

Council Budget 2024/25

and

Medium Term Financial Strategy

2024/25 to 2026/27

This document sets out the council's Budget 2024/25 and Medium Term Financial Strategy (MTFS) to 2026/27.

It maps out in financial terms the council's journey for the 2024/25 budget and the following two years, building on the sound balanced base budget set last year and setting the delivery of the council's Business Plan.

The budget is refreshed annually to take account of any local or national changes and provides for a three year financial plan. Any review or refresh of the council's new Business Plan in subsequent years will also be reflected, 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 2024/25 have been proposed and are set, budgets for the ensuing years 2025/26 – 2026/27 are indicative only and are likely to change before the final budgets for those years are approved as part of the annual cycle. The final year of the financial plan follows the local elections and therefore any decisions for savings to manage the budget gap are not set out in this planning cycle as they will be for any new administration to direct and set.

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 2024/25 is estimated 194,423.87 Band D equivalents. Going forward, the council has assumed a collection rate of 98.9% and annual 'growth' of around 1% p.a. It is forecast that, by 2026/27, the taxbase will be 198,331.79 Band D equivalents.

b) The charge per Band D equivalent property.

The Council Tax charge 2024/25 is £1,805.73, a general rise of 2.99%, plus a further 2% levy for Adult Social Care. A total 4.99% increase on the 2023/24 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 2025/26 and 2026/27, plus the Adult Social Care levy at 1% in 2025/26 and 2026/27.

The current Government Council Tax Referendum prescribed limit of 3% for 2024/25 was announced in the provisional settlement. For 2025/26 onwards there is no confirmation of the core Council Tax referendum principles.

Also, in the settlement an Adult Social Care levy of 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 onwards.

The table below sets out the detail on the Council Tax assumptions over the MTFS, with 2024/25 the basis of the council tax setting and future years for financial planning purposes only.

	2023/24	2024/25	2025/26	2026/27
Taxbase (Band D Equivalents)	193,142.94	194,423.87	196,368.11	198,331.79
Increase in properties		1,280.93	1,944.24	1,963.68
% increase		0.66%	1.00%	1.00%
Band D Charge (£p)	1,719.90	1,805.73	1,859.72	1,915.32
Increase in £p		85.83	53.99	55.60
Price % increase		4.99%	2.99%	2.99%
Total Council Tax revenue (£m)	332.19	351.08	365.19	379.87
Increase £m		18.89	14.11	14.68
Revenue % increase		5.69%	4.02%	4.02%

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 council tax reduction scheme for those of working age is a locally designed scheme and following a review and consultation process there are no planned changes to the way the scheme is delivered in 2024/25. 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 2024/25.

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. It is expected that these transitional arrangements will be in place for 3 years. 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 £21.5m 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 2024/25 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 £12.2m in funding through a section 31 grant in 2024/25. In future years it is assumed that the multiplier rate will increase 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 few 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 and more recently the impact of the cost of living crisis and impacts of high levels of inflation on the economy and households. Due to the mechanism and regulations significant volatility has been seen in business rates, with s31 grant funding received to compensate councils where significant deficits arise.

The declared position of the overall Collection Fund administered by the council for 2023/24 is a surplus for Council Tax of £2.666m and a deficit for Business Rates of £7.669m. The council's share of these balances is £2.256m and £3.759m respectively, resulting in an overall deficit of £1.503m. Due to the accounting regulation for the Collection Fund this deficit is funded and paid by the council during the 2024/25 financial year. Significant risk remains due to the uncertainty with the Collection Fund, particularly associated with the on-going economic impact of the cost of living crisis and continued high interest rates, any reset of the Business Rates distribution scheme and the impact of any transitional relief schemes.

The previous deficit that was funded by the monies set aside in the Collection Fund Volatility reserve over the 3 year period 2021/22-2023/24 is now fully funded and unwound, 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, with lower than expected growth in new homes, the on-going support from government and the risk of future Collection Fund deficits and to support the mitigation of this risk for the council is transferring the balance of the Collection Fund Volatility reserve that was created in 2020/21 with the General Fund reserve which is set aside to mitigate all financial shocks, whatever they may be.

Provisional Local Government Settlement

Last year, in early December 2022, the Department for Levelling Up, Housing and Communities (DLUHC), published a policy statement which included some broad

indications for the 2024/25 Settlement, but left some funding areas unknown. On 5 December 2023, DLUHC published a second policy statement which contained more indications of the 2024/25 settlement and what it would include. These statements are intended to assist local authorities with their planning, especially when Provisional Settlements are announced so late in the year.

On the 18 December 2023 the Secretary of State for Levelling Up, Housing and Communities announced the Provisional Local Government Finance Settlement for 2024/25 which provided details on the grant allocations to Councils, 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 6.5% (9.2% in 2023/24), made up mostly of increased council tax flexibilities and additional grant. Also announced was the continuation of the 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 only and in the main confirmed funding already announced in previous statements and also confirmed that the Council Tax referendum thresholds and Adult Social Care levy limits would remain the same for 2024/25.

Revenue Support Grant (RSG) was confirmed to increase in line with CPI inflation. The council will therefore now receive £0.606m RSG, an increase of £0.040m.

Services Grant was announced to continue however this grant has seen a significant reduction. In 2022/23 the Services Grant was £822m and in 2023/24 it was £483m. For 2024/25 the provisional settlement announcement indicates the grant is falling further to just £77m, which is reduction of £406m (84%). For the council this is a reduction from £2.342m in 2023/24 to £0.368m in 2024/25. The council has also seen a reduction in New Homes Bonus grant of £0.512m.

New funding nationally worth £1bn in 2023/24 and £1.7bn in 2024/25 was announced last year as additional funding for social care. Of that £600m and £1bn for each year respectively is distributed through the Better Care Fund, referred to as the Discharge Fund. The council is set to receive £2.393m in 2024/25 from this funding.

The remaining £683m in 2024/25 is being combined with the £162m Market Sustainability. The council is set to receive £7.976m 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 £28.377m in 2024/25 (including the Independent Living Fund grant), which is an increase of £4.041m in line with the increase expected. 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 £3.889m.

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	2024/25 £ m	2025/26 £ m	2026/27 £ m
Public Health Grant	18.718	18.718	18.718
NNDR Admin Grant	0.644	0.644	0.644
Housing Benefit Admin subsidy	0.927	0.850	0.800
Homelessness Prevention Grant	1.036	1.036	1.036
Local Authority Bus Subsidy (BSOG)	0.985	0.985	0.985
Bus Service Improvement Plan (BSIP)	2.100	-	-
Extended Rights to Home to School Transport	0.695	0.695	0.695
Holiday Activity Fund (HAF)	1.099		
Dedicated Schools Grant (incl academy schools funding, later issued through ESFA)	452.296	493.461	493.461
Pupil Premium for LAC Grant	0.784	0.784	0.784
Supporting Families Grant	1.317	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
ASC Market Sustainability & Improvement Fund (incl. Workforce)	7.976	7.976	7.976
ASC Discharge Fund	2.393	2.393	2.393
Specific Grants In the Services	494.357	532.246	532.196

Wiltshire Council receives the Better Care Fund contribution from the ICB (Integrated Care Board). In 2023/24 this minimum contribution was £38.175m. This will be uplifted in 2024/25, the schemes that this will be allocated to will be approved by the Wiltshire ICA Partnership Committee.

Summary Forecast Resources

Based on the above assumptions the total core funding available for the Council to deliver services in 2024/25 is £486m.

Going forward in the MTFs it is anticipated that Government grant will remain, mainly for social care, however a level of uncertainty remains around the assumption on other government grants and quantum of funding, particularly as the settlement has confirmed funding for 2024/25 only. The additional income from council tax will see the overall resources continue to increase to £515m by 2026/27.

	2024/25 £m	2025/26 £m	2026/27 £m
Council Tax	302.623	313.190	324.076
Social Care Levy	48.453	51.999	55.687
Business Rates	56.460	57.956	57.956
Collection Fund surplus	- 1.503	-	-
Specific Grants	79.740	77.840	77.840
Total Funding	485.772	500.984	515.558

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 £104m by 2026/27.

Some of these pressures have been reported during the budget monitoring of the current 2023/24 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 £17m of contractual inflation and £7.8m of pay inflation, and additional demand of just over £7m in 2024/25.

