

## Wiltshire Council

### Cabinet

14 September 2021

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**Subject:** Financial Year 2021/2022 - Quarter One Revenue Budget Monitoring

**Cabinet Member:** Cllr Pauline Church – Cabinet Member for Finance & Procurement, Commissioning, IT, Digital and Commercialisation

**Key Decision:** Non-Key

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#### **Executive Summary**

This report informs members of the first quarterly budget monitoring forecast position (as at 30 June 2021) for the financial year 2021/22 for the Councils revenue budget.

#### **Quarter 1 Revenue Budget Monitoring**

Quarter 1 budget monitoring forecasts are based on information known as at 30 June 2021.

The net budget set by Full Council for 2021/22 is £412.562m, this budget was set as a one year holding position and recognised the negative impact of the COVID-19 pandemic on funding and income generating services for example Car Parking, Planning and Leisure. Included within the budget is the planned earmarked reserve drawdowns totalling £8.444m from the Budget Equalisation and Collection Fund Volatility reserve which were set up in 2020/21 to mitigate the impact on services and manage the Collection Fund deficit from 2020/21 over the next 3 years.

The budget is supported by £20.301m one off Hardship and Emergency Funding Grant from Government in 2021/22.

The quarter 1 position forecasts the Council will be underspent by £1.762m at the year end.

#### **Proposal(s)**

Cabinet is asked to note:

- a) the current revenue budget is forecast to underspend by £1.762m by the end of the financial year;
- b) the current savings delivery performance for the year;
- c) the current forecast position of the use of Capital Receipts flexibilities of £6.146m

- d) the forecast level of reserves and budgeted draw down of £10.444m and £34.076m of section 31 Grant
- e) the savings achieved through contractual activity and subsequent budget movements

Cabinet are asked to approve:

- f) the drawdown from the Public Health earmarked reserve of £0.043m

**Reason for Proposal(s)**

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

To inform Cabinet on the forecast revenue financial position of the Council for the financial year 2021/22 as at Quarter 1 (30 June 2021), including delivery of approved savings.

**Terence Herbert – Chief Executive**

**Andy Brown – Corporate Director Resources & Deputy Chief Executive  
(S.151 Officer)**

## **Wiltshire Council**

### **Cabinet**

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### **Purpose of Report**

1. To advise Members of the Revenue Budget Monitoring position 2021/22 Quarter 1 (30 June 2021) for the financial year 2021/22 with suggested actions as appropriate.

### **Relevance to the Council's Business Plan**

2. Budget monitoring and reporting supports effective decision making and the alignment of resources and financial performance to the Council's priorities and objectives as laid down in the Business Plan.

### **Background**

#### **REVENUE BUDGET MONITORING 2021/22 – QUARTER 1**

3. The Council approved a net budget for 2021/22 of £412.561m at its meeting on 23 February 2021.
4. The following paragraphs focus on forecast outturn variances against the approved budget based on information as at 30 June 2021.
5. This is the first report for the financial year and includes a summary of the movements of the budget since the budget was set by Full Council in February 2021. This summary can be seen in Appendix A.

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

#### **Revenue Budget**

6. The following elements of this report reflect the management responsibility in line with the current management hierarchy. The breakdown of the projected year end position is set out in table 1 below.

Table 1 – Forecast as at Quarter 1 2021/22 Summary Position

	<i>Original Budget (set Feb 2021)</i>	<i>Revised Budget</i>	<i>Full Year Forecast</i>	<i>Full Year Variance</i>	<i>Commercial Savings Recognised</i>	<i>Revised Variance</i>
	<i>A</i>	<i>B</i>	<i>C</i>	<i>D (C-B)</i>	<i>£m</i>	<i>£m</i>
	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>		
<b>Corporate Director People</b>						
Family & Childrens	59.185	59.092	58.912	(0.180)	0.209	0.029
Education & Skills	19.057	18.840	18.606	(0.234)	-	(0.234)
Learning Disabilities & Mental Health	78.007	78.353	74.780	(3.573)	-	(3.573)
Access & Reablement	50.709	50.719	53.801	3.082	-	3.082
Commissioning - Adults	24.152	23.984	24.399	0.415	-	0.415
Commissioning - Childrens	5.068	5.159	5.131	(0.028)	-	(0.028)
<b>TOTAL PEOPLE</b>	<b>236.178</b>	<b>236.147</b>	<b>235.629</b>	<b>(0.518)</b>	<b>0.209</b>	<b>(0.309)</b>
<b>Corporate Director Resources</b>						
Finance & Procurement	6.994	6.958	7.306	0.348	-	0.348
Programme Office & Systems Thinking	1.205	1.119	1.188	0.069	-	0.069
Housing & Commercial Development	16.961	16.961	16.811	(0.150)	-	(0.150)
Digital & Information	11.407	11.423	11.413	(0.010)	0.010	0.000
<b>TOTAL RESOURCES</b>	<b>36.567</b>	<b>36.461</b>	<b>36.718</b>	<b>0.257</b>	<b>0.010</b>	<b>0.267</b>
<b>Corporate Director Place &amp; Environment</b>						
Economic Development & Planning	4.745	5.304	5.304	-	-	-
Communities & Neighbourhood	39.966	38.884	38.970	0.086	0.083	0.169
Highways & Environment	54.631	52.925	53.320	0.395	-	0.395
<b>TOTAL PLACE &amp; ENVIRONMENT</b>	<b>99.342</b>	<b>97.113</b>	<b>97.594</b>	<b>0.481</b>	<b>0.083</b>	<b>0.564</b>
<b>Chief Executive Directorates</b>						
Legal & Governance	7.755	6.822	6.822	-	-	-
Human Resources & Org Development	3.205	5.439	5.439	-	-	-
Public Health	1.541	1.478	1.478	-	-	-
Directors & Members	3.586	3.158	3.058	(0.100)	-	(0.100)
Commercial Savings	(0.200)	(0.200)	-	0.200	(0.302)	(0.102)
<b>TOTAL CEX DIRECTORATES</b>	<b>15.887</b>	<b>16.697</b>	<b>16.797</b>	<b>0.100</b>	<b>(0.302)</b>	<b>(0.202)</b>
<b>Corporate</b>						
Movement on Reserves	(8.444)	(8.444)	(8.444)	-	-	-
Financing & Investment Income & Expenditure	25.320	27.025	25.156	(1.869)	-	(1.869)
Restructure & Contingency	1.087	0.938	0.938	-	-	-
Corporate Levies	6.625	6.625	6.625	-	-	-
Covid	-	-	(0.213)	(0.213)	-	(0.213)
Income Losses Scheme	-	-	-	-	-	-
<b>TOTAL CORPORATE</b>	<b>24.588</b>	<b>26.144</b>	<b>24.062</b>	<b>(2.082)</b>	<b>-</b>	<b>(2.082)</b>
<b>TOTAL COUNCIL GENERAL FUND</b>	<b>412.562</b>	<b>412.562</b>	<b>410.800</b>	<b>(1.762)</b>	<b>-</b>	<b>(1.762)</b>
<b>WC Funding</b>						
General Government Grants	(57.046)	(57.046)	(57.046)	-	-	-
Council Tax	(297.016)	(297.016)	(297.016)	-	-	-
Business Rates Retention Scheme	(58.500)	(58.500)	(58.500)	-	-	-
<b>TOTAL WC FUNDING</b>	<b>(412.562)</b>	<b>(412.562)</b>	<b>(412.562)</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Overview of Quarter 1 Monitoring

- Overall the quarter 1 report identifies a potential net year end forecast underspend of £1.762m.
- Details of significant variances within service areas are included below.

## CORPORATE DIRECTOR - PEOPLE

Table 2 – Forecast as at Quarter 1 2021/22 Corporate Director People Position

		Original Budget (set Feb 2021)	Revised Budget	Full Year Forecast	Full Year Variance	Commercial Savings Recognised	Revised Variance
		A £m	B £m	C £m	D (C-B) £m	£m	£m
<b>Corporate Director People</b>							
Family & Childrens	Expenditure	63.079	63.409	63.229	(0.180)	0.209	0.029
	Income	(3.894)	(4.317)	(4.317)	-	-	-
	<b>Net Exp</b>	<b>59.185</b>	<b>59.092</b>	<b>58.912</b>	<b>(0.180)</b>	<b>0.209</b>	<b>0.029</b>
Education & Skills	Expenditure	89.297	94.233	93.999	(0.234)	-	(0.234)
	Income	(70.240)	(75.393)	(75.393)	-	-	-
	<b>Net Exp</b>	<b>19.057</b>	<b>18.840</b>	<b>18.606</b>	<b>(0.234)</b>	<b>-</b>	<b>(0.234)</b>
Learning Disabilities & Mental Health	Expenditure	89.114	89.460	89.309	(0.151)	-	(0.151)
	Income	(11.107)	(11.107)	(14.529)	(3.422)	-	(3.422)
	<b>Net Exp</b>	<b>78.007</b>	<b>78.353</b>	<b>74.780</b>	<b>(3.573)</b>	<b>-</b>	<b>(3.573)</b>
Access & Reablement	Expenditure	77.534	77.544	79.815	2.271	-	2.271
	Income	(26.825)	(26.825)	(26.014)	0.811	-	0.811
	<b>Net Exp</b>	<b>50.709</b>	<b>50.719</b>	<b>53.801</b>	<b>3.082</b>	<b>-</b>	<b>3.082</b>
Commissioning - Adults	Expenditure	42.556	42.309	43.213	0.904	-	0.904
	Income	(18.404)	(18.325)	(18.814)	(0.489)	-	(0.489)
	<b>Net Exp</b>	<b>24.152</b>	<b>23.984</b>	<b>24.399</b>	<b>0.415</b>	<b>-</b>	<b>0.415</b>
Commissioning - Childrens	Expenditure	35.739	36.776	36.748	(0.028)	-	(0.028)
	Income	(30.671)	(31.617)	(31.617)	-	-	-
	<b>Net Exp</b>	<b>5.068</b>	<b>5.159</b>	<b>5.131</b>	<b>(0.028)</b>	<b>-</b>	<b>(0.028)</b>
<b>TOTAL PEOPLE</b>	<b>Expenditure</b>	<b>397.319</b>	<b>403.731</b>	<b>406.313</b>	<b>2.582</b>	<b>0.209</b>	<b>2.791</b>
	<b>Income</b>	<b>(161.141)</b>	<b>(167.584)</b>	<b>(170.684)</b>	<b>(3.100)</b>	<b>-</b>	<b>(3.100)</b>
	<b>Net Exp</b>	<b>236.178</b>	<b>236.147</b>	<b>235.629</b>	<b>(0.518)</b>	<b>0.209</b>	<b>(0.309)</b>

