

Council Budget 2023/24

and

Medium Term Financial Strategy

2023/24 to 2025/26

This document sets out the council's Budget 2023/24 and Medium Term Financial Strategy (MTFS) to 2025/26.

It maps out in financial terms the council's journey for the 2023/24 budget and the following two years, taking its direction from the council's Business Plan.

The budget will be refreshed annually to take account of any local or national changes and to provide for a three year financial plan. It will follow any review or refresh of the council's new Business Plan in subsequent years, incorporating any resulting financial changes. It will also be updated for changes in national and local funding assumptions, local income projections, spending pressures and any changes in savings plans.

Finally, the document sets out in detail the proposed saving plans and the estimates and assumptions used in developing the Budget and the MTFS. Those assumptions will be reviewed on a continued basis and, if necessary, amended for future years as more data and evidence on service demands and funding becomes available.

As such, whilst the budget estimates for 2023/24 have been proposed and are set, budgets for the ensuing years 2024/25 – 2025/26 are indicative only and are likely to change before the final budgets for those years are approved as part of the annual cycle.

FUNDING ASSUMPTIONS

The Council receives its funding to deliver services in the main from local taxes, Council Tax and Business Rates. It also receives funding from Government in the form of grant. Where this grant is either ringfenced or service specific e.g. Public Health, it is budgeted for against the service it relates too. All other grants are considered core funding and are held 'below the line' in the council's 'funding' to fund the spending on services.

This section will go through the assumptions and data being used to estimate the level of funding being received for those three main funding sources.

Council Tax

The forecast for Council Tax income is driven by two main factors:

a) The number of Band D equivalent properties, known as the 'taxbase'.

The taxbase for 2023/24 is estimated 193,142.94 Band D equivalents. Going forward, the council has assumed a collection rate of 98.8% and annual 'growth' of around 1.2% p.a. It is forecast that, by 2025/26, the taxbase will be 197,806.18 Band D equivalents.

b) The charge per Band D equivalent property.

The Council Tax charge 2023/24 is £1,709.90, a general rise of 2.99%, plus a further 2% levy for Adult Social Care. A total 4.99% increase on the 2022/23 charge.

Forecasts for later years of the MTFs for financial planning purposes only are based on a further general rise of 1.99% p.a. in each year from 2024/25 and 2025/26, plus one more year of the Adult Social Care levy at 2% in 2024/25 only.

The current Government Council Tax Referendum prescribed limit of 3% for 2023/24 was announced in the provisional settlement. For 2024/25 the core Council Tax referendum principles have been announced to continue at the same level for 2024/25.

Also, in the settlement an Adult Social Care levy of 2% for 2023/24 and 2% for 2024/25 was permissible for those Councils who have social care responsibilities. This must be spent wholly on Adult Social Services. No confirmation was given for 2025/26.

The table below sets out the detail on the Council Tax assumptions over the MTFs, with 2023/24 the basis of the council tax setting and future years for financial planning purposes only.

	2022/23	2023/24	2024/25	2025/26
Tax base (Band D Equivalents)	189,964.37	193,142.94	195,460.66	197,806.18
Increase in properties		3,178.57	2,317.72	2,345.52
% increase		1.67%	1.20%	1.20%
Band D Charge (£p)	£1,638.16	£1,719.90	£1,788.53	£1,824.12
Increase in £p		£81.74	£68.63	£35.59
Price % increase		4.99%	3.99%	1.99%
Total Council Tax revenue (£m)	£311.192	£332.187	£349.587	£360.822
Increase in £'m		£20.995	£17.400	£11.235
Increase in %		6.75%	5.24%	3.21%

The council runs a Council Tax Reduction Scheme, which supports low income households with the cost of council tax. Currently 25,600 households are supported through reductions in their council tax. This scheme has grown in importance during the cost of living crisis as it provides a gateway to other methods of financial support. The government have recently announced that those in receipt of Council Tax Reduction will be given up to £25 reduction in the net bill for 2023/24. This is a sum that will be automatically deducted from the bills of those in receipt of council tax reduction. Access to the Household Support Fund which will also continue in 2023/24 is partly determined by entitlement to council tax reduction and £5.4m has been made available by government which will be distributed by the council to low income households during 2023/24.

The council tax reduction scheme for those of working age is a locally designed scheme and there are no planned changes to the way the scheme is delivered in 2023/24. The council is however obliged to confirm local arrangements are publicised and that the council will continue to disregard war widow, war widower pensions and war disablement pensions for the purposes of calculating both council tax reduction and housing benefit in 2023/24.

Business Rates

National Non Domestic Rates (NNDR) are charged on non-domestic properties such as shops, offices and factories. They are calculated using the rateable value (RV) of an eligible property and multiplying it by the appropriate multiplier. The RV is set by the Valuations Office Agency (VOA).

For the financial year 2023/24 the RV that were previously based on property market figures from 1 April 2015 were updated to reflect the property market as at 1 April 2021. The government have a package of support for businesses including a transitional relief scheme which will adjust rateable values for those businesses seeing the largest changes in their bills. Government have confirmed that councils will be fully compensated for these reliefs.

The council bills all registered properties and under the current national 50:50 business rate retention scheme, the council retain 49%, the Fire Authority 1% and 50% of the business rates collected is paid over to the Government.

When the 50:50 business rate retention system was introduced in 2013/14, as part of wide changing reforms to Local Government Funding, the Government also introduced a tariff and top up redistribution system based on the overall funding baseline that was set to ensure no Council lost out or indeed profited from the new Local Government funding system.

The level of tariff following the revaluation is estimated at circa £20m and is taken off at source as part of the business rate mechanism, when you take this into the rate retention mechanism, the Council retains around 36% of the distributable business rates within Wiltshire.

The Government announced in the spending review that it would freeze the increase in the multiplier rate again for 2023/24 to provide continuing support to businesses. Consequently, the Government announced in the provisional settlement that it would compensate Local Government for the loss of business rates because of the freeze. It is estimated therefore that Wiltshire will receive around £4.3m in funding through a section 31 grant in 2023/24. In future years it is assumed that the multiplier rate or government will continue to compensate councils for the loss of additional business rates due to any subsequent freezes.

Collection Fund Surplus/Deficit

Over the past 3 years the Collection Fund has seen significant changes due to the economic impact of COVID-19 and the steps taken by government to support businesses and households during that period. The main change has been within the business rates regime and the timing of the reliefs announced for certain business sectors and the timing of the grant to compensate councils for these reliefs. Due to the mechanism and regulation significant deficits have been seen in business rates, with s31 grant funding received in the year to mitigate the cashflow impact on councils.

The declared position of the overall Collection Fund administered by the council for 2022/23 is a surplus for Council Tax of £6.281m and a surplus for Business Rates of £5.797m. The council's share of these balances is £5.319m and £2.841m respectively, resulting in an overall surplus of £8.160m. Due to the accounting regulation for the Collection Fund this gain is received by the council during the 2023/24 financial year, and due to the risk and uncertainty with the Collection Fund, particularly associated with the cost of living crisis and the Business Rates revaluation and impact of transitional relief schemes any surplus will be transferred to the Collection Fund Volatility Reserve.

The previous year's deficit will continue to be funded by the monies set aside in the Collection Fund Volatility reserve over the 3 year period 2021/22-2023/24 as originally planned, with the timing of the financial impact across the 3 years set out in the regulations set by government.

Significant risk remains with the income from local taxation despite the positive indications of new homes growth and the on-going support from government and to support the mitigation of this risk for the council continue to hold a Collection Fund Volatility reserve that was created in 2020/21, and this reserve is forecast to hold £5.497m at the beginning of 2023/24.

Provisional Local Government Settlement

The Chancellor of the Exchequer announced his Autumn Budget Statement 2022 on 17 November 2022 and outlined an increase in Department Expenditure Limit for Local Government of 33%.

On the 19 December 2022 the Secretary of State announced the provisional local government settlement which provided details on the grant allocations to Councils from this additional funding, together with other measures aimed at supporting Council finances. The provisional settlement set out that Local Government Core Spending Power was increasing by an average of 9.2%, made up mostly of increased council tax flexibilities and additional £3.1bn grant funding for social care. Also announced was a 12 month extension to the Household Support Fund, confirmation of a two year delay to the Social Care Reforms and a new 3% funding guarantee, to ensure all councils saw an increase of at least 3% in their Core Spending Power.

The settlement was announced for one year but included confirmation of some grant values for 2024/25 and also confirmed that the Council Tax referendum thresholds and Adult Social Care levy limits would remain the same for 2024/25.

Four grants were confirmed to now be wrapped up in other grant funding. Three are rolling into RSG (Council Tax Discounts – Family Annexes (£7.4m), Local Council Tax Support Admin Subsidy (£69m) and Natasha's law (£1.5m) and the final one (The Independent Living Fund, £161m) is combining with the repurposed Adult Social Care reform funding. The council will therefore now receive £0.566m of Revenue Support Grant to replace the Local Council Tax Support Admin Subsidy and the £1.081m Independent Living Fund will move from service into the Social Care Grant.

Some core grants that formed part of the funding for the council in 2022/23 have either ceased or reduced. It was confirmed that no legacy payments would be made as part of the New Homes Bonus grant and only year 13 payment would be made, although the mechanism for the calculation of the grant was remaining. This results in a grant for 2023/24 of £2.983m (was £6.678m in 2022/23). The Lower Tier Services Grant was confirmed to cease, which is a loss of £0.498m for the council and the new Services Grant reduced by £1.742m to £2.249m as a result of the cessation of the increase in employer National Insurance compensation element, previously announced by government.

New funding nationally worth £1bn in 2023/24 and £1.7bn in 2024/25 was announced as additional funding for social care. Of that £600m and £1bn for each year respectively will be distributed through the Better Care Fund, referred to as the Discharge Fund. The council is set to receive £1.426m in 2023/24 from this funding.

The remaining £400m in 2023-24 and £683m in 2024-25 is being combined with the £162m Market Sustainability. The council is set to receive £4.269m of this Market Sustainability and Improvement Fund.

Additional funding for social care was included in Autumn Budget Statement 2022, with Local Government continuing to be allocated the funding that was intended to pay for the ASC reforms amounting nationally to £1.265bn in 2023/24 and £1.877bn in

2024/25. The provisional settlement confirmed that the council will receive in total £24.336m in 2023/24 (including the Independent Living Fund grant), which is an increase of £9.001m. It is estimated that a further £3.7m will be received in 2024/25. These new monies have been allocated to councils through the existing ASC Relative Needs Formula equalised for the Adult Social Care levy, however the council does not receive any funding from the Adult Social Care equalisation owing to its Council Tax base position compared to other authorities.

The Rural Services Delivery Grant has been confirmed to continue with the same quantum and basis of allocation, which for the council is £3.480m. All other grants have been assumed that they will continue at the same rate as 2022/23.

Details of the core funding Government grants are provided in the table below.

Provisional Settlement Comparison	FINANCIAL YEAR 2023/24			2024/25	2025/26
	MTFS			Estimate	Estimate
	Dec 2022 £m	Settlement £m	Variance £m	£m	£m
Lower Tier Services Grant	0.498	-	(0.498)	-	-
New Homes Bonus	6.678	2.983	(3.695)	2.500	1.500
Rural Service Delivery Grant	3.479	3.480	0.001	3.480	3.480
Services Grant	3.991	2.249	(1.742)	-	-
Revenue Support Grant	0.478	0.566	0.088	0.566	0.566
Improved Better Care Fund	9.100	10.242	1.142	10.242	10.242
ASC Market Sustainability & Improvement Fund	-	4.269	4.269	5.317	5.317
ASC Discharge Fund	-	1.436	1.436	2.393	2.393
Rollover of Social Care Grant 2022/23	14.253	14.253	-	14.253	14.253
Independent Living Fund (rolled in for 2023/24)	1.081	1.081	0.000	1.081	1.081
Additional Social Care Grant	-	9.001	9.001	12.715	12.715
Section 31 inc. NNDR Multiplier Compensation	11.262	27.331	16.069	27.331	27.331
Total Specific Grants	50.820	76.891	26.071	79.878	78.878

The Council also received funding for specific service delivery from Government and these are budgeted for within the services net budget. The significant grants are detailed in the table below.