Pay inflation

Pay inflation includes the national pay award. In 2024/25 £7.8m has been budgeted for the pay award for 2024/25, which is current estimated as a 4.5% increase. The following two years pay awards have been estimated at 2.5%.

In line with the budget assumptions in 2023/24 a 6.5% vacancy factor continues to be applied to all services and included within the 2024/25 base budget.

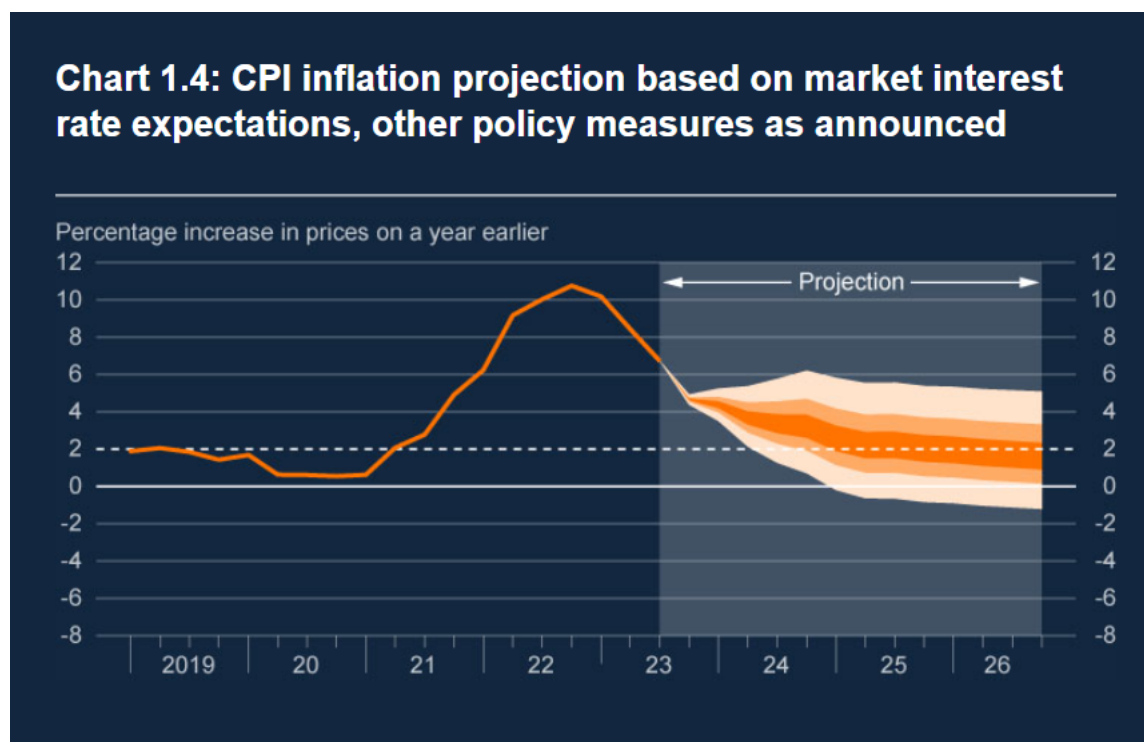
Contractual inflation

The total contract inflation arising over the next three years is estimated to be circa £41.3m, with £16.7m estimated in 2024/25.

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 2023 MPC report.



Given the continued high levels of inflation above that anticipated, the significant level of uplifts already applied in the previous and current year and the forecast provided above the average CPI that is being used in 2024/25 for contractual inflation is 3%, and this will fall back down to 2% from 2025/26 onwards. There are outliers for forecasts on inflation, most notably these remain around energy prices.

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 2024/25 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, Children's Social Care and SEND and SEND Transport.

SAVINGS

Savings were identified as part of last year's budget setting process that included savings across the MTFs period 2023/24-2025/26 to enable business plan priorities to be delivered and also for the Councils finances to be managed and move to a sustainable footing. Some of the savings to be delivered in 2024/25 have been

assessed as not being able to be delivered or the timing of delivery has been assessed as being different from that originally expected.

The cost containment approach that has been taken identified £4.243m of savings and additional saving proposals have been put forward that total £5.498m over the MTFS.

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 9, and a summary is provided below.

	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	Future Years Budgets £m	Total Budget £m
Corporate Director - People	46.046	47.621	15.636	25.855	135.158
Corporate Director - Resources	71.697	57.085	14.321	31.574	174.677
Corporate Director - Place	92.265	88.068	71.071	290.432	541.836
Total General Fund	210.008	192.774	101.028	347.861	851.671
Housing Revenue Account	45.659	57.776	38.805	127.534	269.774
Total Capital Programme	255.667	250.550	139.833	475.395	1,121.445

Grants	82.846	71.114	51.779	255.113	460.852
Other Contributions	0.986	-	-	32.090	33.076
S106 Contributions	2.323	4.004	-	-	6.327
CIL Contributions	5.927	12.412	4.703	4.917	27.959
HRA	45.659	57.776	38.804	127.534	269.773
Capital Receipts	2.532	0.250	0.250	0.750	3.782
Stone Circle Loans	18.335	16.519	4.119	0.612	39.585
Borrowing Funded by Revenue Savings	9.180	-	-	-	9.180
Borrowing	87.879	88.475	40.178	54.379	270.911
Total Funding	255.667	250.550	139.833	475.395	1,121.445

New schemes totalling £106m will be added to the Capital Programme, £49m new schemes and £57m new schemes approved by Cabinet in November and December 2023. The schemes are detailed in the tables below.

The revenue financing of new schemes that are funded from borrowing has been factored in the pressures of the MTFS.

Scheme Name	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	Future Years Budgets £m	Total Budget £m
Education - Schools Backlog Maintenance	2.000	2.000	2.000	2.000	8.000
FM Operational Estate	0.357	0.357			0.715
Public Protection - Westbury Air Quality Equipment	0.095				0.095
Waste - Near Term Vehicle Replacement	0.872				0.872
Waste Shredder - Landfill Diversion	0.479				0.479
Waste - Communal Waste Bins	0.104	0.009	0.009	0.027	0.149
Children's Services - Canon's House Annex	0.750	2.650	0.100		3.500
ICT Stay Well Programme		7.083	6.431	21.879	35.393
Total	4.657	12.099	8.540	23.906	49.203

Scheme Name	2023/24 Budget £m	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	Future Years Budgets £m	Total Budget £m
SEND - High Needs		4.000	4.000	2.000		10.000
Depot Strategy	1.835	10.010	10.483	11.143	4.457	37.928
Fleet Strategy				1.099	8.104	9.203
Total Bids Approved by Cabinet previously	1.835	14.010	14.483	14.242	12.561	57.131

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.

The Cabinet has continued to be more transparent on the reporting of reserves held and has moved 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 Councils 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, and there is no current plan to continue to increase the balance on this reserve.

General Fund Reserve Forecast

Year Ended 31 March	2023/24 £m	2024/25 £m	2025/26 £m	2025/26 £m
Opening Balance	28.056	34.056	34.056	34.056
Transfer from Collection Fund Volatility	6.000	-	-	-
Closing Balance	34.056	34.056	34.056	34.056

Annex 8 provides the full detail on the general fund risk assessment. The residual balance of the Collection Fund Volatility Reserve has been amalgamated with General Fund Reserve and transfers will be recommended during the 2023/24 financial year financial reporting so that the risk on this local taxation income and the risk of future deficits will be managed as a general financial risk. 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 with residual amounts in the Latent Demand and Collection Fund Volatility reserve.

