overspend

45. Access and Reablement budgets are projecting a variance of £2.779m overspend. Without COVID-19 pressures there would be an underspend of £0.908m, although the picture is very much complicated by current funding arrangements for hospital discharges.
46. Since March, hospital discharges have been funded through the NHS, but what was not clear was how long this would continue, and for how long people already discharged would have their costs met. The arrangements for the rest of the financial year are now clear, and everyone will, 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 (£1.895m) however there are a number of unknowns and the figure is subject to considerable uncertainty. The previous report suggested a figure of £2.683m; the reduction since then is due to the Government having extended the Hospital Discharge scheme.

47. The uncertainties are broadly three fold. Firstly, there is not a set cut off date for when the Hospital Discharge scheme for people leaving hospital between 19 March and 31st August will end, and therefore when the costs of supporting people move to the Council. Secondly, some of the people will be self-funders, or Continuing Health Care funded, and will therefore not cost 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.
48. 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 £0.410m. 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. For the latter, the shortfall amounts to £1.381m, the most significant of which is Reablement. However, there are signs that reablement activity is getting back on track, and it may be that this figure will come down in future months.
49. Collectively across adult social care, direct care budgets are contributing a £3.382m underspend. The Access and Reablement directorate share of that is a £0.069m underspend. This is made up of an overspend on Domiciliary Care of £5.248m, which is offset by large underspends on Nursing Care of £1.839m, Direct Payments of £1.630m and Residential Care of £1.567m, largely make up the overall £0.069m.
50. 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 £23.331m – £0.787m overspend

51. 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.
52. The Adults Commissioning budget also holds the budgets for the large block contracts for Residential and Nursing care. After taking account of client contributions this budget shows a very minor overspend of £0.005m.

Children's Commissioning: Budget £4.936m – (£0.213m) underspend

53. 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 £0.213m.

CORPORATE DIRECTOR – RESOURCES

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 |
|-------------------------------------|-----------------------|--------------------------------|-----------------------|--|---------------------------------|------------------------|-----------------------------------|
| Finance | 6.367 | 5.970 | 4.726 | 7.267 | 0.150 | 0.750 | 0.900 |
| Programme Office & Systems Thinking | 1.223 | 0.379 | 0.636 | 1.452 | 0.886 | (0.657) | 0.229 |
| Housing & Commercial Development | 15.940 | 9.323 | 4.390 | 15.549 | 0.899 | (1.290) | (0.391) |
| Digital & Information | 10.593 | 6.291 | 8.095 | 10.918 | 0.465 | (0.140) | 0.325 |
| General Fund Total | 34.123 | 21.963 | 17.847 | 35.186 | 2.400 | (1.337) | 1.063 |

Finance & Procurement: Budget £6.367m – Variance £0.900m overspend

54. 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 £1.233m – £0.229m overspend

55. 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.

Housing Services and Commercial Development: Budget £15.940m – (£0.391m) underspend

56. Housing Services are projecting an underspend of £0.366m, 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.

57. Strategic Asset & Facilities Management is projecting an overspend of £0.782m as a result of COVID-19 however this has been mitigated by savings, spend control measures and one off income totalling £0.806m.

58. The service is forecasting additional costs of £0.220m for cleaning and materials for additional measures to reopen building and return to work.

59. Savings targets in relation to additional income from occupation of Council Buildings are forecast not to be achieved at £0.250m, Libraries review £0.157 and operational costs for Highways Depots £0.050m.

60. In addition, it is forecast that there will be loss of income of £0.113m on the commercial estate, this has been reforecast based on performance to date.

61. These pressures are being mitigated by one off income for minerals extraction and savings associated with spend controls, forecast maintenance saving of £0.235m and a utilities saving of £0.291m from buildings being closed.

Digital and Information: Budget £10.593m – Variance £0.325m overspend

62. Digital and Information Services are forecasting an overspend of £0.465m 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.