### Children & Young People with Social Care Needs: Budget £59.092m – (£0.180m) underspend

9. This is a demand driven area. The children in care (CIC) and SEN social care external placement budgets are forecasting additional budget pressure of £0.052m and £0.679m due to both current and anticipated numbers of children in our care and those with special educational needs and disability. The Council is committed to providing placements for unaccompanied asylum-seeking children and we have taken five new placements recently and we are expecting more significant numbers, up to 20 young people to come via the new regional arrangements over the remainder of the financial year.
10. The budgeted number of children in care for 2021-22 financial year is 485. The actual number of children in care is 432 (July 2021) and forecast estimate of children in care for the year is close to budgeted at 480, however the reason for the forecast overspend is the unit cost. At the time of setting the budget, the average unit cost was calculated at £804 per week. The overall average as at quarter 1 is £855. There are two reasons for this, some children are presenting with more complex needs as a result of the pandemic and additionally, there is pressure for placements for children in a marketplace which has been impacted by the pandemic in both unit price and availability. This is a national issue recently recognised by the DfE with the launch of the opportunity to bid for capital grant to create additional children's home capacity.

11. 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 suggested children in care numbers may exceed 500 by March 2021, which did not come to fruition however, the referral rate is rising and for this reason the forecast includes the impact of the higher level of scenario costing. The assessment of latent demand on services and the ongoing, full year impact of this will create pressure in current and future financial years although with a later timescale than originally anticipated. Wiltshire's increase is in line with the national increase in social care activity and expenditure.
12. There are a number of plans in progress to mitigate this cost pressure including the "move forward" programme enabling children to move from residential to foster care or semi-independence and investment in the sufficiency of Wiltshire placements.
13. Good progress continues to be made with the Fostering Excellence project with end of year targets for 2020-21 met.
14. The demand for SEN social care placements has increased and this is partially linked to those children with complex needs who have an EHCP. Demand and recovery actions for this group of children and young people is detailed in the DSG section of this report; paragraphs 78 to 84. In addition, a SEND placement budget project has been set up to examine and understand the drivers and propose recovery actions as appropriate.
15. The service has on going recruitment campaigns for certain key management posts and social workers, despite this there are significant vacancies in the support and safeguarding (£0.588m) and children in care teams (£0.215m). In order to reduce the overall cost pressure, use of agency staff has been kept to a minimum to date however, there are concerns that if future recruitment campaign success is limited, agency will need to be considered for key posts. Permanent 2022-23 savings of £0.023m relating to client resources and vacancies totalling £0.066m have been identified early and a virement (budget transfer) is proposed in the 2021-22 financial year to remove these budgets from children's social care and move them to the budget equalisation reserve.
16. A number of small variances comprise the balance of £0.072m forecast overspend.
17. One of the impacts of the pandemic was a delay in innovation. One such scheme is the "Dads Matter Too" project to develop a model of working with parents of unborn and under 1's with a particular focus on working with young fathers and/or male partners. The overarching outcome is to reduce the number of significant incidents involving this vulnerable age group and increase the robustness of intervention and monitoring of early help/support to parents of young children in Wiltshire, specifically young fathers. Temporary funding was allocated in 2021-22 to launch a new £12m pilot scheme. This programme is now scheduled to be launched in October 2021.

It is requested that Cabinet approve a transfer to a new specific reserve of £0.125m to fund the anticipated future activity and allow the 12-month pilot to take place.

**Education & Skills (School Effectiveness, SEN & Inclusion): Budget £18.840m – (£0.234m) underspend**

18. The services continue to respond and support early years settings and schools to align to the updated government COVID guidance for education settings and directly support the impact of the pandemic on school closures, staff shortages in schools and ensuring our most vulnerable pupils access education. Therefore, most services are forecast to be aligned with budget – the forecast underspend of £0.025m relates to a part year vacant post.
19. All 5-16-year-old school children with an Education Health and Care Plan (EHCP) are entitled to free school transport. New contracts have been tendered and awarded for the new academic year and these resulted in a saving of £0.209m, this will be badged against the £0.200m procurement saving and the budget reduced accordingly. Once the final parental preferences are confirmed a forecast informed by the new academic term will be provided for quarter 2. Actual spend was less than budget in the last financial year due to COVID and school closures.

**SEN Investment**

20. The current and future demand pressure in services relating to Special Educational Needs and Disability (SEND) is evident both nationally and locally. We need to ensure that we are able to undertake our statutory obligations in a way which is both legally compliant and meets the needs of Wiltshire families. We need to ensure that this is undertaken efficiently and effectively in order to support families and ensure statutory performance and inspection framework measures are achieved. One key issue we need to address is the capacity within SEND and Inclusion (SEND&I). Of significance too is the support needed within the early years sector to support SENCOS within settings to identify and support pre-school aged learners with SEND, leading to effective transitions to school. Efficient place planning is also required to ensure that there is an adequate supply of school places for learners with SEND, including within resource base and enhanced learning support provision.
21. Additional posts are required to meet rising demand and provide effective ongoing support for children and young people with special educational needs and or disabilities (SEND). The financial investment will provide additional capacity to support the increased demand which has seen the number of Education Health and Care Plans (EHCPs) more than double in Wiltshire since 2015. This increase reflects the changes which were implemented as part of the Children and Families Act in 2014, including the increased age range encompassed within the legislation and an increase in new assessment requests, which is seen in national data.
22. At the end of June 2016, the number of EHCP learners was 2,540, at the end of June 2021 these had risen to 4,219; an increase of 66% over five years.

23. At the July meeting, Cabinet approved an additional £0.861m draw down from the latent demand reserve to fund the required part year investment in 2021-22, rising to a total £1.742m in 2022-23 to increase capacity within SEND and Inclusion Services. It is therefore proposed that the commitment to drawdown from the latent demand reserve of £0.861m is held against this reserve and drawdown at the end of the year if the service requires the funding in line with the approval given.

**Learning Disabilities and Mental Health: Budget £78.353m – (£3.573m) underspend**

24. Overall Learning Disabilities and Mental Health budgets are projecting a variance of (£3.573m) underspend. This breaks down as Learning Disabilities (LD) Operations estimate a (£0.852m) underspend, LD Provider Units estimate a (£0.423m) underspend and Mental Health expect to end the year (£2.299m) underspent.

**Learning Disabilities – Operations: Budget £54.378m – (£0.852m) under spent**

25. There is a forecast underspend on salary costs of (£0.140m) due to several posts being held vacant, with the savings partly offset by spend on agency staff.

26. A small overspend is forecast on purchased care of £0.015m, with expected underspends on care home placements (£0.132m), Domiciliary care (£0.069m) Day Care (£0.024m) and Shared Lives (£0.095m) and overspends on other types of care arrangement including Supported Living £0.780m, Direct Payments £0.346m and all other care arrangements of £0.006m.

27. In respect of Care Home placements, the budget was set on the basis of providing 306 places at an average cost of £1,788 per week. As of June there were 299 placements at an average price of £1,767 per week, but with anticipated potential price pressures amounting to £0.700m, not included in the £1,767 per week figure.

28. In respect of care at home, covering Supported Living and Domiciliary Care, the budget was set on the basis of providing 504 packages of care at an average cost of £897 per week. As of June there were 11 fewer packages, but they were being provided at an average price of £931 per week. This gives a pressure of £0.360m, with further pressures incorporated into the forecast for known anticipated new care packages.

29. There is forecast to be an over-recovery of income amounting to £1.668m. Of this £0.793m is due to contributions from clients towards their care costs being higher than the budgeted figure. Contributions from the CCG towards care costs of jointly funded clients are not budgeted for, and amount to (£0.873m).



## **Learning Disabilities – Provider Units Budget £3.948m, (£0.423m) under spent**

30. There has been a reduced service due to it being necessary to operate within COVID restrictions. For this reason, vacancies have arisen and have not been actively recruited to whilst restrictions remained in place. This position is now changing, but the reduced costs in the early months of the financial year will produce an estimated underspend of £0.105m within the financial year.
31. Income contributions variances of £0.313m arise from a contribution from the Better Care Fund towards a pilot Enablement Service, and from payment by the CCG for the care costs of individuals who are funded by Continuing Health Care, and whose care is provided by LD Provider services.