Reserves Held Against Assessed Financial Risk

Year Ended 31 March	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m
General Fund	28.056	34.056	34.056	34.056
Collection Fund Volatility	9.470	0.220	0.575	-
Latent Demand	7.794	2.570	0.123	(0.000)
Opening Balance	45.320	36.846	34.754	34.056
Net Movement on General Fund	6.000	-	-	-
Planned transfers of Collection Fund	(9.250)	0.355	(0.575)	-
Estimated use of Latent Demand	(5.224)	(2.447)	(0.123)	-
Closing Balance	36.846	34.754	34.056	34.056
Represented By:				
General Fund	34.056	34.056	34.056	34.056
Collection Fund Volatility	0.220	0.575	-	-
Latent Demand	2.570	0.123	(0.000)	(0.000)
Closing Balance	36.846	34.754	34.056	34.056
Risk Assessed Balance*	31.880	33.990	33.990	33.990
Cover	136%	102%	100%	100%

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	Projected Closing Balance 2023/24 £'m	Projected Closing Balance 2024/25 £'m	Projected Closing Balance 2025/26 £'m	Projected Closing Balance 2026/27 £'m
General Fund	34.056	34.056	34.056	34.056
Latent Demand	2.570	0.123	-	-
Collection Fund Volatility	0.220	0.575	-	-
Public Health	5.554	4.852	4.278	3.692
Homes for Ukraine	6.604	-	-	-
Transformation	10.588	8.588	7.888	7.888
Business Plan Priority	2.039	0.771	-	-
Pay Award	0.700	0.700	0.700	0.700
PFI's	4.432	3.748	3.063	2.347
Insurance	8.049	7.023	6.523	6.023
Accommodation Needs	9.550	5.188	3.188	1.188
High Needs	11.474	18.445	18.445	18.445
Other Earmarked	15.531	11.272	8.287	6.464
Total Earmarked	77.313	61.284	52.371	46.747
Schools Balances	12.225	9.225	6.225	3.225
DSG	(56.247)	(84.011)	(112.360)	(140.709)
TOTAL	67.346	20.554	(19.708)	(56.682)

Annexes

Annex 1 – Service Budget Targets 2024/25

Annex 2 – MTFS Service Totals 2024/25 to 2026/27

Annex 3 – Detail by Service on Prior Year Budget Changes

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

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 2024/25

Annex 9 – Capital Programme 2023/24 to 2029/30

Wiltshire Council - MTFS Model 2024-25 to 2026-27
Annex 1 - Service Budget Summary 2024/25

Analysis of Movement in the 2023-24 Budget to the Proposed 2024-25 Budget

Service	2023/24 Budget £m	Funding Changes £m	Technical Adjustments £m	Pay Award £m	Prior Year Pressures £m	Contractual Inflation £m	Demand £m	2024/25 Savings Proposals £m	2024/25 Budget £m	Change in Budget £m
Adults Services total	180.537	-	(7.042)	1.464	3.572	9.226	1.402	(9.721)	179.437	(1.100)
Public Health Total	-	-	-	-	-	-	-	-	-	-
Education & Skills Total	29.278	-	-	0.993	1.498	0.452	3.569	(0.687)	35.103	5.825
Families & Children Services Total	64.224	-	-	1.339	3.499	1.688	1.367	(1.264)	70.852	6.628
Commissioning Total	2.799	-	-	0.174	1.372	0.008	0.014	(0.060)	4.306	1.507
Corporate Director People Total	276.838	-	(7.042)	3.970	9.940	11.374	6.351	(11.733)	289.698	12.861
Finance Total	6.458	-	-	0.391	0.469	0.018	0.335	(0.049)	7.622	1.164
Assets Total	17.767	-	-	0.207	(0.042)	1.433	(0.711)	(0.457)	18.197	0.430
Information Services Total	11.903	-	-	0.174	0.036	0.179	0.586	(0.495)	12.383	0.480
HR & OD Total	4.101	-	-	0.247	0.061	-	0.051	(0.167)	4.293	0.193
Transformation & Business Change Total	0.560	-	-	0.106	0.374	-	-	(1.040)	-	(0.560)
Corporate Director Resources Total	40.789	-	-	1.125	0.898	1.631	0.261	(2.209)	42.495	1.706
Highways & Transport Total	40.177	-	-	0.502	(0.468)	1.372	1.718	(0.238)	43.063	2.887
Economy & Regeneration Total	2.520	-	-	0.069	0.015	-	0.130	(0.209)	2.526	0.006
Planning Total	3.396	-	-	0.398	0.065	-	0.296	(1.347)	2.808	(0.588)
Environment Total	48.485	-	-	0.266	(0.317)	2.139	0.086	(1.125)	49.534	1.048
Leisure Culture & Communities Total	6.580	-	-	0.838	(1.348)	0.027	-	(0.793)	5.304	(1.276)
Corporate Director Place Total	101.158	-	-	2.073	(2.053)	3.538	2.230	(3.711)	103.235	2.077
Legal & Governance Total	10.168	-	-	0.513	0.400	0.008	(0.117)	(0.593)	10.380	0.212
Corporate Directors & Members Total	3.147	-	-	0.132	0.014	-	-	-	3.292	0.146
Chief Executive Directorates Total	13.315	-	-	0.645	0.414	0.008	(0.117)	(0.593)	13.672	0.358
Movement on Reserves Total	2.457	1.453	-	-	-	-	-	-	3.910	1.453
Finance & Investment Income & Expense	24.945	-	-	-	0.198	0.054	0.589	-	25.786	0.841
Corporate Costs Total	5.434	-	-	-	(0.036)	0.061	(0.620)	(1.428)	3.411	(2.023)
Corporate Levies Total	4.093	-	-	-	(0.095)	0.066	(0.500)	-	3.564	(0.529)
Corporate Total	36.929	1.453	-	-	0.067	0.182	(0.531)	(1.428)	36.671	(0.258)
Grand Total	469.029	1.453	(7.042)	7.812	9.266	16.732	8.194	(19.673)	485.772	16.743
Council Tax Requirement	(290.422)	(12.201)	-	-	-	-	-	-	(302.623)	(12.201)
Social Care Levy	(41.765)	(6.687)	-	-	-	-	-	-	(48.453)	(6.687)
Rates Retention	(49.444)	(7.016)	-	-	-	-	-	-	(56.460)	(7.016)
Collection Fund (surplus) / deficit	(6.850)	8.353	-	-	-	-	-	-	1.503	8.353
Specific Grants	(80.548)	(6.234)	7.042	-	-	-	-	-	(79.740)	0.808
Income/Funding Total	(469.029)	(23.785)	7.042	-	-	-	-	-	(485.772)	(16.743)
Funding GAP									(0.000)	

Wiltshire Council - MTFS Model 2024-25 to 2026-27
Annex 2 - Service Budget Totals 2024/25 to 2026/27

Service	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m
Adults Services total	179.437	178.147	185.473
Public Health Total	-	-	-
Education & Skills Total	35.103	37.354	40.367
Families & Children Services Total	70.852	73.155	76.682
Commissioning Total	4.306	4.417	4.522
Corporate Director People Total	289.698	293.073	307.044
Finance Total	7.622	7.816	8.077
Assets Total	18.197	18.623	19.680
Information Services Total	12.383	12.267	12.499
HR & OD Total	4.293	4.307	4.449
Transformation & Business Change Total	-	-	-
Corporate Director Resources Total	42.495	43.013	44.705
Highways & Transport Total	43.063	43.045	46.282
Economy & Regeneration Total	2.526	1.569	1.614
Planning Total	2.808	2.728	2.560
Environment Total	49.534	50.485	52.058
Leisure Culture & Communities Total	5.304	5.150	5.661
Corporate Director Place Total	103.235	102.977	108.174
Legal & Governance Total	10.380	9.922	10.236
Corporate Directors & Members Total	3.292	3.368	3.446
Chief Executive Directorates Total	13.672	13.290	13.682
Movement on Reserves Total	3.910	(0.948)	-
Finance & Investment Income & Expense	25.786	41.089	46.689
Corporate Costs Total	3.411	4.855	4.896
Corporate Levies Total	3.564	3.634	3.707
Corporate Total	36.671	48.630	55.292
Grand Total	485.772	500.984	528.898
Council Tax Requirement	(302.623)	(313.190)	(324.076)
Social Care Levy	(48.453)	(51.999)	(55.687)
Rates Retention	(56.460)	(57.956)	(57.956)
Collection Fund (surplus) / deficit	1.503	-	-
Specific Grants	(79.740)	(77.840)	(77.840)
Income/Funding Total	(485.772)	(500.984)	(515.558)
Funding GAP	(0.000)	0.000	13.340

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Wiltshire Council Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2026/27
Annex 3 – Detail by service on Prior Year Base Budget Changes