63. These pressures are being mitigated by savings and efficiencies within the service totalling £0.140m

CHIEF EXECUTIVE DIRECTORS

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 | Variances Other | Overall Projected Variance |
|-----------------------------------|----------------|-------------------------|----------------|---|--------------------------|-----------------|----------------------------|
| | £ m | £ m | £ m | £ m | £ m | £ m | £ m |
| Legal & Governance | 5.994 | 2.637 | 3.454 | 6.304 | 0.567 | (0.257) | 0.310 |
| Human Resources & Org Development | 3.116 | 1.661 | 1.544 | 2.924 | 0.140 | (0.333) | (0.192) |
| Public Health | 0.411 | (1.433) | 1.151 | 0.807 | 1.004 | (0.608) | 0.396 |
| Highways & Environment | 50.068 | 14.308 | 8.459 | 55.933 | 5.310 | 0.555 | 5.865 |
| Communities & Neighbourhood | 33.236 | 12.907 | 16.257 | 39.554 | 7.680 | (1.362) | 6.318 |
| Economic Development & Planning | 2.907 | 1.203 | 0.655 | 3.916 | 1.360 | (0.351) | 1.009 |
| Directors & Members | 3.667 | 1.738 | 1.851 | 3.577 | 0.000 | (0.090) | (0.090) |
| General Fund Total | 99.399 | 33.021 | 33.371 | 113.015 | 16.061 | (2.446) | 13.616 |

Legal, Electoral and Registration: Budget £5.994m – £0.310m overspend

64. Legal, Electoral and Registration are forecasting an overspend of £0.310m. Forecast loss of trading income and undeliverable savings due to the impact of COVID-19 has been revised down to £0.567m.

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

66. 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 £3.071m – (£0.192m) underspend

67. 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 £0.140m however, this is mitigated by holding vacancies.

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

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

69. 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.

Highways and Environment: Budget £50.068m - £5.865m overspend

70. 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 as a result of COVID-19 totals £0.366m this is being offset by spend control mitigations, including holding vacancies that total £0.266m.

71. The total income budget for Development Control £0.820m, the majority of this income is received from developers for inspection and supervision works for new developments, due to COVID many development sites closed down or were delayed which has had a significant impact on income. Like Planning this budget is difficult to forecast, there was a 81% loss of income for the period April to August for Development Control fees compared to prorated budget. The service is forecasting a total loss of income for the year of £0.228m.

72. Highways Operations impacted Income budgets have been revised, mainly due to markets forecast being amended for the Community Asset Transfer and Service Delegation programme, income budgets total £0.585 million and covers Taxi Licencing, Fleet, Markets & Fairs (still operated by Wiltshire Council) and Environment and Enforcement. For the period April to August there was an average loss of 23% compared to prorated budget. Overall, the service is forecasting a total loss of income of £0.105m for the year.

73. Car Parking is forecasting a £4.673m overspend and this is predominantly from underachievement of income after netting off spend control mitigations due to the impact of COVID-19.

74. 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.
75. 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 70% loss of income for the period April to August, totalling £2.463 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.
76. 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.
77. 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.
78. 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.
79. 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 assesment 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.

80. 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 £0.068m. These costs are reported in the COVID-19 section of Budget monitoring.

Communities and Neighbourhood: Budget £33.236m – Variance £6.318m overspend

81. Libraries Heritage and Arts are forecasting a £0.611m overspend. This is predominantly from loss of income from Libraries and City Hall being closed in April, May, June and July. The forecast has been updated since period 3 for prudence and assumes City Hall will remain closed this financial year as presently shows do not look viable with social distancing rules. The forecast assumes 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.

82. Leisure are forecasting a £3.905 million overspend, this is predominantly from loss of income from the Leisure centres being closed in April, May, June and July. The forecast assumes that Leisure will follow the mobilisation plan presented to Cabinet with sites mobilising from August 2020 with social distancing restrictions.

83. The forecast loss of income has been revised down since P3 to £5.803m in line with the mobilisation plan and is based on activity in August. 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.

84. 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.

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

86. This forecast is after accounting for estimated Furlough grant of £1.492m, 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.

87. Transport are forecasting £0.275m overspend, this is an improvement of £0.644m to the position reported in period 3 of £0.919m. This is due to additional funding from Government for dedicated home to school and college transport to assist with managing the demand and the increased capacity. The pressure remains as forecast at £1.080 million but has been reduced by the grant awarded to date and the commitment for the Autumn term, this has been forecast to be £0.652m, bringing the net reported pressure down to £0.428 million. This position could improve further if Government support continues beyond the Autumn term or instructions change.

88. The service is forecasting loss of income totalling £0.223 million as a result of COVID-19.

89. These pressures are being offset in part by efficiency's and spend control measures totalling £0.376m.

90. Public Protection are forecasting £0.385m overspend. This is predominantly from loss of income from traded services as a result of COVID-19.

