

Council Budget 2025/26

and

Medium Term Financial Strategy

2025/26 to 2027/28

This document sets out the council's Budget 2025/26 and Medium Term Financial Strategy (MTFS) to 2027/28.

It maps out in financial terms the council's journey for the 2025/26 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 2025/26 have been proposed and are set, budgets for the ensuing years 2026/27 – 2027/28 are indicative only and are likely to change before the final budgets for those years are approved as part of the annual cycle. Year two and three of the financial plan follow the local elections and therefore any decisions for savings to manage the budget gap set out in this planning cycle will require approval in future years budget setting cycles.

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 2025/26 is estimated 195,453.54 Band D equivalents. Going forward, the council has assumed a collection rate of 98.9% and annual 'growth' of 0.75% and 1% respectively in the following years. It is forecast that, by 2027/28, the taxbase will be 198,888.64 Band D equivalents.

b) The charge per Band D equivalent property.

The Council Tax charge 2025/26 is £1,886.99, a general rise of 2.5%, plus a further 2% levy for Adult Social Care. A total 4.5% increase on the 2024/25 charge.

Forecasts for later years of the MTFs for financial planning purposes only are based on a further general rise of 2.99% p.a. in 2026/27 and 2.49% in 2027/28, plus the Adult Social Care levy at 2% in 2026/27 and 2027/28.

The current Government Council Tax Referendum prescribed limit of 3% for 2025/26 was announced in the provisional settlement. For 2026/27 onwards there is no confirmation of the core Council Tax referendum principles.

Also, in the settlement an Adult Social Care levy of 2% for 2025/26 was permissible for those Councils who have social care responsibilities. This must be spent wholly on Adult Social Services. No confirmation was given for 2026/27 onwards.

The table below sets out the detail on the Council Tax assumptions over the MTFs, with 2025/26 the basis of the council tax setting and future years for financial planning purposes only.

	2024/25	2025/26	2026/27	2027/28
Taxbase (Band D Equivalentents)	194,423.87	195,453.54	196,919.44	198,888.64
Increase in properties		1,029.67	1,465.90	1,969.19
% increase		0.53%	0.75%	1.00%
Band D Charge (£p)	1,805.73	1,886.99	1,981.15	2,070.10
Increase in £p		81.26	94.16	88.95
Price % increase		4.50%	4.99%	4.49%
Total Council Tax revenue (£m)	351.07	368.82	390.13	411.72
Increase £m		17.75	21.31	21.59
Revenue % increase		5.06%	5.78%	5.53%

The council runs a Council Tax Reduction Scheme, which supports low income households with the cost of council tax. Currently approximately 25,500 households are supported through reductions in their council tax. This scheme has grown in importance due to the pressures on household income 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 2025/26. 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 2025/26.

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 implemented 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. These transitional arrangements will be in place for 3 years following the 3 year revaluation updates. New RV are expected to be applied from 1 April 2026 with a new transitional relief scheme expected to be in place. 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 35% of the distributable business rates within Wiltshire.

The Government announced in the provisional settlement that it would compensate Local Government for the loss of business rates for the under-indexation of the Business Rates multiplier. It is estimated therefore that Wiltshire will receive around £12.7m in funding through a section 31 grant in 2025/26. 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 Collection Fund administered by the council for 2024/25 for the council's share is a surplus for Council Tax of £3.702m and a deficit for Business Rates of £0.712m (net surplus of £2.990m). Due to the accounting regulation for the Collection Fund this surplus is paid to the council during the 2025/26 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.

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 these risks are included in the General Fund risk assessment which is set aside to mitigate all financial shocks, whatever they may be.

Provisional Local Government Settlement

Last year, at the end of November 2024, the Ministry for Housing, Communities and Local Government (MHCLG), published a policy statement which included some broad indications for the 2025/26 settlement, and gave indications of amounts of funding at a national level, but left some funding areas unknown.

On the 18 December 2024 the Minister of State for Communities and Local Government announced the Provisional Local Government Finance Settlement for 2025/26 which provided details on the proposed 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% (6.5% in 2024/25), made up mostly of increased council tax flexibilities and additional grant.

The settlement was announced for one year only. There were some significant changes to the different grant funding streams that were announced alongside confirmation of some new grants and their proposed allocations and some grant funding ceasing. The settlement also confirmed that the Council Tax referendum thresholds and Adult Social Care levy limits would remain the same for 2025/26.

Grants confirmed as ceasing were Rural Services Delivery Grant (£4.503m received in 2024/25), Services Grant (£0.404m received in 2024/25) and Minimum Funding Guarantee (£1.289m received in 2024/25), with a total loss of funding from these grants ceasing of £6.196m. These had previously been assumed as continuing as government had not confirmed previously that these would stop.

The council has also seen a reduction in New Homes Bonus grant of £0.784m, which is less than the reduction expected, and will be paid £1.687m. It has been confirmed that this is the last year of payments of New Homes Bonus Grant and this grant would cease to be paid in the second financial year of the MTFS period (from 2026/27).

Revenue Support Grant (RSG) was confirmed to increase with an additional grant for the council rolled into RSG that was previously allocated separately (Extended Rights to [home-to-school] Travel). The council will receive £1.576m in RSG, an increase of £0.130m from 2024/25 across the 2 previously allocated grants.

New funding nationally worth £3.7bn in 2025/26 was announced as additional funding for social care. Of that £640m is distributed as part of the existing Social Care Grant and the council is set to receive an additional £4.861m in 2025/26 from this funding.

A new Children's Social Care Prevention Grant was announced and was confirmed to include previous grants distributed through Family Help/Supporting Families, Accommodation Reforms, Staying Put, Virtual Schools Heads, Leaving Care Allowance and Personal Advisor Support grants. The council is set to receive £2.296m. In 2024/25 these grants totalled £2.390m so the council faces a loss of £0.094m

A new Recovery Grant was also announced with £600m allocated nationally. This grant was set out to support councils targeted towards councils with greater need and demand for services and was allocated based on a combination of deprivation indicators and an assessment of councils council tax raising abilities. The council did not receive any of this new funding.

The Council also receives 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	2025/26 £ m
Public Health Grant	19.152
Domestic Abuse Grant	1.078
Drug & Alcohol Treatment and Recovery Improvement Grant	1.215
Individual Placement and Support Grant	0.166
Smokefree Grant	0.553
Market Sustainability (MSIF)	7.976
Other Adult Care Grants	0.726
Homelessness Prevention Grant	2.372
Rough Sleeping Prevention & Recovery	0.627
Home Office - Police & Crime Panel	0.065
NNDR Admin Grant	0.644
Housing Benefit Admin subsidy	0.850
Warm Home	0.600
Local Authority Bus Subsidy (BSOG)	0.985
Bus Service Improvement Plan (BSIP)	3.259
Dedicated Schools Grant	551.890
Pupil Premium for LAC Grant (unconfirmed)	0.924
Unaccompanied Asylum Seeking Children & Young People	3.664
Youth Justice Board Grant (unconfirmed)	0.504
Regional Improvement and Innovation Alliance (South West)	0.346
Adult Education Board	0.534
Connect to Work (Swindon & Wiltshire)	1.440
Other smaller childrens services grants	0.232
Bikeability	0.168
UK Shared Prosperity Fund	1.529
Careers Hub	0.250
Growth Hub Core Funding	0.261
Specific Grants In the Services	602.009

Wiltshire Council receives the Better Care Fund contribution from the ICB (Integrated Care Board). In 2024/25 this minimum contribution was £40.335m. This will be uplifted in 2025/26, the schemes that this will be allocated to will be approved through the partnership governance arrangements.