Corporate Directorate	Service	Description	2024/25 £m
All	All	Impact of 2023/24 agreed Pay Award	1.638
Corporate Director People	Adult Services	2023/24 Inflation and Demand Impacts	3.208
Corporate Director People	Education & Skills	Price inflation of 2023/24 financial year across SEN Transport contracts	1.600
Corporate Director People	Families & Children's Services	This is the on-going resource requirements to support the continued delivery of the Adults Payment to Provider project, which incorporates the Net to Gross project, the roll out of the Provider Portal and Payments on Account projects as part of the Adult Social Care Transformation Programme	0.208
Corporate Director People	Families & Children's Services	Care Leavers whilst the statutory duty to 25 years is unchanged, post pandemic, more Care Leavers are receiving support for longer periods .	0.164
Corporate Director People	Families & Children's Services	Price inflation of 2023/24 financial year across childrens social care placements needs to be reflected in the 2024/25 MTFS base	1.284
Corporate Director People	Families & Children's Services	2023/24 Demand for Services for 16-25 Support and Accommodation needs to be reflected in the 2024/25 MTFS base	1.492
Corporate Director People	Families & Children's Services	Revised estimate of 23/24 demand - SEN social care placements	(0.210)
Corporate Director People	Families & Children's Services	2023/24 Demand for Services for Asylum Seeking Children and Young People above Home Office Grant levels needs to be reflected in the 2024/25 MTFS base	0.333
Corporate Director People	Commissioning	This is the on-going resource requirements to support the continued delivery of the Adults Payment to Provider project, which incorporates the Net to Gross project, the roll out of the Provider Portal and Payments on Account projects as part of the Adult Social Care Transformation Programme	0.040
Corporate Director People	Commissioning	Commissioning Rebase to ensure sufficient service levels in place to support People services	1.253
Corporate Director Resources	Finance	This is the on-going resource requirements to support the continued delivery of the Adults Payment to Provider project, which incorporates the Net to Gross project, the roll out of the Provider Portal and Payments on Account projects as part of the Adult Social Care Transformation Programme	0.283
Corporate Director Resources	Finance	Contractual uplift to the Revenues & Benefits Postage contract	0.008
Corporate Director Resources	Transformation & Business Change	Removal of a prior year saving - Expansion of the corporate Business Insights Hub and maximising the alternative funding opportunities for this activity as no sustainable options have been identified	0.363
Corporate Director Place	Highways & Transport	Pressure form reprofiling saving into 2025/26 to enable the Council to secure BSIP plus Grant £4.2m - Saving - To review and repattern those bus services that are less well used, following a permanent change in travel habits, post covid. WAS 'Services with a £7.00 per passenger subsidy or above - To review and repattern these services in a different way, in order to continue providing some sort of service to most - The general public will not like some of the changes and a proportion would be left with no service'	0.140
Corporate Director Place	Highways & Transport	Pressure from reprofiling saving into 2025/26 to enable the Council to secure BSIP plus Grant £4.2m - Saving - Service bus's carrying out of county / non designated / non-essential shoppers - A reduction / repatterning and in some cases cessation of services that have the least impact upon public transport users - There will be resistance to this from the public, but there will in most cases be a viable alternative. There may be an environmental impact as more cars will be driven to schools.	0.208
Corporate Director Place	Highways & Transport	Pressure from reprofiling saving into 2025/26 to enable the Council to secure BSIP plus Grant £4.2m - Saving - Remove Saturdays from supported services timetables	0.100

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Wiltshire Council Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2026/27
Annex 3 – Detail by service on Prior Year Base Budget Changes

Corporate Directorate	Service	Description	2024/25 £m
Corporate Director Place	Highways & Transport	BSIP Grant Spend	(2.100)
Corporate Director Place	Highways & Transport	BSIP Grant Spend	1.652
Corporate Director Place	Highways & Transport	Extended Right Grant in Passenger Transport not previously budgeted	(0.635)
Corporate Director Place	Environment	Contractual uplifts for Waste contracts based on rebased tonnages 23/24 Qtr 2 average 4.15%, 2.04%, 1.52%, Lakeside/MBT 4%, 4%, 4%	(1.001)
Corporate Director Place	Environment	Rebase Income Budget by 50% of 2023/24 forecast underachievement	0.500
Corporate Director Place	Environment	Remove 202/23 Saving for HRCs -Phase 1 Charging for non-Household Waste items (Orphaned gas canisters, tyres and asbestos) due to change in government legislation preventing charging at HRCs	0.100
Corporate Director Place	Leisure Culture & Communities	Rebase Leisure income	(0.500)
Corporate Director Place	Leisure Culture & Communities	Pressure from reprofiling Saving from 2025/26 to 2023/24 as HMRC changes position - Saving Leisure Operations VAT changes with HMRC for Fees & Charges	(1.172)
Chief Executive Directorates	Legal & Governance	Inflationary Impact in 2023/24 on contracts	0.001
Chief Executive Directorates	Legal & Governance	Increase in costs as a result of insourcing the body removal services	0.192
Chief Executive Directorates	Legal & Governance	Unachievable 2023/24 Saving - Amalgamate 'communications' activity across the council (CEX-LEG-7)	0.050
Corporate	Finance & Investment Income & Expense	Monkton Park Barclays market loan, increase for 2023/24 then RPI Nov 16 plus 1%, 2.91%	0.198
Corporate	Corporate Costs	Contractual uplift for SWAP 3% per year, Insurance Premium CPI 2.82%, 1.65% and 1.46%	(0.036)
Corporate	Corporate Levies	Pensions deficit lump sum payment, align with 23/24 forecast	0.205
Corporate	Corporate Levies	Care leavers discretionary support scheme, align with 2023/24 forecast	0.200
Corporate	Corporate Levies	Renewable Energy BR increased income, align with 2023/24 forecast	(0.500)
Prior Year Base Changes Total			9.266

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Wiltshire Council Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2026/27
Annex 4 – Detail by service on Funding Changes and Technical and other Adjustments in the Service

Corporate Directorate	Service	Description	2024/25 £m	2025/26 £m	2026/27 £m
Corporate Director People	Adult Services	ASC Market Sustainability & Improvement Fund - Move income into Service	(7.042)		
Funding and Technical Adjustment Changes Total			(7.042)	-	-

Wiltshire Council Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2026/27
Annex 4 – Detail by service on Pay Award Changes

Corporate Directorate	Service	Description	2024/25 £m	2025/26 £m	2026/27 £m
All	All	Pay Award at 4.5% for 2024/25, 2.5% for 2025/26 and 2026/27	7.788	4.433	4.635
Corporate Director People	Families & Children Services	Reflects the pay award element of the 2023/24 MTFS investment in social worker market plussages	0.011	0.011	-
Corporate Director Resources	Transformation & Business Change	Reflects the pay award element of the 2023/24 MTFS investment in the Business Insights function	0.013	0.013	-
Pay Award Total			7.812	4.457	4.635

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Wiltshire Council Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2026/27

