

Wiltshire Council

Cabinet

30 November 2021

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

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

Key Decision: Non-Key

Executive Summary

This report informs members of the second quarterly revenue budget monitoring forecast position (as at 30 September 2021) for the financial year 2021/22, including an update on the specific COVID-19 funding received. It also provides and update on the MTFS and budget gap for the financial year 2022/23.

Quarter 2 Revenue Budget Monitoring

Quarter 2 budget monitoring forecasts are based on information known as at 30 September 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 funding is supported by £20.301m one off Hardship and Emergency Funding Grant from Government in 2021/22.

The quarter 2 position forecasts an underspend for the year of £10.776m.

Medium Term Financial Planning

This report outlines to members the latest position in respect to the Budget for the financial year 2022/23. It builds in the ongoing adjustments as reported in the Budget Monitoring report that impact on later financial years as well as the changes in assumptions since the MTFS was last reported to Cabinet in September.

Proposal(s)

Cabinet is asked to note:

- a) the current revenue budget is forecast to underspend by £10.776m 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 £3.893m
- d) the forecast level of reserves and budgeted draw down of £10.444m and £34.076m of section 31 Grant
- e) the in-year savings achieved through contractual activity and subsequent budget movements
- f) the updated budget gap for the financial year 2022/23

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 2 (30 September 2021), including delivery of approved savings for the year.

To inform Cabinet on the current position for the setting of the 2022/23 budget, and continuing the focus for setting plans and providing resources that will be essential for delivering on Wiltshire's recovery from COVID-19.

Terence Herbert
Chief Executive

Wiltshire Council

Cabinet

30 November 2021

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

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

Key Decision: Non-Key

Purpose of Report

1. To advise Members of the Revenue Budget Monitoring position 2021/22 Quarter 2 (30 September 2021) for the financial year 2021/22 with suggested actions as appropriate and to inform Members of the latest assumptions for the 2022/23 budget and the updating of the Medium-Term Financial Strategy (MTFS) since the position was reported in September.

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.
3. Providing updates on the medium term financial strategy and budget for future years supports effective decision making and the alignment of resources to the Council's priorities and objectives as laid down in the Business Plan.

Background

COVID FUNDING 2021/22

4. Included in the budget monitoring reports last year was a regular update on the financial impact of COVID-19 on the council's finances. The council is receiving additional funding this year as well as funding some COVID-19 related support from the grants that were set aside last year in earmarked reserves. Detail of the impact on services is included in the narrative for each service area where it is significant and set out below are the grants for this financial year that support some specific on-going interventions and support for the public and businesses. Of the £52.696m expected grant and other funding in excess of £40m is passported to either businesses or families and individuals. There are also some specific residual COVID-19 related costs and income that are detailed in paragraphs 86 & 87.

Grant Description	Earmarked Reserve £m	2021/22 Expected Allocation £m	Total 2021/22 £m
Covid 19 New Burden Grant	0.000	-0.353	-0.353
Wellbeing for Education Return *	-0.080	-0.072	-0.152
Winter Grant / Local Grant / Household Support Grant *	0.000	-2.729	-2.729
Contain Outbreak Management Fund	-8.041	-2.807	-10.848
Business Grants *	-9.212	-29.326	-38.539
Infection Control & Testing 2021/22 *	0.000	-3.615	-3.615
Test & Trace *	0.000	-1.033	-1.033
Sales Fees & Charges Support	0.000	-1.704	-1.704
Catch up Schools *	0.000	-0.900	-0.900
CBSSG Restart *	0.000	-0.223	-0.223
Mass Test Funding Schools *	0.000	-0.224	-0.224
Infection Cont & Testing Round 4 *	0.000	-2.474	-2.474
Vulnerable - Clinical *	-0.535	-0.801	-1.336
Hospital Discharge / NHS funding	0.000	-6.434	-6.434
TOTAL	-17.868	-52.696	-70.564

* Denotes where grants are passported to businesses, households or individuals and totals £51.225m in 2021/22

REVENUE BUDGET MONITORING 2021/22 – QUARTER 2

5. The Council approved a net budget for 2021/22 of £412.561m at its meeting on 23 February 2021.
6. The following paragraphs focus on forecast outturn variances against the approved budget based on information as at 30 September 2021.
7. This is the second 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

8. 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 2 2021/22 Summary Position

	Original Budget A £m	Revised Budget B £m	Full Year Forecast C £m	Full Year Variance D (C-B) £m	Revised Variance Q1 £m	Movement since Q1 £m
Corporate Director People						
Family & Childrens	59.185	58.849	57.485	(1.364)	0.029	(1.393)
Education & Skills	19.057	18.611	18.005	(0.606)	(0.234)	(0.372)
Learning Disabilities & Mental Health	78.007	78.132	74.258	(3.874)	(3.573)	(0.301)
Access & Reablement	50.709	50.389	53.074	2.685	3.082	(0.397)
Commissioning - Adults	24.152	23.944	23.114	(0.830)	0.415	(1.245)
Commissioning - Childrens	5.068	5.001	4.865	(0.136)	(0.028)	(0.108)
TOTAL PEOPLE	236.178	234.926	230.802	(4.124)	(0.309)	(3.815)
Corporate Director Resources						
Finance	5.411	4.098	4.343	0.245	0.348	(0.103)
Strategic Procurement	1.583	1.513	1.235	(0.278)	-	(0.278)
Programme Office & Systems Thinking	1.205	1.043	1.191	0.148	0.069	0.079
Housing & Commercial Development	16.961	16.931	16.048	(0.883)	(0.150)	(0.733)
Digital & Information	11.407	11.413	11.059	(0.354)	-	(0.354)
TOTAL RESOURCES	36.567	34.998	33.876	(1.122)	0.267	(1.389)
Corporate Director Place & Environment						
Economic Development & Planning	4.745	5.084	4.937	(0.147)	-	(0.147)
Communities & Neighbourhood	39.966	38.521	37.031	(1.490)	0.169	(1.659)
Highways & Environment	54.630	52.484	51.798	(0.686)	0.395	(1.081)
TOTAL PLACE & ENVIRONMENT	99.341	96.089	93.766	(2.323)	0.564	(2.887)
Chief Executive Directorates						
Legal & Governance	7.755	6.817	6.817	-	-	-
Human Resources & Org Development	3.205	5.394	4.702	(0.692)	-	(0.692)
Public Health	1.541	1.508	1.508	-	-	-
Directors & Members	3.284	3.226	3.133	(0.093)	(0.100)	0.007
Commercial Savings	0.102	0.102	-	(0.102)	(0.102)	-
TOTAL CEX DIRECTORATES	15.887	17.047	16.160	(0.887)	(0.202)	(0.685)
Corporate						
Movement on Reserves	(8.444)	(8.487)	(8.676)	(0.189)	-	(0.189)
Financing & Investment Income & Expenditure	25.320	27.167	25.240	(1.927)	(1.869)	(0.058)
Corporate Costs	-	4.196	4.196	-	-	-
Restructure & Contingency	1.087	-	-	-	-	-
Corporate Levies	6.625	6.625	6.625	-	-	-
Covid	-	-	(0.204)	(0.204)	(0.213)	0.009
Income Losses Scheme	-	-	-	-	-	-
TOTAL CORPORATE	24.588	29.501	27.181	(2.320)	(2.082)	(0.238)
TOTAL COUNCIL GENERAL FUND	412.561	412.561	401.785	(10.776)	(1.762)	(9.014)

Overview of Quarter 2 Monitoring

9. Overall the quarter 2 report identifies a potential net year end forecast underspend of £10.776m. This is a significant movement from the financial position reported at Q1 and details of the significant variances within service areas are included below.