Summary Forecast Resources

Based on the above assumptions the total core funding available for the Council to deliver services in 2025/26 is £527m.

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 2025/26 only and funding reforms are expected during the year. The additional income from council tax will see the overall resources continue to increase to £566m by 2027/28.

	2025/26 £m	2026/27 £m	2027/28 £m
Council Tax	313.306	327.183	340.895
Social Care Levy	55.512	62.943	70.824
Business Rates	59.956	59.956	59.956
Collection Fund surplus	2.990	-	-
Specific Grants	95.656	94.075	94.075
Total Funding	527.420	544.157	565.750

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 £105m by 2027/28.

Some of these pressures have been reported during the budget monitoring of the current 2024/25 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 £13.3m of contractual inflation and £5.3m of pay inflation, and additional demand of just over £20.1m in 2025/26.

Pay inflation

Pay inflation includes the national pay award. In 2025/26 £5.3m has been budgeted for the pay award for 2025/26, which is current estimated as a 3% increase. The following two years pay awards have been estimated at 2.5%.

In line with the budget assumptions included originally in 2023/24 budget a 6.5% vacancy factor continues to be applied to all services and included within the 2025/26 base budget.

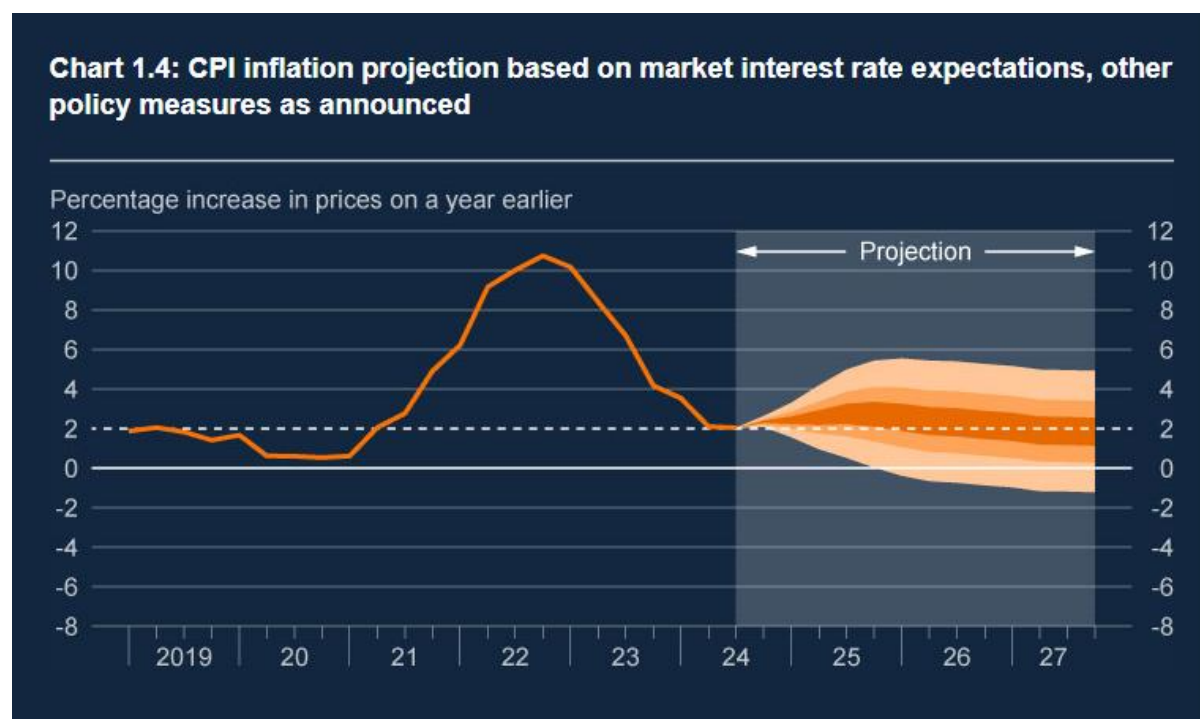
Contractual inflation

The total contract inflation arising over the next three years is estimated to be circa £33.1m, with £13.3m estimated in 2025/26.

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 2024 MPC report.



Given the previous high levels of inflation above that anticipated, significant level of uplifts have been applied in the previous years and the forecast provided above the average CPI that is being used in 2025/26 for contractual inflation is 2.2%, and this will fall back down to 2% from 2026/27 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 2025/26 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 2024/25-2026/27 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 2025/26 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 £12.802m of savings and additional saving proposals have been put forward that total £5.634m 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.

Service	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m	Future Years Budgets £m	Total Budget £m
Corporate Director - People	64.329	25.909	18.465	15.200	123.903
Corporate Director - Resources	50.307	46.490	14.083	26.366	137.246
Corporate Director - Place	97.650	80.952	62.046	268.150	508.798
Total General Fund	212.286	153.351	94.594	309.716	769.947
Housing Revenue Account	41.109	58.186	39.441	90.173	228.909
Total Capital Programme	253.395	211.537	134.035	399.889	998.856

Funding	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m	Future Years Budgets £m	Total Budget £m
Grants	78.273	61.117	48.856	239.424	427.670
Other Contributions	0.627	0.565	-	32.090	33.282
S106 Contributions	6.138	4.400	0.100	-	10.638
CIL Contributions	22.223	6.345	-	-	28.568
HRA	41.108	58.186	39.441	90.173	228.908
Capital Receipts	0.481	1.075	0.250	0.500	2.306
Stone Circle Loans	16.519	4.119	0.141	0.472	21.251
Revenue Contribution to Capital	9.280	0.597	-	-	9.877
Borrowing	78.746	75.133	45.247	37.230	236.356
Total Funding	253.395	211.537	134.035	399.889	998.856

New schemes totalling £10.609m will be added to the Capital Programme, these 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	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m	Future Years Budgets £m	Total Budget £m
Highways - Plant and Equipment	0.089	0.106	0.099	0.211	0.505
SA&FM - Maltings Car Park, Salisbury	0.300	0.180	-	-	0.480
SA&FM - Non-operational Assets	0.250	0.250	0.250	1.000	1.750
SA&FM - Inflation	0.206	0.206	0.206	0.825	1.444
SA&FM - 5 Year Maintenance Plan	1.126	1.126	1.126	2.252	5.630
Hindon Stagger	0.800	-	-	-	0.800
Total Funding	2.771	1.868	1.682	4.288	10.609

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.

Year Ended 31 March	2024/25 £m	2025/26 £m	2025/26 £m	2025/26 £m
Opening Balance	34.056	34.522	34.522	34.522
Transfer from Earmarked Reserves	0.466	-	-	-
Closing Balance	34.522	34.522	34.522	34.522

Annex 8 provides the full detail on the general fund risk assessment. As part of the budget setting process for 2024/25 the balance of the Collection Fund Volatility Reserve was amalgamated with General Fund Reserve so that the risk on this local taxation income and the risk of future deficits will be managed as a general financial risk. Also included in general financial risks is the risk of the pay award being settled higher than budgeted and therefore the risk assessment value is now met by the General Fund Reserve and the Pay Award Reserve with residual amounts in the Latent Demand and Collection Fund Volatility reserve.