Specific Grants held in the Services Net Budget Total	2023/24 £ m	2024/25 £ m	2025/26 £ m
Public Health Grant	17.522	17.522	17.522
NNDR Admin Grant	0.614	0.614	0.614
Council Tax Support Fund	0.676	0.676	0.676
Housing Benefit Admin subsidy	1.174	1.174	1.174
Homelessness Prevention Grant	1.076	1.128	1.128
Local Authority Bus Subsidy	0.985	0.985	0.985
Dedicated Schools Grant (incl academy schools funding, later issued through ESFA)	434.521	434.521	434.521
Pupil Premium for LAC Grant	0.784	0.784	0.784
Supporting Families Grant	1.214	1.317	1.317
Unaccompanied Asylum Seeking Children & Young People	1.879	1.879	1.879
Youth Justice Board Grant	0.404	0.404	0.404
Adult Education Board	0.562	0.562	0.562
Other smaller childrens services grants	0.542	0.542	0.542
Specific Grants In the Services	456.567	22.099	22.099

Wiltshire Council receives the Better Care Fund contribution from the ICB (Integrated Care Board). In 2022/23 this minimum contribution was £36.130m. This is anticipated to be uplifted in 2023/24, the schemes that this will be allocated to will be approved by the Wiltshire Partnership Board.

Summary Forecast Resources

Based on the above assumptions the total core funding available for the Council to deliver services in 2023/24 is £465m.

It reflects the higher than anticipated increases in Council Tax income and the outcome of the provisional settlement.

Going forward in the MTFS it is anticipated that Government grant will increase, mainly for social care, however a level of uncertainty remains around the assumption on other government grants and quantum of funding, the additional income from council tax will see the overall resources continue to increase to £490m by 2025/26.

	2023/24 £m	2024/25 £m	2025/26 £m
Council Tax	290.422	301.098	312.334
Social Care Levy	41.765	48.489	48.489
Business Rates	49.444	50.244	51.044
Collection Fund surplus	6.850	-	-
Specific Grants	76.891	79.878	78.878
Total Funding	465.372	479.709	490.745

This will form the basis of the Councils Net Revenue Budget and fund service spending plans over the next three years.

SERVICE SPENDING PLANS

Service Spending Pressures

As for any other organisation, the council experiences budget pressures as a result of inflation e.g. contractual and national staff pay awards, increasing demand for service provision and changes in legislation. The council has considered and made provision for spending pressures that are likely to materialise, totalling over £122m by 2025/26.

Some of these pressures have been reported during the budget monitoring of the current 2022/23 financial year and require base budget funding so are built into the budget as prior year inflation pressures. The vast majority of these pressures are expected to arise based on the current assumptions and estimates including nearly £28m of contractual inflation and £7.8m of pay inflation, and additional demand of just over £17m. These are listed in the table below and the most significant items explained in the ensuing narrative:

	2023/24 £m	2024/25 £m	2025/26 £m	Total £m
Pay Inflation	7.833	4.093	4.195	16.121
Contractual Inflation	27.705	10.052	9.717	47.474
Total Inflationary Pressures	35.538	14.145	13.912	63.595
Revised Income Assumptions	0.437	0.150	-	0.587
Demand for Adult Social Care inc. Hospital Discharges	5.850	0.585	1.169	7.604
Demand for School Transport inc. SEND Transport	1.761	1.752	1.978	5.491
Demand for Children's Social Care	4.043	1.096	0.819	5.958
Demand for Housing	-	1.000	-	1.000
Waste tonnages growth	0.079	0.085	0.088	0.252
Development Management increase in appeals	1.112	(0.200)	(0.170)	0.742
Information Services Oracle Licencing and Support	0.039	0.068	(0.029)	0.078
Spatial Planning Neighbourhood Planning demand	0.104	(0.104)	-	-
Place staffing growth to manage capacity issues and retain staff	0.706	-	(0.215)	0.491
Economy & Regeneration Major Projects rebase staff recharge to Capital programme	0.270	-	-	0.270
Melksham Campus building operating budget	0.300	-	-	0.300
Education Welfare demand	0.209	-	-	0.209
Realign Insurance gross and income budget	0.482	-	-	0.482
Pension Lump Sum payment rebase	0.395	-	-	0.395
Other demand changes	0.229	(0.117)	-	0.112
Evolve Staffing for target operating model	0.620	-	-	0.620
Loss of Commercial Income Monkton Park	0.300	-	-	0.300
Persistent Organic Pollutants (POPs) new Waste Management requirements	0.400	-	-	0.400
Financing the Capital Programme	(0.108)	13.283	3.805	16.980
Total Demand Pressures	17.228	17.598	7.445	42.271
Cabinet Investment on social worker retention & Business Insights	0.871	0.024	0.025	0.920
Undeliverable Savings	0.548	-	-	0.548
Prior Year Inflation and Income Base Adjustments	14.931	-	-	14.931
Grand Total Spending Pressures	69.116	31.767	21.382	122.265

Pay inflation

Pay inflation includes the national pay award and the impact of national insurance rises.

In 2023/24 £7.8m has been budgeted for the pay award for 2023/24, which is current estimated as a 4.5% increase. The following two years pay awards have been estimated at 2.5%.

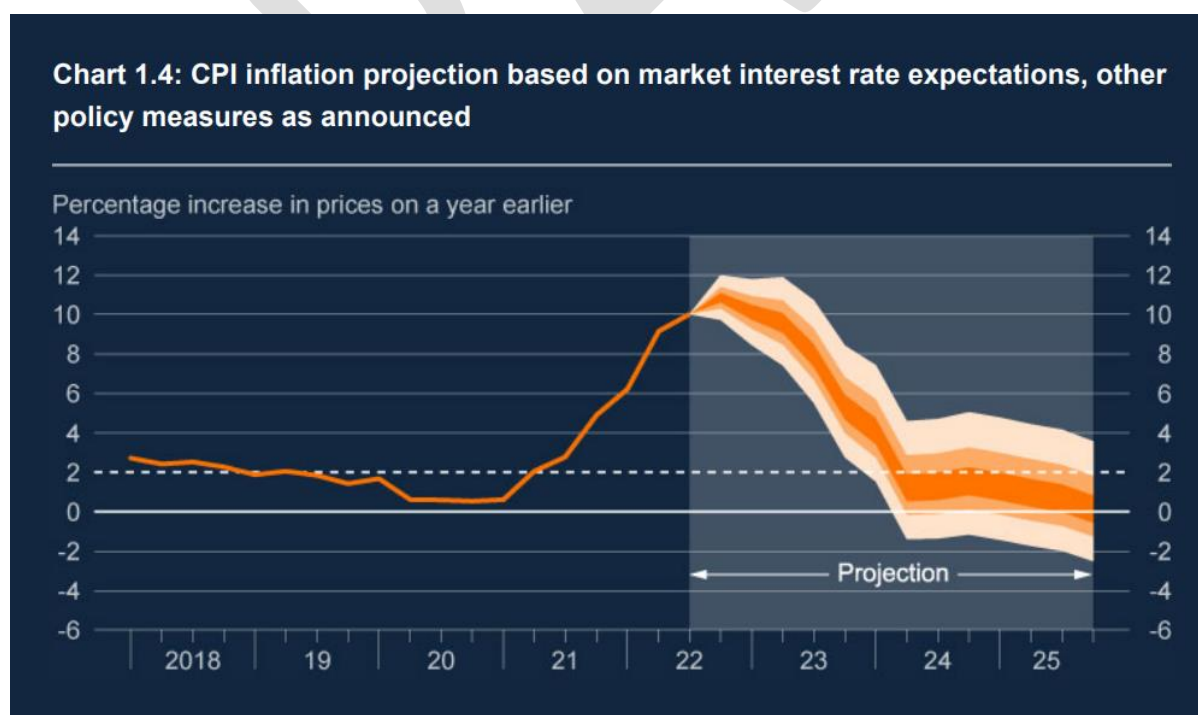
A 6.5% vacancy factor is applied to all services and included within the 2023/24 base budget.

Contractual inflation

The total contract inflation arising over the next three years is estimated to be circa £47.5m, with £27.7m estimated in 2023/24.

The Council budgets for inflation based on the indices that those supplies and services are contractually linked to. For strategic budget planning purposes, we look to hold this to Consumer Price Index (CPI) but specific contracts will have different indices aligned to them, and as the approach towards inflation management within contracts varies across the organisation, actual pressures identified by services uses those inflation indices identified.

The majority of contracts are linked to CPI and the council uses the Bank of England (BoE) forecast issued in November of the preceding year to estimate the CPI rate. The chart below is an extract of the CPI inflation forecast issued by the BoE in the November 2022 MPC report.



Given the volatility experienced in inflation, the significant level of uplifts already applied in the current year and the forecast provided above the average CPI that is

being used in 2023/24 for contractual inflation is 6%, and this will fall back down to 2% from 2024/25 onwards.

There are outliers for forecasts on inflation, most notably these remain around energy prices. The Council fixed the majority of its energy prices for 2022/23 but these prices had to be renewed for 2023/24, which will see an increase in gas prices of 50% and electricity by 11%.

A significant amount of inflation, around £14m of the £27.7m for 2023/24, has been applied to Adult Social Care and will be used in the engagement and negotiation with providers to agree fee uplifts that will support the Adult Social Care market and the provision of care packages in Wiltshire.

Demand for Services

Demand for services the council provides is driven dependent on a specific service, for Waste Management it is driven through the number of households and the total tonnage of Waste produced, for Adult Social Care the number of residents requiring packages of care or placements. For the latter an ageing demographic will have a significant impact on the amount of demand predicted to arise.

The base budget is set assuming a level of demand for services using the current financial year forecasts and based on latest evidence and trends. For 2023/24 revisions have been made to the base budget to accurately revise the level of base budget to reflect current demands in some services, with the most significant increases seen in Adults Services, including Hospital Discharge pressures, Children's Social Care and Home to School and SEND Transport.

SAVINGS

The Cabinet have been working on putting together saving proposals over the three years that would not only still enable business plan priorities to be delivered but also for the Councils finances to be managed and move to a sustainable footing.

Saving proposals have been put forward that total £51m over the MTFs, significantly over £26m to be delivered in the first year.

The detail proposal for savings by each service are shown in annex 7 of this appendix.

CAPITAL PROGRAMME

The Capital Programme is detailed in annex 11, and a summary is provided below.

APPENDIX 1

	Revised 23/24 Budget £m	Revised 24/25 Budget £m	Revised 25/26 Budget £m	Future Years £m	TOTAL £m
Corporate Director - People	46.143	35.360	12.305	35.929	129.737
Corporate Director - Resources	56.971	41.777	48.067	13.387	160.202
Corporate Director - Place	65.433	80.170	68.848	306.664	521.115
Total General Fund	168.547	157.307	129.220	355.980	811.054
Housing Revenue Account	30.580	48.772	39.039	174.923	293.314
Total Capital Programme	199.127	206.079	168.259	530.903	1,104.368

Grants	70.737	80.899	53.527	284.526	489.689
Other Contributions	2.000	-	-	32.090	34.090
S106 Contributions	1.434	1.264	-	-	2.698
CIL Contributions	4.282	8.487	4.376	0.542	17.687
HRA	30.580	48.772	39.039	174.922	293.313
Capital Receipts	1.725	0.250	0.250	1.000	3.225
Stone Circle Loans	21.298	24.835	10.019	0.732	56.884
Borrowing Funded by Revenue Savings	-	-	31.200	-	31.200
Borrowing	67.071	41.572	29.848	37.091	175.582
Total Funding	199.127	206.079	168.259	530.903	1,104.368

New schemes totalling £29m will be added to the Capital Programme, the majority of which will be funded from borrowing. The schemes are detailed below.

The revenue financing of new schemes that are funded from borrowing, which totals over £24m, has been factored in the pressures of the MTFS.