Annex 5 – Detail by service on Contractual Inflation

Corporate Directorate	Service	Description	2024/25 £m	2025/26 £m	2026/27 £m
Corporate Director People	Adult Services	Adult Services contractual uplifts in line with contractual arrangements.	8.730	4.961	4.773
Corporate Director People	Adult Services	Inflationary pressures in Learning Disabilities budgets required to stabilise the market	0.496	0.994	0.825
Corporate Director People	Education & Skills	Inflation on SEND school transport routes as per contractual arrangements at 3%, 2% and 2%	0.452	0.360	0.401
Corporate Director People	Families & Children's Services	Reflects the partnership contribution increase required to fund pay inflation at Council estimates for the Youth Offending Partnership (4.5%, 2%, 2%)	0.015	0.012	0.012
Corporate Director People	Families & Children's Services	Contractual Inflation for the Adoption West Contract (4.5%, 2%, 2%)	0.042	0.019	0.020
Corporate Director People	Families & Children's Services	For internal carer and permanence arrangement payments, staff pay awards are mirrored as an inflation assumption at 4.5%, 2.5% & 2.5%	0.376	0.362	0.372
Corporate Director People	Families & Children's 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	0.800	0.817	0.842
Corporate Director People	Families & Children's Services	16-25 Support & Accommodation - contractual Inflation in line with contractual arrangements for block places. Spot placement assumption at CPI.	0.130	0.102	0.123
Corporate Director People	Families & Children's Services	Reflects inflation estimates for Support and Accommodation and other arrangements for Asylum Seeking Children and Young People	0.111	0.131	0.147
Corporate Director People	Families & Children's Services	Reflects inflation estimates for social care support and accommodation, domiciliary care and direct payments for young people with SEND	0.213	0.123	0.119
Corporate Director People	Families & Children's Services	Contractual Inflation for Safeguarding (SVPP) Partnership (4.5%, 2%, 2%)	0.002	0.001	0.001
Corporate Director People	Commissioning	Contract under ASC Commissioning - Citizens Advice 2.82%, 1.65%, 1.46%	0.008	0.012	0.001
Corporate Director Place	Highways & Transport	Gritter Lease renewal increase	0.070	-	-
Corporate Director Place	Highways & Transport	Fees & Charges CPI increase	(0.070)	(0.070)	(0.070)
Corporate Director Place	Highways & Transport	Contractual uplifts Ringway/Atkin 4% 2%, 2%, Other 3%, 2%, 2% , Fuel 10%, 10%, 10%	1.127	0.675	0.714
Corporate Director Place	Highways & Transport	Public Transport inflation 26/27	-	-	0.280
Corporate Director Place	Highways & Transport	Public Transport inflation 24/25 & 25/26 previously covered by BSIP Plus grant	-	-	1.602
Corporate Director Place	Highways & Transport	Passenger Transport - Revised based on updated CPI 3%, 2%, 2%. Mainstream Only	0.240	0.254	0.271
Corporate Director Place	Highways & Transport	Car Parking Cash collection contract - 4%, 2%, 2%	0.005	0.003	0.003
Corporate Director Place	Environment	Contractual uplifts for Waste contracts based on rebased tonnages 23/24 Qtr 2 average 4.15%, 2.04%, 1.52%, Lakeside/MBT 4%, 4%, 4%	2.147	1.578	1.519
Corporate Director Place	Environment	Fees & Charges CPI increase	(0.010)	(0.010)	(0.010)
Corporate Director Place	Environment	Contractual uplifts for Public Protection contracts CPI 3%, 2%, 2%	0.002	0.001	0.001
Corporate Director Place	Leisure Culture & Communities	Contractual uplifts for Leisure contracts, chemicals, cleaning products based on updated CPI 3%, 2%, 2%	0.027	0.018	0.019
Corporate Director Resources	Finance	Contractual uplifts Revenues & Benefits Postage contract.	0.018	0.007	0.007
Corporate Director Resources	Assets	Contractual uplift for Electricity costs 20%, 10%, 10%	0.623	0.349	0.383
Corporate Director Resources	Assets	Contractual uplift for Gas costs 5%, 3%, 2%	0.060	0.038	0.026
Corporate Director Resources	Assets	Contractual uplift for Biomass Fuel costs 0%, 3%, 2%	-	0.022	0.015
Corporate Director Resources	Assets	Contractual uplift Maintenance 5%, 3%, 2%	0.282	0.178	0.122
Corporate Director Resources	Assets	Contractual uplift Other Utility costs and contracts at varying rates	0.106	0.047	0.189
Corporate Director Resources	Assets	Business Rates anticipated increases 6.7%, 3%, 2%	0.364	0.174	0.119
Corporate Director Resources	Information Services	Contractual uplifts for Applications, Phones and Network Support Contracts and Licences.	0.179	0.132	0.125
Chief Executive Directorates	Legal & Governance	Contractual uplift for Coroner contract	0.008	0.005	0.004
Corporate	Finance & Investment Income & Expenditure	Monkton Park Barclays, increase for 2023/24 then RPI Nov 16 plus 1%, 2.91%	0.054	0.056	0.057
Corporate	Corporate Costs	Contractual uplift for SWAP 3% per year, Insurance Premium CPI 2.82%, 1.65% and 1.46%	0.061	0.044	0.041
Corporate	Corporate Levies	Contractual uplift for Apprenticeship and Flood Defence Levy	0.066	0.070	0.073
Contractual Inflation Total			16.734	11.465	13.126

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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	2024/25 £m	2025/26 £m	2026/27 £m
Corporate Director People	Adult Services	Adults increase in level of demand using POPPI & PANSI population projections	0.654	1.571	1.533
Corporate Director People	Adult Services	Adults pressures to be funded from latent demand reserve - Reversal of last years funding	(0.592)	-	-
Corporate Director People	Adult Services	Young People with SEN Social Care Needs - Transition to adults	0.297	-	-
Corporate Director People	Adult Services	Adults pressures to be funded from latent demand earmarked reserve	1.043	(1.043)	-
Corporate Director People	Education & Skills	Revised estimate of SEN transport demand based on increase in specialist planned places in special schools and resource bases in both primary and secondary mainstream schools	2.392	1.653	1.680
Corporate Director People	Education & Skills	Recommendations arising from the Peer Review of SEN & Inclusion	0.345	0.009	0.009
Corporate Director People	Education & Skills	Increase in Data and Performance staffing to reflect requirements in Education & Skills, statutory SEN and school effectiveness	0.244	0.011	0.006
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 impact	0.578	0.275	0.379
Corporate Director People	Education & Skills	Pay inflation on the 2023/24 MTFs investment in targeted education - Pressures for Latent Demand Ear Marked Reserve arising from statutory changes	0.011	0.011	-
Corporate Director People	Families & Children's Services	Pressures of Latent Demand Ear Marked Reserve Childrens Social Care Placements	0.157	(1.083)	-
Corporate Director People	Families & Children's Services	Pressures for Latent Demand Ear Marked Reserve for Families & Children	0.005	(0.201)	-
Corporate Director People	Families & Children's Services	This is the on-going resource requirements to support the continued delivery of the Adults Payment to Provider project, which incorporates the Net to Gross project, the roll out of the Provider Portal and Payments on Account projects as part of the Adult Social Care Transformation Programme	0.071	0.007	0.007
Corporate Director People	Families & Children's Services	Care Leavers statutory duty to 25 years continues however more Care Leavers are receiving support for longer periods	0.025	0.028	-
Corporate Director People	Families & Children's Services	Children in Care - demand for internal care placements including in house foster carers; Special Guardianship Orders and Adoption Allowances	0.188	0.223	0.294
Corporate Director People	Families & Children's Services	Children in Care - demand for external care placements; independent foster carers and external residential care placements (within the overall numbers in care)	0.104	1.103	(0.009)
Corporate Director People	Families & Children's Services	Reflects estimates for Support and Accommodation and other arrangements for asylum seeking children and young people	0.856	0.465	0.352
Corporate Director People	Families & Children's Services	Unaccompanied Asylum Seeking Children and Young People Grant income estimate	0.050	(0.077)	(0.103)
Corporate Director People	Families & Children's Services	Young People with SEN Social Care Needs - Transition to adults	(0.297)	-	-
Corporate Director People	Families & Children's Services	Reflects estimates for Support and Accommodation and other arrangements for Care Leavers	0.280	0.559	0.720
Corporate Director People	Families & Children's Services	Canons House - revenue costs of extended property	-	-	0.526
Corporate Director People	Families & Children's Services	Reflects estimates for social care support and accommodation, domiciliary care and direct payments for young people with SEND	(0.070)	(0.006)	(0.304)
Corporate Director People	Commisioning	This is the on-going resource requirements to support the continued delivery of the Adults Payment to Provider project, which incorporates the Net to Gross project, the roll out of the Provider Portal and Payments on Account projects as part of the Adult Social Care Transformation Programme	0.014	0.001	0.001
Corporate Director Resources	Finance	This is the on-going resource requirements to support the continued delivery of the Adults Payment to Provider project, which incorporates the Net to Gross project, the roll out of the Provider Portal and Payments on Account projects as part of the Adult Social Care Transformation Programme	0.245	0.013	0.014
Corporate Director Resources	Finance	Move budget from Corporate to Finance to support restructure	0.051	-	-
Corporate Director Resources	Finance	Change of responsibility Director of Finance - Section 151	0.038	0.001	0.001