Reserves Held Against Assessed Financial Risk

Year Ended 31 March	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
General Fund	34.056	34.522	34.522	34.522
Collection Fund Volatility	0.221	0.575	-	-
Pay Award	0.700	0.700	0.700	0.700
Latent Demand	2.570	0.123	(0.000)	(0.000)
Opening Balance	37.547	35.920	35.222	35.222
Net Movement on General Fund	-	-	-	-
Planned transfers of Collection Fund	0.354	(0.575)	-	-
Estimated use of Pay Award	-	-	-	-
Estimated use of Latent Demand	(2.447)	(0.123)	-	-
Closing Balance	35.454	35.222	35.222	35.222
Represented By:				
General Fund	34.522	34.522	34.522	34.522
Collection Fund Volatility	0.575	-	-	-
Pay Award	0.700	0.700	0.700	0.700
Latent Demand	0.123	(0.000)	(0.000)	(0.000)
Closing Balance	35.920	35.222	35.222	35.222
Risk Assessed Balance*	33.990	34.640	34.640	34.640
Cover	104%	102%	102%	102%

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 2024/25 £'m	Projected Closing Balance 2025/26 £'m	Projected Closing Balance 2026/27 £'m	Projected Closing Balance 2027/28 £'m
General Fund	34.522	34.522	34.522	34.522
Latent Demand	0.123	-	-	-
Collection Fund Volatility	0.575	-	-	-
Public Health	5.707	5.133	4.547	4.547
Homes for Ukraine	4.978	2.978	0.978	0.000
Transformation	6.995	2.618	0.589	0.863
Business Plan Priority	0.771	-	-	-
Highways Improvements Works	5.705	-	-	-
Pay Award	0.700	0.700	0.700	0.700
PFI's	4.346	3.613	2.847	2.847
Insurance	8.016	7.516	7.016	7.016
Accommodation Needs	2.895	0.895	-	-
High Needs	18.209	18.209	18.209	18.209
Other Earmarked	21.359	14.212	12.742	12.772
Total Earmarked	80.380	55.875	47.627	46.954
Schools Balances	11.028	8.528	6.528	4.528
DSG	(66.232)	(96.045)	(118.701)	(131.282)
TOTAL	59.697	2.879	(30.025)	(45.279)

Annexes

Annex 1 – Service Budget Targets 2025/26

Annex 2 – MTFS Service Totals 2025/26 to 2027/28

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 2025/26

Annex 9 – Capital Programme 2025/26 to 2031/32

Wiltshire Council - MTFS Model 2025/26 to 2027/28
Annex 1 - Service Budget Summary 2025/26

Analysis of Movement in the 2024-25 Budget to the Proposed 2025-26 Budget

Service	2024/25 Budget £m	Funding Changes £m	Technical Adjustments £m	Pay Award £m	Prior Year Pressures £m	Contractual Inflation £m	Demand £m	2025/26 Savings Proposals £m	2025/26 Budget £m	Change in Budget £m
Adult Services	179.614	-	3.225	1.060	10.455	4.458	3.875	(8.237)	194.450	14.836
Public Health	-	-	-	-	-	-	-	-	-	-
Education & Skills	38.682	-	-	0.427	0.354	0.407	(1.250)	(0.779)	38.080	(0.602)
Families & Children Services	70.675	-	0.095	0.857	2.146	1.765	1.903	(2.399)	75.042	4.367
Commissioning	4.306	-	-	0.139	(0.052)	-	-	-	4.393	0.087
Corporate Director People Total	293.277	-	3.320	2.483	12.904	6.629	4.527	(11.414)	311.965	18.689
Finance & Procurement	7.868	-	-	0.276	0.482	0.016	0.446	(0.254)	8.834	0.966
Assets	18.089	-	-	0.138	0.343	1.225	0.190	(0.310)	19.675	1.585
Information Services	12.664	-	-	0.219	0.953	0.369	(0.296)	(0.071)	13.837	1.173
HR&OD	4.169	-	-	0.202	(0.024)	0.005	-	(0.126)	4.226	0.057
Transformation & Business Change	-	-	-	0.086	(0.030)	-	0.290	(0.070)	0.277	0.277
Corporate Director Resources Total	42.790	-	-	0.921	1.725	1.615	0.629	(0.831)	46.849	4.058
Highways & Transport	43.803	-	0.909	0.348	0.032	0.976	(1.962)	(0.679)	43.427	(0.376)
Economy & Regeneration	2.526	-	-	0.045	(0.019)	-	0.043	(1.000)	1.595	(0.930)
Planning	2.799	-	-	0.294	(0.101)	-	0.150	(0.212)	2.930	0.131
Environment	49.582	-	-	0.175	(1.351)	1.923	(0.306)	(0.438)	49.584	0.003
Leisure Culture & Communities	5.379	-	-	0.644	0.019	(0.589)	(0.780)	(0.652)	4.020	(1.359)
Corporate Director Place Total	104.088	-	0.909	1.506	(1.420)	2.309	(2.854)	(2.981)	101.557	(2.531)
Legal & Governance	10.425	-	0.390	0.320	(0.079)	0.026	-	(0.809)	10.273	(0.152)
Corporate Directors & Members	3.292	-	-	0.079	0.515	-	0.181	(0.130)	3.937	0.645
Chief Executive Directorates Total	13.718	-	0.390	0.399	0.435	0.026	0.181	(0.939)	14.210	0.493
Movement on Reserves	3.910	(4.857)	-	-	-	-	5.743	-	4.795	0.886
Finance & Investment Income & Expense	25.786	-	-	-	-	0.062	11.120	-	36.968	11.182
Corporate Costs	3.165	-	-	-	0.134	2.590	0.750	0.800	7.439	4.274
Corporate Levies	3.564	-	-	-	-	0.073	-	-	3.637	0.073
Corporate Total	36.425	(4.857)	-	-	0.134	2.724	17.613	0.800	52.839	16.414
Grand Total	490.298	(4.857)	4.619	5.309	13.778	13.303	20.096	(15.365)	527.420	37.122
Council Tax Requirement	(302.623)	(10.683)	-	-	-	-	-	-	(313.306)	(10.683)
Social Care Levy	(48.453)	(7.059)	-	-	-	-	-	-	(55.512)	(7.059)
Rates Retention	(56.460)	(3.496)	-	-	-	-	-	-	(59.956)	(3.496)
Collection Fund (surplus) / deficit	1.503	(4.493)	-	-	-	-	-	-	(2.990)	(4.493)
Specific Grants	(84.266)	(6.772)	(4.619)	-	-	-	-	-	(95.656)	(11.391)
Funding Total	(490.298)	(32.503)	(4.619)	-	-	-	-	-	(527.420)	(37.122)
Funding GAP									-	-

Wiltshire Council - MTFS Model 2025/26 to 2027/28
Annex 2 - Service Budget Totals 2025/26 to 2027/28

Service	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m
Adult Services	194.450	202.327	209.462
Public Health	-	-	-
Education & Skills	38.080	40.885	43.877
Families & Children Services	75.042	76.430	78.064
Commissioning	4.393	4.517	4.638
Corporate Director People Total	311.965	324.160	336.041
Finance & Procurement	8.834	9.108	9.369
Assets	19.675	20.236	20.567
Information Services	13.837	14.195	14.560
HR&OD	4.226	4.401	4.577
Transformation & Business Change	0.277	1.561	2.638
Corporate Director Resources Total	46.849	49.500	51.710
Highways & Transport	43.427	44.350	45.212
Economy & Regeneration	1.595	1.636	1.675
Planning	2.930	2.733	2.990
Environment	49.584	51.058	52.702
Leisure Culture & Communities	4.020	3.915	3.626
Corporate Director Place Total	101.557	103.692	106.205
Legal & Governance	10.273	10.583	10.888
Corporate Directors & Members	3.937	4.014	4.094
Chief Executive Directorates Total	14.210	14.597	14.982
Movement on Reserves	4.795	7.672	7.672
Finance & Investment Income & Expense	36.968	38.381	39.713
Corporate Costs	7.439	6.507	6.577
Corporate Levies	3.637	3.710	3.786
Corporate Total	52.839	56.270	57.749
Grand Total	527.420	548.220	566.687
Council Tax Requirement	(313.306)	(327.183)	(340.895)
Social Care Levy	(55.512)	(62.943)	(70.824)
Rates Retention	(59.956)	(59.956)	(59.956)
Collection Fund (surplus) / deficit	(2.990)	-	-
Specific Grants	(95.656)	(94.075)	(94.075)
Income/Funding Total	(527.420)	(544.157)	(565.750)
Funding GAP	-	4.063	0.937