CORPORATE DIRECTOR - PEOPLE

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

		Original Budget A £m	Revised Budget Q2 B £m	Forecast at Q2 C £m	Variance at Q2 D (C-B) £m
Corporate Director People					
Family & Childrens	Gross Income	63.079 (3.894)	63.166 (4.317)	61.802 (4.317)	(1.364) -
	Net Exp	59.185	58.849	57.485	(1.364)
Education & Skills	Gross Income	89.297 (70.240)	93.872 (75.261)	93.413 (75.408)	(0.459) (0.147)
	Net Exp	19.057	18.611	18.005	(0.606)
Learning Disabilities & Mental Health	Gross Income	89.114 (11.107)	89.354 (11.222)	89.597 (15.339)	0.243 (4.117)
	Net Exp	78.007	78.132	74.258	(3.874)
Access & Reablement	Gross Income	77.534 (26.825)	77.320 (26.931)	80.424 (27.350)	3.104 (0.419)
	Net Exp	50.709	50.389	53.074	2.685
Commissioning - Adults	Gross Income	42.556 (18.404)	42.309 (18.365)	39.905 (16.791)	(2.404) 1.574
	Net Exp	24.152	23.944	23.114	(0.830)
Commissioning - Childrens	Gross Income	35.739 (30.671)	36.618 (31.617)	36.336 (31.470)	(0.282) 0.147
	Net Exp	5.068	5.001	4.865	(0.136)
TOTAL PEOPLE		Gross Income 397.319 (161.141)	402.639 (167.713)	401.477 (170.675)	(1.162) (2.962)
		Net Exp 236.178	234.926	230.802	(4.124)

Children & Young People with Social Care Needs: Budget £58.849m – (£1.364m) underspend

10. This is a demand driven area although the anticipated latent demand for children in care is yet to come to fruition this, together with the successful cost control programmes (paragraphs 13 and 14 below refer) are contributing to the forecast underspend in the children in care (CIC) external placement budget of (£0.956m.) The Council is committed to providing placements for unaccompanied asylum-seeking children with five new placements recently taken and we are expecting more significant numbers, up to 20 young people to come via the new regional arrangements over the next few financial years.
11. The budgeted number of children in care for 2021-22 financial year is 485. The actual number of children in care is 432 (September 2021) and forecast estimate of children in care for the year is lower than budgeted, at 450.
12. We still 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'. Previous 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 a lower 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.

13. There are a number of plans in progress to mitigate 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.
14. Good progress continues to be made with the Fostering Excellence project with end of year targets for 2020-21 met.
15. SEN social care external placement budgets are forecasting additional budget pressure £0.791m due to both current and anticipated numbers of children in our care and those with special educational needs and disability. The reason for the forecast overspend is the unit cost. At the time of setting the budget, the average unit cost was calculated at £570 per week. The overall average as at quarter 2 is £785, largely driven by three young people with complex needs whose annual costs exceed £1.0m. There are two underlying reasons for the other cost pressures, 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.
16. The demand for complex SEN social care placements has increased and this is partially linked to those children with complex needs who have an Education Health Care Plan (EHCP). Demand and recovery actions for this group of children and young people is detailed in the Dedicated Schools Grant (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.
17. The service has on going recruitment campaigns for certain key management posts and social workers, despite this there have been significant vacancies. As part of this campaign, Wiltshire is committed to “growing its own” social workers so a greater number of staff on the ASYE (assessed and supported year in employment) for newly qualified social workers have been employed this year, a by-product of this approach is that these staff are at the beginning of their careers and there are economic benefits. These factors lead to a forecast underspend of £0.872M in the support and safeguarding service and the and children in care teams (£0.205m). 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 staff will need to be considered for key posts. Further 2022-23 permanent savings of £0.025M relating to vacant posts have been identified early and reported as an underspend.
18. A number of small variances comprise the balance of £0.104m forecast underspend.
19. 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.

Education & Skills (School Effectiveness, SEN & Inclusion): Budget £18.611m – (£0.606m) underspend

20. The services continue to respond and support early years settings and schools to align to the updated government COVID-19 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. The services also continue to fulfil numerous statutory duties. Therefore, most services are forecast to largely be aligned with budget – the forecast underspend of £0.270m relates vacant posts across the service. Some of these posts have been held vacant to offset reduced trading income.
21. 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, which was allocated against the £0.200m procurement saving and the budget reduced following the quarter 1 report. The forecast based on the new academic year includes transport for 2,518 students and shows a 1.6% increase in student numbers since the end of the last financial year. This is countered by transport marketplace difficulties and a contingent amount is included in the forecast to represent pressures. Overall, the demand is less than anticipated and as such a forecast underspend of £0.605m is reported for quarter 2.
22. Maintained schools can convert to an academy through two routes, sponsored and or, converter. Sponsored academy status is designed for 'underperforming' schools where action is needed to raise standards and additional DfE funding is available to the school and sponsor to facilitate the conversion. When a maintained school with a deficit budget converts to an academy on a sponsored basis, the local authority has responsibility for this deficit. A number of small, historical school deficits are therefore written off in this quarter totalling £0.269m. There are a number of schools with budget pressures and deficit positions, and this is for a variety of reasons including falling birth rates and falling number on roll, and parental admissions preferences. There is a considerable amount of support for schools provided from finance and school improvement working together to bring budgets back into balance whilst ensure high quality teaching is available for Wiltshire pupils. As a last resort, the local authority has the ability to withdraw financial delegation and operate the school's budget.

Learning Disabilities and Mental Health: Budget £78.132m – (£3.874m) underspend

23. Overall Learning Disabilities and Mental Health budgets are projecting a variance of (£3.874m) underspend. This breaks down as follows: Learning Disabilities (LD) Operations estimate a (£0.748m) underspend, LD Provider Units estimate a (£0.634m) underspend and Mental Health expect to end the year (£2.492m) underspent. Explanations of these variances are given in the below paragraphs.

Learning Disabilities – Operations: Budget £54.191m – (£0.748m) under spent

24. There is a forecast underspend on salary costs of (£0.144m) due to several posts being held vacant, with the savings partly offset by spend on agency staff.