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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	2024/25 £m	2025/26 £m	2026/27 £m
Corporate Director Resources	Assets	Changes in demand estimates for; energy	(0.818)	-	-
Corporate Director Resources	Assets	Changes in demand estimates for; business rates	(0.254)	-	-
Corporate Director Resources	Assets	Changes in demand estimates for; other property running costs	(0.213)	-	-
Corporate Director Resources	Assets	Changes in demand estimates for; maintenance	0.230	0.012	0.080
Corporate Director Resources	Assets	2023/24 income target from County Hall leasing not achieved	0.344	-	-
Corporate Director Resources	Information Services	Oracle Licencing and Support costs, net increase over current system costs	0.068	(0.029)	-
Corporate Director Resources	Information Services	Move budget from Corporate to ICT for restructure	0.518	-	-
Corporate Director Resources	HR & OD	Move budget from Corporate to HROD to support restructure	0.051	-	-
Corporate Director Place	Highways & Transport	Sustainable Transport Staffing Growth to manage capacity issues	-	(0.215)	-
Corporate Director Place	Highways & Transport	Passenger Transport investment previously offset by grant	-	-	0.241
Corporate Director Place	Highways & Transport	BSIP Grant reversal	-	2.100	-
Corporate Director Place	Highways & Transport	BSIP Grant spend reversal	-	(1.510)	-
Corporate Director Place	Highways & Transport	Highways & Flooding Prevention	1.000	-	-
Corporate Director Place	Highways & Transport	Local Highways Pressures to be funded from Business Priority Reserve	0.568	(0.568)	-
Corporate Director Place	Highways & Transport	Highways Operations Pressures to be funded from Business Priority Reserve	0.150	(0.150)	-
Corporate Director Place	Economy & Regeneration	Director of Economy	0.130	0.003	0.003
Corporate Director Place	Planning	Development Management Pressures to be funded from Business Priority Reserve	0.250	-	(0.140)
Corporate Director Place	Planning	Land Charges Gov changes for HMLR digitalisation and loss of Income	0.150	-	-
Corporate Director Place	Planning	Development Management increase in appeals	-	(0.200)	(0.170)
Corporate Director Place	Planning	Spatial Planning Neighbourhood Planning demand	(0.104)	-	-
Corporate Director Place	Environment	2 new members of staff to cover additional demand for climate consultation on planning policies	0.047	0.048	-
Corporate Director Place	Environment	Waste Tonnes growth at 0.5%	0.039	0.041	0.042
Chief Executive Directorates	Legal & Governance	Legal staffing growth to manage capacity issues in relation to Planning and SEND (reversal of 2023/24 one off Pressure)	(0.117)	-	-
Corporate	Finance & Investment Income & Expense	Capital Financing increase based on 2022/23 Q3 Capital Programme profile and approved new capital BIDS, covers MRP and Interest	0.589	15.248	5.542
Corporate	Corporate Costs	Budget realignment from Corporate to ICT for restructure	(0.620)	-	-
Corporate	Corporate Levies	Increase in Renewables Income	(0.500)	-	-
Demand Total			8.197	18.300	10.704

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Wiltshire Council Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2026/27

Annex 7 – Detail by service on Savings Proposals - proposals included in last years budget setting process updated to reflect known issues with deliverability and timing changes

Corporate Directorate	Service	Saving Proposal Description	2024/25 £m	2025/26 £m	2026/27 £m	TOTAL £m
Corporate Director People	Adult Services	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)	-	(0.300)
Corporate Director People	Adult Services	Spot to Block placement conversions - Older People - Move from Spot to Block beds.	(0.250)	-	-	(0.250)
Corporate Director People	Adult Services	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.	(0.120)	-	-	(0.120)
Corporate Director People	Adult Services	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	Adult Services	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.	(0.300)	(0.100)	-	(0.400)
Corporate Director People	Adult Services	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	Adult Services	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)	-	(0.700)
Corporate Director People	Adult Services	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)	-	(0.100)
Corporate Director People	Adult Services	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)
Corporate Director People	Adult Services	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)	-	(1.000)
Corporate Director People	Adult Services	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.	(0.100)	(0.100)	-	(0.200)
Corporate Director People	Adult Services	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)	-	(0.150)
Corporate Director People	Adult Services	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)	-	(0.200)

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Corporate Directorate	Service	Saving Proposal Description	2024/25 £m	2025/26 £m	2026/27 £m	TOTAL £m
Corporate Director People	Adult Services	Increase Occupational Therapy Assistant activity to support adaptations and subsequent Package of Care reductions.	(0.040)	-	-	(0.040)
Corporate Director People	Adult Services	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	Adult Services	Discontinue Kingsbury Square Refurbishment programme in 2024/25.	(0.050)	-	-	(0.050)
Corporate Director People	Adult Services	Client Contributions Increased Income - Client Contributions - increase income from the government annual increase to the amount payable to care packages by users	(1.549)	(0.494)	(0.507)	(2.550)
Corporate Director People	Adult Services	Brokerage Efficiency - negotiating Spot provision to achieve a 5% reduction on current rates for half of packages.	(0.036)	(0.037)	-	(0.073)
Corporate Director People	Adult Services	Transformation of Community Support - Partnership working to transform the community Support offer.	(0.400)	-	-	(0.400)
Corporate Director People	Adult Services	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.	(1.200)	(1.400)	-	(2.600)
Corporate Director People	Adult Services	Review of Day Opportunities	(0.050)	(0.050)	-	(0.100)
Corporate Director People	Adult Services	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 alternative way to meeting need.	-	(0.500)	-	(0.500)
Corporate Director People	Adult Services	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.	(0.500)	(0.500)	-	(1.000)
Corporate Director People	Adult Services	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)	-	(0.300)
Corporate Director People	Adult Services	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)	-	(0.300)
Corporate Director People	Adult Services	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.	(0.050)	(0.050)	-	(0.100)
Corporate Director People	Adult Services	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	Adult Services	Client Contributions Increased Income - Client Contributions - increase income from the government annual increase to the amount payable to care packages by users	(0.506)	(0.161)	(0.165)	(0.832)
Corporate Director People	Education & Skills	SEND Transport Delivery Board to develop independence for more children and young people with SEND, provide a wider range of options, and improve service delivery and efficiency.	(0.121)	(0.121)	-	(0.242)
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	Review of school improvement delivery	(0.123)	-	-	(0.123)
Corporate Director People	Education & Skills	Traded prices reflect the MTFs pay estimates which need to be covered 4.5%, 2.5% & 2.5%	(0.014)	(0.022)	-	(0.036)
Corporate Director People	Education & Skills	Reductions following a review of existing service delivery model	(0.049)	-	-	(0.049)
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.	(0.100)	-	-	(0.100)
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)
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	(0.150)	-	-	(0.150)

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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)
Corporate Director People	Families & Children's Services	Staffing efficiencies are anticipated pending service reviews.	(0.160)	-	-	(0.160)
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	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 People	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 Resources	Finance	The implementation of an e-billing solution for Revenues & Benefits and seeking other digital efficiencies	(0.038)	(0.044)	-	(0.082)
Corporate Director Resources	Assets	Continued investment in energy efficiency projects to public buildings to reduce energy consumption, generate renewable electricity, deliver savings and carbon emission reductions.	(0.250)	(0.250)	-	(0.500)
Corporate Director Resources	Assets	Service efficiencies to reduce costs have been identified and will be implemented following the sale of Melbourne House.	(0.017)	-	-	(0.017)
Corporate Director Resources	Assets	New lettings of council assets and an increase in Police service charges in line with Council 3rd party lettings policy	(0.018)	-	-	(0.018)
Corporate Director Resources	Assets	Steamroom and sauna closures trial - multiple leisure sites	(0.070)	-	-	(0.070)
Corporate Director Resources	Assets	Children Services service delivery changes - Salisbury Family Resource Centre	-	(0.010)	-	(0.010)
Corporate Director Resources	Assets	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	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	Information Services	Azure Rationalisation, change in provision of cloud solutions to reduce costs	(0.010)	(0.010)	-	(0.020)
Corporate Director Resources	Information Services	Citrix Rationalisation	(0.003)	(0.031)	-	(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)
Corporate Director Resources	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.	(0.034)	(0.034)	-	(0.068)
Corporate Director Resources	HR & OD	Staffing savings from removal of vacant posts and restructure	(0.057)	(0.092)	-	(0.149)
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)
Corporate Director Place	Highways & Transport	Fleet Strategy and vehicle modernisation and travel savings	(0.025)	(0.114)	-	(0.139)
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%	(0.004)	-	-	(0.004)
Corporate Director Place	Highways & Transport	Maximise use of Rural Mobility Fund	(0.025)	0.100	-	0.075
Corporate Director Place	Highways & Transport	Renegotiate the contract with Community First for Link Scheme & Community Transport Support	(0.015)	-	-	(0.015)
Corporate Director Place	Highways & Transport	Capital Bid for Dunns Lane Car Park, Castle Combe to increase car parking capacity	(0.030)	-	-	(0.030)
Corporate Director Place	Highways & Transport	Reprofile Saving from 2023/24 and 2024/25 into 2025/26 to enable BSIP plus grant to be claimed - 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	-	(0.250)	-	(0.250)