## **Mental Health: Budget £20.028m – (£2.299m) underspend**

32. There is currently a forecast underspend on purchased care of (£0.503m), with expected underspends on care home placements (£0.710m), and Shared Lives (£0.253m) and an overspend on Supported Living £0.473m. Collectively all other care arrangements are expected to underspend by (£0.013m).
33. The budget was set on the basis of needing to provide 276 care home placements at an average weekly price of £1,034 for residential care, and £968 per Nursing Care. As of the end of June there were 258 people in a care home, with average prices of £1,069 for residential care, and £970 for Nursing care, resulting in an underspend of £0.584m.
34. Although there has been a reduction in the number of people supported in a care home, there has been an increase in the number of people supported at home, from a budgeted 261 to 291 at the end of June, with average costs of supporting people at home at £367 per week.
35. There is an expected underspend on salary costs of (£0.229m) due to several posts remaining vacant, with the savings having a minor offset by spend on agency staff.
36. There is forecast to be an over-recovery of income amounting to (£1.447m). This is predominantly due to contributions from the CCG towards care costs of jointly funded clients which is in excess of what is budgeted for, amounting to £2.339m. There is a shortfall on client contributions of £1.026m compared to budget. This is due to significant proportions of Mental Health clients being what is known as section 117 clients, and their care is not chargeable.

## **Access and Reablement: Budget £50.719m – £3.082m overspend**

37. Access and Reablement budgets are projecting a variance of £3.082m overspend. The most significant variances are an underspend on salaries in the ongoing support teams (£0.677m); overspends on client contributions of £1.946m, offset by contributions from the Better Care Fund of (£0.334m); an overspend in the Reablement Service of £0.415m, with salary underspends across all the other teams within the directorate amounting to (£0.243m).

38. The budget position for Access and Reablement also includes the impact of COVID-19, specifically the Hospital Discharge programme. Since March 2020, hospital discharges have been funded for a period through the NHS. With effect from 1 September 2020 until 30 June 2021 the NHS funded the first 6 weeks, and from the 1 July to 30 September 2021 they funded the first 4 weeks. After this initial period people transfer to their normal funding arrangements if they have eligible care needs. It is unclear to what extent these funding arrangements will fall on the Council, and how much they will cost; it is also unclear the extent to which there will be demand, and the cost of that demand, for discharges after the funding arrangement stops, so risk and uncertainty is present within this service area.
39. The forecasts assume demand will continue at the same level throughout the financial year, and that 50% of the costs of support at the end of the funded period will fall on the Council. On this basis, the risk has been estimated at £2m, and has been included as an overspend in the Access and Reablement budget. It is, however, a very difficult figure to predict and could change significantly.
40. It is important to note that these costs will properly arise for Adult Social Care, based on individual decisions following a normal Care Act Assessment. Councils have always incurred the costs of people's ongoing eligible support needs after any support provided upon initial discharge has ended. These costs are highlighted separately in this monitoring report due to the greater uncertainty in forecasting them than in pre Covid days, and because there continues to be uncertainty about whether additional funding from the NHS might be made available to cover hospital discharge costs.
41. The underspend in the Ongoing Support Teams of (£0.677m) is comprised of salary savings due to a significant number of vacancies in those teams and difficulties recruiting to the vacant posts. The total staffing budget is £5.442m, and this gives a sense of scale of the level of vacancies.
42. In respect of Purchased Care there is a negligible variance of £0.034m against a budget of £54.894m. However, there has been a discernible shift towards people being supported at home. Client Contributions are significantly lower than budget, by £1.946m, and this is in part due to the shift from care being delivered in a care home to at home, as the average client contribution is nearly £180 per week less for care delivered in someone's home (for people above State Pension Age).
43. The Reablement service is still supporting the pilot domiciliary care agency Wiltshire Support at Home which is forecast to cost £0.415m. As this remains a pilot there is currently no budget identified. This accounts for the identified overspend on the Reablement Budget.
44. The service is delivering care to the annual value of at least £0.250m which would be showing as an overspend on purchased care if not being delivered by Reablement and is recouping client contributions. It is hoped that this service will move to a more permanent footing and this is being taken forwards as part of the domiciliary care project work by commissioning. It should be noted that the £0.250m estimate may be an underestimate as this reflects the

prices charged by Tier 1 providers, but Wiltshire Support at Home only delivers support when the market does not.

45. Reablement are still incurring costs projected to be £0.192m due to the employment of locum Occupational Therapists, it is hoped that as recruitment progresses these can be reduced during the course of the year.

46. Salary underspends across other parts of the directorate, including the Hospital social work teams (£0.152m), Advice and Contact teams (£0.055m) and all other budgets within the directorate (£0.075m) account for the balance of the variances in Access and Reablement.

### Adults Commissioning: Budget £23.984m – £0.415m overspend

47. In the Adults Commissioning budget there is a forecast overspend of £0.415m. The most significant variance is in respect of the Community Contracts and Grants budget, with a £0.198m overspend, mostly in respect of supporting Day Centres. In addition, there are forecast staffing overspends of £0.172m.

### Children's Commissioning: Budget £5.159m – (£0.028m) underspend

48. Children's Commissioning have put mitigation plans in place to delay expenditure and hold vacant posts where safe and practical to do so. In addition, contracts have been renegotiated to achieve on going savings. The £0.158m contractual savings are ongoing and have been identified as other savings and efficiencies to offset as part of the £0.499m in restructure and contingency.

## CORPORATE DIRECTOR – RESOURCES

Table 3 - Forecast as at Quarter 1 2021/22 Corporate Director Resources Position

		<i>Original Budget (set Feb 2021)</i>	<i>Revised Budget</i>	<i>Full Year Forecast</i>	<i>Full Year Variance</i>	<i>Commercial Savings Recognised</i>	<i>Revised Variance</i>
		<i>A</i>	<i>B</i>	<i>C</i>	<i>D (C-B)</i>		
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
<b>Corporate Director Resources</b>							
Finance & Procurement	Expenditure	92.532	92.504	92.800	0.296	-	0.296
	Income	(85.538)	(85.546)	(85.494)	0.052	-	0.052
	<b>Net Exp</b>	<b>6.994</b>	<b>6.958</b>	<b>7.306</b>	<b>0.348</b>	-	<b>0.348</b>
Programme Office & Systems Thinking	Expenditure	1.750	1.119	1.188	0.069	-	0.069
	Income	(0.545)	-	-	-	-	-
	<b>Net Exp</b>	<b>1.205</b>	<b>1.119</b>	<b>1.188</b>	<b>0.069</b>	-	<b>0.069</b>
Housing & Commercial Development	Expenditure	27.711	28.719	29.069	0.350	-	0.350
	Income	(10.750)	(11.758)	(12.258)	(0.500)	-	(0.500)
	<b>Net Exp</b>	<b>16.961</b>	<b>16.961</b>	<b>16.811</b>	<b>(0.150)</b>	-	<b>(0.150)</b>
Digital & Information	Expenditure	11.828	11.844	11.834	(0.010)	0.010	0.000
	Income	(0.421)	(0.421)	(0.421)	-	-	-
	<b>Net Exp</b>	<b>11.407</b>	<b>11.423</b>	<b>11.413</b>	<b>(0.010)</b>	<b>0.010</b>	<b>0.000</b>
<b>TOTAL RESOURCES</b>		<b>Expenditure</b>	<b>133.821</b>	<b>134.186</b>	<b>134.891</b>	<b>0.705</b>	<b>0.010</b>
		<b>Income</b>	<b>(97.254)</b>	<b>(97.725)</b>	<b>(98.173)</b>	<b>(0.448)</b>	<b>(0.448)</b>
		<b>Net Exp</b>	<b>36.567</b>	<b>36.461</b>	<b>36.718</b>	<b>0.010</b>	<b>0.267</b>

**Finance & Procurement: Budget £6.958m – £0.348m overspend**

49. The Monkton Park PFI earmarked reserve for future liability to cover the difference between the loan costs and PFI credits was exhausted in 2019/20, resulting in a £0.469m pressure this year. This will also need to be addressed as part of 2021/22 budget setting as the PFI runs until 2026/27.

50. This is being partially offset by underspends in the service from holding vacancies.

**Programme Office & Systems Thinking: Budget £1.119m – £0.069m overspend**

51. The service is forecasting a small overspend as a result of anticipated shortfall in respect of the income estimates required to fund activity, usually through transformational projects. This will look to be reduced as the year progresses either through further reduction in costs or charging of activity where applicable.

**Housing Services and Commercial Development: Budget £16.961m – (£0.150)m underspend**

52. The Housing & Commercial budget was increased by £0.400m this year to allow for COVID-19 measures for increased cleaning and hygiene supplies as staff returned back to work. It is currently forecast that this budget will underspend due to extended restrictions and staff continuing to work from home. Staff are due to start returning to the workplace in September 2021.

53. The service is forecasting to receive £0.500m one off income, this is in relation to mineral extraction and for backdated rents. This income is being used to fund the demolition of the Christie Miller site in Melksham, this was the former leisure centre and highways depot. The demolition will reduce the revenue holding costs for the site, remove significant health & safety issues in respect of asbestos and security and should increase the capital value of the site.