25. An overspend is forecast on purchased care of £1.205m, with expected underspends on Domiciliary care (£0.093m) Day Care (£0.014m) and Shared Lives (£0.084m) and overspends on other types of care arrangement including Supported Living £0.908m, Care Home Placements £0.398m, Direct Payments £0.059m, and all other care arrangements of £0.031m.

26. 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 September there were 302 placements at an average price of £1,784 per week, but with anticipated potential price pressures amounting to £0.700m, not included in the £1,784 per week figure.

27. 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 September there were 14 fewer packages, but they were being provided at an average price of £931 per week. This gives a pressure of £0.194m, with further pressures incorporated into the forecast for known anticipated new care packages.

28. There is forecast to be an over-recovery of income amounting to (£1.923m). Of this (£0.828m) 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 (£0.830m).

Learning Disabilities – Provider Units Budget £3.918m, (£0.634m) under spent

29. There has been a reduced service due to it being necessary to operate within COVID-19 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 (£0.222m) within the financial year.

30. Income contributions variances of (£0.426m) arise from a contribution from the Better Care Fund towards a pilot Enablement Service, 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, and finally Government Grant funding in the form of Infection Prevention and Control.
31. Also included within this budget area are costs of support to Refugees incorporating the Afghan Resettlement Programme, at a gross cost of £0.499m, offset by equal Government Grant funding.

Mental Health: Budget £20.023m – (£2.493m) underspend

32. There is currently a forecast underspend on purchased care of (£0.669m), with expected underspends on care home placements (£0.942m), and Shared Lives (£0.285m) and an overspend on Supported Living £0.357m. Collectively all other care arrangements are expected to overspend by £0.201m.
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 for Nursing Care. As of the end of September there were 248 people in a care home, with average prices of £1,096 for residential care, and £959 for Nursing care, resulting in an underspend of (£0.942m).
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 293 at the end of September, with average costs of supporting people at home at £371 per week.
35. There is an expected underspend on salary costs of (£0.245m) due to several post 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 (£1.467m). This is predominantly due to contributions from the CCG towards care costs of jointly funded clients which in excess of what is budgeted for, amounting to £2.849m. There is a shortfall on client contributions of £1.552m compared to budget. This is due to significant proportions of Mental Health clients known as section 117 clients, and their care is not chargeable.

Access and Reablement: Budget £50.390m – £2.686m overspend

37. Access and Reablement budgets are projecting a variance of £2.686m overspend. The most significant variances are an underspend on salaries in the ongoing support teams (£0.592m); under-recovery of client contributions income of £1.230m, offset by contributions from the Better Care Fund of (£0.557m); salary underspends across all the other teams within the directorate amounting to (£0.192m), and then, most significant of all, overspends on care package costs of £3.043m.
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 had been estimated at £2m, and had been included as an overspend in the Access and Reablement budget. It is, however, a very difficult figure to predict and could change significantly. Since this was reported to Cabinet in the Quarter 1 Monitoring Report, the Government has announced an extension of the funding for the rest of the financial year, and as such the risk has been reduced to £1m, and this is included within the £3.043m care package overspend reported above.
40. The underspend in the Ongoing Support Teams of (£0.592m) is comprised of salary savings due to a significant number of vacancies in those teams and difficulties recruiting to the vacant posts.
41. In respect of Purchased Care there is a variance of £3.043m against a budget of £58.419m. There had been a discernible shift towards people being supported at home. The picture has now been complicated by the reduction in the number of block contract care home beds available, which are funded from Commissioning budgets and a corresponding increase in the number of care home placements that are therefore made in spot contract care home beds, which the Access & Reablement budget funds.
42. The variances on Purchased Care budgets are as follows: underspends on care home placements of (£1.121m); overspends on Domiciliary care £1.799m, Direct Payments £0.905m and Support to Carers £0.465m. The balance is on the risks of future demands, outlined above, of £1.000m
43. Client Contributions are significantly lower than budget, by £1.230m. A significant reason for this is 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). The under-recovery is not because of a failure to collect income due.
44. The budget was set on the basis of needing to provide 442 care home placements at an average weekly price of £1,013 for residential care, and £849 per Nursing Care. As of the end of September there were 433 people in a care home, with average prices of £880 for residential care, and £869 for Nursing care, resulting in an underspend of (£1.121m).
45. Although there has been a reduction in the number of people supported in a care home, with the figures above masking a movement from block to spot placements, there has been an increase in the number of people supported

at home, from a budgeted 1,418 to 1,484 at the end of September, with average costs of supporting people at home at £309 per week, up from £306 per week from what was originally budgeted for. The price per visit of domiciliary care has fallen slightly, due to continuously improving brokerage practice, from £17.23 to £17.03, but the move to supporting more people at home means that the average number of visits per person has increased from 18.3 to 18.9, and the net effect of these two factors is a slight increase in the average overall cost per person.

46. 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.

47. Salary underspends across other parts of the directorate, including the Hospital social work teams (£0.100m), Advice and Contact teams (£0.138m) and an overspend on all other salary budgets within the directorate of £0.047m account for the balance of the variances in Access and Reablement.

Adults Commissioning: Budget £23.944m – £0.830m underspend

48. In the Adults Commissioning budget there is a forecast underspend of (£0.830m). The most significant variances are in respect of the block contracts for care homes. Residential care block is showing an underspend against the budget of (£2.192m) and the Nursing Care block contracts are showing an underspend of (£0.842m), with these both in part offset by a reduction in income against the respective budgets, £1.434m for Residential care and £0.710m for Nursing care.

49. The Residential block contract has reduced in size with an agreed reduction in the number of beds within it, from 424 beds to 377 beds, following the closure of two private unviable care homes, and in addition some placements are being funded in the short term by Hospital Discharge Funding, rather than the council's budget. The Nursing block contracts have ended. They have been extended in all but 2 of the homes and in those two homes existing placements remain on the block contract. The Nursing block has therefore reduced from 159 beds to 136 beds.

50. The direct result of both of these is that care home placements made on a "spot" basis increase, and these are funded from the Access and Reablement budget, and it partly explains the overspend in that budget, as described above.

51. The most significant of the other variances is in respect of the Community Contracts and Grants budget, with a £0.161m overspend, mostly in respect of supporting Day Centres. In addition, there are forecast staffing overspends of £0.064m, in the Brokerage team; however these are covered by income from the CCG to support work that the Brokerage team are undertaking for them.

Children's Commissioning: Budget £5.159m – (£0.136m) underspend

52. Children's Commissioning have put mitigation plans in place to delay expenditure and hold vacant posts where safe and practical to do so. In quarter 1 budget of £0.158m savings were removed following successful renegotiation of contracts to achieve on going savings.