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Corporate Directorate	Service	Saving Proposal Description	2024/25 £m	2025/26 £m	2026/27 £m	TOTAL £m
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	Reprofile Saving from 2023/24 into 2025/26 to enable BSIP plus Grant to be claimed - Review of public transport network supported services to maintain an effective, efficient and sustainable network	-	(0.200)	-	(0.200)
Corporate Director Place	Highways & Transport	Reprofile Saving from 2023/24 into 2025/26 to enable BSIP plus Grant to be claimed - To review and repattern those bus services that are less well used, following a permanent change in travel habits, post covid. WAS 'Services with a £7.00 per passenger subsidy or above - To review and repattern these services in a different way, in order to continue providing some sort of service to most - The general public will not like some of the changes and a proportion would be left with no service'	-	(0.140)	-	(0.140)
Corporate Director Place	Economy & Regeneration	Ceasing the Wiltshire Towns Funding Programme	-	(1.000)	-	(1.000)
Corporate Director Place	Economy & Regeneration	Ceasing support for VisitWiltshire	(0.150)	-	-	(0.150)
Corporate Director Place	Planning	Increase planning pre application advice fees by 40%	(0.015)	-	-	(0.015)
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. Confirmed to take effect from 6th Dec 23. Can increase by inflation from April 25	(1.176)	-	-	(1.176)
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. - AMENDED - Due to Gov Legislation about not charging at HRCs	-	(0.100)	-	(0.100)
Corporate Director Place	Environment	Modest increase in charges for garden waste collection service, Reflects updated income forecasts for 24/25 and price increase.	(0.352)	(0.040)	(0.040)	(0.432)
Corporate Director Place	Environment	Re-introduce van and trailer Household Recycling Centre permits, and apply an admin fee.	(0.173)	-	-	(0.173)
Corporate Director Place	Environment	Increase recycling at Household Recycling Centres through waste sorting	(0.200)	(0.090)	-	(0.290)
Corporate Director Place	Environment	Remove extended summer opening hours at Household Recycling Centres - AMENDED - due to Gov Legislation about not charging at HRCs	-	(0.200)	-	(0.200)
Corporate Director Place	Environment	Increase in income generated by the pest control service	(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.	(0.140)	-	-	(0.140)
Corporate Director Place	Environment	Staffing savings from removal of vacant posts and restructure	(0.071)	-	-	(0.071)
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	(0.008)	-	-	(0.008)
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)

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Corporate Directorate	Service	Saving Proposal Description	2024/25 £m	2025/26 £m	2026/27 £m	TOTAL £m
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. Increased growth on income target	(0.347)	(0.357)	-	(0.704)
Corporate Director Place	Leisure Culture & Communities	Leisure Fees and Charges increases	(0.145)	(0.145)	-	(0.290)
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	(0.002)	-	-	(0.002)
Chief Executive Directorates	Legal & Governance	Amalgamate 'customer services' activity across the council	(0.050)	(0.100)	-	(0.150)
Chief Executive Directorates	Legal & Governance	Introduce full cost recovery for elections	-	(0.400)	-	(0.400)
Corporate	Corporate Costs	Saving on internal Audit fees through contract negotiations	(0.028)	-	-	(0.028)
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	-	-
Savings Total			(14.804)	(9.967)	(0.812)	(25.583)

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Annex 7 – Detail by service on Savings Proposals - cost containment proposals

Corporate Directorate	Service	Saving Proposal Description	2024/25 £m	2025/26 £m	2026/27 £m	TOTAL £m
ALL	ALL	Staff Savings to cover 2023/24 pay award cumulative impact	(2.121)	(0.029)	-	(2.150)
Corporate Director People	Adult Services	Increased fees & charges for advertising income - Housing	(0.004)	(0.003)	(0.003)	(0.010)
Corporate Director People	Adult Services	Reduction in 12 hour block domiciliary care	(0.380)	-	-	(0.380)
Corporate Director People	Families & Children's Services	Removal of two vacant posts in the social work teams	(0.118)	-	-	(0.118)
Chief Executive Directorates	Legal & Governance	Staff Savings	(0.280)	(0.250)	-	(0.530)
Corporate Director Resources	Transformation & Business Change	Financing from flexible capital receipts and transformation reserve to allow budget saving	(0.930)	(0.070)	(0.054)	(1.055)
Savings Total			(3.833)	(0.352)	(0.057)	(4.243)

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Annex 7 – Detail by service on Savings Proposals - new proposals

Corporate Directorate	Service	Saving Proposal Description	2024/25 £m	2025/26 £m	2026/27 £m	TOTAL £m
Corporate Director People	Adult Services	Review of Learning Disability / Mental Health & Domestic Care Packages	(0.770)	(1.030)	-	(1.800)
Corporate Director People	Adult Services	Review of Day Opportunities	-	(0.750)	-	(0.750)
Corporate Director People	Families & Children's Services	Removal of two vacant posts in the social work teams	-	(0.118)	-	(0.118)
Corporate Director People	Families & Children's Services	The purchase of housing in Wiltshire will facilitate improved commissioning opportunities for placements for children and young people, including independence options for care experienced and asylum seeking young people	-	(0.557)	(0.378)	(0.935)
Corporate Director People	Education & Skills	SEND Transport Delivery Board to develop independence for more children and young people with SEND, provide a wider range of options, and improve service delivery and efficiency.	-	(0.449)	-	(0.449)
Corporate Director People	Education & Skills	Service Restructure and deletion of vacant post	(0.166)	-	-	(0.166)
Corporate Director People	Education & Skills	Traded income - inflationary review at 4.5%, 2.5% & 2.5%	(0.069)	(0.037)	(0.049)	(0.154)
Corporate Director Resources	Information Services	Synergies and efficiencies across the range of contracts managed within the service	-	(0.251)	-	(0.251)
Corporate Director Place	Highways & Transport	Service Redesign	-	-	(0.100)	(0.100)
Corporate Director Place	Highways & Transport	Various maintenance and operational reviews to seek efficiencies and reductions	-	(0.080)	-	(0.080)
Corporate Director Place	Planning	Indexation increase to nationally set planning application fees from 1st April 2025	-	(0.102)	(0.104)	(0.206)
Corporate Director Place	Environment	Reduce commitment to World Heritage sites	-	(0.010)	-	(0.010)
Corporate Director Place	Environment	Service Restructure	-	(0.048)	-	(0.048)
Corporate Director Place	Environment	Modest income target for Extended Producer Responsibility (EPR) income. Awaiting details from Government, confirmation of funding not received until after April 2024.	-	(0.200)	-	(0.200)
Corporate Director Place	Environment	Garden waste collection fee additional increase	(0.031)	(0.050)	-	(0.081)
Corporate Director Place	Leisure Culture & Communities	Increased growth on income target	-	(0.150)	-	(0.150)
Savings Total			(1.036)	(3.832)	(0.631)	(5.498)

ANNEX 8 - GENERAL FUND RESERVE - RISK ASSESSED BALANCE

Key Financial Risks (Weighted Impact)

Risk	Quantification	ASSESSED FOR 2024/25		
		Potential Magnitude £m	Likelihood %	Weighted Magnitude £m
Non Delivery of Savings	Level of 2024/25 savings built into the budget - potential for an element of non delivery during the year based on previous years delivery rates	19.673	20%	3.930
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
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	20.000	5%	1.000
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 projects where the Council acts as the Accountable body and the residual liabilities from the unwinding of SWLEP	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	410.000	1.0%	4.100
Collection Fund Deficits	Collection Fund deficits are funded the year following in which they arise, and occur where base assumptions are incorrect. Deficits are more likely to occur where economic conditions are worse than forecast - assume 2% of total Collection Fund with a 25% likelihood	8.200	25%	2.050
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 £7m. This is the equivalent of 14 high-cost agency residential placements.	7.000	25%	1.750
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.	12.000	25%	3.000
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	10.000	10%	1.000
Potential non-delivery of capital receipts to fund the capital programme and Transformation activity	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.	5.000	15%	0.750
2024/25 national pay deal to be negotiated with the Unions	The pay deal negotiations for 2024/25 will need to take place but this risk is based on being 1.5% of pay over & above budgeted assumption of 4.5% in 2024/25, given the level of inflation uncertainty & national picture in respect of ongoing pay deal negotiations.	2.633	25%	0.660
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.	4.810	5%	0.240
Planning Appeals	Estimated cost to the Council of successful planning appeals, no longer mitigated through other reserves.	1.500	25%	0.380
Total				33.990