	2023/24 £'m	2024/25 £'m	2025/26 £'m	Future Years £'m	Total Budget £'m
Capital Investment					
Schools Maintenance & Modernisation - Increase & Inflation Adjustment	0.045	0.030	1.030	2.060	3.165
Schools Maintenance & Modernisation - Mobile Classroom/Pratten Huts Replacement	1.523	2.025	3.075	6.300	12.923
Facilities Management Operational Estate – Capital maintenance budget inflation and estate requirements	0.878	0.778	0.778	3.110	5.544
Facilities Management Operational Estate - Essential and high priority capital works at Coroner's Court	0.102	-	-	-	0.102
Facilities Management Operational Estate – Essential planned maintenance and energy efficiency works Gypsy & Traveller Sites	0.080	-	-	-	0.080
Facilities Management Operational Estate - Essential maintenance (listed building responsibilities) at Edmund's Arts Centre	0.102	-	-	-	0.102
Facilities Management Operational Estate - Asbestos roof replacement Churchfields Depot	0.650	-	-	-	0.650
Facilities Management Operational Estate - Essential planned maintenance at Wilton Depot	0.170	-	-	-	0.170
Total Health & Safety Proposals	3.550	2.833	4.883	11.470	22.736
Fleet Vehicles - Phase 1 2023-2026 Fleet Strategy	1.863	1.379	1.722	-	4.964
History Centre Reception and Performing Arts Library	0.105	-	-	-	0.105
Dunnes Lane Car Park, Castle Coombe	0.325	-	-	-	0.325
Salisbury Resource Centre	0.825	-	-	-	0.825
Business Plan Priority Proposals	3.118	1.379	1.722	-	6.219
Total Investment	6.668	4.212	6.605	11.470	28.955

Funded Through Borrowing	5.843	4.212	6.605	11.470	28.130
Funded Through Capital Receipt	0.825	-	-	-	0.825
Business Plan Priority Proposals	6.668	4.212	6.605	11.470	28.955

RESERVES

The Council holds reserves to either undertake planned one off investment/spending or to deal with financial shocks/risk that face the authority in its operations.

Following the setting of the two previous years budgets and the budget monitoring during those years the Cabinet has continued to be more transparent on the reserves

held and to move the Council to holding reserves that are commensurate with the level of financial risk being faced and to take opportunities as they present to ensure adequate monies are set aside to mitigate risks so that plans and priorities can be delivered.

The General Fund Reserve is the Council's reserve held to deal with all financial shocks, whatever they may be. The table below shows the estimated opening balance and the forecast future year balances as a result of taking opportunities as they arise, balances have increased to bring the reserve up to the risk assessed level with no current plans to continue to increase the balance on this reserve.

General Fund Reserve Forecast

Year Ended 31 March	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M
Opening Balance	21.056	28.056	28.056	28.056
Transfer from Budget Equalisation	7.000	-	-	-
Closing Balance	28.056	28.056	28.056	28.056

Annex 8 provides the full detail on the general fund risk assessment. The table below then provides an estimate of the reserves held against the risk assessed level. With the budget balanced over the MTF period the budget equalisation reserve is no longer required to be held and transfers will be recommended during the 2022/23 financial year financial reporting. With part of this balance increasing the balance held in General Fund Reserve the risk assessment value is now met by the General Fund Reserve and some specific earmarked reserves.

Reserves Held Against Assessed Financial Risk

Year Ended 31 March	2022/23 £M	2023/24 £M	2024/25 £M	2025/26 £M
General Fund	21.056	28.056	28.056	28.056
Budget Equalisation	16.520	-	-	-
Collection Fund Volatility	6.438	5.497	10.819	11.173
Latent Demand	7.895	7.583	4.366	2.962
Opening Balance	51.909	41.136	43.241	42.191
Net Movement on General Fund	7.000	-	-	-
Transfer out of Budget Equalisation	(16.520)	-	-	-
Planned use of Collection Fund	(0.941)	5.322	0.354	(0.575)
Estimated use of Latent Demand	(0.312)	(3.217)	(1.404)	(0.123)
Closing Balance	41.136	43.241	42.191	41.493
Represented By:				
General Fund	28.056	28.056	28.056	28.056
Budget Equalisation	-	-	-	-
Collection Fund Volatility	5.497	10.819	11.173	10.598
Latent Demand	7.583	4.366	2.962	2.839
Closing Balance	41.136	43.241	42.191	41.493
Risk Assessed Balance*	27.615	31.880	31.880	31.880
Cover	149%	136%	132%	130%

The Council also holds Earmarked Reserves to deliver on planned or ringfenced spending. The table below provides details on the total level of reserves held by the Council, including Earmarked Reserves as well as Dedicated Schools Grant (DSG) and school balances.

Reserve	Closing Balance 2022/23 £m	Closing Balance 2023/24 £m	Closing Balance 2024/25 £m	Closing Balance 2025/26 £m
General Fund	28.056	28.056	28.056	28.056
EARMARKED RESERVES:				
Latent Demand	7.583	4.366	2.961	2.838
Collection Fund Volatility	5.497	10.819	11.173	10.599
Public Health	7.092	5.197	3.792	2.386
Transformation	6.164	3.668	2.168	2.168
Business Plan Priority	2.054	1.338	0.621	0.621
PFI's	5.666	5.516	5.366	5.366
Insurance	2.735	2.235	1.735	1.735
Community Development Initiatives	2.000	1.250	0.500	-
Accommodation Needs	10.000	8.000	6.000	4.000
Road Signage	0.500	-	-	-
Other Earmarked	10.977	4.977	3.892	3.966
Total Earmarked	60.268	47.366	38.208	33.679
Schools Balances	8.483	6.385	4.124	1.863
DSG	(35.440)	(48.527)	(58.997)	(64.426)
TOTAL	61.367	33.280	11.391	(0.828)

Annexes

Annex 1 – Service Budget Targets 2023/24

Annex 2 – MTFS Service Totals 2023/24 to 2025/26

Annex 3 – Detail by Service on Prior Year Budget Changes

Annex 4 – Detail by Service on Funding, Technical Adjustments. Pay Award, Investment & Undelivered Savings

Annex 5 – Detail by Service on Contractual Inflation

Annex 6 – Detail by Service on Demand Changes

Annex 7 – Detail by Service on Saving Proposals

Annex 8 – General Fund Reserve Risk Assessment 2023/24

Annex 9 – Housing Revenue Account 2023/24

Annex 10 – Capital Programme 2023/24 to 2029/30

Wiltshire Council - MTFP Model 2023-24 to 2025-26
Annex 1 - Service Budget Summary 2023/24

Service	Analysis of Movement in the 2022-23 Budget to the Proposed 2023-24 Budget											
	2022/23 Budget £m	Prior Year Base Budget Changes £m	Funding Changes £m	Technical Adjustments £m	Pay Award £m	Cabinet Investment £m	Undeliverable Approved Savings £m	Contractual Inflation £m	Demand £m	2023/24 Savings Proposals £m	2023/24 Budget £m	Change in Budget £m
Living and Ageing Well Total	71.527	2.448	-	(0.109)	1.019	-	-	9.222	3.290	(4.861)	82.536	11.009
Whole Life Pathway Total	81.200	1.387	-	6.522	0.602	-	0.500	5.160	2.560	(1.784)	96.147	14.947
Education & Skills Total	23.423	2.682	-	-	0.871	-	-	0.753	2.681	(1.141)	29.269	5.846
Families & Children Services Total	60.776	2.273	-	(5.441)	1.243	0.493	-	1.074	3.416	(1.110)	62.724	1.948
Corporate Director People Total	236.926	8.790	-	0.972	3.735	0.493	0.500	16.209	11.947	(8.896)	270.676	33.750
Finance Total	2.727	1.271	-	0.587	0.337	-	-	0.070	-	(0.566)	4.426	1.699
Assets & Commercial Development Total	15.489	1.413	-	-	0.211	-	-	2.458	0.299	(1.931)	17.939	2.450
Information Services Total	11.419	0.452	-	-	0.229	-	-	0.299	0.039	(0.629)	11.809	0.390
Procurement & Commissioning Total	4.976	0.222	-	-	0.294	-	-	-	0.050	(0.415)	5.127	0.151
Corporate Director Resources Total	34.611	3.358	-	0.587	1.071	-	-	2.827	0.388	(3.541)	39.301	4.690
Highways & Transport Total	37.696	1.720	-	-	0.571	-	-	4.287	0.215	(3.855)	40.634	2.938
Economy & Regeneration Total	2.334	0.062	-	-	0.104	-	-	0.024	0.270	(0.424)	2.370	0.036
Planning Total	1.166	0.320	-	-	0.365	-	-	-	1.627	(0.083)	3.395	2.229
Environment Total	44.627	(0.158)	-	-	0.248	-	-	3.914	0.819	(1.167)	48.283	3.656
Leisure Culture & Communities Total	6.078	1.059	-	-	0.770	-	0.048	0.028	0.395	(1.497)	6.881	0.803
Corporate Director Place Total	91.901	3.003	-	-	2.058	-	0.048	8.253	3.326	(7.026)	101.563	9.662
Public Health Total	1.414	0.033	-	-	0.032	-	-	-	-	(0.616)	0.863	(0.551)
Legal & Governance Total	9.409	0.440	-	-	0.532	-	-	0.006	0.117	(0.540)	9.964	0.555
HR&OD Total	3.336	0.211	-	-	0.257	-	-	-	-	(0.231)	3.573	0.237
Transformation & Business Change Total	0.441	-	-	-	0.094	0.378	-	-	-	(0.380)	0.533	0.092
Corporate Directors & Members Total	3.212	(0.112)	-	-	0.054	-	-	-	-	(0.008)	3.146	(0.066)
Chief Executive Directorates Total	17.812	0.572	-	-	0.969	0.378	-	0.006	0.117	(1.775)	18.079	0.267
Movement on Reserves Total	(1.138)	-	3.243	-	-	-	-	-	-	-	2.105	3.243
Capital Financing Total	27.821	-	-	-	-	-	-	-	(0.108)	(3.592)	24.121	(3.700)
Corporate Costs Total	3.895	0.076	-	-	-	-	-	0.331	1.151	(1.419)	4.034	0.139
Corporate Levies Total	5.875	(0.868)	-	-	-	-	-	0.079	0.407	-	5.493	(0.382)
Corporate Total	36.453	(0.792)	3.243	-	-	-	-	0.410	1.450	(5.011)	35.753	(0.700)
Grand Total	417.703	14.931	3.243	1.559	7.833	0.871	0.548	27.705	17.228	(26.249)	465.372	47.669
Council Tax Requirement	(275.755)	-	(14.667)	-	-	-	-	-	-	-	(290.422)	(14.667)
Social Care Levy	(35.437)	-	(6.328)	-	-	-	-	-	-	-	(41.765)	(6.328)
Rates Retention	(58.500)	-	9.056	-	-	-	-	-	-	-	(49.444)	9.056
Collection Fund (surplus) / deficit	1.250	-	(8.100)	-	-	-	-	-	-	-	(6.850)	(8.100)
Specific Grants	(49.261)	-	(26.071)	(1.559)	-	-	-	-	-	-	(76.891)	(27.630)
Income/Funding Total	(417.703)	-	(46.110)	(1.559)	-	-	-	-	-	-	(465.372)	(47.669)
Funding GAP											-	-

Wiltshire Council - MTFP Model 2023-24 to 2025-26				
Annex 2 - Service Budget Totals 2023/24 to 2025/26				
Corporate Director	Service	2023/24 Budget £m	2024/25 Budget £m	2025/26 Budget £m
	Living and Ageing Well Total	82.536	82.631	83.680
	Whole Life Pathway Total	96.147	95.747	94.306
	Education & Skills Total	29.269	31.955	35.019
	Families & Children Services Total	62.724	64.071	65.854
Corporate Director People Total		270.676	274.404	278.859
	Finance Total	4.426	4.575	4.722
	Assets & Commercial Development Total	17.939	18.736	19.180
	Information Services Total	11.809	11.948	12.119
	Procurement & Commissioning Total	5.127	5.209	5.355
Corporate Director Resources Total		39.301	40.468	41.376
	Highways & Transport Total	40.634	41.649	42.667
	Economy & Regeneration Total	2.370	2.420	1.471
	Planning Total	3.395	2.217	2.249
	Environment Total	48.283	48.985	50.276
	Leisure Culture & Communities Total	6.881	6.779	5.566
Corporate Director Place Total		101.563	102.050	102.229
	Public Health Total	0.863	0.881	0.899
	Legal & Governance Total	9.964	10.026	9.812
	HR&OD Total	3.573	3.612	3.619
	Transformation & Business Change Total	0.533	0.578	0.625
	Corporate Directors & Members Total	3.146	3.173	3.201
Chief Executive Directorates Total		18.079	18.270	18.156
	Movement on Reserves Total	2.105	(1.050)	(0.698)
	Capital Financing Total	24.121	37.404	41.209
	Corporate Costs Total	4.034	2.628	4.050
	Corporate Levies Total	5.493	5.535	5.563
Corporate Total		35.753	44.517	50.124
Grand Total		465.372	479.709	490.744
	Council Tax Requirement	(290.422)	(301.098)	(312.333)
	Social Care Levy	(41.765)	(48.489)	(48.489)
	Rates Retention	(49.444)	(50.244)	(51.044)
	Collection Fund (surplus) / deficit	(6.850)	-	-
	Specific Grants	(76.891)	(79.878)	(78.878)
Income/Funding Total		(465.372)	(479.709)	(490.744)
Funding GAP		-	-	-