**Digital and Information: Budget £11.423m – (£0.010)m underspend**

54. Digital and IT are reporting an £0.010 underspend as a result of extending the Housing Civica Abritas system for a further four years until September 2024. Overall the extension will generate revenue savings of £0.072m over the four years, this saving will be badged against the £0.200m Commercial saving held under Chief Executive Directorate.

## CORPORATE DIRECTOR – PLACE & ENVIRONMENT

Table 4 - Forecast as at Quarter 1 2021/22 Corporate Director Place & Environment Position

		Original Budget (set Feb 2021)	Revised Budget	Full Year Forecast	Full Year Variance	Commercial Savings Recognised	Revised Variance
		A £m	B £m	C £m	D (C-B) £m	£m	£m
<b>Corporate Director Place &amp; Environment</b>							
Economic Development & Planning	Expenditure	12.124	12.683	12.683	-	-	-
	Income	(7.379)	(7.379)	(7.379)	-	-	-
	<b>Net Exp</b>	<b>4.745</b>	<b>5.304</b>	<b>5.304</b>	-	-	-
Communities & Neighbourhood	Expenditure	50.499	49.354	50.685	1.331	0.083	1.414
	Income	(10.533)	(10.470)	(11.715)	(1.245)	-	(1.245)
	<b>Net Exp</b>	<b>39.966</b>	<b>38.884</b>	<b>38.970</b>	<b>0.086</b>	<b>0.083</b>	<b>0.169</b>
Highways & Environment	Expenditure	70.467	68.840	69.228	0.388	-	0.388
	Income	(15.836)	(15.915)	(15.908)	0.007	-	0.007
	<b>Net Exp</b>	<b>54.631</b>	<b>52.925</b>	<b>53.320</b>	<b>0.395</b>	-	<b>0.395</b>
<b>TOTAL PLACE &amp; ENVIRONMENT</b>		<b>Expenditure 133.090</b>	<b>130.877</b>	<b>132.596</b>	<b>1.719</b>	<b>0.083</b>	<b>1.802</b>
		<b>Income (33.748)</b>	<b>(33.764)</b>	<b>(35.002)</b>	<b>(1.238)</b>	-	<b>(1.238)</b>
		<b>Net Exp 99.342</b>	<b>97.113</b>	<b>97.594</b>	<b>0.481</b>	<b>0.083</b>	<b>0.564</b>

55. As shown above £33.764m of Place & Environment budget is derived from income, the table below breaks this down further by department.

Table 5 – Place & Environment Income Budgets by Department

Service	Department	Fees & Charges, Other Income	Grants, Contributions, Recharges	Total Income Budgets
Economic Development & Planning	Building Control	-1.061	0.000	-1.061
	Development Management	-4.035	0.000	-4.035
	Enterprise Network	-1.174	0.000	-1.174
	Local Land Charges	-0.950	0.000	-0.950
	Spatial Planning	0.000	-0.050	-0.050
	Economic Regeneration	0.000	-0.109	-0.109
		<b>-7.220</b>	<b>-0.159</b>	<b>-7.379</b>
Communities & Neighbourhood	Rights of Way & Countryside	-0.336	-0.194	-0.530
	Customer Services	-0.083	-0.058	-0.141
	Leisure	-5.317	-0.544	-5.861
	Libraries & Heritage	-0.405	-0.252	-0.657
	Public Protection	-0.828	-0.766	-1.594
	Transport	-0.565	-1.125	-1.689
		<b>-7.533</b>	<b>-2.937</b>	<b>-10.470</b>
Highways & Environment	Highways	-2.642	-0.002	-2.644
	Car Parking	-7.458	0.000	-7.458
	Waste	-5.813	0.000	-5.813
		<b>-15.913</b>	<b>-0.002</b>	<b>-15.915</b>
<b>TOTAL PLACE &amp; ENVIRONMENT</b>		<b>-30.666</b>	<b>-3.098</b>	<b>-33.764</b>

56. It is extremely difficult to forecast the impact COVID-19 continues to have on income. Services like Leisure and Car Parking have been hit the hardest as restrictions have led to closures and reduced demand. This remains the biggest risk for the service area and will be monitored closely throughout the year and mitigating management actions taken where necessary and possible to manage the fluctuations. In addition, the Government extended the income compensation scheme for lost sales, fees and charges to June 2021, this has been included under Government Grants as part of funding for 2021/22.

## **Economic Development & Planning: Budget £5.304m - Nil variance**

57. As part of budget setting for 2021/22 Development Management, Building Control and Local Land Charges Income budgets for fees and charges were reduced by 10%. For quarter 1 the forecast for income is in line with this reduced budget. Development Management has had two exceptionally large planning applications in the first quarter for solar farm applications so actual income received is showing above profile.
58. The service has seen an increased level of appeals for Wiltshire compared to this time last financial year which may have future financial implications for the service. This is being managed carefully.

## **Communities and Neighbourhood: Budget £38.884m – £0.086m overspend**

59. One of the major pressures facing Communities and Neighbourhood is the impact on Leisure Services Income. Sites reopened on the 12th April 2021 however some restrictions remained until the middle of May 2021, specifically group exercise, which, as one of the main income generating functions had a significant detrimental financial impact. Full opening only took place on 19th July with the gym and swim booking systems being removed and changing facilities being reopened. COVID safe practices remain with increased cleaning requiring additional staffing.
60. The internally run leisure centres income budgets for 2021/22 were reduced by 30% to reflect the impact of COVID-19 on demand, as at Q1 actual income was only at 43% of pre COVID-19 levels. The Leisure team are actively promoting services and have introduced new initiatives to attract new members and retain existing members to mitigate the reduction in income. Current forecasts are based on income achieving 60% of pre COVID-19 levels in July and increasing steadily to 85% by March 2022. Overall, this forecast would see the service achieving 64% of pre-COVID-19 income which would result in an underachievement of income against the 2021/22 budget of £0.317m. Alongside the new initiatives to attract new members other management action is being taken to mitigate the impact of loss of income, with £0.137 savings on supplies and staffing. Including the furlough grant the overall forecast is an overspend of £0.180m.
61. Ten Leisure centres currently operated by Places Leisure will transfer back to Wiltshire Council and be operated in house from the 1<sup>st</sup> October 2021 as per the cabinet report in December 2020. For the period April to September, Places Leisure will continue to operate the sites but on an open book accounting arrangement. £2.179m was added to the 2021/22 budget to cover this change in operation, this was based on several cost assumptions that are still valid at this time but are being worked through as part of the transition.
62. In February 2021 the Council had confirmation that it had been successful in a bid for National Leisure Recovery Fund (NLRF) grant to facilitate local authority contracted leisure centres opening between the 1<sup>st</sup> Dec 2020 to 31<sup>st</sup> March 2021. £0.764m of this grant was specifically for Places Leisure. Due to the extended lockdown period government agreed any unused funding

could be rolled forward and used to cover eligible costs for the period April 2021 to September 2021.

63. In addition to the grant, the first quarter returns from Places Leisure under open book accounting have been better than originally forecast by £0.120m. It would not be prudent to forecast and bank these saving at this time as future Places Leisure costs for July to September could be higher than forecast and the in-house operating costs from October are still being developed. The Transition team are currently working through the programme and a forecast position will be available for the quarter two report. Therefore, at this stage the forecast position for the end of the year is in line with the budget, however the positive movements detailed above could mean a favourable variance is achieved and reported in the next quarter.
64. Included within Leisure for 2021/22 is circa £1m grant from the Department of Education (DofE) to deliver the Holiday Activity and Food (HAF) programme in the county. Holiday club places will be available for Easter, Summer and Christmas. Places are available to all children in the local authority area who are eligible for and receive benefits-related Free School Meals (FSM).
65. As part of the Easter Programme, 2,500 young people registered for the scheme and approximately 19,000 meals were delivered. Currently, 4,500 places have been allocated at Holiday Activity and Food camps during summer 2021.
66. Transport are coming under increased pressure from schools about the arrival time of buses. Under the current practice some school busses arrive on site up to 40 minutes before the school day starts so that they can be used to complete a primary run. This has enabled economical school transport and is widespread across the county, in the past ten years it has saved circa £5m.
67. Wootton Bassett Academy has requested that from September Buses arrive on site no earlier than 10 minutes before the start of the school day. The service is now having to seek additional buses to accommodate this and there will be a full year recurring financial implication of circa £0.140m, £0.080m will fall into 2021/22. This pressure is being offset by a contract saving of £0.083m that was secured through the retendering of Home to School transport, however this saving will be badged against the Commercial Saving target in Chief Executive Directorate.
68. As part of extension to the existing IDVEDE Street scene Grounds Maintenance and Street Cleansing contract an additional saving was secured for overheads and depreciation of £0.190m. This will be a recurring saving until the new contract is procured.
69. The Ash Die back works programme is forecasting a significant overspend in 2021/22 of circa £0.250m for Highways Trees alone. The progression of the disease within Wiltshire was much more advanced than originally anticipated with a greater number of trees effected and requiring removal. It is recommended that the IDVERDE contract saving is reallocated to cover Ash Die back pressure on Rights of Way for 2021/22.