CORPORATE DIRECTOR – RESOURCES

Table 3 - Forecast as at Quarter 2 2021/22 Corporate Director Resources Position

		<i>Original Budget A £m</i>	<i>Revised Budget Q2 B £m</i>	<i>Forecast at Q2 C £m</i>	<i>Variance at Q2 D (C-B) £m</i>
Corporate Director Resources					
Finance	Gross	90.842	89.537	89.430	(0.107)
	Income	(85.431)	(85.439)	(85.087)	0.352
	Net Exp	5.411	4.098	4.343	0.245
Corporate Procurement	Gross	1.690	1.620	1.435	(0.185)
	Income	(0.107)	(0.107)	(0.200)	(0.093)
	Net Exp	1.583	1.513	1.235	(0.278)
Programme Office & Systems Thinking	Gross	1.750	1.043	1.191	0.148
	Income	(0.545)	-	-	-
	Net Exp	1.205	1.043	1.191	0.148
Housing & Commercial Development	Gross	27.711	28.689	29.996	1.307
	Income	(10.750)	(11.758)	(13.948)	(2.190)
	Net Exp	16.961	16.931	16.048	(0.883)
Digital & Information	Gross	11.828	11.834	12.678	0.844
	Income	(0.421)	(0.421)	(1.619)	(1.198)
	Net Exp	11.407	11.413	11.059	(0.354)
TOTAL RESOURCES					
	Gross	133.821	132.723	134.730	2.007
	Income	(97.254)	(97.725)	(100.854)	(3.129)
	Net Exp	36.567	34.998	33.876	(1.122)

Finance: Budget £4.098m – £0.245m overspend

53. 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.

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

Corporate Procurement: Budget £1.513m – (£0.278)m underspend

55. The Service is forecasting an underspend from staffing savings as a result of vacancies and from unbudgeted income from the chasing up of bad debt and duplicate invoices.

Programme Office & Systems Thinking: Budget £1.043m – £0.148m overspend

56. 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 £16.931m – (£0.883)m underspend

57. 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 the office. It is currently forecast that this budget will underspend by £0.270m due to extended restrictions and staff continuing to work from home, for the rest of 2021 where appropriate staff will continue to work from home.

58. In addition an underspend of £0.250m is forecast for reduced utility costs as a result of building being closed or restricted at the beginning of the year and from reduced energy consumption from capital improvement works through the carbon reduction programme.

59. The service is forecasting to receive £1.050m one off income, in relation to mineral extraction, operating COVID-19 vaccination and testing centres on Council sites and for backdated rents, vacancies have been held generating a £0.369m forecast underspend on staffing budgets. These savings are contributing £0.160m to the underspend position and are also being used to fund additional required property maintenance works.

Digital and Information: Budget £11.413m – (£0.354)m underspend

60. Digital and IT are reporting a £0.354m underspend as a result of continuing to hold vacant posts.

CORPORATE DIRECTOR – PLACE & ENVIRONMENT

Table 4 - Forecast as at Quarter 2 2021/22 Corporate Director Place & Environment Position

		<i>Original Budget</i> A £m	<i>Revised Budget Q2</i> B £m	<i>Forecast at Q2</i> C £m	<i>Variance at Q2</i> D (C-B) £m
Corporate Director Place & Environment					
Economic Development & Planning	Gross Income	12.124 (7.379)	12.463 (7.379)	12.265 (7.328)	(0.198) 0.051
	Net Exp	4.745	5.084	4.937	(0.147)
Communities & Neighbourhood	Gross Income	50.499 (10.533)	48.978 (10.457)	49.225 (12.194)	0.247 (1.737)
	Net Exp	39.966	38.521	37.031	(1.490)
Highways & Environment	Gross Income	70.466 (15.836)	68.399 (15.915)	69.251 (17.453)	0.852 (1.538)
	Net Exp	54.630	52.484	51.798	(0.686)
TOTAL PLACE & ENVIRONMENT		Gross Income 133.089 (33.748)	129.840 (33.751)	130.741 (36.975)	0.901 (3.224)
		Net Exp 99.341	96.089	93.766	(2.323)

61. As shown above the £33.751m of Place & Environment revised 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
		-7.220	-0.159	-7.379
Communities & Neighbourhood	Rights of Way & Countryside	-0.336	-0.194	-0.530
	Customer Services	-0.083	-0.058	-0.141
	Leisure	-5.317	-0.531	-5.848
	Libraries & Heritage	-0.405	-0.252	-0.657
	Public Protection	-0.828	-0.766	-1.594
	Transport	-0.565	-1.125	-1.689
		-7.533	-2.924	-10.457
Highways & Environment	Highways	-2.642	-0.002	-2.644
	Car Parking	-7.458	0.000	-7.458
	Waste	-5.813	0.000	-5.813
		-15.913	-0.002	-15.915
TOTAL PLACE & ENVIRONMENT		-30.666	-3.085	-33.751

62. It continues to be extremely difficult to forecast the impact COVID-19 is having 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, management action has been taken to hold vacancies and reduce non-essential spend to manage the fluctuations and reduction in Income, this is forecast to continue for the rest of the year. 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 and Wiltshire's return will be submitted at the end of October 2021.

Economic Development & Planning: Budget £5.084m – (£0.147)m underspend

63. 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 2 the forecast for income is in line with this reduced budget.
64. Development Management 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 but an overspend is already being forecast. The overspend is being offset by an underspend in staffing budgets across the service as a result of vacancies and efficiencies which are delivering an overall underspend of (£0.147)m.
65. An underspend of (£0.525)m has been forecast against Wiltshire Towns recovery budget. A number of grant funded programmes are being delivered alongside the Councils investment including Welcome Back and Additional Restrictions programmes which are being maximised in the first instance. It is recommended that any underspend on Towns Recovery budget is moved into an ear-marked reserve for future initiatives, this has therefore been forecast as being fully committed with no variance reported.

Communities and Neighbourhood: Budget £38.521m – (£1.490)m underspend

66. Leisure Services continue to manage the impact of COVID-19 on demand. Management action has been taken to promote the centres and new incentives have been introduced to attract and retain members. Staffing structures have been reviewed and vacancies have been held and will continue to be held for the rest of the year, all non-essential spend has also been stopped.
67. 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 Q2 actual income was at 58% of pre COVID-19 levels. The forecast for the rest of the year is based on income achieving 70% of pre COVID-19 levels in October and increasing steadily to 85% by March 2022. Overall, this forecast would see the service achieving 67% of pre-COVID-19 income which would result in an underachievement of income against the 2021/22 budget of £0.252m for all fees and charges income streams. The management action taken relating to staffing and supplies and services is forecast to generate a saving of £0.653m which is more than offsetting the forecast Income loss and resulting in an underspend position of (£0.463)m.
68. The Ten Leisure centres operated by Places Leisure successfully transferred back to Wiltshire Council on the 1st October. For the period April to September, the open book accounting losses incurred by Places Leisure were better than originally forecast and can be offset by the National Leisure Recovery Fund grant that the Council secured for contracted leisure centres. Based on forecast levels of Income and expenditure for the Council running the sites for October to March there will be an underspend against budget of (£0.500)m. This is based on several assumptions around memberships and

therefore income levels being maintained at the same levels Places Leisure delivered for July and August, it is therefore subject to risk.