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Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 3 – Detail by service on Prior Year Base Budget Changes

Corporate Directorate	Service	Description	2025/26 £m
ALL	ALL	Impact of 2024/25 agreed Pay Award	(1.000)
Corporate Director People	Adult Services	Inflationary and demand pressures 2024/25	8.629
Corporate Director People	Adult Services	Unachievable Saving - PEO-ASC-2 - Reduction in 12 hour block domiciliary care	0.380
Corporate Director People	Adult Services	Unachievable Saving - PEO-LAW-35 - Transformation of Community Support	0.400
Corporate Director People	Adult Services	Unachievable Saving - PEO-LAW-11 - Market Intervention into Home Care	0.500
Corporate Director People	Adult Services	Unachievable Saving - PEO-LAW-14 - TEC Transformation	0.075
Corporate Director People	Adult Services	Unachievable Saving - PEO-LAW-5 - Help to Live at Home (homecare) Alliance	0.150
Corporate Director People	Adult Services	Unachievable Saving - PEO-WLP-20 - TEC ENABLED CARE	0.050
Corporate Director People	Adult Services	Unachievable Saving - PEO-WLP-21 - Transitions Service	0.500
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	0.070
Corporate Director People	Education & Skills	Increase in the on going pension payments relating to school staff	0.174
Corporate Director People	Education & Skills	Review of school improvement delivery following the DfE removal of academisation directive for all schools to be part of a multi academy trust by 2030	0.123
Corporate Director People	Families & Children's Services	Reflects placement price mix on support and placements for children and young people required in the 2025/2026 base	2.378
Corporate Director Resources	Finance & Procurement	Application of budget to support the Local Welfare Provision Policy	0.162
Corporate Director Resources	Finance & Procurement	Increased demand around housing benefit and discretionary housing payment	0.289
Corporate Director Resources	Finance & Procurement	Accounts payable domiciliary care team requirement	0.096
Corporate Director Resources	Assets	Refreshed plans to utilise Council HUB buildings for services and staff returning to the workplace	0.021
Corporate Director Resources	Assets	Strategic Leadership in health and safety	0.027
Corporate Director Resources	Assets	Budget reset with repairs and maintenance across the Council estate	0.333
Corporate Director Resources	Information Services	Implementation of Oracle & on going SAP costs above existing budget	0.778
Corporate Director Resources	Information Services	New system in Planning requires additional budget	0.054
Corporate Director Resources	Information Services	New cloud based system in Legal requires additional budget	0.018
Corporate Director Resources	Information Services	Contractual uplifts for Applications, Phones and Network Support Contracts and Licences.	0.199
Corporate Director Resources	HR & OD	Strategic Leadership in occupational health	0.027
Corporate Director Resources	Transformation & Business Change	Removal of a traded training offering on specific Systems Thinking skills to external customers from April 2023	0.006

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 3 – Detail by service on Prior Year Base Budget Changes**

Corporate Directorate	Service	Description	2025/26 £m
Corporate Director Place	Highways & Transport	Contractual uplifts Ringway/Atkin 4% 2%, 2%, Other 3%, 2%, 2% , Fuel 10%, 10%, 10%	(0.377)
Corporate Director Place	Highways & Transport	Contractual uplifts for transport contracts Milestone 4% 3.5%, 3.5%. Fuel CPI 2.2%, 2%, 2%	0.408
Corporate Director Place	Highways & Transport	Cash collection contract - 41% and 2%	(0.005)
Corporate Director Place	Highways & Transport	Cash collection contract. 24/25 pressure from new contract, 2% future years	0.079
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)
Corporate Director Place	Environment	CPI 2.2%, 2%, 2% applied to contracts. 4% Lakeside/MBT 21.65% increase on landfill tax gate fee	1.609
Corporate Director Place	Environment	Household Recycling Centres, haulage and paint disposal	(0.758)
Chief Executive Directorates	Corporate Directors & Members	Correction of Base Budget	0.530
Prior Year Base Changes Total			13.778

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Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 4 – Detail by service on Funding Changes and Technical and other Adjustments in the Service

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director People	Adult Services	Move ASC Discharge funding into iBCF as per provisional settlement	2.393	-	-
Corporate Director People	Adult Services	Young People with SEN Social Care Needs - Transition to adults aged 18	0.832	0.558	-
Corporate Director People	Families & Children's Services	Move CSC grant income to funding	1.317	-	-
Corporate Director People	Families & Children's Services	Young People with SEN Social Care Needs - Transition to adults aged 18	(0.832)	(0.558)	-
Corporate Director People	Families & Children's Services	External legal fees to be managed by Legal and Governance	(0.390)	-	-
Corporate Director Place	Highways & Transport	Move Extended Rights to School Income Budget to Funding	0.635	-	-
Corporate Director Place	Highways & Transport	Increase Extended Rights to School Expenditure Budget to Reflect Provisional Settlement	0.274	-	-
Chief Executive Directorates	Legal & Governance	External legal fees to be managed by Legal and Governance	0.390	-	-
Funding and Technical Adjustment Changes Total			4.619	-	-

Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 4 – Detail by service on Pay Award Changes

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
All	All	Pay Award 3% for 2025/26, 2.5% for 2026/27 and 2.5% for 2027/28	5.309	4.752	4.687
Pay Award Total			5.309	4.752	4.687

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 5 – Detail by service on Contractual Inflation**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director People	Adult Services	Adult Services contractual uplifts in line with contractual arrangements.	3.749	4.276	4.523
Corporate Director People	Adult Services	Adults Contractual Variances	0.710	0.710	-
Corporate Director People	Adult Services	Annual Increase - Client Contributions	-	-	(0.686)
Corporate Director People	Education & Skills	Inflation on SEND school transport routes as per contractual arrangements at 3%, 2% and 2%	0.360	0.401	0.435
Corporate Director People	Education & Skills	Inflation on SEN commissioned services including Short Breaks	0.039	-	-
Corporate Director People	Education & Skills	Inflation on traded income	0.008	0.005	(0.036)
Corporate Director People	Families & Children's Services	Contractual Inflation for SVPP Partnership (4.5%, 2%, 2%)	0.002	0.002	0.002
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 (3%, 2%, 2%)	0.020	0.018	0.018
Corporate Director People	Families & Children's Services	Contractual Inflation for the Adoption West Contract (3%, 2%, 2%)	0.050	0.045	0.021
Corporate Director People	Families & Children's Services	For internal carer and permanence arrangement payments, staff pay awards are mirrored as an inflation assumption at 3%, 2.5% & 2.5%	0.275	0.243	0.231
Corporate Director People	Families & Children's Services	Reflects existing framework agreements and current placements with a range of inflation rates for off framework and spot purchases for independent fostering agency placements	0.768	0.786	0.792
Corporate Director People	Families & Children's Services	Reflects existing framework agreements and current placements with a range of inflation rates for off framework and spot purchases for 16-25 Support & Accommodation	0.154	0.154	0.162
Corporate Director People	Families & Children's Services	Reflects existing framework agreements and current placements with a range of inflation rates for off framework and spot purchases for Support and Accommodation and other arrangements for Asylum Seeking Children & Young People	0.146	0.149	0.175
Corporate Director People	Families & Children's Services	Reflects existing framework agreements and current placements with a range of inflation rates for off framework and spot purchases for social care support and accommodation, domiciliary care and direct payments for young people with SEND	0.350	0.371	0.393
Corporate Director Resources	Finance & Procurement	Contractual uplifts Revenues & Benefits Postage contract.	0.007	0.007	-