70. The service is also trying to manage increasing pressures in Play areas and Rights of Way maintenance, at present this has not been shown as an overspend but is being flagged as potential financial risk.
71. The Council is responsible for 54 play areas, prior to COVID-19 these were meant to transfer to Town and Parish Councils as part of the Asset and Service Devolution programme, the programme was put on hold during the pandemic as resources were redirected. The Council is still responsible for their inspection and maintenance, ensuring that they do not pose any health and safety risk. As the play areas were expected to be transferred the Council does not have a budget for play area maintenance. Other funding sources are being explored including commuted sum and S106 but there is concern that it will not be sufficient.
72. As a result of COVID-19 there has been a significant increase to the number of people using the Rights of Way network, this combined with a backlog of maintenance work has meant that they are now not in very good condition with requirements for resurfacing, styles gates etc. To rectify this would require additional budget, the service is exploring options to manage this including the potential for Capital Funding.

#### **Highways and Environment: Budget £52.925m - £0.395m overspend**

73. Car Parking services are forecasting an underachievement of income of £0.718m, income for April and May was extremely low however June showed a significant improvement. The forecast is based on achieving budget for the remainder of the financial year, which was set at 90% of pre COVID-19 levels. This forecast assumes demand picks up as restrictions are lifted and staff return to offices in July and free parking for NHS staff is ended. Mitigating savings are being identified where possible and are currently forecast at £0.028m.
74. As detailed above under Communities and Neighbourhood the Ash Die back works programme is forecasting an overspend of £0.250m for Highways trees due to the progression of the disease being more advanced. This is being managed within Highways for 2021/22 by increased income in Streetworks and staff savings in Fleet.
75. Waste services have seen a significant increase in Income for the first quarter, this is across recycling material sales, chargeable green waste collection subscriptions and bulky waste collections. The forecast has been based on actual to date and then assumes budget will continue to be met. Overall income is forecast to be £0.511 better than budget. However, recycling material income is notoriously volatile and has been particularly influenced through changing domestic habits during the pandemic. There is a risk that recycling income could decline in future as experienced in the previous financial year. Currently the increase is largely being driven by a higher price per tonne now being achieved for paper and cardboard, coinciding with an increase in material being collected.



76. A budget saving is forecast on the Mechanical Biological Treatment contract as budgets were set on an estimated contract inflation rate of 3.1% but actual inflation was calculated as 1.37%, which has resulted in a lower input gate fee per tonne for 2021/22. This combined with the input tonnage charges being split between contract years (Nov to Nov) results in a forecast underspend on the contract of £0.149m against budget. The table below shows the forecast tonnages and rates for the significant Waste contracts against the budgeted position, there are other factors involved in forecasting but these are the main cost drivers.

Tables 5 – Waste Contract Budget vs Actual

Service:	Tonnes				£/Tonne				Budget Forecast Variance due to Price/Tonnes £'m
	Budget setting Forecast (T)	Current Yr End Forecast (T)	Var (T)	Var (%)	£/Tonne (Budget Setting)	£/Tonne (Forecast)	Var (£)	Var (%)	
Provision and operation of Waste Transfer Stations (WTS), a Materials Recovery Facility (MRF) and two Household Recycling Centres (HRCs)	81,257	81,573	316	0.40%	£67.97	£67.59	-£0.38	-0.60%	(0.010)
Composting services	38,357	37,880	-477	-1.20%	£32.23	£32.19	-£0.04	-0.10%	(0.017)
Treatment & disposal of residual waste (inc street sweepings)	22,834	21,004	-1,830	-8.00%	£38.56	£40.25	£1.69	4.40%	(0.031)
Tax payable on all waste sent to landfill	34,356	33,084	-1,272	-3.70%	£97.60	£96.70	-£0.90	-0.90%	0.019
Energy from waste landfill diversion contract (Lakeside)	50,000	50,000	0	0.00%	£121.48	£121.08	-£0.40	-0.30%	(0.020)
Mechanical biological treatment (MBT) Landfill diversion contract.	60,000	60,586	586	1.00%	£145.91	£141.80	-£4.11	-2.80%	(0.149)

77. The above underspends are offsetting pressures totalling £0.427m on the Collection contract and Household Recycling Centres contract. The Collections contractor has reported an increase in the number of staff required to self-isolate which is resulting in an increase in agency backfill costs. In addition, further communications were required to inform the public about recycling collection rounds redesign in May/June 2021, and on a larger scale in support of changes to residual waste collection rounds expected in October 2021.

## CHIEF EXECUTIVE DIRECTORATES

78. Table 5 - Forecast as at Quarter 1 2021/22 Chief Executive Directorates Position

		Original Budget (set Feb 2021)	Revised Budget	Full Year Forecast	Full Year Variance	Commercial Savings Recognised	Revised Variance
		A £m	B £m	C £m	D (C-B) £m	£m	£m
<b>Chief Executive Directorates</b>							
Legal & Governance	Expenditure	10.017	9.084	9.084	-	-	-
	Income	(2.262)	(2.262)	(2.262)	-	-	-
	<b>Net Exp</b>	<b>7.755</b>	<b>6.822</b>	<b>6.822</b>	-	-	-
Human Resources & Org Development	Expenditure	5.245	7.382	7.382	-	-	-
	Income	(2.040)	(1.943)	(1.943)	-	-	-
	<b>Net Exp</b>	<b>3.205</b>	<b>5.439</b>	<b>5.439</b>	-	-	-
Public Health	Expenditure	17.684	17.684	17.684	-	-	-
	Income	(16.143)	(16.206)	(16.206)	-	-	-
	<b>Net Exp</b>	<b>1.541</b>	<b>1.478</b>	<b>1.478</b>	-	-	-
Directors & Members	Expenditure	3.600	3.172	3.072	(0.100)	-	(0.100)
	Income	(0.014)	(0.014)	(0.014)	-	-	-
	<b>Net Exp</b>	<b>3.586</b>	<b>3.158</b>	<b>3.058</b>	<b>(0.100)</b>	-	<b>(0.100)</b>
Commercial Savings	Expenditure	(0.200)	(0.200)	-	0.200	(0.302)	(0.102)
	Income	-	-	-	-	-	-
	<b>Net Exp</b>	<b>(0.200)</b>	<b>(0.200)</b>	-	<b>0.200</b>	<b>(0.302)</b>	<b>(0.102)</b>
<b>TOTAL CEX DIRECTORATES</b>							
	Expenditure	36.346	37.122	37.222	0.100	(0.302)	(0.202)
	Income	(20.459)	(20.425)	(20.425)	-	-	-
	<b>Net Exp</b>	<b>15.887</b>	<b>16.697</b>	<b>16.797</b>	<b>0.100</b>	<b>(0.302)</b>	<b>(0.202)</b>

### Legal, & Governance: Budget £6.822m – Nil variance

79. Legal, Electoral and Registration are forecasting a nil variance, the biggest risk facing the service is achieving income budget for Legal Services and Registration, which is impacted by COVID-19 restrictions and the Council's response. For quarter 1 income is either on target or forecast to meet target.

### Human Resources & Organisational Development Services including the executive office, communications, marketing and events: Budget £5.439m – nil variance

80. The service area has significantly increased following the transfer of the executive office, communications, marketing, and events teams. Service delivery models are therefore being considered. A number of staff are redeployed to support capital programmes and transformational schemes and aligned to the last financial year, it is likely that future forecasts will include salary underspend however, a nil variance is forecast this quarter.

### Directors and Members: Budget £3.158m – (£0.100)m underspend

81. A £0.100m saving is being achieved on staffing budgets, this is the full year saving from finalising the senior management structure.

### Commercial Savings: Budget (£0.200)m - £0.200m overspend before savings recognised

82. A £0.200m Commercial savings target was set for the 2021/22 budget to recognise savings that should arise during the year from the commercial activity we undertake each year as a Council compared to that for which we

have budgeted. In the first quarter a total of £0.302m commercial savings have been achieved in 2021/22 through commercial activity from re-procuring Home to School, SEN and specialist transport contracts and following a contract extension for Housing IT system. The table below details the commercial savings to date.

Table 6 – Commercial Savings

Service	Saving	Saving 2021-22 £'m	Saving 2022-23 £'m
Communities & Neighbourhood	Re-Procurement of Home to School, SEN and specialist transport contracts from April 2021 to April 2026	0.083	0.083
Education & Skills		0.209	0.209
Digital & Information	Civica Abrisas IT Software contract extension for 4 years to July 2025. 4 year saving £0.072m. 21/22 savings £0.010m	0.010	0.020
<b>TOTAL</b>		<b>0.302</b>	<b>0.312</b>

83. These underspends are reported under the service and will be transferred at the end of quarter 1 as a permanent base budget as it will impact the 2022/23 financial year. This action will effectively flex the budget to actively reflect the changing dynamic and latest demand for services and activity/spending within those services.

84. The principles that will be adopted for 2021/22 with respect to commercial activity will be as follows

- A saving is identified solely on future price to be paid for a contract against the previous price paid.
- This is linked back to service/directorates base budget.
- The saving identified will be transferred out of the services base budget and moved to offset the centrally held commercial saving target.
- This will be a permanent base budget transfer, based solely on the identified price (commercial) saving.

85. Should third party contracts experience price increases over and above those budgeted then the central 'pot' can be used to transfer money out to that affected service if there is surplus money over and above the saving target (i.e. more than the £200K saving already identified). However, this to be determined through need and priority or whether this is to be managed in year by the service and reflected through the MTFS going forward.