69. Transport is forecasting an underspend of (£0.250)m, this is from holding vacant posts in the service and a forecast saving on mainstream Education from demand. The service responds each year to September intake and demand and services are set accordingly, this changes the number of buses and routes that are required.
70. Libraries Heritage and Arts, Public Protection and Customer Services are reporting a combined underspend of (£0.349)m largely from staffing budgets from holding posts vacant and not using casual staff.

Highways and Environment: Budget £52.484m – (£0.686)m underspend

71. Car Parking services are forecasting an underachievement of income of £0.870m. This is an increase from the position reported in Qtr 1 but reflects the actual income received to date and a forward forecast based on an improving picture, including a positive spike for the Christmas period.
72. As updated in the quarter 1 report 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. Survey work is now complete, and trees have been categorised into those needing immediate removal for health and safety and those that can be managed over the short and longer term. This will enable a full works programme to be developed and costed. The pressure in 2021/22 for survey work and responding to trees requiring immediate action is being managed within Highways by increased income in Streetworks. This Income is forecast to continue to overachieve, and it is recommended that any surplus is moved to an ear-marked reserve at year end and ringfenced for the Ash Die back programme for 2022/23. The Streetworks Income budget has been updated in the MTFS for 2022/23.
73. Waste services continues to see a significant increase in Income for the second quarter, this is across recycling material sales, chargeable green waste collection subscriptions and bulky waste collections. Wiltshire Council and its contractors have managed to continue to maintain the waste collection services in their entirety throughout the period of the pandemic, unlike some neighbouring local authorities, and this has contributed positively to the income generated. The pandemic has also seen increases in tonnes of material collected for recycling, and cardboard in particular. The forecast has therefore been revised to reflect actual to date and then assumes an increased amount going forward. Overall income is forecast to be £2m better than budget. Recycling material income is notoriously volatile and has been particularly influenced through changing domestic habits during the pandemic. However the Income has remained high for the first 6 months and industry intelligence is that, whilst prices have peaked, prices are not expected to fall to the levels experienced in 2021/22. The forecast has therefore been amended to reflect this with the third and fourth quarter forecast higher than budget but less than the first two quarters. This has also been updated in the MTFS for 2022/23.

74.A budget saving was forecast on the Mechanical Biological Treatment contract in quarter 1 due to inflation and input tonnages being split between contract years of (£0.149)m. This has increased to (£0.624)m as a result of unplanned closures and recent Environment Agency enforcement action. The impact of this is that more waste had to be sent to Landfill, the overspend on Landfill is forecast to be £0.380m. The council has two landfill diversion contracts in place which, combined with continuing recycling efforts, allows around 85% of all the waste that Wiltshire manages to be diverted from landfill. This avoids environmental pollution, and particularly avoids the generation of methane, a known “greenhouse gas”. Treating residual waste through the MBT contract costs more per tonne than current arrangements for landfilling residual waste.

75.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

Budget:	Service:	Contractor:	Tonnes				£/Tonne				Budget Forecast Variance Due to Price/Tonnes £'m
			Budget setting F'cast (T)	Current Yr End F'cast (T)	Var (T)	Var (%)	£/Tonne (Budget Setting)	£/Tonne (Forecast)	Var (£)	Var (%)	
Lot1	Provision and operation of Waste Transfer Stations (WTS), a Materials Recovery Facility (MRF) and two Household Recycling Centres (HRCs)	Hills	81,257	85,131	3,874	4.8%	£ 67.97	£ 65.62	-£2.35	-3.5%	0.063
Lot 3	Composting services	Hills	38,357	39,033	676	1.8%	£ 32.23	£ 32.37	£0.14	0.4%	0.025
Lot 4	Treatment & disposal of residual waste (inc street sweepings)	Hills	22,834	23,850	1,016	4.4%	£ 38.56	£ 35.91	-£2.65	-6.9%	-0.019
Landfill Tax	Tax payable on all waste sent to landfill	N/A	34,356	36,818	2,462	7.2%	£ 97.60	£ 96.70	-£0.90	-0.9%	0.380
Lakeside	Energy from waste landfill diversion contract.	Hills	50,000	50,000	-0	0.0%	£121.48	£ 121.94	£0.46	0.4%	0.023
MBT	Mechanical biological treatment (MBT) Landfill diversion contract.	Hills	60,000	57,092	-2,908	-4.8%	£145.91	£ 141.99	-£3.91	-2.7%	-0.624

76.The above underspends are offsetting pressures totalling £0.766m on the Collection contract and Household Recycling Centres contracts. 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 some amendments to recycling collection rounds redesign in May/June 2021, and on a larger scale funding has been earmarked to support changes to residual waste collection rounds expected in late 2021/22. The Lot 2 HRC contract budget assumes a potential requirement for further specialist waste treatment for certain materials.

CHIEF EXECUTIVE DIRECTORATES

77.Table 5 - Forecast as at Quarter 2 2021/22 Chief Executive Directorates Position

		<i>Original Budget A £m</i>	<i>Revised Budget Q2 B £m</i>	<i>Forecast at Q2 C £m</i>	<i>Variance at Q2 D (C-B) £m</i>
Chief Executive Directorates					
Legal & Governance	Gross Income	10.017 (2.262)	9.143 (2.326)	8.772 (1.955)	(0.371) 0.371
	Net Exp	7.755	6.817	6.817	(0.000)
Human Resources & Org Development	Gross Income	5.245 (2.040)	7.689 (2.295)	7.098 (2.396)	(0.591) (0.101)
	Net Exp	3.205	5.394	4.702	(0.692)
Public Health	Gross Income	17.684 (16.143)	17.876 (16.368)	17.876 (16.368)	- -
	Net Exp	1.541	1.508	1.508	-
Directors & Members	Gross Income	3.298 (0.014)	3.240 (0.014)	3.147 (0.014)	(0.093) -
	Net Exp	3.284	3.226	3.133	(0.093)
Commercial Savings	Gross Income	0.102 -	0.102 -	- -	(0.102) -
	Net Exp	0.102	0.102	-	(0.102)
TOTAL CEX DIRECTORATES		Gross Income 36.346 (20.459)	38.050 (21.003)	36.893 (20.733)	(1.157) 0.270
		Net Exp 15.887	17.047	16.160	(0.887)

Legal, & Governance: Budget £6.817m – Nil variance

78. Legal, Electoral and Registration are forecasting a nil variance, the biggest risk facing the service is achieving income budget for Legal Services, which has been impacted by COVID-19 restrictions and the Council's response. Registration income has seen a significant increase as restrictions have lifted, this combined with an underspend on salaries from holding vacancies is balancing the budget.