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 5 – Detail by service on Contractual Inflation**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director Resources	Finance & Procurement	Inflation on postage contract and IT system	0.009	0.007	0.013
Corporate Director Resources	Assets	Updated inflation assumptions - CPI applied bar electricity 10%, maintenance 7.5% and water 10%	1.225	0.819	0.486
Corporate Director Resources	Information Services	Contractual uplifts for Applications, Phones and Network Support Contracts and Licences.	0.548	0.168	0.174
Corporate Director Resources	Information Services	Inflation baseline review	(0.179)	-	-
Corporate Director Resources	HR & OD	Inflation uplifts on payslips production, ICT support and promotions/marketing	0.005	0.003	0.003
Corporate Director Place	Highways & Transport	Contractual uplifts Ringway/Atkin 4% 2%, 2%, Other 3%, 2%, 2% , Fuel 10%, 10%, 10%	0.232	0.211	0.218
Corporate Director Place	Highways & Transport	Fees & Charges CPI increase	(0.070)	(0.070)	-
Corporate Director Place	Highways & Transport	Contractual uplifts for transport contracts Milestone 4% 3.5%, 3.5%. Fuel CPI 2.2%, 2%, 2%	0.289	0.242	0.250
Corporate Director Place	Highways & Transport	Contractual uplifts for transport contracts 2% contracts, Atkins 4%, 2%, 2%	0.005	0.003	0.003
Corporate Director Place	Highways & Transport	Contractual uplifts for transport contracts Atkins/ Milestone 4% 3.5%, 3.5%. 5% Energy	0.283	0.273	0.284
Corporate Director Place	Highways & Transport	Cash collection contract. 24/25 pressure from new contract, 2% future years	0.004	0.004	0.004
Corporate Director Place	Highways & Transport	Public Transport inflation 26/27 & 27/28 CPI 2%, 2%	-	0.153	0.156
Corporate Director Place	Highways & Transport	Mainstream Transport Inflation CPI 2.2%, 2%, 2%.	0.232	0.216	0.220
Corporate Director Place	Environment	Contributions to the AONB's	0.002	0.006	-
Corporate Director Place	Environment	CPI 2.2%, 2%, 2% applied to contracts. 4% Lakeside/MBT 21.65% increase on landfill tax gate fee	1.929	1.529	1.580
Corporate Director Place	Environment	Fees & Charges CPI increase	(0.010)	(0.010)	-
Corporate Director Place	Environment	Contractual uplifts for Public Protection contracts CPI 2.2%, 2%, 2%	0.001	0.003	0.003

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 5 – Detail by service on Contractual Inflation**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director Place	Leisure Culture & Communities	Contractual uplifts for Leisure contracts, chemicals, cleaning products CPI 2.2%, 2%, 2%	0.019	0.019	0.019
Corporate Director Place	Leisure Culture & Communities	Leisure Fees and Charges increases	(0.608)	(0.400)	(0.400)
Chief Executive Directorates	Legal & Governance	Contractual uplift for Coroner contract	0.026	0.024	0.020
Corporate	Finance & Investment Income & Expense	Monkton Park Barclays loan interest inflationary increase	0.062	0.063	0.065
Corporate	Corporate Costs	Contractual uplift for Audit and Insurance Premium	0.090	0.068	0.070
Corporate	Corporate Costs	Corporate Risk Budget	2.500	-	-
Corporate	Corporate Levies	Contractual uplift for Apprenticeship and Flood Defence Levy	0.073	0.073	0.076
Contractual Inflation Total			13.303	10.570	9.273

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 6 – Detail by service on Service Demand changes**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director People	Adult Services	Adults increase in level of demand using POPPI & PANSI population projections and data analysis	5.192	5.119	5.468
Corporate Director People	Adult Services	Adults pressures to be funded from latent demand earmarked reserve	(0.710)	-	-
Corporate Director People	Adult Services	Adults pressures to be funded from latent demand earmarked reserve	(0.230)	-	-
Corporate Director People	Adult Services	Adults pressures to be funded from latent demand earmarked reserve	(0.103)	-	-
Corporate Director People	Adult Services	Contribution to Staff Costs	(0.171)	0.171	-
Corporate Director People	Adult Services	Additional Deferred Loan Income	(0.053)	-	-
Corporate Director People	Adult Services	Self Funder Admin & Management Fees	(0.050)	-	-
Corporate Director People	Education & Skills	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	2.273	1.680	1.731
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	0.275	0.379	-
Corporate Director People	Education & Skills	Additional Investment in SEND Funding from Final Settlement	(3.798)	-	-
Corporate Director People	Education & Skills	Review of traded services	-	-	0.090
Corporate Director People	Families & Children's Services	CSC New Burdens	0.500	-	-
Corporate Director People	Families & Children's Services	New CSC Grant	0.294	-	-
Corporate Director People	Families & Children's Services	Pressures of Latent Demand Ear Marked Reserve Childrens Social Care Placements	(1.083)	-	-
Corporate Director People	Families & Children's Services	Pressures for Latent Demand Ear Marked Reserve for Families & Children	(0.201)	-	-
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	0.028	-	-
Corporate Director People	Families & Children's Services	Reflects estimates for internal care placements including in house foster carers; Special Guardianship Orders and Adoption Allowances	0.068	0.313	0.399

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 6 – Detail by service on Service Demand changes**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director People	Families & Children's Services	Reflects estimates for external care placements; independent foster carers and external residential care placements (within the overall numbers in care)	0.176	(0.501)	(0.694)
Corporate Director People	Families & Children's Services	Reflects estimates for Support and Accommodation and other arrangements for asylum seeking children and young people	0.325	0.291	0.127
Corporate Director People	Families & Children's Services	Unaccompanied Asylum Seeking Children and Young People Grant income estimate	(0.077)	(0.103)	-
Corporate Director People	Families & Children's Services	Young People with SEN Social Care Needs - Transition to adults	0.121	-	-
Corporate Director People	Families & Children's Services	Reflects estimates for Support and Accommodation and other arrangements for Care Leavers	0.799	-	-
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	0.952	-	-
Corporate Director Resources	Finance & Procurement	Additional Finance Resource for statutory functions and controls	0.084	-	-
Corporate Director Resources	Finance & Procurement	Introduction of budget to support the Local Welfare Provision Policy	0.150	-	-
Corporate Director Resources	Finance & Procurement	Housing benefit and discretionary housing payment	0.152	-	-
Corporate Director Resources	Finance & Procurement	Accounts payable domiciliary care team requirement	0.060	-	-
Corporate Director Resources	Assets	Estimated costs arising from the depot strategy	0.012	0.080	0.374
Corporate Director Resources	Assets	Strategic Leadership in health and safety	0.028	-	-
Corporate Director Resources	Assets	Refreshed health and safety requirements; personal safety devices and system costs	-	0.141	-
Corporate Director Resources	Assets	New area of spend related to compliance and undertaking thorough inspections of all lifts and pressure systems	0.100	-	-