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26			
Annex 3 – Detail by service on Prior Year Base Budget Changes			
Corporate Directorate	Service	Description	2023/24 £m
All	All	Pay award increase from 2% to at £1,925 per post	6.561
All	All	Prior Year removal of Terms & Conditions Saving in 22/23	0.749
Corporate Director People	Living and Ageing Well	Prior Year Contract Inflation increase	1.472
Corporate Director People	Whole Life Pathway	Prior Year Contract Inflation increase	0.706
Corporate Director People	Education & Skills	SEN Transport prior year pressure	1.860
Corporate Director People	Education & Skills	Central & schools premature retirement cost pressure from the prior year	0.048
Corporate Director People	Education & Skills	Prior year pressure from Short Breaks for children with SEN & disability	0.070
Corporate Director People	Education & Skills	Reflecting demand arising from the Council's statutory duties to young people who are NEET	0.071
Corporate Director People	Families & Children Services	Prior Year Contract Inflation increase for Childrens Social care across all placement types	0.923
Corporate Director People	Families & Children Services	Social care placements demand from prior year across all placement types	1.532
Corporate Director People	Families & Children Services	SEN Social care placements demand - reflecting transitional arrangements	(1.735)
Corporate Director People	Families & Children Services	Demand for Special Guardianship Orders often, court ordered	0.266
Corporate Director People	Families & Children Services	Care leavers increased numbers and electing to remain supported by the local authority for longer, to a maximin age of 25 years	0.177
Corporate Director Resources	Finance	Housing Benefits Subsidy to cover cost pressure of Supported accommodation schemes	0.967
Corporate Director Resources	Assets & Commercial Development	Prior Year Contract Inflation increase	1.158
Corporate Director Resources	Information Services	Prior Year Contract Inflation increase	0.179
Corporate Director Place	Highways & Transport	Prior Year Contract Inflation increase	1.491
Corporate Director Place	Highways & Transport	Decrease Car Parking Income Budgets in line with 22/23 forecast	0.250
Corporate Director Place	Highways & Transport	Increase Street Works Income Budgets in line with 22/23 forecast	(0.586)
Corporate Director Place	Environment	Prior Year Contract Inflation increase	1.277
Corporate Director Place	Environment	Increase Waste Income Budgets in line with 22/23 forecast	(1.611)
Corporate	Corporate Directors & Members	Commercial Saving	(0.102)
Corporate	Corporate Costs	Prior Year Contract Inflation increase	0.076
Corporate	Corporate Levies	Increase Renewable Energy Business Rates Income budget in line with 22/23 forecast	(0.868)
Prior Year Base Changes Total			14.931

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26
Annex 4 – Detail by service on Funding Changes and Technical Adjustments in the Service

Corporate Directorate	Service	Description	2023/24 £m	2024/25 £m	2025/26 £m
Corporate Director People	Whole Life Pathway	Technical adjustment to consolidate the Independent Living Fund into core funding	1.081	-	-
Corporate Director Resources	Finance	Technical adjustment to consolidate the Council Tax Support Admin grant into core funding as will now be received as Revenue Support Grant	0.478	-	-
Corporate	Movement on Reserves	Removal of Collection Fund Volatility Reserves funding of collection fund deficit	-	1.250	-
Corporate	Movement on Reserves	Transfer to Collection Fund Volatility Reserve for 22/23 Collection Fund Surplus	8.100	(8.100)	-
Corporate	Movement on Reserves	Drawdown from Collection Fund Volatility Reserve	(1.528)	1.882	(0.929)
Corporate	Movement on Reserves	Removal of one off Business Plan Priorities Reserve for 2022/23	(0.112)	-	-
Corporate	Movement on Reserves	Drawdown from Latent Demand Earmarked Reserve	(3.217)	1.813	1.281
Funding and Technical Adjustment Changes Total			4.802	(3.155)	0.352

Annex 4 – Detail by service on Pay Award Changes

Corporate Directorate	Service	Description	2023/24 £m	2024/25 £m	2025/26 £m
All	All	Pay Award at 4.5% for 2023/24, 2.5% for 24/25 and 25/26	7.833	4.093	4.195
Pay Award Total			7.833	4.093	4.195

Annex 4 – Detail by service on Cabinet Investment

Corporate Directorate	Service	Description	2023/24 £m	2024/25 £m	2025/26 £m
Corporate Director People	Families & Children Services	A setting up home allowance (also known as a leaving care grant) helps Care Leavers buy essential things when moving into their own homes. Currently support is at £2,000 per care leaver, investment will raise this to £3,000 per care leaver	0.060	-	-
Corporate Director People	Families & Children Services	Key to the service ambition to be outstanding in CSC is the recruitment and retention of social workers, market supplements for social workers will ensure a competitive remuneration offer	0.433	0.011	0.011
Chief Executive Directorates	Transformation & Business Change	Realising the council's ambition to implement an effective Business Insights function	0.378	0.013	0.013
Cabinet Investment Total			0.871	0.024	0.024

Annex 4 – Detail by service on Undeliverable Approved Savings

Corporate Directorate	Service	Description	2023/24 £m	2024/25 £m	2025/26 £m
Corporate Director People	Whole Life Pathway	Unachievable element of the 2022/23 saving 014 Improved Use of Care Cube	0.500	-	-
Corporate Director Place	Leisure Culture & Communities	22-23 small libraries savings to be incorporated into Library strategy and part of Transformation programme	0.048	-	-
Undeliverable Approved Savings Total			0.548	-	-

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26
Annex 5 – Detail by service on Contractual Inflation

Corporate Directorate	Service	Description	2023/24 £m	2024/25 £m	2025/26 £m
Corporate Director People	Living and Ageing Well	Living and Ageing Well - Contractual uplifts have been applied to the budget in line with contractual arrangements.	4.953	2.582	2.614
Corporate Director People	Living and Ageing Well	Market Sustainability and Improvement Funding. This will be used to address issues such as low fee rates, social care waiting times and workforce pressures.	4.269	-	-
Corporate Director People	Whole Life Pathway	Whole Life Pathway - Contractual uplifts have been applied to the budget in line with contractual arrangements.	5.160	1.824	1.831
Corporate Director People	Education & Skills	Inflation on school transport routes as per contractual arrangements	0.753	0.617	0.543
Corporate Director People	Families & Children Services	Reflects current year and 2023-24 contractual increases which, reflect operational pay inflation for Adoption WEST	0.098	-	-
Corporate Director People	Families & Children Services	Reflects 2023-24 partnership contribution increase required to fund pay inflation at Council estimates for the Youth Offending Partnership	0.060	0.022	0.023
Corporate Director People	Families & Children Services	For internal carer payments, staff pay awards are mirrored as an inflation assumption at 4.5%, 2.5% & 2.5%	0.393	0.241	0.261
Corporate Director People	Families & Children Services	Reflects existing framework agreements allowing a max claim of 2.5% with a range of inflation rates for off framework and spot purchases for independent fostering agency placements	0.157	0.163	0.170
Corporate Director People	Families & Children Services	Reflects existing framework agreements allowing a max claim of 2.5% with a range of inflation rates for off framework and spot purchases new 2024-25 contract.	0.326	0.321	0.319
Corporate Director People	Families & Children Services	16-25 Support & Accommodation - contractual Inflation in line with contractual arrangements for block places. Spot placement assumption at CPI.	0.040	0.075	0.077
Corporate Director Resources	Finance	Contractual uplifts Revenues & Benefits Postage contract	0.070	0.006	0.006
Corporate Director Resources	Assets & Commercial Development	Contractual uplifts for maintenance contracts and utility costs Electricity 11%, 10%, 5% Gas 50%, 25%, 15% Biomass Fuel 10%, 10%, 10% Business Rates 22%, 2%, 2%	2.458	1.103	0.825
Corporate Director Resources	Information Services	Contractual uplifts for Applications, Phones and Network Support Contracts and Licences, Microsoft Enterprise Agreement and Support Contract	0.299	0.153	0.156
Corporate Director Place	Highways & Transport	Contractual uplifts for Highways and Transport contracts Fuel 10%, 10% and 10%	4.287	1.036	1.355
Corporate Director Place	Economy & Regeneration	Contractual uplifts for the Enterprise Network contracts	0.024	-	-
Corporate Director Place	Environment	Contractual uplifts for Waste and Public Protection contracts	3.914	1.826	1.468
Corporate Director Place	Leisure Culture & Communities	Contractual uplifts for Leisure contracts, chemicals, cleaning products	0.028	0.018	0.018
Chief Executive Directorates	Legal & Governance	Contractual uplift for Coroner contract	0.006	0.002	0.002
Corporate	Corporate Costs	Contractual uplift for Treasury Management contract, Audit Fees, Apprenticeship and Flood Defence Levy, Insurance Premium 12% 2% 2%	0.410	0.063	0.049
Contractual Inflation Total			27.705	10.052	9.717

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26
Annex 6 – Detail by service on Service Demand changes

Corporate Directorate	Service	Description	2023/24 £m	2024/25 £m	2025/26 £m
Corporate Director People	Living and Ageing Well	Living & Ageing Well increase in level of demand using POPPI & PANSI population projections	0.983	0.976	0.970
Corporate Director People	Living and Ageing Well	Living & Ageing Well staff retention market supplements	0.573	-	-
Corporate Director People	Living and Ageing Well	Living & Ageing Well pressures to be funded from latent demand earmarked reserve	0.592	(0.592)	-
Corporate Director People	Living and Ageing Well	Increase improved Better Care Fund budget in line with 2023/24 allocation	1.142	-	-
Corporate Director People	Living and Ageing Well	Estimated rising costs anticipated from Temporary Accommodation once Govt support ends on various national schemes and demand levels come under BAU Council service support	-	1.000	-
Corporate Director People	Whole Life Pathway	Whole Life Pathway increase in level of demand using POPPI & PANSI population projections	0.206	0.200	0.199
Corporate Director People	Whole Life Pathway	Whole Life Pathway demand pressures identified through budget monitoring	1.780	-	-
Corporate Director People	Whole Life Pathway	Whole Life Pathway staff retention market supplements	0.320	-	-
Corporate Director People	Whole Life Pathway	Whole Life Pathway pressures to be funded from latent demand earmarked reserve	0.254	-	-
Corporate Director People	Education & Skills	Inclusion & SEND - Assumes pupil growth of 13%, 11% & 11% in line with anticipated EHCP increases and planned new / expanded specialist provision for SEN Transport	1.548	1.667	1.888
Corporate Director People	Education & Skills	Inclusion & SEND - Planned increase in statutory service staffing over the MTFs to align to increase in demand plus recruitment strategy grading review to ensure salary offer attractive	0.725	0.305	0.281
Corporate Director People	Education & Skills	Inclusion & SEND - New guidance impact - loss of income from restrictions on academy trading for the education welfare service	0.082	-	-
Corporate Director People	Education & Skills	Inclusion & SEND - Pressures for Latent Demand Ear Marked Reserve arising from statutory changes (s19) in the education welfare service	0.117	0.003	0.003
Corporate Director People	Education & Skills	Targeted Education - New guidance impact - increase in costs for delivery of duties within new DfE attendance guidance for the education welfare service	0.209	0.005	0.005
Corporate Director People	Families & Children Services	Pressures of Latent Demand Ear Marked Reserve Childrens Social Care Placements	0.926	0.157	(1.083)
Corporate Director People	Families & Children Services	Pressures for Latent Demand Ear Marked Reserve for Families & Children	0.197	0.005	(0.201)
Corporate Director People	Families & Children Services	Children in Care - demand for internal care placements and planned growth in in house foster carers; Special Guardianship Orders 5%; Adoption Allowances 1.5%; in house foster carers 6%	0.654	0.508	0.550
Corporate Director People	Families & Children Services	Children in Care - demand for external care placements, independent foster carers, external residential care placements 1.5%	1.578	0.117	1.281
Corporate Director People	Families & Children Services	Children in Care with SEN needs aged 0-18 years, 2.5%	0.061	0.082	0.072
Corporate Director Resources	Assets & Commercial Development	Loss of Commercial Income as Good Energy giving up Monkton park 2nd floor	0.299	-	-
Corporate Director Resources	Information Services	Oracle Licencing and Support costs, net increase over current system costs	0.039	0.068	(0.029)
Corporate Director Resources	Procurement & Commissioning	Hampshire Contract for Procurement support	0.050	-	-
Corporate Director Place	Highways & Transport	Sustainable Transport Staffing Growth to manage capacity issues	0.215	-	(0.215)
Corporate Director Place	Economy & Regeneration	Economy & Regeneration Major Projects rebase staff recharge to Capital programme	0.270	-	-