Human Resources & Organisational Development Services including the executive office, communications, marketing and events: Budget £5.304m – £0.692m variance

79. The service area has significantly increased following the transfer of the executive office, communications, marketing, and events teams. A number of staff are redeployed to support capital programmes and transformational schemes and aligned to the last financial year, wherever possible these posts have not been backfilled on a like for like basis. In addition, executive office and communications service areas have held vacancies, leading to a forecast underspend on salaries.

Directors and Members: Budget £3.226m – (£0.093)m underspend

80. A £0.093m saving is being achieved on staffing budgets, this is the full year saving from finalising the senior management structure.

Commercial Savings: Budget £0.102m – (£0.102)m underspend

81. 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 was achieved, as reported in quarter 1 these savings have now been moved and are now shown in the relevant service areas. The variance shown here is the overachievement of the savings target. 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
TOTAL		0.302	0.312

82. The principles for commercial savings were set out in Quarter 1 report and will continue to be applied.

CORPORATE EXPENDITURE

Table 7 - Forecast as at Quarter 2 2021/22 Corporate Position

		<i>Original Budget A £m</i>	<i>Revised Budget Q2 B £m</i>	<i>Forecast at Q2 C £m</i>	<i>Variance at Q2 D (C-B) £m</i>
Corporate					
Movement on Reserves	Gross Income	(8.444)	(8.487)	(8.676)	(0.189)
	Net Exp	(8.444)	(8.487)	(8.676)	(0.189)
Financing & Investment Income & Expenditure	Gross Income	25.520	27.367	25.361	(2.006)
	Net Exp	25.320	27.167	25.240	(1.927)
Corporate Costs	Gross Income	1.087	4.196	4.196	-
	Net Exp	1.087	4.196	4.196	-
Corporate Levies	Gross Income	7.664	7.664	7.664	-
	Net Exp	6.625	6.625	6.625	-
Covid	Gross Income	-	-	0.148	0.148
	Net Exp	-	-	(0.204)	(0.204)
TOTAL CORPORATE	Gross Income	25.827	30.740	28.693	(2.047)
	Net Exp	(1.239)	(1.239)	(1.512)	(0.273)
		24.588	29.501	27.181	(2.320)

Movement on Reserves: Budget (£8.444m) – (£0.189m) underspend

83. In the previous financial year (2020/21) where specific COVID-19 grants were not fully spent they were set aside in earmarked reserves to allow activity to be funded in the new year. Following the completion of returns to government for specific COVID-19 grants it has been identified that £0.189m of spend was incurred in 2020/21 associated with the Compliance and Enforcement grant activity although the grant was shown as unspent and set aside. The earmarked reserve therefore should not continue to be set aside and is being drawn down in full with no corresponding pressure of costs to fund in the year.

Financing & Investment Income & Expenditure: Budget £27.167m – (£1.927m) underspend

84. 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 £1.966m 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. Costs of Asset Disposal is forecast to overspend by £0.079m in 2021/22, some of this is a timing issue and will be allocated against the capital receipt when the asset is sold in future years.

COVID-19 Direct costs: Budget £0 – £0.204m underspend

85. 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 £0.148m.
86. 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.

Collection Fund

87. The Collection Fund is the ring-fenced fund which comprises all income and expenditure for both the Council Tax and Business Rates.
88. In setting the budget prudent estimates were used on the likely level of receipts to be recouped in 2021/22 from both sources and current forecasts are in line with these original estimates. £1m was set aside for collection 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. Further announcements were made as part of the Spending Round 2021 on reliefs for businesses for the next financial year, giving an indication that further time is required for the economy to recover from the pandemic.
89. It should be noted that the £34m s31 grant given by government to support the cashflow impact of mandatory business rates reliefs in 2020/21, and currently held in an earmarked reserve 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 £406.318m - £8.227m forecast net overspend

90. The forecast variance for dedicated schools grant (DSG) is a net £8.227m 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 2 2020-21 was 4,053; quarter 2 in 2021-22 is 4,255; an increase of 202 plans (4.98%.) This not reflect the current demand in the system as shared in the SEN & Inclusion Investment Cabinet report in July where Members approved additional resource of £1.7M to help address pressures.
91. The demand pressure and overspend is aligned with the national picture for many other local authorities and Government's acknowledgement of this is reflected in 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.

92. 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 £18.474m this is now forecast to be £26.701m. 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)

	Early Years	All Other Blocks	Total DSG Reserve
Balance brought forward from 2020-21		£18.474m	£18.474m
Early Years previous year adjustment	N/A		
Forecast Variance (all blocks) for 2020-21	(0.083)	8.310	8.227
Forecast DSG Deficit carried forward 2020-21	(0.083)	26.784	26.701

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

94. 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.

95. 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.

96. Officers are regularly meeting with school leaders to progress plans through the High Needs Recovery Group, reporting the position and recovery plan to Schools Forum. 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. The DfE have acknowledged this and confirmed this will be considered as part of the SEN review. The local authority continues to meet regularly with the DfE to monitor progress against plans.

SAVINGS DELIVERY 2021/22

97. 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.
98. 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.
99. 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 2 is shown in the table below, these assessments are included in the General Fund figures set out in this report.
100. 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.
101. The only change between Q1 and Q2 reporting for savings delivery is where the year 1 fostering excellence savings of £0.153m are now considered as delivered (blue) rather than green.
102. £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.
103. 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)
Corporate Director People							
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	-
	TOTAL	- 2.050	- 0.253	- 0.200	- 1.430	- 0.167	-
Corporate Director Resources							
Housing & Commercial Development	2021/22	- 0.050	-	- 0.050	-	-	-
	TOTAL	- 0.050	-	- 0.050	-	-	-
Chief Executive Directorates							
Human Resources & Org Development	2021/22	- 0.068	- 0.068	-	-	-	-
	TOTAL	- 0.068	- 0.068	-	-	-	-
Corporate / Cross Cutting							
	2021/22	- 2.200	-	- 1.701	-	-	- 0.499
	Total	- 2.200	-	- 1.701	-	-	- 0.499
GRAND TOTAL							
	Prior Years	- 1.767	- 0.100	- 0.200	- 1.300	- 0.167	-
	2021/22	- 2.601	- 0.221	- 1.751	- 0.130	-	- 0.499
	Total	- 4.368	- 0.321	- 1.951	- 1.430	- 0.167	- 0.499
	Prior Year %		5.7%	11.32%	73.57%	9.5%	0.00%
	2021/22 %		8.5%	67.32%	5.00%	0.0%	19.18%
	Total %		7.3%	44.67%	32.74%	3.8%	11.42%

CAPITAL RECEIPTS FLEXIBILITIES 2021/22

104. 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.