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 6 – Detail by service on Service Demand changes**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director Resources	Assets	Additional area of spend related to Concerto development for SFG20, compliance and PPM	0.050	(0.050)	-
Corporate Director Resources	Information Services	Oracle Licencing and Support costs, net increase over current system costs	(0.029)	-	-
Corporate Director Resources	Information Services	Implementation of Oracle & on going SAP costs above existing budget	(0.267)	-	-
Corporate Director Resources	Transformation & Business Change	Baseline the existing transformation service	-	1.265	1.000
Corporate Director Resources	Transformation & Business Change	Expansion of the data and insights service	0.290	-	-
Corporate Director Place	Highways & Transport	Local Highways Pressures to be funded from Business Priority Reserve	(0.568)	-	-
Corporate Director Place	Highways & Transport	Ash Dieback	-	0.100	-
Corporate Director Place	Highways & Transport	Highways Operations Pressures to be funded from Business Priority Reserve	(0.150)	-	-
Corporate Director Place	Highways & Transport	Rural Play Areas Funding from Final Settlement	(0.603)	-	-
Corporate Director Place	Highways & Transport	Sustainable Transport Staffing Growth to manage capacity issues	(0.215)	-	-
Corporate Director Place	Highways & Transport	Local Plan Transport Model Update	-	0.150	0.300
Corporate Director Place	Highways & Transport	Streetworks income	(0.475)	-	-
Corporate Director Place	Highways & Transport	S106 contributions	(0.250)	0.250	-
Corporate Director Place	Highways & Transport	DRT Scheme - Rural Mobility Grant funding ending	0.156	0.135	-
Corporate Director Place	Highways & Transport	Park & Ride re-tender	-	0.277	-
Corporate Director Place	Highways & Transport	Salary pressures from expired grant and previous years budget reductions	0.309	-	-
Corporate Director Place	Highways & Transport	Re tender / termination on public & mainstream contracts	0.169	-	-
Corporate Director Place	Highways & Transport	Additional BSIP grant income 2025/26 - £94k capacity funding offsetting salary pressures, £84.3k 25/26 public contract re-tender pressure, £156k 25/26 DRT Scheme, balance £824.2k to reserves	(1.159)	-	-

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 6 – Detail by service on Service Demand changes**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director Place	Highways & Transport	Balance of BSIP 25/26 funding to reserve. 26/27 drawdown from reserve to cover £152.9k inflation, £277k P&R re-tender, £135k DRT scheme. 27/28 drawdown from reserve to cover £155.9k inflation	0.824	(0.565)	(0.156)
Corporate Director Place	Economy & Regeneration	Rural Housing Needs Survey	0.043	-	-
Corporate Director Place	Planning	Anticipated reduction in planning appeal costs once the council secures an updated Local Plan	(0.100)	(0.170)	-
Corporate Director Place	Planning	Development Management Pressures to be funded from Business Priority Reserve	-	(0.140)	-
Corporate Director Place	Planning	Additional funding to pay for updating evidence in preparation for revising the Minerals and Waste Local Plan and a new Local Plan under the governments new planning system	0.250	-	-
Corporate Director Place	Environment	Local Nature Recovery Partnership Contribution	0.015	-	-
Corporate Director Place	Environment	Additional resources to ensure ecology meets planning performance targets	0.033	0.033	-
Corporate Director Place	Environment	Waste Growth	-	0.170	0.174
Corporate Director Place	Environment	Garden waste collection fee increase	(0.300)	(0.085)	(0.129)
Corporate Director Place	Environment	Deposit Return Scheme (DRS) live from Oct 27 & will result in projected lost income of £490k a year. Part year pressure for 2027/28	-	-	0.245
Corporate Director Place	Environment	Additional staff to cover additional demand for climate consultation on planning policies	0.048	-	-
Corporate Director Place	Environment	Air Quality Monitoring Funding from Final Settlement	(0.100)	-	-
Corporate Director Place	Environment	Public Protection Income growth	(0.015)	-	-
Corporate Director Place	Environment	Community Safety Partnership Manager	-	0.079	-
Corporate Director Place	Environment	Air Quality Monitoring & Customer Information	0.013	-	-
Corporate Director Place	Leisure Culture & Communities	Volunteer Recruitment Funding from Final Settlement	(0.025)	-	-
Corporate Director Place	Leisure Culture & Communities	Libraries Staffing	0.120	-	-

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 6 – Detail by service on Service Demand changes**

Corporate Directorate	Service	Description	2025/26 £m	2026/27 £m	2027/28 £m
Corporate Director Place	Leisure Culture & Communities	Book fund	0.050	0.050	-
Corporate Director Place	Leisure Culture & Communities	Leisure Operations growth.	(0.925)	(0.200)	(0.250)
Chief Executive Directorates	Corporate Directors & Members	Corporate Director - Health & Wellbeing	0.181	-	-
Corporate	Movement on Reserves	Contribution to Waste Reserve from pEPR	5.743	1.929	-
Corporate	Finance & Investment Income & Expense	Capital Financing movements, covers MRP and Interest	11.120	1.350	1.267
Corporate	Corporate Costs	NI (Direct Employee) compensation estimated shortfall	0.750	-	-
Demand Total			20.096	12.674	9.946

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 7 – Detail by service on Savings Proposals**

Corporate Directorate	Service	Saving Proposal Description	2025/26 £m	2026/27 £m	2027/28 £m	TOTAL £m
Corporate Director People	Adult Services	Extending the Reablement offer through the adoption of the Homefirst Service into Wiltshire Council which will maximise independence and reduce dependency on formal care services.	(0.300)	-	-	(0.300)
Corporate Director People	Adult Services	Reablement model to deliver a community approach which delays/prevents the requirement for long term care.	(0.100)	-	-	(0.100)
Corporate Director People	Adult Services	Work with people whose capital has depleted to provide more timely advice and assessment.	(0.050)	-	-	(0.050)
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. Within this process the Council can give consideration to achieving value for money. 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)
Corporate Director People	Adult Services	Undertake Strength Based Reviews in the Living and Ageing Well Service to deliver individual outcomes, maximise community based opportunities and reduce reliance on formal care and support.	(0.100)	-	-	(0.100)
Corporate Director People	Adult Services	Taking a preventative approach and use of personal and community assets instead of formal care and support.	(0.100)	-	-	(0.100)
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	(0.494)	(0.507)	-	(1.001)

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**Wiltshire Council Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2027/28
Annex 7 – Detail by service on Savings Proposals**

Corporate Directorate	Service	Saving Proposal Description	2025/26 £m	2026/27 £m	2027/28 £m	TOTAL £m
Corporate Director People	Adult Services	Continuing Health Care funding decisions . Ensuring individuals benefit from a personal health budget.	(0.600)	-	-	(0.600)
Corporate Director People	Adult Services	Joint funding policy implementation with ICB. Ensuring individuals benefit from a personal health budget.	(0.275)	-	-	(0.275)
Corporate Director People	Adult Services	To make full use of our specialist Optimising Care Team to reduce need for double handed formal care	(0.090)	-	-	(0.090)
Corporate Director People	Adult Services	Undertake Strength Based Reviews in the Living and Ageing Well Service to deliver individual outcomes, maximise community based opportunities and reduce reliance on formal care and support. Link to PEO-LAW-22	(0.180)	-	-	(0.180)
Corporate Director People	Adult Services	Taking a preventative approach and use of personal and community assets instead of formal care and support.	-	(0.100)	(0.100)	(0.200)
Corporate Director People	Adult Services	Ensuring day opportunity provision is locality based, person centred, offering opportunity to meet individual outcomes and presents best value to the council; to include enhanced use of in-house provision. Link to PEO-WLP-10	(0.750)	-	-	(0.750)
Corporate Director People	Adult Services	Ongoing review of Wiltshire Council’s provision of in-house service, to enable use of these facilities to be maximised and the model developed to create more provision for community focused support. Link to PEO-ASC-8	(0.050)	-	-	(0.050)
Corporate Director People	Adult Services	Continuing Health Care funding decisions . Ensuring individuals benefit from a personal health budget.	(0.500)	-	-	(0.500)