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26
Annex 6 – Detail by service on Service Demand changes

Corporate Directorate	Service	Description	2023/24	2024/25	2025/26
Corporate Director Place	Planning	Land Charges Gov changes for HMLR digitalisation and loss of Income	0.050	0.150	-
Corporate Director Place	Planning	Land Charges Income budget rebase	0.100	-	-
Corporate Director Place	Planning	Building Control staff retention market supplements	0.060	-	-
Corporate Director Place	Planning	Development Management increase in appeals	0.470	(0.200)	(0.170)
Corporate Director Place	Planning	Development Management staffing growth to manage capacity issues	0.467	-	-
Corporate Director Place	Planning	Development Management staff retention market supplements	0.115	-	-
Corporate Director Place	Planning	Spatial Planning Neighbourhood Planning demand	0.104	(0.104)	-
Corporate Director Place	Planning	Spatial Planning staffing growth to manage capacity issues	0.201	-	-
Corporate Director Place	Planning	Spatial Planning staff retention market supplements	0.060	-	-
Corporate Director Place	Environment	Natural & Historic Env staffing growth to manage capacity issues	0.132	-	-
Corporate Director Place	Environment	Public Protection staffing growth to manage capacity issues	0.098	-	-
Corporate Director Place	Environment	Public Protection Income budget rebase for fall in demand	0.110	-	-
Corporate Director Place	Environment	Waste Tonnages growth at 1%	0.079	0.085	0.088
Corporate Director Place	Environment	Persistent Organic Pollutants (POPs) new Waste management requirements from Jan 2023	0.400	-	-
Corporate Director Place	Leisure Culture & Communities	Melksham Campus building operating budget	0.300	-	-
Corporate Director Place	Leisure Culture & Communities	Libraries Income budget rebase as no longer renting DVDs or charging Fees for overdue books	0.082	-	-
Corporate Director Place	Leisure Culture & Communities	Libraries mtce and hire charge for chip & pin machines	0.013	-	-
Chief Executive Directorates	Legal & Governance	Legal staffing growth to manage capacity issues in relation to Planning and SEND	0.117	(0.117)	-
Corporate	Capital Financing	Capital Financing increase based on 2022/23 Q3 Capital Programme profile and approved new capital BIDS, covers MRP and Interest	(0.108)	13.283	3.805
Corporate	Corporate Costs	Insurance Premium new policy and rebase	0.059	-	-
Corporate	Corporate Costs	Evolve System Support for target operating model	0.620	-	-
Corporate	Corporate Costs	Audit fees additional fees	0.050	-	-
Corporate	Corporate Costs	Realign Insurance gross and income budget	0.422	-	-
Corporate	Corporate Levies	Pension Lump Sum payment rebase	0.395	-	-
Corporate	Corporate Levies	Additional Years Early Retirement budget rebase	(0.100)	-	-
Corporate	Corporate Levies	Apprenticeship Levy budget rebase	0.065	-	-
Corporate	Corporate Levies	Flood Defence Levy budget rebase	0.047	-	-
Demand Total			17.228	17.598	7.444

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26
Annex 7 – Detail by service on Savings Proposals

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
ALL	ALL	Staff saving from Increment freeze	0.454	-	-	0.454
Corporate Director Resources	Assets & Commercial Development	Capitalise post working on Capital programme	0.079	-	-	0.079
Corporate Director Resources	Assets & Commercial Development	Through asset rationalisation and service efficiencies various opportunities to reduce costs have been identified and will be implemented.	0.116	-	-	0.116
Corporate Director Resources	Assets & Commercial Development	Continued investment in energy efficiency projects to public buildings to reduce energy consumption, generate renewable electricity, deliver savings and carbon emission reductions.	0.457	0.250	0.250	0.957
Corporate Director Resources	Assets & Commercial Development	Through asset rationalisation and service efficiencies various opportunities to reduce costs have been identified and will be implemented. Buildings in this proposal include Melbourne House, Warminster the Wave, Beacon Business Centre, Melksham Bath Road, St Margarets Mead Day Centre, Malmesbury 46 High Street Health Centre, Devizes the Shambles, Melksham Spa Road Pavilion, Salisbury Hampton Park Pavilion	0.203	0.017	-	0.220
Corporate Director Resources	Assets & Commercial Development	New lettings of council assets to public partners e.g. NHS/CCG, plus a rental charge to Citizens Advice Wiltshire for their space in Bourne Hill and an increase in Police service charges in line with Council 3rd party lettings policy	0.200	0.018	-	0.218
Corporate Director Resources	Assets & Commercial Development	Increase Biomass charge to Schools to reflect inflation and operating cost increases	0.066	-	-	0.066
Corporate Director Resources	Assets & Commercial Development	Increased retained share of Funding from Business rates retention for Council Assets	0.382	-	-	0.382
Corporate Director Resources	Assets & Commercial Development	Steamroom and sauna closures trial - multiple leisure sites	-	0.070	-	0.070
Corporate Director Resources	Assets & Commercial Development	Local Highways Contract Renewal Property Savings	0.033	-	-	0.033
Corporate Director Resources	Assets & Commercial Development	Letting of office space in Old County Hall	0.313	-	-	0.313
Corporate Director Resources	Assets & Commercial Development	Children Services service delivery changes - Salisbury Family Resource Centre	0.010	0.010	-	0.020
Corporate Director Resources	Assets & Commercial Development	Through asset transfer various opportunities to enable communities to use local assets in a way that suits their needs, includes Wilton Windmill	-	0.009	-	0.009
Corporate Director Resources	Assets & Commercial Development	Opportunity to generate additional income from leasing vacant office space within Old County Hall and County Hall	-	0.050	0.250	0.300
Corporate Director Resources	Assets & Commercial Development	Coroner's Service - shared costs with Swindon Borough Council	0.027	-	-	0.027
Corporate Director Resources	Finance	Staff saving from removal of vacant posts and realignment of resources	0.550	-	-	0.550
Corporate Director Resources	Finance	The implementation of an e-billing solution for the Revs & Bens service and seeking other digital efficiencies	-	0.038	0.044	0.082
Corporate Director Resources	Information Services	Staff savings from removal of vacant post	0.112	-	-	0.112
Corporate Director Resources	Information Services	Reduce expenditure on Microsoft Support Services	0.259	-	-	0.259
Corporate Director Resources	Information Services	Reduce Microsoft Licensing, to include removal of premise SharePoint licences, reduction in MSDN licences and removal of Visio licences	0.028	-	-	0.028
Corporate Director Resources	Information Services	People's Network Changes	0.006	-	-	0.006
Corporate Director Resources	Information Services	Network decommission of legacy lines	0.040	-	-	0.040
Corporate Director Resources	Information Services	Reduce Microsoft Licensing, to include removal of premise SharePoint licences, reduction in MSDN licences and removal of Visio licences	0.021	-	-	0.021
Corporate Director Resources	Information Services	Project 99 benefits realisation from changes to infrastructure reducing licensing costs	0.053	-	-	0.053
Corporate Director Resources	Information Services	Replacement tariff for mobile calls from teams	0.060	-	-	0.060
Corporate Director Resources	Information Services	Azure Rationalisation, change in provision of cloud solutions to reduce costs	0.010	0.010	0.010	0.030
Corporate Director Resources	Information Services	Citrix Rationalisation	0.006	0.003	0.031	0.040
Corporate Director Resources	Information Services	Restrict issuing of smart phones (capital)	0.034	-	-	0.034
Corporate Director Resources	Information Services	Retire 0300 Numbers and Revert to Standard Geographic Phones Numbers	-	0.030	0.030	0.060
Corporate Director Resources	Information Services	Reduce Microsoft Licensing	-	0.150	-	0.150

APPENDIX 1

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director Resources	Procurement & Commissioning	Cease grant funding for Lunch Clubs	0.060	-	-	0.060
Corporate Director Resources	Procurement & Commissioning	Staff savings through the removal of vacant posts and the regrading of vacant posts remaining in the structure	0.173	-	-	0.173
Corporate Director Resources	Procurement & Commissioning	Cease grant funding for Friendship Clubs	0.046	-	-	0.046
Corporate Director Resources	Procurement & Commissioning	Not renew the existing Richmond Fellowship Individual Placement & Support contract	0.087	-	-	0.087
Corporate Director Resources	Procurement & Commissioning	The Community Housing Support contract will not be re-tendered and the activity will be undertaken in house	-	0.060	-	0.060
Corporate Director Place	Economy & Regeneration	UK Shared Prosperity Programme to fund existing posts	0.114	-	-	0.114
Corporate Director Place	Economy & Regeneration	Ceasing the Wiltshire Towns Funding Programme	-	-	1.000	1.000
Corporate Director Place	Economy & Regeneration	Staff savings from removing vacant posts	0.141	-	-	0.141
Corporate Director Place	Economy & Regeneration	Ceasing support for VisitWiltshire	0.150	-	-	0.150
Corporate Director Place	Environment	New and or Review Service Level Agreements related to Archaeology advice to ensure that charges are increased inline with inflation and increased running costs	-	0.010	-	0.010
Corporate Director Place	Environment	Introduce charges for Non-Household Waste items at Household Recycling Centres phase two. Items that fall into this category and will be subject to a charge will include: •Soil and rubble •Tyres •Plasterboard •Asbestos •Large and unbranded gas bottles The charges will cover the costs of disposal and administration of the system and are not intended to be profit-making.	(0.040)	0.600	0.040	0.600
Corporate Director Place	Environment	Modest increase in charges for garden waste collection service, price will increase to £66.00 from 1 April 2023 (new customers) / July 2023 (subscription renewals), and to £67.50 from 1 April 2024 (new contracts) / July 2024 (subscription renewals)	0.344	0.069	-	0.413
Corporate Director Place	Environment	Re-introduce van and trailer Household Recycling Centre permits, and apply an admin fee.	0.173	0.173	-	0.346
Corporate Director Place	Environment	Cease issuing garden waste labels and use In-Cab technology instead	0.060	-	-	0.060
Corporate Director Place	Environment	Increase recycling at Household Recycling Centres through waste sorting	0.210	0.200	0.090	0.500
Corporate Director Place	Environment	Remove extended summer opening hours at Household Recycling Centres	-	0.200	-	0.200
Corporate Director Place	Environment	Cessation of pest control service if it can not achieve a cost neutral position.	-	0.009	-	0.009
Corporate Director Place	Environment	Review the Bulky Household Waste Collection service for efficiencies. The council has a statutory duty to provide a collection service for bulky household waste items. It may apply a reasonable charge for collection, but not for disposal or treatment costs.	-	-	0.050	0.050
Corporate Director Place	Environment	Staffing savings from removal of vacant posts and restructure	0.073	0.071	-	0.144
Corporate Director Place	Environment	Review of current waste contracts to achieve efficiency savings	-	-	0.100	0.100
Corporate Director Place	Environment	Increase Income by providing an enhanced Ecology Advice Service	0.002	0.008	-	0.010
Corporate Director Place	Environment	Capitalise Waste post for delivery of Waste capital projects	0.037	-	-	0.037
Corporate Director Place	Environment	Apply charge for Household Recycling Centre visits by non-Wiltshire residents. Under Section 51 of the Environmental Protection Act 1991, Waste Disposal Authorities have to provide places for residents to dispose of their household waste free of charge, but may apply charges to accept non-household waste, or waste from people who do not reside in the authority area.	-	-	0.120	0.120
Corporate Director Place	Environment	To increase the income received from the sale of recycling by improving the quality of materials collected and sold to recycling re-processors.	0.150	-	-	0.150