105. 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 £m	Full Year Forecast 2021/22 £m	Variance £m	Benefits
HR/OD	Organisational Development Transformation	1.703	0.540	- 1.163	The 10% saving will be in part attributed to the change efforts supporting service redesign, changes to ways of working and the effective adoption of new technologies Skills, knowledge and capability to work effectively as the organisation changes and transforms.
Other	Business Intelligence	1.000	0.329	- 0.671	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 Scheme	0.594	0.309	- 0.285	
Children's & Families	FACT Transformation	0.639	0.250	- 0.389	
Children's & Families	Early Help Support Hub	0.200	-	- 0.200	This is a wide-ranging programme to streamline and improve the way we work by taking a whole-system, holistic approach with corporate partners, staff, children, young people and their families. We will promote multi-agency integration which will make us more efficient in providing our services and more effective at helping families and children achieve positive outcomes. As part of our shared vision and shared Practice Framework, professionals will maximise the time spent with families, providing early support to prevent escalation and ensuring that our children thrive in their own communities.
Children's & Families	Contextual Safeguarding	0.170	-	- 0.170	
Children's & Families	Transport Co-Ordinator	0.070	0.041	- 0.029	
Children's & Families	Supporting the Parents of under 1s / Dads Matter Too	0.250	0.063	- 0.188	
Education & Skills	SEN & Inclusion Transformation	1.045	0.785	- 0.260	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	0.534	- 0.666	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.
Other	Other Transformational Schemes to be considered	-	-	-	Benefits to be assessed as additional schemes come forward
TOTAL		7.664	3.893	- 3.771	

RESERVES POSITION AND FORECAST

106. 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.

107. 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
TOTAL	128.059

108. 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.

109. 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.
110. 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.
111. As at quarter 2 there remains 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.
112. 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 2 forecast is an underspend of £10.776m and is reflected in Appendix B. Any underspend on the Towns Recovery budget will be requested to be transferred to a specific earmarked reserve at year end to allow for future initiatives to be funded (as detailed in paragraph 64). Any overachievement of income in Streetworks in the Highways service will be requested to be transferred to a specific ear-marked reserve at year end and ringfenced for the Ash Die back programme for 2022/23 (as detailed in paragraph 71).
113. 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 was approved at the Cabinet meeting in September.
114. 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.
115. A full list of Earmarked reserves and movements is presented in Appendix B

MEDIUM TERM FINANCIAL STRATEGY AND BUDGET GAP UPDATE

116. Following on from the report to Cabinet at its meeting on 14 September where an updated budget gap of £40.9m for 2022/23 was reported reviews have continued to assess the assumptions used within the medium-term financial planning model. The forecast budget gap for the next financial year (2022/23) is now £39.6m as shown in the table below and an explanation of the movements is included in the below paragraphs.

Revised Budget Gap as at Oct 2021	£m
Budget Gap – Sept 2021	40.9
Impact of NI increases	1.0
Energy Inflation increase	1.5
Leisure in-source assessment of on-going requirement and Income target level increased	(1.2)
Waste & Streetworks income assumption	(0.8)
Inflation adjustment in ASC	(0.7)
Move to revised model of demand	(0.9)
Amendment on IS demand/costs	(0.2)
Estimated Budget Gap for 2022/23 as at Oct 2021	39.6

117. Following the government announcement on 7 September for plans to increase funding of health and social care through an increase in national insurance a high level assessment of the impact of this for the council has been made and £1m added into the base budget in 2022/23.

118. Energy Inflation has been reviewed and increased in light of industry increases. The Council have advance purchased at a level of 85% to safeguard 2022/23 but this will still require an increase to Gas budget of 60% and electricity budget of 35%.

119. On the 1 October the ten externally operated Leisure Centres transferred back to the Council. A full year budget has been developed for 2022/2023 using the transfer information, new contract agreements and Income price realignment and forecast at 90%, 10% has been allowed for loss of members. Overall, this is showing that the base budget can be reduced by £0.600m. In addition, the inhouse Leisure centre income budget assumption has been reassessed and income targets are being put back to pre COVID-19 levels, this is a further £0.400m. The service is promoting and incentivising members and are confident that this can be achieved in 2022/2023.

120. Income budgets for Waste Services Green Waste, Bulky and HRC Recyclable and Highways Services, Streetworks have been reviewed in light of the quarter 2 forecasts and as demand is expected to continue the targets have been increased by £0.800m.

121. There has been a small reduction in the inflationary requirement assumed for Adult Social Care of (0.239m). This is predominantly due to refreshing the data against which inflationary impacts had been calculated for the cohort of

people being supported as of September 2021, rather than any significant changes to assumptions on the rates of inflation. In addition, an adjustment of (£0.482) for expected increased income from client contributions has been made. This reflects the expected changes to people's financially assessed contribution in line with the expected inflationary increase in the state pension for those of state pension age, or increased benefits for those below state pension age.

122. In Adult Social Care the approach to budgeting for anticipated demographic pressures has until now been to use the Office of National Statistics projections of population growth. This year the method has changed, as it is believed that this approach does not take into account sufficiently well the change in the numbers of people who might need Adult Social Care. Instead, indices developed by the Institute of Public Care – Projecting Older People Population Information (POPPI) and Projecting Adult Needs and Service Information (PANSI) – have been used instead. This has slightly increased the demographic pressure for Access & Reablement, and reduced it for Learning Disabilities and Mental Health, with a net overall reduction of (£0.909m)

123. A pressure of £0.2m for Information Services has been removed. This was to cover the new revenue costs of the Digital programme however the programme has been delayed and remodelled. Going forward schemes will only be taken forward if they can deliver savings or efficiency's and cover the additional revenue running costs.

Overview and Scrutiny Engagement

124. 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 26 November 2021.

Safeguarding Implications

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

Public Health Implications

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

Procurement Implications

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

Equalities Impact of the Proposal

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

Environmental and Climate Change Considerations

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

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

130. 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

131. 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. Risks associated with service delivery and the level of reserves will be raised as and when proposals are brought forward as part of the budget setting process.

Financial Implications – Section 151 Officer Commentary

132. This report is the second for the current 2021/22 financial year and the forecast for the financial year is a secure financial position for the Council in 2021/22, given the level of uncertainty when the budget was set back in February 2021, and also allows the Council to put aside more one off funding into reserve to enable the balancing of the MTFS in future.
133. This builds on the quarter 1 position and follows 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.
134. Although there are pressures within the Council, as reported, these are being managed overall and although there was uncertainty, these 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. Indeed, the revisions to the budget for the current demand have been used to revised the base budget assumptions for 2022/23 and have helped contribute to lowering the estimated gap.
135. The forecast underspend allows the Council to act prudently once again. 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.
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. Mid-Year into 2021/22 is building on the continuance of sound financial management and control and rebasing service spend for the level of demand that is being presented now. It demonstrates that the Council can operate within its budget, can prudently set aside funds to help manage future sustainability but be under no illusion that difficult decisions still lie ahead when setting the 2022/23 budget and MTFs.