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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.	(0.161)	(0.165)	-	(0.326)
Corporate Director People	Adult Services	Learning Disabilities/Mental Health Placements - Working with the market in an outcome focused way to ensure independent living and ensuring people are appropriately placed.	(1.400)	-	-	(1.400)
Corporate Director People	Adult Services	Increased Use of Shared Lives which promotes supportive shared living. Shared Lives is a person centred and cost-effective way to support people to live fulfilled lives and represents best value.	(0.180)	-	-	(0.180)
Corporate Director People	Adult Services	The development of an outreach enablement model.	-	(0.150)	-	(0.150)
Corporate Director People	Adult Services	Undertake Strength Based Reviews in Whole Life pathway with a focus on Learning Disability services to deliver individual outcomes, maximise community based opportunities and reduce reliance on formal care and support. Link to PEO-LAW-22	(1.835)	-	-	(1.835)
Corporate Director People	Adult Services	Undertake Strength Based Reviews in Whole Life pathway with a focus on Mental Health services to deliver individual outcomes, maximise community based opportunities and reduce reliance on formal care and support. Link to PEO-LAW-22	(0.518)	-	-	(0.518)
Corporate Director People	Adult Services	Review of ASC - Use of Resources benchmarking, market opportunities and further demand management	-	(3.000)	(3.000)	(6.000)
Corporate Director People	Adult Services	Maximise use of leisure facilities to support outcomes for people with adult social care needs	(0.050)	-	-	(0.050)

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Corporate Director People	Adult Services	Increased fees & charges for advertising income - Housing	(0.003)	(0.003)	-	(0.006)
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	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)
Corporate Director People	Education & Skills	Traded income - inflationary review at 4.5%, 2.5% & 2.5%	(0.037)	(0.049)	-	(0.086)
Corporate Director People	Education & Skills	Traded prices reflect the MTFS pay estimates which need to be covered 4.5%, 2.5% & 2.5%	(0.022)	-	-	(0.022)
Corporate Director People	Education & Skills	A review of new cases of funded redundancies in schools based on historic usage	(0.150)	-	-	(0.150)
Corporate Director People	Families & Children's Services	Staff Savings to cover 2023/24 pay award cumulative impact	(0.029)	-	-	(0.029)
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	Removal of 2 additional Social work vacancies in Support & Safeguarding	(0.058)	(0.060)	-	(0.118)
Corporate Director People	Families & Children's Services	Review caseload of social workers in the childrens disability team following introduction of family key worker roles	(0.056)	(0.057)	-	(0.113)
Corporate Director People	Families & Children's Services	Assessments work to be moved into the support & safeguarding teams - delete two assessment roles	(0.058)	(0.059)	-	(0.117)

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Corporate Director People	Families & Children's Services	Badge family key worker posts against grant funding	(0.160)	-	-	(0.160)
Corporate Director People	Families & Children's Services	Estimate of additional health income to support children & young people with complex needs	(0.500)	(0.500)	(0.750)	(1.750)
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	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	Families & Children's Services	Baseline the Staying Close practitioners to continue work of the pilot to support young people to move on from external residential childrens home	(0.360)	-	-	(0.360)
Corporate Director People	Families & Children's Services	Reunification of children with continuing financial special guardian or kinship support	(0.153)	(0.051)	-	(0.204)
Corporate Director Resources	Finance & Procurement	Funding of staff time supporting Ukraine grant activity	(0.101)	0.041	-	(0.060)
Corporate Director Resources	Finance & Procurement	Removal of a vacant post	(0.024)	(0.016)	-	(0.040)
Corporate Director Resources	Finance & Procurement	Reduction of external consultancy budget	(0.025)	(0.025)	-	(0.050)
Corporate Director Resources	Finance & Procurement	Expansion of e-billing solution for Revenues & Benefits and seeking other digital efficiencies	(0.044)	-	-	(0.044)

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Corporate Director Resources	Finance & Procurement	Increased levels of court income	(0.060)	-	-	(0.060)
Corporate Director Resources	Assets	Children Services service delivery changes that reduce property running costs in Salisbury	(0.010)	-	-	(0.010)
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.	(0.300)	(0.050)	(0.050)	(0.400)
Corporate Director Resources	Assets	Trowbridge leisure centre reduced building operational cost	-	-	(0.100)	(0.100)
Corporate Director Resources	Assets	Asset rationalisation across the Council's estate	-	(0.500)	(0.500)	(1.000)
Corporate Director Resources	Information Services	Azure Rationalisation, change in provision of cloud solutions to reduce costs	(0.010)	-	-	(0.010)
Corporate Director Resources	Information Services	Citrix Rationalisation	(0.031)	-	-	(0.031)
Corporate Director Resources	Information Services	Retire 0300 Numbers and Revert to Standard Geographic Phones Numbers	(0.030)	-	-	(0.030)
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)
Corporate Director Resources	HR & OD	Staffing savings from removal of vacant posts and restructure	(0.092)	-	-	(0.092)
Corporate Director Resources	Transformation & Business Change	Financing from one-off sources of flexible capital receipts and transformation reserve	(0.070)	(0.054)	-	(0.124)

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Corporate Director Place	Highways & Transport	Service Redesign	-	(0.100)	-	(0.100)
Corporate Director Place	Highways & Transport	Fleet Strategy and vehicle modernisation and travel savings	(0.114)	-	-	(0.114)
Corporate Director Place	Highways & Transport	Various maintenance and operational reviews to seek efficiencies and reductions	(0.080)	-	-	(0.080)
Corporate Director Place	Highways & Transport	Service Delegation of the Streetscene Service in Westbury	(0.210)	-	-	(0.210)
Corporate Director Place	Highways & Transport	New Central Depot contract saving	-	-	(0.050)	(0.050)
Corporate Director Place	Highways & Transport	Additional energy cost savings from Street Lighting	(0.250)	-	-	(0.250)
Corporate Director Place	Highways & Transport	Parking fee increases	-	(0.375)	(0.375)	(0.750)
Corporate Director Place	Highways & Transport	Maximise use of Rural Mobility Fund	0.100	-	-	0.100
Corporate Director Place	Highways & Transport	Review post 16 transport policy and working with FE providers for effective, efficient and sustainable future transport services	(0.125)	-	-	(0.125)
Corporate Director Place	Highways & Transport	Bus Network review	-	(0.300)	(0.300)	(0.600)
Corporate Director Place	Economy & Regeneration	Ceasing the Wiltshire Towns Funding Programme	(1.000)	-	-	(1.000)
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	Planning	Increase in the monitoring fees charge for new S106 agreements secured as part of the planning application process	(0.060)	-	-	(0.060)

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Corporate Director Place	Planning	Increased fee income agreed with developers when negotiating Planning Performance Agreements	(0.050)	(0.050)	-	(0.100)
Corporate Director Place	Environment	Reduce funding to World Heritage Partnership	(0.010)	-	-	(0.010)
Corporate Director Place	Environment	Review of current waste contracts to achieve efficiency savings	-	(0.100)	-	(0.100)
Corporate Director Place	Environment	Extended Producer Responsibility (EPR) income.	(0.200)	-	-	(0.200)
Corporate Director Place	Environment	Increase recycling at Household Recycling Centres through waste sorting	(0.090)	-	-	(0.090)
Corporate Director Place	Environment	Apply charge for Household Recycling Centre visits by non-Wiltshire residents.	-	(0.120)	-	(0.120)
Corporate Director Place	Environment	Garden waste collection fee increase	(0.090)	(0.040)	-	(0.130)
Corporate Director Place	Environment	Review of HRC's service delivery	-	-	(0.143)	(0.143)
Corporate Director Place	Environment	Remove extended summer opening hours at Household Recycling Centres	-	-	(0.189)	(0.189)
Corporate Director Place	Environment	HRC Disposal Costs - pass-thru payments	-	(0.150)	-	(0.150)
Corporate Director Place	Environment	New Central Depot contract saving	-	-	(0.050)	(0.050)
Corporate Director Place	Environment	Removal of previously requested staffing pressure	(0.048)	-	-	(0.048)
Corporate Director Place	Leisure Culture & Communities	Community Lottery	-	(0.072)	(0.144)	(0.216)