86. The principles are intended to be a stop gap to deliver the target, and potentially more, during the current 2021/22 financial year. It is not considered good practice to hold savings as a target or held centrally owing to lack of accountability and responsibility for delivery.

87. Going forward in the MTFS it is intended that savings are attributed to services in the build up of the setting of the budget, using the commercial forward pipeline, which lists the contracts coming up for renewal, as the basis to attribute expected savings. Any savings against contracts will then be directly

attributed to the contract itself and the service responsible and the budget will be reduced at source.

## CORPORATE EXPENDITURE

Table 7 - Forecast as at Quarter 1 2021/22 Quarter 1 2021/22 Corporate Position

		<i>Original Budget (set Feb 2021)</i>	<i>Revised Budget</i>	<i>Full Year Forecast</i>	<i>Full Year Variance</i>	<i>Commercial Savings Recognised</i>	<i>Revised Variance</i>
		<i>A</i>	<i>B</i>	<i>C</i>	<i>D (C-B)</i>		
		<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
<b>Corporate</b>							
Movement on Reserves	Expenditure	(8.444)	(8.444)	(8.444)	-	-	-
	Income	-	-	-	-	-	-
	<b>Net Exp</b>	<b>(8.444)</b>	<b>(8.444)</b>	<b>(8.444)</b>	-	-	-
Financing & Investment Income & Expenditure	Expenditure	25.520	27.225	25.276	(1.949)	-	(1.949)
	Income	(0.200)	(0.200)	(0.120)	0.080	-	0.080
	<b>Net Exp</b>	<b>25.320</b>	<b>27.025</b>	<b>25.156</b>	<b>(1.869)</b>	-	<b>(1.869)</b>
Restructure & Contingency	Expenditure	1.087	0.938	0.938	-	-	-
	Income	-	-	-	-	-	-
	<b>Net Exp</b>	<b>1.087</b>	<b>0.938</b>	<b>0.938</b>	-	-	-
Corporate Levies	Expenditure	7.664	7.664	7.664	-	-	-
	Income	(1.039)	(1.039)	(1.039)	-	-	-
	<b>Net Exp</b>	<b>6.625</b>	<b>6.625</b>	<b>6.625</b>	-	-	-
Covid	Expenditure	-	-	0.139	0.139	-	0.139
	Income	-	-	(0.352)	(0.352)	-	(0.352)
	<b>Net Exp</b>	<b>-</b>	<b>-</b>	<b>(0.213)</b>	<b>(0.213)</b>	-	<b>(0.213)</b>
<b>TOTAL CORPORATE</b>	<b>Expenditure</b>	<b>25.827</b>	<b>27.383</b>	<b>25.573</b>	<b>(1.810)</b>	-	<b>(1.810)</b>
	<b>Income</b>	<b>(1.239)</b>	<b>(1.239)</b>	<b>(1.511)</b>	<b>(0.272)</b>	-	<b>(0.272)</b>
	<b>Net Exp</b>	<b>24.588</b>	<b>26.144</b>	<b>24.062</b>	<b>(2.082)</b>	-	<b>(2.082)</b>

### Movement on Reserves: Budget (£8.444m) – Nil variance

88. As planned as part of 2021/22 Budget setting, £4.165m and £4.279m will be drawn down respectively from the Equalisation and Collection fund volatility reserve in 2021/22.

### Financing & Investment Income & Expenditure: Budget £27.025m – (£1.869m) underspend

89. The final borrowing figure for 2020/21 sets the minimum revenue provision charge for year 2021/22, due to the 2020/21 year end underspend position there is a £1.825m saving in 2021/22. Based on the current cashflow forecast the Council will not need to borrow in 2021/22, this is forecast to generate an interest payable saving of £0.120m, however this is partially offset by the forecast loss in interest receivable of £0.080m due to interest rates being so low.

### Restructure & Contingency: Budget £0.938m – Nil Variance

90. A £2m saving target from staff saving was agreed as part of 2021/22 budget setting, this was to crystallise the savings in 2020/21 from the external recruitment freeze. £1.5m savings has been identified to come from staffing budgets. Other savings and efficiencies totalling £0.499m have been identified in People services to deliver the full saving.

## **COVID-19 Direct costs: Budget £0 – £0.213m underspend**

91. As part of COVID-19 response temporary morgues were set up across the county, these have now been decommissioned, the costs have been shared on a proportional split between Wiltshire and Swindon. The final costs have been incurred and are shown here at £0.139m.
92. The Council have been awarded £0.353m New Burdens Grant to go towards the additional costs of delivering the Business Grants for the period August 2020 to March 2021, the costs for delivering this were included in 2020/21 this grant is therefore shown as an underspend to offset the above pressures.
93. New COVID-19 grants for 2021/22 in respect of Infection Control and Rapid Testing for social care providers has been received totalling £5.8m, these will be fully spent or the balance returned to Government by year end.

## **Collection Fund**

94. The Collection Fund is the ring-fenced fund which comprises all income and expenditure for both the Council Tax and Business Rates. It is currently too early in the financial year to assess the likely impact on collection rates for both council tax and business rates and a further update will be provided at the quarter two position.
95. However, in setting the budget prudent estimates were used on the likely level of receipts to be recouped in 2021/22 from both sources. In particular £1m was set aside for uncertainty on business rates which, if not needed, could be utilised to support businesses further. With the easing of restrictions and the ending of various support to business sectors it is unclear how the sectors will respond and their ability to be able to meet their business rate demands going forward.
96. It should be noted that the £34m held in earmarked reserves will be applied in full to deal with the expected deficit that will arise on the collection fund at the end of this financial year.

## **Dedicated Schools Grant – Total Grant £406.342m - £8.991m forecast net overspend**

97. The forecast variance for dedicated schools grant (DSG) is a £8.991m overspend. This is driven by demand from parents and schools for support for vulnerable children with SEN & disability, reflected in increased numbers of education health and care plans (EHCPs.) The number of EHCPs at the end of quarter 1 2020-21 was 3,963; quarter 1 in 2021-22 is 4,219; an increase of 256 plans. (6.4%).
98. The demand pressure and overspend is aligned with the national picture for many other local authorities and the Government's acknowledgement of this is the national level additional funding for the 2020/21 high needs block of £780m and £730m for 2021-22 financial year. The 2021-22 allocation

included a £5.5m increase for Wiltshire. This has come some way to alleviating the pressure it will not however, assist with previous years overspends which are held in the DSG deficit reserve in the local authority's balance sheet. Lobbying continues to request support and additional funding at national level.

99. The DSG is ringfenced and is separate to local authority budget. Any underspend or overspend is also ringfenced. At the beginning of the financial year, the DSG reserve balance had a deficit of £19.933m this is now forecast to be £28.924m. 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 2020-21	£11.350m
Early Years previous year adjustment	TBC
Forecast Variance (all blocks) for 2020-21	£8.991m
Forecast DSG Deficit carried forward 2020-21	£28.924m

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

101. Officers have taken every opportunity to take part in national and south west comparator research which show the extent of the national and regional issue. Best practice and savings approaches are being shared with peers.

102. Wiltshire is taking steps to address the demand for specialist placements; significant Council investment in the System of Excellence and new Special School places in the north of the county, the 150 place free special school in the south, expansion of specialist places within our schools and the flexible use of capital receipts by the council to fund a series of projects to facilitate change both internally and to influence partners. These and the savings planned from them do not lead to a balanced position within the 10-year recovery period. Savings are limited by many external factors and include a parent's legal right to state parental preference and recourse to a tribunal. Our local authority position is that we simply cannot sustain the DSG deficit.

103. Officers are reporting the position and recovery plan to the DfE through a series of virtual meetings. As the situation stands both locally and for most other local authorities, the pupil driven needs simply cannot be met without an appropriate level of funding. In addition, fifty percent (reduced to 36% following the DfE investment in 2021 and 2022) of the high needs block funding formula is largely based on historical data from 2014 and in Wiltshire, the significant rise in the numbers of children the funding is supporting since this date is driving much of this overspend. The DfE have confirmed this will be considered as part of the SEN review. In addition, the DfE have confirmed that Wiltshire is ranked 66<sup>th</sup> from 149 local authorities on the list of proportional ranked deficits and therefore our deficit is not sufficient to benefit from the

“additional dedicated schools grant funding” being used to support those six with the largest proportionate deficits this financial year.

### **SAVINGS DELIVERY 2021/22**

104. At 2020/21 year end the Council had identified £8.866m savings as undelivered. £7.099m of these savings were reset at budget setting 2020/21 either through growth or budget rebasing effectively removing those savings that could not be delivered.
105. This has left £1.767m prior year savings to be delivered which combined with the 2021/22 savings proposals of £2.601m gives a total savings target for 2021/22 of £4.368m.
106. The deliverability of these proposals is monitored and reported directly to the Corporate Leadership Team (CLT). The assessment on the deliverability of the savings at the end of quarter 1 is shown in the table below, these assessments are included in the General Fund figures set out in this report.
107. Of the £4.368m savings proposals £2.771m (63.44%) are assessed as either being delivered (blue) or on track to be delivered (green) or have alternative replacement savings identified (grey). £1.430m (32.74%) are assessed as Amber which means they are progressing but contain risk of non-delivery.
108. £0.167m (3.8%) 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.
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.