Economic Development & Planning: Budget £2.907m - £1.009m overspend

91. Economic Development & Planning is forecasting a £1.009m overspend, this is an improvement of £0.146m from the position reported in period 3. 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.

92. The total Income Budget across these areas total £7.314m and the forecast loss is £1.359 million, so this equates to an average loss of income of 19% for the year. The Income loss is being offset by spend control mitigations, including holding vacancies that total £0.350m.

93. 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.

94. Development Management, Building Control and Local Land Charges are more difficult to forecast, across the board there was a 10% loss of income for the period April to August compared to prorated budget. The service are forecasting a full year loss of £1.190m which would be an 18% loss overall and is based on the assumption that there will be no further lockdowns. This will be monitored closely as the impact of the furlough scheme, further restrictions and business failures come to light over time.

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 | Overall Projected Variance |
|---------------------------|----------------|-------------------------|----------------|---|--------------------------|-----------------|----------------------------|
| | £ m | £ m | £ m | £ m | £ m | £ m | £ m |
| Movement on Reserves | (0.674) | (0.674) | 0.000 | (0.674) | 0.000 | 0.000 | 0.000 |
| Capital Financing | 23.148 | 2.190 | 2.947 | 23.298 | 0.150 | 0.000 | 0.150 |
| Restructure & Contingency | 4.931 | 5.147 | 0.188 | 7.088 | 2.157 | 0.000 | 2.157 |
| General Government Grants | (41.029) | (18.083) | (30.099) | (41.029) | 0.000 | 0.000 | 0.000 |
| Corporate Levies | 5.625 | 3.245 | 6.550 | 6.725 | 1.000 | 0.100 | 1.100 |
| Covid | 0.000 | 0.000 | 10.737 | 8.625 | 8.625 | 0.000 | 8.625 |
| General Fund Total | (7.999) | (8.175) | (9.677) | 4.033 | 11.932 | 0.100 | 12.032 |

Restructure & Contingency: Budget £4.359m – £2.157m overspend

95. Restructure & Contingency projected overspend 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

96. 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: Budget £0 – £8.625m overspend

97. 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. 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.

Dedicated Schools Grant – Total Grant £375.446m - £6.519m net overspend

98. The forecast variance for dedicated schools grant (DSG) is a £6.519m 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 2020 to March 2021.

99. 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. The 2021-22 allocations have been published during the summer which includes a further £5m increase. This will come some way 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.

100. 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 £17.356m 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 | £11.376m |
| Early Years previous year adjustment | (£0.539m) |
| Forecast Variance (all blocks) for 2020-21 | £6.519m |
| Forecast DSG Deficit carried forward 2020-21 | £17.356m |

101. Heads have raised the profile of the funding challenges with Wiltshire’s MPs who have been supportive and raised with central government.

102. 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. These are limited to a parent’s legal right to state parental preference and recourse to a tribunal.

103. Discussions have been taking place between officers and the DfE regarding the 10 year recovery plan which takes into account 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. Our position is that we simply cannot sustain the DSG deficit. In addition, the pupil driven needs simply cannot be met without an appropriate level of funding. The DfE guidance has been updated and now includes some new information around “Additional” dedicated schools grant funding. Officers hope to be in a position to update Schools Forum next month with progress from these meetings.

SAVINGS DELIVERY 2020/21

104. 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.
105. 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.
106. Of the £14.682m savings proposals £7.096m (48.3%) are assessed as either being delivered (blue) or on track to be delivered (green) or have alternative replacement savings identified (grey), and £2.537m are assessed as amber rated. This means that they are deemed to be deliverable in 2020/21, but with some risks associated with them.
107. £5.049m (34.4%) 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.
108. 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 £2.106m 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 £2.937m (52.5%) remaining undelivered.
109. 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.

OVERALL CONCLUSIONS

110. The financial position facing the Council is still significant, however the additional emergency COVID-19 grant 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.

111. This position means that the Council now has some time to be able to plan for recovery and future financial resilience.

112. 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.

Overview & Scrutiny Engagement

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

Safeguarding Implications

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

Public Health Implications

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

Procurement Implications

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

Equalities and diversity impact of the proposals

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

Environmental and Climate Change Considerations

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

Risks Assessment

119. 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.