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 further spend controls, or if the position is deemed critical unplanned service rationalisation may be required. This 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.

140. Proposals around how the budget gap will be bridged and ultimately closed will be formulated over the coming months. These proposals will look at all avenues open to the Council and will inevitably look at the service the Council provides from a statutory and discretionary level as well the costs that fall within those services most notably third party spend and staffing. Changes to workforce will be minimised in so far as they can be with mitigations such as holding vacancies where possible. Any impact on the workforce will follow the council policies and will include union consultation when appropriate.

Options Considered

141. 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.

142. There is a statutory requirement to set a balanced budget. This report is an update report that outlines to members the latest position in respect to the Budget 2022/23 following the previous update in September.

Conclusions

143. The report supports effective decision making, ensures a sound financial control environment and ensures members are updated on the latest position for the budget for 2022/23.

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31/10/2021

Appendices

Appendix A: Revenue Budget Movements

Appendix B: Forecast Reserves Position 2021/22 Quarter 2

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>

Financial Year 2021/22, Quarter One Revenue Budget Monitoring Report – Cabinet, 14 September 2021

<https://cms.wiltshire.gov.uk/ieListDocuments.aspx?CId=141&MId=13771&Ver=4>

Appendix A – Revenue Budget Movements

	Original Budget 2021/22	Structure Changes & Technical Changes (post budget setting)	Budget movements approved by CLT Q1 / Q2	Revised Budget Q2
	£m	£m	£m	£m
Corporate Director People				
Family & Children Services	59.185	0.026	- 0.362	58.849
Education & Skills	19.057	-	- 0.446	18.611
Learning Disabilities & Mental Health	78.007	-	0.125	78.132
Access & Reablement	50.709	-	- 0.320	50.389
Commissioning - Adults	24.153	-	- 0.209	23.944
Commissioning - Childrens	5.068	-	- 0.067	5.001
Corporate Director Resources				
Finance	5.411	-	- 1.313	4.098
Strategic Procurement	1.583	-	- 0.070	1.513
Programme Office & Systems Thinking	1.205	-	- 0.162	1.043
Housing & Commercial Development	16.961	-	- 0.030	16.931
Digital & Information	11.406	-	0.007	11.413
Corporate Director Place				
Economic Development & Planning	4.745	0.560	- 0.221	5.084
Communities & Neighbourhood	39.966	- 1.234	- 0.211	38.521
Highways & Environment	54.630	-	- 2.146	52.484
Chief Executive Directorates				
Legal, Electoral & Registration	7.755	- 0.934	- 0.004	6.817
HR & Organisational Development	3.205	2.151	0.038	5.394
Public Health	1.541	-	- 0.033	1.508
Corporate Directors & Members	3.386	- 0.370	0.210	3.226
Commercial Savings	-	-	0.102	0.102
Corporate				
Movement to/from Reserves	- 8.444	-	- 0.043	- 8.487
Capital Financing	25.320	-	1.847	27.167
Corporate Costs (formerly Restructure & Contingency)	1.087	- 0.199	3.308	4.196
Corporate Levies	6.625	-	-	6.625
COVID	-	-	-	-
General Fund Budget	412.561	- 0.000	-	412.561
HRA Budget	-	-	-	-
Total	412.561	- 0.000	-	412.561
Funding				
General Government Grants	- 57.045	-	-	- 57.045
Wiltshire Council Funding	- 297.016	-	-	- 297.016
WC Business Rates Retention Scheme(BRRS)	- 58.500	-	-	- 58.500
Total Funding	- 412.561	-	-	- 412.561

*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 2

Service Area	Reserve	Opening Balance 2021/22	Budgeted and Recommended Q1/Q2 Drawdown	Forecast drawdown and contributions during the year	Year End Forecast Reserve Position (as at Qtr 2)
Corporate	General Fund Reserve	-16.856			-16.856
Earmarked Reserves					
Corporate	Budget Equalisation	(7.861)	4.165	(11.045)	(14.741)
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 - Commissioning - Childrens	(0.106)		0.095	(0.011)
Communities & Neighbourhood	Various Grants - Communities & Neighbourhood	(1.979)		0.013	(1.966)
Economic Development & Planning	Various Grants - Economic Development & Planning	(0.734)		0.272	(0.462)
Education & Skills	Various Grants - Education & Skills	(0.251)		-	(0.251)
Family & Childrens	Various Grants - Family & Childrens	(0.163)		0.057	(0.106)
Finance & Procurement	Various Grants - Finance & Procurement	(0.077)		0.058	(0.019)
General Government Grants	Various Grants - General Government Grants	(0.105)		-	(0.105)
Housing & Commercial Development	Various Grants - Housing & Commercial Development	(1.985)		0.091	(1.894)
Human Resources & Org Development	Various Grants - Human Resources & Org Development	(0.018)		-	(0.018)
Learning Disabilities & Mental Health	Various Grants - Learning Disabilities & Mental Health	(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)		0.077	(0.197)
Communities & Neighbourhood	Museum Development	(0.024)		0.024	0.000
Communities & Neighbourhood	Area Board	(0.070)		-	(0.070)
Highways & Environment	Waste Lot 1 MRF Equipment Sinking Fund	(0.168)		0.168	(0.000)
Legal & Governance	Elections	(0.200)		(0.200)	(0.400)
Family & Childrens	Support for Care Leavers	(0.012)		(0.017)	(0.029)
Finance & Procurement	Insurance	(2.659)		0.321	(2.338)
Finance & Procurement	PFI Schools	(3.152)		0.210	(2.942)
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)		0.104	(0.168)
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	(0.000)
Financing & Investment Inc. & Exp.	Gainshare Income	(2.675)		-	(2.675)
Communities & Neighbourhood	World Heritage Site Trust Transition	(0.028)		0.010	(0.018)
Communities & Neighbourhood	Lord Methuen Charitable Trust	(0.001)		-	(0.001)
Highways & Environment	Play Area Asset Transfers	(0.059)		0.002	(0.057)
Corporate	Wiltshire Foundation Trust	(0.052)		0.010	(0.042)
Restructure & Contingency	Enabling Fund	(0.140)		-	(0.140)
General Government Grants	Business Rates Equalisation Fund	(0.309)		-	(0.309)
Local Authority Total Earmarked Reserves (excluding DSG)		(106.878)	44.563	12.020	(50.295)
Local Authority Total Usable Reserves (excluding DSG)		(123.734)	44.563	12.020	(67.151)
Education & Skills	Locally Managed Schools Balances	(12.542)			(12.542)
Dedicated Schools Grant	DSG Balances	18.717		8.991	27.708
Total DSG Reserves and Balances		6.175	-	8.991	15.166
Housing Revenue Account Balance		(10.500)	-	-	(10.500)
TOTAL Earmarked Reserves and Balances		(128.058)	44.563	21.011	(62.484)