Table 8 – 2021/22 Savings Delivery

Service Area		Total Saving (£m)	Delivered (£m)	Green (£m)	Amber (£m)	Red (£m)	Alternative Savings (£m)
<b>Corporate Director People</b>							
Family & Childrens	2021/22	- 0.153	-	- 0.153	-	-	-
Learning Disabilities & Mental Health	Prior Years	- 0.700	- 0.100	-	- 0.600	-	-
Access & Reablement	Prior Years	- 0.700	-	-	- 0.700	-	-
	2021/22	- 0.130	-	-	- 0.130	-	-
Commissioning - Adults	Prior Years	- 0.367	-	- 0.200	-	- 0.167	-
	<b>TOTAL</b>	<b>- 2.050</b>	<b>- 0.100</b>	<b>- 0.353</b>	<b>- 1.430</b>	<b>- 0.167</b>	<b>-</b>
<b>Corporate Director Resources</b>							
Housing & Commercial Development	2021/22	- 0.050	-	- 0.050	-	-	-
	<b>TOTAL</b>	<b>- 0.050</b>	<b>-</b>	<b>- 0.050</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Chief Executive Directorates</b>							
Human Resources & Org Development	2021/22	- 0.068	- 0.068	-	-	-	-
	<b>TOTAL</b>	<b>- 0.068</b>	<b>- 0.068</b>				
<b>Corporate / Cross Cutting</b>							
	2021/22	- 2.200	-	- 1.701	-	-	- 0.499
	<b>Total</b>	<b>- 2.200</b>	<b>-</b>	<b>- 1.701</b>	<b>-</b>	<b>-</b>	<b>- 0.499</b>
<b>GRAND TOTAL</b>							
	Prior Years	- 1.767	- 0.100	- 0.200	- 1.300	- 0.167	-
	2021/22	- 2.601	- 0.068	- 1.904	- 0.130	-	- 0.499
	<b>Total</b>	<b>- 4.368</b>	<b>- 0.168</b>	<b>- 2.104</b>	<b>- 1.430</b>	<b>- 0.167</b>	<b>- 0.499</b>
	<b>Prior Year %</b>		<b>5.7%</b>	<b>11.32%</b>	<b>73.57%</b>	<b>9.5%</b>	<b>0.00%</b>
	<b>2021/22 %</b>		<b>2.6%</b>	<b>73.20%</b>	<b>5.00%</b>	<b>0.0%</b>	<b>19.18%</b>
	<b>Total %</b>		<b>3.8%</b>	<b>48.17%</b>	<b>32.74%</b>	<b>3.8%</b>	<b>11.42%</b>

### **CAPITAL RECEIPTS FLEXIBILITIES 2021/22**

110. The government allows Local Authorities to fund transformational activity that is designed to deliver ongoing revenue savings and/or transform service delivery to reduce costs or reduce demand for services in the future. This is known as Capital Receipts flexibilities. It is important that any Local Authority using this flexibility is transparent in reporting its plans and the individual projects that are to be funded or part funded and report the previous years' activity and whether the planned savings and/or service transformation have been or are being delivered as planned.

111. The forecast position for the current financial year, 2021/22 is shown in the table below and includes narrative on each project and the delivery of benefits that is expected.



Table 9 Flexible Use of Capital Receipts 2021/22

Directorate	Description	Approved Budget 2021-22	Full Year Forecast 2021/22	Variance	Benefits
		£m	£m	£m	
HR/OD	Organisational Development Transformation	1.703	0.587	- 1.116	The 10% saving will be in part attributed to the change efforts supporting service redesign, changes to ways of working and the effective adoption of new technologies Skills, knowledge and capability to work effectively as the organisation changes and transforms.
Other	Business Intelligence	1.000	1.000	-	Improved system around data collection and reporting to enable information to be compared and analysed, thus adding value to services
Children's & Families	Fostering Excellence Allowances	0.594	0.594	-	
Children's & Families	FACT Transformation	0.639	0.462	- 0.177	This is a wide-ranging programme to streamline and improve the way we work by taking a whole-system, holistic approach with corporate partners, staff, children, young people and their families. We will promote multi-agency integration which will make us more efficient in providing our services and more effective at helping families and children achieve positive
Children's & Families	Early Help Support Hub	0.200	0.050	- 0.150	
Children's & Families	Contextual Safeguarding	0.170	0.020	- 0.150	
Children's & Families	Transport Co-Ordinator	0.070	0.041	- 0.029	
Children's & Families	Supporting the Parents of under 1s	0.250	0.104	- 0.146	
Education & Skills	SEN & Inclusion Transformation	1.045	1.045	-	Taking forward an agenda of strengthening inclusion and support for young people with SEND and high needs will require a genuine partnership approach. Strong systematic partnership working within Wiltshire, strategic engagements with parents, schools and settings, and partner agencies are required to build shared ownership of the issues the system is facing, and develop a shared vision and strategy for how the local system will support young people with SEND and high needs
Housing & Commercial Development	Service Devolution & Asset Transfer	-	0.250	0.250	To support the transfer of assets successfully to other bodies to realise opportunities for more efficient delivery of public services to residents and reduce cost of deliver of those services
Community & Neighbourhood	Leisure Insourcing Transformation	0.793	0.793	-	The decision by Cabinet to insource the current leisure sites that are operated by an external provider will involve a complex and time bound insource and transformation. The project will fund the resources required to manage the insource successfully and ensure the leisure sites are open for users from the date of transfer. Moving forward it is anticipated that during the transition the transformation will identify opportunities and efficiencies in running the whole Leisure Service and begin to reduce the annual operating cost following the investment that has been in 2021/22.
Other	Organisational Recovery	1.200	1.200	-	The programme will deliver confident and skilled people working flexibly and utilising the tools available so that we are a resilient, efficient and inclusive organisation.
<b>TOTAL</b>		<b>7.664</b>	<b>6.146</b>	<b>- 1.518</b>	

## RESERVES POSITION AND FORECAST

112. 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.

113. The level of both general fund reserves and earmarked reserves currently held by the Council were increased in 2020/21 in response to forecast future financial risks and expected demand. 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. A summary can be seen in the table below that includes reserves available to fund activity and service delivery.

Reserves	Opening Balance 01/04/2021 £m
General Fund	16.856
Earmarked Reserves	106.878
HRA Balance	10.500
Schools Balances	12.542
DSG Balance	-18.717
<b>TOTAL</b>	<b>128.059</b>

114. As part of the year end position an additional contribution of £1.4m was made to the General Fund Reserve, increasing the balance to £16.856m. This

was to provide additional resilience within the reserve to support the financial position in 2021/22 and to allow for financial risks and a lead in time for recovery.

115. New earmarked reserves were created for Budget Equalisation, Latent Demand and Collection Fund Volatility, these were set up to manage specific financial impacts. As part of the 2021/22 budget, planned drawdowns were included of £4.165m from the Budget Equalisation reserve and £4.279m from the Collection Fund Volatility reserve.
116. At the July meeting, Cabinet approved an additional £0.861m draw down from the latent demand reserve to fund the required part year investment in capacity within SEND and Inclusion Services in 2021-22 which is reflected as a commitment against this reserve and can be seen in Appendix B. It is intended that the balance of the Latent Demand reserve will be drawn down when evidence is presented that shows demand exceeds the metrics on which the budget was based.
117. As at quarter 1 there is no recommended draw down from the Latent Demand reserve, however the funding commitment for SEND and Inclusion has been allowed for, as shown in Appendix B, but will be formally requested later in the year when there is greater certainty on the overall financial position of the council.
118. The overall council underspend position will be requested to be transferred to the Budget Equalisation Reserve at year end to provide additional capacity to support the budget setting process for future years. The current quarter 1 forecast is an underspend of £1.762m and is reflected in Appendix B.
119. The 2021/22 opening balance of Local Authority Earmarked Reserves total £106.878m, at quarter one drawdowns are requested for £10.444m as described above and included in the budget and a recommendation to draw down £0.043m from Public Health Earmarked reserve.
120. The Public Health drawdown will be used to fund the recruitment of a fixed term post to deliver the Making Every Contact Count (MECC) programme in the current financial year. The MECC programme is an approach to changing behaviour in order to have a positive effect on the health and wellbeing of individuals, communities and populations.
121. A full list of Earmarked reserves and movements is presented in Appendix B

## **Overview and Scrutiny Engagement**

122. Regular reports are taken to Overview & Scrutiny relating to the Council's financial position. This report is being considered at the meeting of Financial Planning Task Group on 10 September 2021.

## **Safeguarding Implications**

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

### **Public Health Implications**

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

### **Procurement Implications**

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

### **Equalities Impact of the Proposal**

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

### **Environmental and Climate Change Considerations**

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

### **Risks that may arise if the proposed decision and related work is not taken**

128. 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.

### **Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks**

129. 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**

130. This report is the first for the current financial year and the forecast of a £1.762m underspend for 2021/22 as at quarter one is an encouraging financial position for the Council, especially given the level of uncertainty when the budget was set back in February 2021.

131. This builds on the outturn position for the last financial year where the Council was able to prudently set aside reserves to deal with potential latent demand for services and the uncertainty on the volatility on the collection of council tax and business rates.