120. 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

121. Without the emergency funding provided by the Government the Council would be facing an insurmountable £54m overspend. The emergency funding of £29m reduces this down to a £25.6m overspend, and then 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 £4.6m.
122. This continues to be an improved position 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.
123. 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 this 2020/21 compared to that which was forecast in June.
124. 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. Uncertainty still exists and rising number of positive cases and local lockdown restrictions being applied elsewhere in the country adds further concern and uncertainty to the underlying assumptions on which the current forecasts are based. It is also not clear exactly how the new Job Support Scheme will support the economy as the Furlough Scheme finishes at the end of October.
125. Although the combination of emergency funding and the additional schemes from Government will on the whole mitigate 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 £8.5m.
126. 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.
127. Whilst this forecast position continues to present 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 just under £11m.

128. 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.

129. 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.

130. The Council made representation on funding for Local Government in response to the Comprehensive Spending Review consultation and an announcement in response to the consultation representations is expected in November.

Legal Implications

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

Proposals

132. 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 overspend by £4.569m by the end of the financial year and forecast level of General Fund reserve;
- c) the current savings delivery performance for the year;

Reasons for Proposals

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

Background Papers and Consultation

None

Contact Name:

Andy Brown, Interim Corporate Director Resources (Section151 Officer)
andy.brown@wiltshire.gov.uk

Report Authors:

Andy Brown, Interim Corporate Director Resources (Section151 Officer)
Lizzie Watkin, Head of Corporate Finance & Deputy Section 151 Officer

Appendices:

Appendix A: Savings Delivery 2020/21

APPENDIX A - SAVINGS DELIVERY 2020/21 – to be updated

| 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 | -1.086 | -0.040 | -0.036 | -0.525 | -0.073 | -0.412 |
| | Total | -2.419 | -0.852 | -0.036 | -0.525 | -0.424 | -0.582 |
| Education & Skills | Prior Years | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2020/21 | -0.586 | -0.045 | 0 | 0 | -0.541 | 0 |
| | Total | -0.586 | -0.045 | 0 | 0 | -0.541 | 0 |
| Learning Disabilities & Mental Health | Prior Years | -0.527 | -0.527 | 0 | 0 | 0 | 0 |
| | 2020/21 | -0.720 | 0 | -0.020 | 0 | -0.700 | 0 |
| | Total | -1.247 | -0.527 | -0.020 | 0 | -0.700 | 0 |
| Access & Reablement | Prior Years | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2020/21 | -6.000 | -0.942 | -2.254 | -1.423 | -1.381 | 0 |
| | Total | -6.000 | -0.942 | -2.254 | -1.423 | -1.381 | 0 |
| Commissioning - Adults | Prior Years | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2020/21 | -0.487 | -0.020 | 0 | -0.300 | -0.167 | 0 |
| | Total | -0.487 | -0.020 | 0 | -0.300 | -0.167 | 0 |
| TOTAL | | -10.739 | -2.386 | -2.31 | -2.248 | -3.213 | -0.582 |
| 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 | 0.000 | 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 |
| Chief Executive Directorates | | | | | | | |
| Legal & Governance | Prior Years | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2020/21 | -0.002 | 0.000 | 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 | 0.000 |
| 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 | -0.580 | 0 | 0 | -0.032 | -0.548 | 0 |
| | Total | -0.960 | -0.050 | -0.048 | -0.032 | -0.819 | -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 |
| Directors & Members | Prior Years | -0.500 | 0 | 0 | 0 | -0.134 | -0.366 |
| | 2020/21 | -0.025 | -0.025 | 0 | 0 | 0 | 0 |
| | Total | -0.525 | -0.025 | 0 | 0 | -0.134 | -0.366 |
| TOTAL | | -2.727 | -0.236 | -0.123 | -0.032 | -1.959 | -0.377 |
| Corporate / Cross Cutting | | | | | | | |
| Corporate / Cross Cutting | Prior Years | -2.850 | 0 | -0.669 | 0 | -2.181 | 0 |
| | 2020/21 | -2.455 | -0.900 | -1.205 | -0.257 | -0.093 | 0 |
| | Total | -5.305 | -0.900 | -1.874 | -0.257 | -2.274 | 0 |
| GRAND TOTAL | Prior Years | -5.590 | -1.389 | -0.717 | 0 | -2.937 | -0.547 |
| | 2020/21 | -14.682 | -2.382 | -4.302 | -2.537 | -5.049 | -0.412 |
| | Total | -20.272 | -3.771 | -5.019 | -2.537 | -7.986 | -0.959 |
| | | % | 0.186 | 0.248 | 0.125 | 0.394 | 0.047 |