APPENDIX 1

Wiltshire Council Budget 2023/24 and Medium Term Financial Strategy 2023/24 to 2025/26

Annex 7 – Detail by service on Savings Proposals

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director Place	Highways & Transport	Full year impact on income generation from the parking rate increase approved in 2022/23	0.120	-	-	0.120
Corporate Director Place	Highways & Transport	Introduce a new charge for Coaches using the Coach park at Britford Coach Park of £5 per day	0.001	-	-	0.001
Corporate Director Place	Highways & Transport	Increase Skips, Removals and Scaffolding Bay Suspension charges to £30 off and £20 on street (Events as per policy)	0.001	-	-	0.001
Corporate Director Place	Highways & Transport	Remove 20 cash machines from car parks. Moving extremely low use car parks to MiPermit and removing machines. Reduction of the number of machines in car parks with the removal of multiple machines, to just one near the blue badge bays. Number will be dependant on access to blue badge holders.	0.016	0.016	-	0.032
Corporate Director Place	Highways & Transport	An increase of charges for temporary and permanent Traffic Orders required to support works taking place on the Highway.	0.150	-	-	0.150
Corporate Director Place	Highways & Transport	Maximise capitalisation opportunities for costs and staffing	0.092	-	-	0.092
Corporate Director Place	Highways & Transport	Contract saving from retendered revised Street Scene Grounds Maintenance contract.	0.140	-	-	0.140
Corporate Director Place	Highways & Transport	Reductions in Streetscene Provision to a statutory level includes litter bin emptying, street cleansing, play area maintenance and grounds maintenance. Grass cutting will be reduced to encourage biodiversity (flora and fauna).	0.315	-	-	0.315
Corporate Director Place	Highways & Transport	Cease routine weed spraying of the highway network and move to a reactive approach	0.050	-	-	0.050
Corporate Director Place	Highways & Transport	Increase Fleet admin recharge of partner work	0.020	-	-	0.020
Corporate Director Place	Highways & Transport	Fleet Strategy and vehicle modernisation and travel savings	0.039	0.025	0.114	0.178
Corporate Director Place	Highways & Transport	Staff savings from removing vacant posts and service redesign	0.144	-	-	0.144
Corporate Director Place	Highways & Transport	Introduce a new charge to utility companies if bus shelters have to be closed due to their works	0.020	-	-	0.020
Corporate Director Place	Highways & Transport	Increase charge for lost bus passes for school transport and concessionary fares to £15	0.003	-	-	0.003
Corporate Director Place	Highways & Transport	Covering the cost of school transport for Ukrainian refugees from allocated Grant funding	0.180	(0.180)	-	-
Corporate Director Place	Highways & Transport	Increase in charges for spare seats (school transport) by 30%	0.008	0.004	-	0.012
Corporate Director Place	Highways & Transport	Concessionary Fares Reimbursements to Bus Operators to be paid at actual usage rather than pre-covid level costs.	0.550	-	-	0.550
Corporate Director Place	Highways & Transport	To review and repattern those bus services that are less well used, following a permanent change in travel habits, post covid.	0.140	-	-	0.140
Corporate Director Place	Highways & Transport	Maximise use of Rural Mobility Fund	0.075	0.025	(0.100)	-
Corporate Director Place	Highways & Transport	Renegotiate the contract with Community First for Link Scheme & Community Transport Support	0.015	0.015	-	0.030
Corporate Director Place	Highways & Transport	Increase in Developer Supervision Fees	0.200	-	-	0.200
Corporate Director Place	Highways & Transport	Increase funding from Commuted Sums	0.150	-	-	0.150
Corporate Director Place	Highways & Transport	Fund post from Commuted Sums inline with role responsibility and programme of work	0.040	-	-	0.040
Corporate Director Place	Highways & Transport	Capital Bid for Dunns Lane Car Park, Castle Coombe to increase car parking capacity	-	0.030	-	0.030
Corporate Director Place	Highways & Transport	Service Delegation to Trowbridge Town Council	0.364	-	-	0.364

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Annex 7 – Detail by service on Savings Proposals

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director Place	Highways & Transport	Remove risk of 10% increase on the re tender of mainstream school and public transport contracts for 2024/25 and 2025/26 as service review is required to review whole network	-	0.050	0.291	0.341
Corporate Director Place	Highways & Transport	A reduction / repatterning and in some cases cessation of services that have the least impact upon public transport users due to them being out of county, non-essential shopping journeys or being out of catchment school pupils	0.208	0.042	-	0.250
Corporate Director Place	Highways & Transport	Establish S106 Travel Plan Monitoring and introduce new charge	-	0.020	-	0.020
Corporate Director Place	Highways & Transport	Review post 16 transport policy and working with FE providers for effective, efficient and sustainable future transport services	-	0.173	0.125	0.298
Corporate Director Place	Highways & Transport	20% reduction in grant paid to Community Transport Schemes	0.018	-	-	0.018
Corporate Director Place	Highways & Transport	Review of public transport network supported services to maintain an effective, efficient and sustainable network	0.100	0.100	-	0.200
Corporate Director Place	Highways & Transport	Dim street lighting in residential between areas midnight to 6.00am	0.150	-	-	0.150
Corporate Director Place	Highways & Transport	Increase fees charged utilising the Highway Record and Definitive Map by RTPI	0.010	-	-	0.010
Corporate Director Place	Highways & Transport	Increase Skip/Scaffold Highway Licences by RTPI +1.5%	0.020	-	-	0.020
Corporate Director Place	Leisure Culture & Communities	Review of History Centre operations to improve services for our customers and create a more efficient use of our building and resources	-	0.023	-	0.023
Corporate Director Place	Leisure Culture & Communities	Leisure Operations Income growth	0.451	0.347	0.357	1.155
Corporate Director Place	Leisure Culture & Communities	Leisure Fees and Charges increases	0.584	0.145	0.145	0.874
Corporate Director Place	Leisure Culture & Communities	Downton Sports Centre to move to a self sustaining model	-	0.035	-	0.035
Corporate Director Place	Leisure Culture & Communities	Review opening hours at Trowbridge Library to ensure they are in line with other libraries of a similar size	0.005	0.002	-	0.007
Corporate Director Place	Leisure Culture & Communities	Leisure Operations VAT changes with HMRC for Fees & Charges	-	-	1.172	1.172
Corporate Director Place	Leisure Culture & Communities	Café provision at Hubs and Campuses	0.030	-	-	0.030
Corporate Director Place	Planning	Increase planning pre application advice fees by 40%	0.057	0.015	-	0.072
Corporate Director Place	Planning	Increase S106 Monitoring fees	-	0.030	-	0.030
Corporate Director Place	Planning	Increase to nationally set planning application fees, Government have indicated that the fees will be increased on major applications by 35% and minor and others by 25% in 2024/25	-	1.176	-	1.176
Corporate Director People	Education & Skills	Review of Early Years support for settings and schools with a focus on prioritising statutory work	0.115	-	-	0.115
Corporate Director People	Education & Skills	Stretch Income Targets for Place Services	0.250	-	-	0.250
Corporate Director People	Education & Skills	SEND Transport. Develop independence for more children and young people with SEND, provide a wider range of options, and improve service delivery and efficiency.	0.313	0.121	0.121	0.555
Corporate Director People	Education & Skills	Review of school improvement delivery	0.160	0.123	-	0.283
Corporate Director People	Education & Skills	The Council holds on going budgets to fund pensions of schools and FE establishment staff. Over time attrition means that savings can be released	0.110	-	-	0.110
Corporate Director People	Education & Skills	School place planning, future need funded from individual capital programmes	0.055	-	-	0.055
Corporate Director People	Education & Skills	Deletion of a post which will be vacant during 2023 - service areas will be re-assigned to other service leads	-	0.068	-	0.068
Corporate Director People	Education & Skills	Price increases in line with inflation rates to cover costs of trading services.	0.067	0.014	0.011	0.092
Corporate Director People	Education & Skills	Reductions following a review of existing service delivery model	0.043	0.049	-	0.092
Corporate Director People	Education & Skills	Deletion of a vacant post reducing marketing support	0.028	-	-	0.028

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Annex 7 – Detail by service on Savings Proposals

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director People	Families & Children's Services	Ongoing review of existing placements where children and young people's needs may be better met in a family setting.	0.150	0.100	-	0.250
Corporate Director People	Families & Children's Services	Purchase of residential houses using matched DfE grant to create childrens homes. Commissioning for a block contract at reduced weekly placement fee rates.	0.150	0.150	-	0.300
Corporate Director People	Families & Children's Services	An invest to save approach to increase in-house fostering provision which will reduce demand and thus achieve savings on purchasing from the market	0.300	0.150	-	0.450
Corporate Director People	Families & Children's Services	A review of existing contractual arrangements by commissioning to ensure best value is achieved.	0.050	0.050	-	0.100
Corporate Director People	Families & Children's Services	An increase in government grant funding for Supporting Families to support additional successful claims under the Supporting Families criteria.	0.166	-	-	0.166
Corporate Director People	Families & Children's Services	The Local Authority has a duty to supervise and facilitate family time with children unable to be in their parents/carers care. Utilisation of a vacant post, with the service delivery assessed as able to continue within the remaining resource.	0.037	-	-	0.037
Corporate Director People	Families & Children's Services	Grant funding received from the Home Office will be used to cover the costs associated with an increase of unaccompanied asylum seeking children, whom we have a statutory duty to support.	0.170	-	-	0.170
Corporate Director People	Families & Children's Services	Staffing efficiencies are anticipated pending service reviews.	0.087	0.160	-	0.247
Corporate Director People	Families & Children's Services	Domestic Abuse contract contribution re-direction. The Families and Children's Services contribution to the Domestic Abuse contract will be provided by Public Health via appropriate grant funding.	-	0.180	-	0.180
Corporate Director People	Families & Children's Services	Reduce agency budget in 24/25 by 42%. This saving is directly linked to the market supplement investment for social workers. Agency social workers are more costly than our own workforce.	-	0.200	-	0.200
Corporate Director People	Living and Ageing Well	Staff Savings from removal of vacant posts and restructure	0.116	-	-	0.116
Corporate Director People	Living and Ageing Well	Help to Live at Home (homecare) Alliance - Introduction of a flexible Home Care framework to introduce a new home care model with more effective demand management achieved through additional zones of delivery (from 3 to 15), reducing overall costs and supporting provision in hard to source areas and complex Packages of Care, increase sufficiency, improve quality and improve market sustainability/price.	0.150	0.150	0.150	0.450
Corporate Director People	Living and Ageing Well	Spot to Block placement conversions - Older People - Move from Spot to Block beds.	0.250	0.250	-	0.500
Corporate Director People	Living and Ageing Well	Day Services utility - The current day services are under utilised despite efforts to encourage use. A review and variation of the contract will release savings.	0.200	0.200	-	0.400
Corporate Director People	Living and Ageing Well	Wiltshire Care Home Efficiency - Repurposing of respite beds currently running with voids in place of expensive Spot provision.	0.300	0.300	-	0.600
Corporate Director People	Living and Ageing Well	Market Intervention into Home Care - Review of existing packages of care to utilise opportunities for VCS services and increasing the use of Self Directed Support.	-	0.500	1.000	1.500
Corporate Director People	Living and Ageing Well	Reablement Stretch Savings - Using the reablement model to deliver a community reablement approach which delays/prevents the requirement for long term care, and that the higher dependency customers are filtered through a different part of the service, therefore using the reablement resource more effectively and efficiently.	0.250	0.300	0.100	0.650
Corporate Director People	Living and Ageing Well	The Technology Enabled Care project will work with Wiltshire Residents to deliver the new TEC strategy which will provide efficiencies and innovation and improve outcomes for our residents. Developing a TEC strategy and rolling this out across Adult Social Care will offer opportunities for cost avoidance and savings against the care budget.	-	0.075	0.075	0.150
Corporate Director People	Living and Ageing Well	Utilise external funding to cover the administration and installation costs of disabled parking bays requested for residents access	0.010	-	-	0.010