132. Although there are pressures within the Council, as reported, these are being managed overall and although there was uncertainty, the assumptions on demand will continue to be reviewed throughout the year but as yet, apart from the Cabinet decision on SEND&I, there are no further requirements to draw from the latent demand reserve that cannot be met from within existing budget provision.

133. The forecast underspend allows the Council to continue to act prudently by putting further funds aside, with the proposal to transfer the underspend this

financial year into the budget equalisation reserve and build upon the funds that were created last financial year.

134. Given the current estimated budget gap for 2022/23 the more we can prudently put aside by controlling our finances now, through managing costs down, dealing with demand effectively and continuing to deliver services to residents and communities through innovative and effective ways will help the transformation of services in future.

135. The contractual activity is a welcome success in delivering savings but demonstrates that a significant spend line around third party savings can be achieved, and I expect these savings to continue as the year progresses. Focus in this area is key to controlling costs, third party spend (contractual) is the biggest spend line across the Council, and this is a key area of focus for the leadership team and Cabinet.

136. Any use of reserves will only ever be a one off and is not sustainable in delivering Council services on an ongoing basis. It will however allow the time for transformation and the reduction of spending to take place, but inevitably the Council has to achieve this to operate within the funds available to it.

137. The start of 2021/22 is therefore promising, demonstrates that the Council can operate within its budget, but be under no illusion that difficult times lie ahead, and the Council must continue in the same vein of managing its costs and ensuring it is prudent and sustainable now and in the future.

### **Legal Implications**

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

### **Workforce Implications**

139. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it may need to implement spend controls, or if the position is deemed critical cuts may be required. These cuts could impact on the workforce, and may include changes to roles or redundancies. 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.

### **Options Considered**

140. Budget monitoring forms part of the financial control environment and it is important to provide reporting on all aspects of financial management and performance to Cabinet and the public, including delivery to plans, variances and risks and impacts.

### **Conclusions**

141. The report supports effective decision making and ensures a sound financial control environment.

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## **Appendices**

Appendix A: Revenue Budget Movements

Appendix B: Forecast Reserves Position 2021/22 Quarter 1

## **Background Papers**

The following documents have been relied on in the preparation of this report:

Wiltshire Council's Financial Plan Update 2021/22, Medium Term Financial  
Strategy 2025/26 and Capital Programme and Strategy - Full Council, 23  
February 2021

<https://cms.wiltshire.gov.uk/ieListDocuments.aspx?CId=130&MId=13056&Ver=4>

## Appendix A – Revenue Budget Movements

	Original Budget 2021/22	Structure Changes & Technical Changes (post budget setting)	Budget Movements approved by CLT Q1	Revised Budget Q1
	£m	£m	£m	£m
<b>Corporate Director People</b>				
Family & Children Services	59.185	0.026	-0.119	59.092
Education & Skills	19.057		-0.217	18.840
Learning Disabilities & Mental Health	78.007		0.348	78.355
Access & Reablement	50.709		0.010	50.719
Commissioning - Adults	24.153		-0.169	23.984
Commissioning - Childrens	5.068		0.091	5.159
<b>Corporate Director Resources</b>				
Finance & Procurement	7.494		-0.036	7.458
Programme Office & Systems Thinking	1.205		-0.086	1.119
R&B Subsidy	-0.500			-0.500
Housing & Commercial Development	16.961			16.961
Digital & Information	11.406		0.016	11.422
<b>Corporate Director Place</b>				
Economic Development & Planning	4.745	0.559		5.304
Communities & Neighbourhood	39.966	-1.234	0.152	38.884
Highways & Environment	54.630	-1.705		52.925
<b>Chief Executive Directorates</b>				
Legal, Electoral & Registration	7.755	-0.934		6.821
HR & Organisational Development	3.205	2.151	0.080	5.436
Public Health	1.541		-0.063	1.478
Corporate Directors & Members	3.386	-0.370	-0.057	2.959
<b>Corporate</b>				
Movement to/from Reserves	-8.444			-8.444
Capital Financing	25.320	1.705		27.025
Restructure & Contingency	1.087	-0.198	0.050	0.939
Corporate Levys	6.625			6.625
COVID	0.000			0.000
<b>General Fund Budget</b>	<b>412.561</b>	<b>0.000</b>	<b>0.000</b>	<b>412.561</b>
<b>Funding</b>				
General Government Grants	-57.045			-57.045
Wiltshire Council Funding	-297.016			-297.016
WC Business Rates Retention Scheme(BRRS)	-58.500			-58.500
<b>Total Funding</b>	<b>-412.561</b>			<b>-412.561</b>

\*structure changes are those where management responsibility has changed for certain service areas, as agreed by CLT, such as the change in management responsibility of Communications & Exec Office

\*\* technical changes are those where the presentation of the budget differs from that presented as part of the budget setting process such as the Capital Financing charges for Waste Vehicles that was originally shown in Highways & Environment now presented within Corporate, Capital Financing

## Appendix B – Forecast Reserves Position 2021/22 Quarter 1

Service Area	Reserve	Opening Balance 2021/22	Budgeted and Recommended Q1 Drawdown	Forecast drawdown and contributions during the year	Year End Forecast Reserve Position (as at Qtr 1)
<b>Corporate</b>	<b>General Fund Reserve</b>				<b>-16.856</b>
<b>Earmarked Reserves</b>					
Corporate	Budget Equalisation	(7.861)	4.165	(1.762)	(5.458)
Corporate	Pay Award 2021/22	(2.000)	2.000		-
Corporate	Latent Demand	(7.895)		0.861	(7.034)
Corporate	Council Tax Hardship Fund	(0.172)			(0.172)
General Government Grants	Collection Fund Volatility	(10.717)	4.279		(6.438)
General Government Grants	Collection Fund Volatility S31 Grant	(34.076)	34.076		(0.000)
Covid	COVID 19 Business Grants	(9.212)		9.212	(0.000)
Covid	Other Covid Grants	(8.656)		8.656	0.000
Commissioning - Adults	IBCF	(0.070)			(0.070)
Commissioning - Childrens	Various Grants	(0.106)			(0.106)
Communities & Neighbourhood	Various Grants	(1.979)			(1.979)
Economic Development & Planning	Various Grants	(0.734)			(0.734)
Education & Skills	Various Grants	(0.251)			(0.251)
Family & Childrens	Various Grants	(0.163)			(0.163)
Finance & Procurement	Various Grants	(0.077)			(0.077)
General Government Grants	Various Grants	(0.105)			(0.105)
Housing & Commercial Development	Various Grants	(1.985)			(1.985)
Human Resources & Org Development	Various Grants	(0.018)			(0.018)
Learning Disabilities & Mental Health	Various Grants	(0.991)			(0.991)
Public Health	Public Health Grant	(3.366)	0.043		(3.323)
Children's Commissioning	Mental Health Local Transformation Plan	(0.016)			(0.016)
Economic Development & Planning	Porton Science Park	(0.274)			(0.274)
Communities & Neighbourhood	Museum Development	(0.024)			(0.024)
Communities & Neighbourhood	Area Board	(0.070)			(0.070)
Highways & Environment	Waste Lot 1 MRF Equipment Sinking Fund	(0.168)			(0.168)
Legal & Governance	Elections	(0.200)			(0.200)
Family & Childrens	Support for Care Leavers	(0.012)			(0.012)
Finance & Procurement	Insurance	(2.659)			(2.659)
Finance & Procurement	PFI Schools	(3.152)			(3.152)
Housing & Commercial Development	PFI Housing	(2.553)			(2.553)
Digital & Information	CMS Single View of the Customer	(0.341)			(0.341)
Communities & Neighbourhood	Leisure Salisbury Athletics Track Maintenance	(0.013)			(0.013)
Restructure & Contingency	Salisbury Recovery	(0.272)			(0.272)
Education & Skills	Early Years Professional Development Programme	(0.062)			(0.062)
Economic Development & Planning	Local Plan	(0.323)			(0.323)
Highways & Environment	Highways & Environment	(3.007)			(3.007)
Highways & Environment	Car Parking Machines	(0.034)			(0.034)
Financing & Investment Inc. & Exp.	Gainshare Income	(2.675)			(2.675)
Communities & Neighbourhood	World Heritage Site Trust Transition	(0.028)			(0.028)
Communities & Neighbourhood	Lord Methuen Charitable Trust	(0.001)			(0.001)
Highways & Environment	Play Area Asset Transfers	(0.059)			(0.059)
Corporate	Wiltshire Foundation Trust	(0.052)			(0.052)
Restructure & Contingency	Enabling Fund	(0.140)			(0.140)
General Government Grants	Business Rates Equalisation Fund	(0.309)			(0.309)
<b>Local Authority Total Earmarked Reserves (excluding DSG)</b>		<b>(106.878)</b>	<b>44.563</b>	<b>16.967</b>	<b>(45.348)</b>
<b>Local Authority Total Usable Reserves (excluding DSG)</b>					<b>(62.204)</b>
Education & Skills	Locally Managed Schools Balances	(12.542)			(12.542)
Dedicated Schools Grant	DSG Balances	18.717		8.991	27.708
<b>Total DSG Reserves and Balances</b>		<b>6.175</b>			<b>15.166</b>
<b>Housing Revenue Account Balance</b>		<b>(10.500)</b>			<b>(10.500)</b>
<b>TOTAL Earmarked Reserves and Balances</b>					<b>(57.537)</b>