Annex 9 – Capital Programme 2024/25 to 2030/31

Scheme name	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	Future Years Budgets £m
Adults				
Sensory Stimulation & Development Play Equipment	0.000	0.015	0.000	0.000
Disabled Facilities Grants	4.197	6.414	3.472	9.000
Adults Total	4.197	6.429	3.472	9.000
Education & Skills				
Access and Inclusion	0.165	0.100	0.100	0.300
Basic Need	13.469	12.991	0.400	1.200
Stonehenge School Replacement of Lower Block	0.303	0.000	0.000	0.000
Devolved Formula Capital	0.500	0.500	0.500	1.500
Schools Maintenance & Modernisation	7.099	9.655	6.805	11.855
BID backlog Maintenance	2.000	2.000	2.000	2.000
Early Years & Childcare	1.212	0.000	0.000	0.000
Early Years Buildings	0.468	0.330	0.210	0.000
BID Canons House	0.750	2.650	0.100	0.000
Silverwood Special School	9.103	2.235	0.049	0.000
BID SEND - High Needs	4.000	4.000	2.000	0.000
High Needs Provision Capital Allowance	1.700	6.615	0.000	0.000
Education & Skills Total	40.769	41.076	12.164	16.855
Families & Children's Service				
Childrens Homes	1.080	0.116	0.000	0.000
Families & Children's Total	1.080	0.116	0.000	0.000
PEOPLE TOTAL	46.046	47.621	15.636	25.855
Finance				
Evolve Project	2.637	0.000	0.000	0.000
Finance Total	2.637	0.000	0.000	0.000
Assets				
Capital Receipt Enhancement	0.587	0.000	0.000	0.000
Depot & Office Strategy	3.061	0.000	0.000	0.000
Facilities Management Operational Estate	3.885	4.135	2.778	8.333
Gypsies and Travellers Projects	0.600	0.600	0.000	0.000
Porton Science Park	0.487	0.000	0.000	0.000
Health and Wellbeing Centres - Live Schemes	1.638	0.000	0.000	0.000
Property Carbon Reduction Programme	2.965	2.000	0.000	0.000
Park & Ride Solar Panel Canopies	1.467	1.467	0.000	0.000
Facilities Management Investment Estate	0.500	0.250	0.250	0.750
Social Care Infrastructure & Strategy	0.000	0.634	0.000	0.000
Salisbury Resource Centre	0.825	0.000	0.000	0.000
South Chippenham	0.300	0.050	0.000	0.000
Housing Acquisitions	21.426	17.754	0.000	0.000
Short Term Depot Provision	2.067	1.700	0.000	0.000
Assets & Commercial Development Total	39.808	28.590	3.028	9.083
Capital Loans				
Stone Circle Housing Company Loan	13.335	11.519	0.119	0.612
Stone Circle Development Company Loan	5.000	5.000	4.000	0.000
Capital Loans Total	18.335	16.519	4.119	0.612
Information Services				
ICT Applications	5.021	2.181	0.000	0.000
ICT Business as Usual	1.465	1.442	0.342	0.000
ICT Other Infrastructure	0.647	0.545	0.201	0.000
ICT Get Well	3.746	0.725	0.200	0.000
BID ICT Stay Well	0.000	7.083	6.431	21.879
Microsoft Cloud Navigator	0.038	0.000	0.000	0.000
Information Services Total	10.917	11.976	7.174	21.879
RESOURCES TOTAL	71.697	57.085	14.321	31.574

Annex 9 – Capital Programme 2024/25 to 2030/31

Scheme name	2024/25 Budget £m	2025/26 Budget £m	2026/27 Budget £m	Future Years Budgets £m
Highways & Transport				
Churchyards & Cemeteries	0.000	0.028	0.000	0.000
Parking Contactless Machines	0.260	0.120	0.000	0.000
Fleet Vehicles	2.780	2.221	1.599	9.604
Highway flooding prevention and Land Drainage schemes	0.000	0.000	0.000	0.000
Integrated Transport	2.508	1.781	1.781	5.343
Local Highways and Footpath Improvement Groups	1.441	0.800	0.800	2.400
Structural Maintenance & Bridges	20.727	16.139	16.139	48.417
Drainage Improvements	0.815	0.000	0.000	0.000
Major Road Network M4 Junction 17	1.600	1.547	24.214	0.000
A338 Salisbury Junction Improvements MRN	1.915	0.000	0.000	0.000
A350 Chippenham Bypass (Ph 4&5) MRN	14.999	12.487	0.000	0.000
A3250 Melksham Bypass LLM - Full Scheme	3.186	9.526	6.516	216.609
Safer Roads Fund - A3102	4.450	1.730	0.000	0.000
Highway Investment Plan	7.000	3.000	0.000	0.000
Central Area Depot & Strategy	6.243	10.483	11.144	4.457
Highways & Transport Total	67.924	59.862	62.193	286.830
Economy & Regeneration				
Chippenham Station HUB	0.000	0.109	0.000	0.000
Corsham Mansion House	0.000	0.047	0.000	0.000
River Park	0.000	0.000	0.000	0.000
Salisbury Future High Streets	5.781	0.000	0.000	0.000
Trowbridge Future High Streets	5.322	0.764	0.000	0.000
UK Shared Prosperity Fund Projects	1.512	1.500	0.000	0.000
Carbon Reduction Projects	0.009	0.009	0.009	0.000
Wiltshire Ultrafast Broadband	1.010	0.000	0.000	0.000
Wiltshire Online	0.128	0.097	0.000	0.000
Economy & Regeneration Total	13.762	2.526	0.009	0.000
Environment				
Waste Services	1.765	1.684	0.684	1.317
BID AIR QUALITY EQT	0.095	0.000	0.000	0.000
HUG 2 Grant	3.088	0.000	0.000	0.000
Environment Total	4.948	1.684	0.684	1.317
Leisure Culture & Communities				
Area Boards Grants	0.400	0.400	0.400	1.200
Community Projects	0.000	0.400	0.000	0.000
Fitness Equipment for Leisure Centres	1.070	0.760	0.485	0.085
Libraries - Self Service	0.250	0.169	0.000	0.000
Trowbridge Leisure Centre	0.800	15.170	7.300	1.000
Leisure Requirements	3.041	7.097	0.000	0.000
History Centre Reception and Performing Arts Library	0.070	0.000	0.000	0.000
Leisure Culture & Communities Total	5.631	23.996	8.185	2.285
PLACE TOTAL	92.265	88.068	71.071	290.432
Capital Programme General Fund Total	210.008	192.774	101.028	347.861
Housing Revenue Account				
HRA - Council House Build Programme (Phase 2)	0.234	0.000	0.000	0.000
HRA - Council House Build Programme (Phase 3.1)	3.940	3.940	0.000	0.000
HRA - Council House Build Programme (Phase 3.2)	5.070	3.154	0.000	0.000
HRA - Council House Build Programme (Phase 3.3)	7.951	6.494	0.000	0.000
HRA - Council House Build Programme (Phase 3.4)	8.612	8.418	0.000	0.000
HRA - Council House Build Programme (Phase 3.5)	0.000	16.595	23.473	60.676
HRA - Council House Build Programme (Phase 3.6)	0.000	2.443	0.000	0.000
HRA - Refurbishment of Council Stock	19.302	16.192	14.832	64.258
HRA - Highways Road Adoptions	0.550	0.540	0.500	2.600
Housing Revenue Account Total	45.659	57.776	38.805	127.534
Capital Programme General Fund and Housing Revenue Account Total	255.667	250.550	139.833	475.395