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Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director People	Living and Ageing Well	Maximise Continuing Health Care funding decisions - Working and adhering to principles of Personalised care and the NHS Long Term Plan to ensure that vulnerable customer in Wiltshire benefit from a personal health budget by 2023/24, so they can control their own care, improve their life experiences, and achieve better value for money.	0.350	0.350	0.350	1.050
Corporate Director People	Living and Ageing Well	Working with people whose capital has depleted to adult care threshold - Work more effectively to respond quickly to referrals for those who are close to reaching the financial threshold when their capital has depleted to enable us to respond more quickly to these referrals, so people's care and financial situation are resolved more quickly.	0.050	0.050	0.050	0.150
Corporate Director People	Living and Ageing Well	Direct Payment Reviews - Ensuring Direct Payments are reviewed annually to identify whether people's needs have changed and if their Direct Payment therefore remains appropriate. This will also identify any surpluses to be returned to Wiltshire Council.	0.250	0.250	-	0.500
Corporate Director People	Living and Ageing Well	Streamline referrals processes from Home First - Home First provide short term care and support for people when they come out of hospital. When they have longer term care and support needs, Adult Social Care may need to complete an assessment to agree eligibility. Implementing an effective referral mechanism for those referrals to be made will reduce the amount Wiltshire Council is incorrectly funding whilst waiting for the assessment.	0.040	-	-	0.040
Corporate Director People	Living and Ageing Well	In accordance with the Care Act (2014), a local authority must carry out an assessment of needs where it appears an adult may have needs for care and support. If there are eligible needs the Council must consider how these needs will be met through care and support planning. The cost to the Council of meeting eligible needs will form the basis of an individual's personal budget. Within this process the Council can give consideration to achieving value for money. This means that although the Council cannot set arbitrary limits on what it is willing to pay to meet needs, it can through the care and support planning process make decisions on a case-by-case basis which weigh up the total costs of different potential options for meeting needs, and include the cost as a relevant factor in deciding between suitable alternative options. This does not mean choosing the cheapest option; but the one which delivers the outcomes desired for the best value. This option may not be the person's first choice of support.	0.500	0.500	0.500	1.500
Corporate Director People	Living and Ageing Well	Undertaking Strength Based Reviews - There are a large number of reviews outstanding. Annual reviews are part of our statutory requirement and are an opportunity for people to share with us what is working and what is not working. When people come to us for an assessment, we now have a strong strength based and preventative 'offer' at our 'front door' which is helping people achieve outcomes and remain independent of formal services and support which improves people's overall wellbeing. We want to extend that offer to people already in receipt of formal care and support to ensure that they are achieving the outcomes they want to achieve and are having as much community and other support and contact as they would like and that is available. As well as therefore improving people's wellbeing, a reduction on formal care and support services will achieve savings for the council.	0.050	0.100	0.100	0.250

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Annex 7 – Detail by service on Savings Proposals

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director People	Living and Ageing Well	Joint funding policy implementation with ICB - Working and adhering to principles of personalised care and the NHS Long Term Plan to ensure that vulnerable customers in Wiltshire benefit from a personal health budget by 2023/24, so they can control their own care, improve their life experiences, and achieve better value for money. Jointly develop care plans that reduce avoidable hospital admissions.	0.075	0.075	0.075	0.225
Corporate Director People	Living and Ageing Well	Taking a preventative approach - The Prevention and Wellbeing Team sits at the front door of Adult Care and enables a different conversation with people that contact us for care and support. They work in a strength-based way, with an approach that seeks to maximise people's use of personal and community assets and improve people's connectedness to their community and other networks. The team builds strong relationships with people to enable them to find their own solutions and flourish within their communities. The team supports people to remain independent of, or reduce dependence on, formal care and support services. Savings will be achieved by supporting to make use of personal and community assets instead of formal care and support.	0.100	0.100	0.100	0.300
Corporate Director People	Living and Ageing Well	Increase Occupational Therapy Assistant activity to support adaptations and subsequent Package of Care reductions.	0.020	0.040	-	0.060
Corporate Director People	Living and Ageing Well	Fixed Term Tenancy Support Roles - Additional resource was required short term due to the increasing demand on housing solutions during 2022 to help increase prevention work to work with clients presenting as homeless. This will no longer be required in 2024/25	-	0.150	-	0.150
Corporate Director People	Living and Ageing Well	Discontinue Kingsbury Square Refurbishment programme in 2024/25.	-	0.050	-	0.050
Corporate Director People	Living and Ageing Well	Home Improvement Agency Income - additional income generation as a result of bringing in house the Home Improvement Agency (HIA).	0.080	-	-	0.080
Corporate Director People	Living and Ageing Well	Reduction in supported Housing Contract - A small contract has been terminated due to high voids resulting in a saving.	0.020	-	-	0.020
Corporate Director People	Living and Ageing Well	Reduction in Rent Deposit Scheme - Due to the increased use of the DHP budget there is less reliance on the rent deposit scheme.	0.010	-	-	0.010
Corporate Director People	Living and Ageing Well	Client Contributions Increased Income - Client Contributions - increase income from the government annual increase to the amount payable to care packages by users.	1.001	0.506	0.519	2.026
Corporate Director People	Living and Ageing Well	Brokerage Efficiency - negotiating Spot provision to achieve a 5% reduction on current rates for half of packages.	0.898	0.036	0.037	0.971
Corporate Director People	Living and Ageing Well	Transformation of Community Support - Partnership working to transform the community Support offer.	-	0.400	-	0.400
Corporate Director People	Whole Life Pathway	Staff Savings from removal of vacant posts and restructure	0.156	-	-	0.156
Corporate Director People	Whole Life Pathway	Learning Disabilities/Mental Health Placements - Working with the market in an outcome focused way to ensure flow through services to independent living and ensuring people are appropriately placed.	0.150	1.200	1.400	2.750
Corporate Director People	Whole Life Pathway	Day Opportunities - A review of day opportunities will be undertaken with a view to establishing more personalised and outcome-focussed options. The review will also consider other existing means of meeting social inclusion in the community which residents can access.	-	0.050	0.050	0.100

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Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Corporate Director People	Whole Life Pathway	Market Intervention - A change in operational practice, ensuring that we are outcome focussed. Exploring the Voluntary and Community sector organisations and Individual service funds as an alterative way to meeting need.	-	-	0.500	0.500
Corporate Director People	Whole Life Pathway	CHC/S.117 - Wiltshire Council are working with the Integrated Care Board to improve this and ensure that people who are eligible for Continuing Health Care funding receive it.	0.750	0.500	0.500	1.750
Corporate Director People	Whole Life Pathway	Increased Use of Shared Lives which promotes supportive shared living. The Shared Lives service in Wiltshire helps people to live as part of a family, within the carers home, where they receive support, care and companionship. Shared Lives is a person centred and cost-effective way to support people to fulfilled lives and represents best value.	0.150	0.150	0.150	0.450
Corporate Director People	Whole Life Pathway	The development of an outreach enablement model and pathway maximises independence for people with complex needs. The service works in collaboration with people, encouraging independence and reducing reliance on paid for care and support for people with a Mental Health condition, a Learning Disability or Autism. The service will work with the individual and provide time limited support in order to achieve outcomes focused on independent living.	0.150	0.150	0.150	0.450
Corporate Director People	Whole Life Pathway	Passenger Transport - Promoting the use of public transport is essential to enable people with learning disabilities and/or autism to live independent, fulfilled lives. This proposal will enable this to happen and is inline with the use of strength-based approaches to support people.	0.050	-	-	0.050
Corporate Director People	Whole Life Pathway	The Technology Enabled Care (TEC) project will work with Wiltshire Residents to deliver the new TEC strategy. The innovative use of Technology will improve outcomes for our residents and provide greater opportunity for flexible and innovative solutions.	0.040	0.050	0.050	0.140
Corporate Director People	Whole Life Pathway	Transitions Service - Ensuring that young adults are supported to move from children's to adult's services is vital to them having independent, happy lives. The new transitions service will ensure that this happens. It will work closely to bridge the gap between adult's and children's services and will work in partnership with SEND, children's social care, adult's social as well as voluntary and community sector services.	-	0.500	0.850	1.350
Corporate Director People	Whole Life Pathway	Client Contributions Increased Income - Client Contributions - increase income from the government annual increase to the amount payable to care packages by users	0.289	0.146	0.150	0.585
Corporate	Capital Financing	Stone Circle Loan interest from on lending	0.580	-	-	0.580
Corporate	Capital Financing	Increase in Interest Receivable from increasing interest rates and based on cashflow forecast	3.012	-	-	3.012
Corporate	Corporate Costs	Saving on internal Audit fees through contract negotiations	0.019	0.028	-	0.047
Corporate	Corporate Costs	Triennial valuation, reduction in existing employers contribution rate proposed to actuary: 2023/24 reduce by 1%, 2024/25 reduce by 2%, 2025/26 reduce by 1%	1.400	1.400	(1.400)	1.400
Chief Executive Directorates	HR&OD	Increase traded income. HR&OD currently trades a number of key services to schools and businesses, and there is an opportunity to retain and grow these activities to provide further income for the organisation.	0.077	0.034	0.034	0.145
Chief Executive Directorates	HR&OD	Staffing savings from removal of vacant posts and restructure	0.154	0.057	0.092	0.303

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Annex 7 – Detail by service on Savings Proposals

Corporate Directorate	Service	Saving Proposal Description	2023/24 £m	2024/25 £m	2025/26 £m	TOTAL £m
Chief Executive Directorates	Legal & Governance	Increase in demand and some fees and charges for Registration service	0.200	-	-	0.200
Chief Executive Directorates	Legal & Governance	Increased Legal Services income	0.100	-	-	0.100
Chief Executive Directorates	Legal & Governance	Amalgamate 'customer services' activity across the council	0.050	0.050	0.100	0.200
Chief Executive Directorates	Legal & Governance	Staff savings from removing vacant posts	0.140	-	-	0.140
Chief Executive Directorates	Legal & Governance	Introduce full cost recovery for elections	-	-	0.400	0.400
Chief Executive Directorates	Legal & Governance	Amalgamate 'communications' activity across the council	0.050	0.050	-	0.100
Chief Executive Directorates	Transformation & Business Change	Training Offer. The service will plan and run a series of training courses on the principles of Systems Thinking methodology which could be attended by both council employees and external organisations (the latter at a charge).	0.006	-	-	0.006
Chief Executive Directorates	Transformation & Business Change	Reduction of travel and expenses budget as no longer required.	0.011	-	-	0.011
Chief Executive Directorates	Transformation & Business Change	Expansion of corporate Business Insights Hub and maximising the alternative funding opportunities for this activity.	0.363	0.014	0.014	0.391
Chief Executive Directorates	Public Health	Realignment and disaggregation of the Public Health Grant with Wiltshire Council base budget funded services.	0.616	-	-	0.616
Corporate Director People	Families & Children's Services	The is a Placement Sufficiency Programme of work underway between finance, commissioning and operational teams which will be responsible for making this saving, linked to more children placed with in house foster cares, with connected carers or in Independent Fostering Agency placements.	-	-	0.350	0.350
Corporate Director Place	Environment	Stretch Income Targets for Place Services	0.150			0.150
Corporate Director Place	Leisure Culture & Communities	Stretch Income Targets for Place Services	0.400			0.400
Corporate Director Place	Highways & Transport	Stretch Income Targets for Place Services	0.200			0.200
Corporate Director Place	Car Parking	Stretch Income Targets for Place Services	0.250			0.250
Savings Total			26.249	14.274	10.697	51.220

ANNEX 8 - GENERAL FUND RESERVE - RISK ASSESSED BALANCE

Key Financial Risks (Weighted Impact)

Risk	Quantification	ASSESSED FOR 2023/24		
		Potential Magnitude £M	Likelihood %	Weighted Magnitude £M
Non Delivery of Savings	Level of 2023/24 savings built into the budget - potential for an element of non delivery during the year based on previous years delivery rates	26.400	20%	5.280
Drop in demand for key income streams for services	Current levels to meet estimated income levels fluctuate beyond expected market conditions & customer behavioural trends	50.000	10%	5.000
Coverage for income stretch target	The application of a stretched income target in Place services for the setting of the 2023/24 budget is being covered in full within General Fund Reserve	1.000	50%	0.500
Insurance Claim	Claims over and above the self insured level that are also in excess of the insurance reserve held to cover off claims. Specific reference to Emliostha claims	15.000	5%	0.750
Adult Social Care Contractual Costs & Care Provider Market	A number of factors may impact upon price inflation for commissioned care costs. One of the most significant being insufficient supply of workforce resulting in wage inflation and therefore higher costs of services. The lack of capacity in some sectors of the care market, as well as changing behaviour and need as a result of the pandemic, creates challenges around market shaping, market growth, and ultimately competitive commissioning rates. Based upon gross commissioned care expenditure of circa £175m per annum, a price inflation of 10% (above budgeted assumptions) driven by lack of capacity would equate to a cost pressure of £17.5m.	17.500	20%	3.500
Risk of adverse weather conditions	Extreme weather instances are increasing, coupled with reduced budgets	15.000	15%	2.250
Impact of key Adult Social Care large homecare contractor and/or care home going into administration / liquidation	Would require a new provider to carry out the service	20.000	10%	2.000
Realisation of future 'Accountable Body' liabilities	Financial exposure on funding being directed through SWLEP and other projects where the Council acts as the Accountable body	50.000	1%	0.500
Collection Fund Volatility	Volatility in Collection Fund on collection rates, bad debts - assume 1% of total Collection Fund collectable for Wiltshire Council	380.000	1%	3.800
Children's Social Care increased demand for services above that built into the MTFS	Increased pressured on child in care placements, this is also a national concern & heightened given the recent high profile cases in relation to social care. Wiltshire placements have increased significantly in the last two years, there is a risk this trajectory could continue beyond preventative measures. A 10% increase in the gross expenditure of Children Social Care would be circa £6m. This is the equivalent of 12 high-end agency residential placements.	6.000	25%	1.500
Adult Social Care reduction in the level of income received.	The move to gross payments to care providers, client debt recovery has/is become the responsibility of the Council, may increase the council's risk of irrecoverable debt.	10.000	25%	2.500
Universal Credit reducing the level of housing subsidy reclaimable from DWP as well as increasing demand for services & cost through Local Council Tax Support	The level of Universal Credit claimants has not reduced to pre-pandemic levels. This results in potential for increased overpayment recoveries from DWP as a result of the introduction of Universal Credit, and an increased demand for services and reduced level of Council Tax receipts	7.000	10%	0.700
Potential non-delivery of capital receipts to fund the capital programme	Subject to property market and asset rationalisation programme / devolution	10.000	5%	0.500
Investment Loss	Based on an assessment of risk within the Council's General Fund Treasury Cash Investment Portfolio and level of default history in the sector.	200.000	0.5%	1.000
Adult Social Care increased demand for services above that built into the MTFS	Increased demand / demographic - with increasing demand for services nationally, and an ageing population being an acute pressure in Wiltshire, this could be higher.	3.000	15%	0.450
2023/24 national pay deal to be negotiated with the Unions	The pay deal negotiations for 2023/24 will need to take place but this risk is based on being 1.5% of pay over & above budgeted assumption of 4.5% in 2023/24, given the level of inflation uncertainty & national picture in respect of ongoing pay deal negotiations.	4.500	15%	0.680
Loss of VAT Partial Exemption	Total impact of losing exemption.	3.800	10%	0.380
Abortive Costs on Capital Programme	Approved Capital Programme £199m - assumed 3% default on loans to Stone Circle due to schemes not being successful and 2% abortive costs on remainder being mainly fees on schemes that prove not to be viable.	4.170	5%	0.210
Planning Appeals	Estimated cost to the Council of successful planning appeals, no longer mitigated through other reserves.	1.500	25%	0.380
Total				31.880

Annex 9 – Housing Revenue Account 2022/23 & 2023/24

2021/22		2022/23	2023/24
Actual	Service	Budget	Budget
Outturn			
£m		£m	£m
	HRA Expenditure		
0.157	Provision for Bad Debt	0.370	0.370
3.336	HRA Interest	3.143	2.939
10.162	HRA Depreciation	10.162	12.100
5.520	Repairs and Maintenance	6.333	6.488
0.081	Supervision & Management Special	0.514	0.692
2.943	Supervision & Management General	3.625	3.813
22.198		24.148	26.401
	Housing Income		
(0.076)	Interest	(0.213)	(0.378)
(25.566)	Rents	(26.895)	(28.137)
3.444	Contribution from (-)/ to + Reserves	2.959	2.113
(22.198)		(24.148)	(26.401)
-	Total Housing Revenue Account	-	-

Annex 10 – Capital Programme 2023/24 to 2029/30

Scheme name	2023/24 Budget £m	2024/25 Budget £m	2025/26 Budget £m	Future Years Budgets £m	Total Funding £m
Ageing & Living Well					
Disabled Facilities Grants	4.400	4.400	4.400	13.269	26.469
Ageing & Living Well Total	4.400	4.400	4.400	13.269	26.469
Education & Skills					
Access and Inclusion	0.150	0.100	0.100	0.400	0.750
Basic Need	7.944	13.957	0.500	1.600	24.001
Stonehenge School Replacement of Lower Block	3.650	0.053	-	-	3.703
Devolved Formula Capital	0.500	0.500	0.500	2.000	3.500
Schools Maintenance & Modernisation	8.628	6.805	6.805	18.660	40.898
Early Years & Childcare	1.184	-	-	-	1.184
Early Years Buildings	1.049	-	-	-	1.049
Silverwood Special School	10.262	9.545	-	-	19.807
High Needs Provision Capital Allowance	7.446	-	-	-	7.446
Education & Skills Total	40.813	30.960	7.905	22.660	102.338
Families & Children's Service					
Childrens Homes	0.930	-	-	-	0.930
Families & Children's Total	0.930	-	-	-	0.930
Corporate Director - People	46.143	35.360	12.305	35.929	129.737
Finance					
Evolve Project	6.495	-	-	-	6.495
Finance Total	6.495	-	-	-	6.495
Assets & Commercial Development					
Affordable Housing including Commuted Sums	0.300	-	-	-	0.300
Capital Receipt Enhancement	0.600	-	-	-	0.600
Depot & Office Strategy	2.255	0.062	-	-	2.317
Facilities Management Operational Estate	4.932	3.278	2.778	11.112	22.100
Gypsies and Travellers Projects	1.150	-	-	-	1.150
Porton Science Park	1.400	-	-	-	1.400
Health and Wellbeing Centres - Live Schemes	3.763	0.061	-	-	3.824
North Wiltshire Schools PFI Playing Fields	0.300	-	-	-	0.300
Property Carbon Reduction Programme	3.430	2.700	-	-	6.130
Park & Ride Solar Panel Canopys	-	3.200	-	-	3.200
Salisbury Central Car Park & Maltings	-	-	33.004	-	33.004
Facilities Management Investment Estate	0.250	0.250	0.250	1.000	1.750
Social Care Infrastructure & Strategy	0.600	-	-	-	0.600
Salisbury Resource Centre	0.825	-	-	-	0.825
Assets & Commercial Development Total	19.805	9.551	36.032	12.112	77.500
Capital Loans					
Stone Circle Housing Company Loan	12.724	14.835	10.019	0.732	38.310
Stone Circle Development Company Loan	8.574	10.000	-	-	18.574
Capital Loans Total	21.298	24.835	10.019	0.732	56.884
Information Services					
ICT Applications	4.066	3.652	-	-	7.718
ICT Business as Usual	1.365	1.365	1.716	0.342	4.788
ICT Other Infrastructure	0.500	0.400	0.300	0.201	1.401
ICT Get Well	3.442	1.974	-	-	5.416
Information Services Total	9.373	7.391	2.016	0.543	19.323
Corporate Director - Resources	56.971	41.777	48.067	13.387	160.202

Annex 10 – Capital Programme 2023/24 to 2029/30

Scheme name	2023/24 Budget £m	2024/25 Budget £m	2025/26 Budget £m	Future Years Budgets £m	Total Funding £m
Highways & Transport					
Parking Contactless Machines	0.127	0.126	-	-	0.253
Fleet Vehicles	3.863	1.879	2.222	2.000	9.964
Integrated Transport	1.798	1.798	1.781	7.124	12.501
Local Highways and Footpath Improvement Groups	0.800	0.800	0.800	3.200	5.600
Structural Maintenance & Bridges	20.727	20.727	16.139	64.556	122.149
Drainage Improvements	0.500	0.500	-	-	1.000
Major Road Network M4 Junction 17	1.950	9.898	15.702	-	27.550
A338 Salisbury Junction Improvements MRN	1.261	1.075	-	-	2.336
A350 Chippenham Bypass (Ph 4&5) MRN	2.640	22.099	5.387	-	30.126
A3250 Melksham Bypass LLM - Full Scheme	3.106	6.376	9.622	216.709	235.813
Dunnes Lane Car Park, Castle Coombe	0.325	-	-	-	0.325
Highways & Transport Total	37.097	65.278	51.653	293.589	447.617
Economy & Regeneration					
Salisbury Future High Streets	7.585	1.783	-	-	9.368
Trowbridge Future High Streets	4.403	5.878	0.764	-	11.045
West Ashton Urban Extension Project	4.199	-	-	-	4.199
Carbon Reduction Projects	0.009	0.009	0.009	-	0.027
Wiltshire Ultrafast Broadband	1.011	-	-	-	1.011
Wiltshire Online	1.670	0.097	0.097	-	1.864
Economy & Regeneration Total	18.877	7.767	0.870	-	27.514
Environment					
Waste Services	0.915	0.675	0.675	2.175	4.440
Environment Total	0.915	0.675	0.675	2.175	4.440
Leisure Culture & Communities					
Area Boards and LPSA PRG Reward Grants	0.400	0.400	0.400	1.600	2.800
Community Projects	0.400	-	-	-	0.400
Fitness Equipment for Leisure Centres	0.986	0.250	0.250	1.000	2.486
Libraries - Self Service	0.379	-	-	-	0.379
Trowbridge Leisure Centre	0.800	0.800	15.000	8.300	24.900
Leisure Requirements	5.474	5.000	-	-	10.474
History Centre Reception and Performing Arts Library	0.105	-	-	-	0.105
Leisure Culture & Communities Total	8.544	6.450	15.650	10.900	41.544
Corporate Director - Place	65.433	80.170	68.848	306.664	521.115
2023/2024 Capital Programme General Fund Total	168.547	157.307	129.220	355.980	811.054
Housing Revenue Account					
HRA - Council House Build Programme (Phase 2)	0.283	-	-	-	0.283
HRA - Council House Build Programme (Phase 3.1)	5.490	-	-	-	5.490
HRA - Council House Build Programme (Phase 3.2)	9.885	5.000	-	-	14.885
HRA - Council House Build Programme (Phase 3.3)	4.068	27.537	22.847	95.833	150.285
HRA - Refurbishment of Council Stock	10.854	16.235	16.192	79.090	122.371
Housing Revenue Account Total	30.580	48.772	39.039	174.923	293.314
2023/2024 Capital Programme General Fund and Housing Revenue Account Total	199.127	206.079	168.259	530.903	1,104.368
Financed By:					
Grants	70.737	80.899	53.527	284.526	489.689
Other Contributions	2.000	-	-	32.090	34.090
S106 Contributions	1.434	1.264	-	-	2.698
CIL Contributions	4.282	8.487	4.376	0.542	17.687
HRA	30.580	48.772	39.039	174.922	293.313
Capital Receipts	1.725	0.250	0.250	1.000	3.225
Stone Circle Loans	21.298	24.835	10.019	0.732	56.884
Borrowing Funded by Revenue Savings	-	-	31.200	-	31.200
Borrowing	67.071	41.572	29.848	37.091	175.582
Total Funding	199.127	206.079	168.259	530.903	1,104.368