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Corporate Director Place	Leisure Culture & Communities	Social Value Contractor Contributions	-	(0.050)	(0.075)	(0.125)
Corporate Director Place	Leisure Culture & Communities	Leisure Fees and Charges increases	(0.145)	-	-	(0.145)
Corporate Director Place	Leisure Culture & Communities	Leisure Operations Income growth.	(0.507)	-	-	(0.507)
Chief Executive Directorates	Legal & Governance	Customer Services re-design	(0.100)	-	-	(0.100)
Chief Executive Directorates	Legal & Governance	Customer Services removal of vacant posts and staff savings	(0.160)	-	-	(0.160)
Chief Executive Directorates	Legal & Governance	Introduce full cost recovery for elections	(0.100)	-	-	(0.100)
Chief Executive Directorates	Legal & Governance	Legal & Democratic staff savings	(0.088)	-	-	(0.088)
Chief Executive Directorates	Legal & Governance	Staff Savings	(0.053)	-	-	(0.053)
Chief Executive Directorates	Legal & Governance	Reduce Legal Agency Spend	(0.040)	-	-	(0.040)
Chief Executive Directorates	Legal & Governance	Registration Service re-design	(0.100)	-	-	(0.100)
Chief Executive Directorates	Legal & Governance	Staff Savings	(0.039)	-	-	(0.039)
Chief Executive Directorates	Legal & Governance	Staff Savings	(0.039)	-	-	(0.039)
Chief Executive Directorates	Legal & Governance	Staff Savings	(0.090)	-	-	(0.090)
Chief Executive Directorates	Corporate Directors & Members	Place Directorate management savings	(0.130)	-	-	(0.130)

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Corporate Directorate	Service	Saving Proposal Description	2025/26 £m	2026/27 £m	2027/28 £m	TOTAL £m
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
Corporate	Corporate Costs	Reduce Corporate Legal Budget	(0.100)	-	-	(0.100)
Corporate	Corporate Costs	Management and staff vacancy and efficiency reviews	(0.500)	(1.000)	-	(1.500)
Savings Total			(15.365)	(8.144)	(5.826)	(29.335)

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ANNEX 8 - GENERAL FUND RESERVE - RISK ASSESSED BALANCE

Key Financial Risks (Weighted Impact)

Risk	Quantification	ASSESSED FOR 2025/26		
		Potential Magnitude £m	Likelihood %	Weighted Magnitude £m
Non Delivery of Savings	Level of 2025/26 savings built into the budget - potential for an element of non delivery during the year based on previous years delivery rates	15.400	20%	3.080
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 £194m per annum, a price inflation of 10% (above budgeted assumptions) driven by lack of capacity would equate to a cost pressure of £19m.	18.000	20%	3.600
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	30.000	1.0%	0.300
Collection Fund Volatility	Volatility in Collection Fund on collection rates, bad debts - assume 1% of total Collection Fund collectable for Wiltshire Council	430.000	1.0%	4.300
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 20% likelihood	8.600	20%	1.720
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 £9m. This is the equivalent of 16 high-cost agency residential placements.	9.000	25%	2.250
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	5%	0.500
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
2025/26 national pay deal to be negotiated with the Unions	The pay deal negotiations for 2025/26 will need to take place but this risk is based on being 1% of pay over & above budgeted assumption of 3.5% in 2025/26, given the level of inflation uncertainty & national picture in respect of ongoing pay deal negotiations.	1.514	25%	0.380
Impact of changes to employers NI and inability to hold inflation on contract prices to that budgeted	Based on an increase of the value of contractual inflation of £13.3m included as a pressure in the budget.	13.303	15%	2.000
Loss of VAT Partial Exemption	Total impact of losing exemption.	3.800	10%	0.380
Abortive Costs on Capital Programme	Approved Capital Programme £253m - assumed 2% abortive costs being mainly fees on schemes that prove not to be viable.	5.060	5%	0.250
Planning Appeals	Estimated cost to the Council of successful planning appeals, no longer mitigated through other reserves.	1.500	25%	0.380
Total				34.640

Annex 9 – Capital Programme 2025/26 to 2031/32

Scheme Name	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m	Future Years Budgets £m
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Adult Services

Disabled Facilities Grants	6.883	3.472	3.000	6.000
Adult Services Total	6.883	3.472	3.000	6.000

Education & Skills

Access and Inclusion	0.100	0.100	0.100	0.200
Basic Need	10.604	8.300	6.455	3.950
Devolved Formula Capital	0.500	0.500	0.500	1.000
Schools Maintenance & Modernisation	8.105	10.305	8.355	4.050
Early Years & Childcare	0.877	0.000	0.000	0.000
Early Years Buildings	0.460	0.210	0.000	0.000
Silverwood Special School	4.430	0.747	0.000	0.000
SEND High Needs	7.906	2.000	0.000	0.000
High Needs Provision Capital Allowance	16.266	0.000	0.000	0.000
Education & Skills Total	49.248	22.162	15.410	9.200

Families & Children's Service

Childrens Homes Phase 1 (DFE)	0.116	0.000	0.000	0.000
Families & Children's Accomodation	4.932	0.000	0.000	0.000
Canon's House	3.150	0.275	0.055	0.000
Families & Children's Total	8.198	0.275	0.055	0.000

Corporate Director - People TOTAL	64.329	25.909	18.465	15.200
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Scheme Name	2025/26 Budget £m	2026/27 Budget £m	2027/28 Budget £m	Future Years Budgets £m
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Finance

North Wiltshire Schools PFI Playing Fields	0.300	0.000	0.000	0.000
Evolve Project	1.187	0.000	0.000	0.000
Finance Total	1.487	0.000	0.000	0.000

Assets

Capital Receipt Enhancement	0.286	0.000	0.000	0.000
Depot & Office Strategy	4.044	0.000	0.000	0.000
Facilities Management Operational Estate	6.017	4.540	4.360	9.632
Gypsies and Travellers Projects	1.250	0.000	0.000	0.000
Health and Wellbeing Centres - Live Schemes	0.143	0.387	0.000	0.000
Non-Commercial Property Purchases	0.000	0.019	0.000	0.000
Property Carbon Reduction Programme	2.750	0.000	0.000	0.000
Park & Ride Solar Panel Canopies	2.467	0.000	0.000	0.000
Public Sector Decarbonisation Scheme Projects	0.000	0.000	0.000	0.000
Facilities Management Investment Estate	0.175	0.250	0.250	0.500
Social Care Infrastructure & Strategy	0.634	0.000	0.000	0.000
Salisbury Resource Centre	0.000	0.825	0.000	0.000
South Chippenham	0.150	0.073	0.000	0.000
Housing Acquisitions	3.068	26.172	0.000	0.000
Assets Total	20.984	32.266	4.610	10.132

Capital Loans

Stone Circle Housing Company Loan	11.519	0.119	0.140	0.472
Stone Circle Development Company Loan	5.000	4.000	0.000	0.000
Capital Loans Total	16.519	4.119	0.140	0.472

Information Services

ICT Applications	2.181	1.550	1.629	0.000
ICT Business as Usual	0.782	0.723	0.000	0.000
ICT Other Infrastructure	0.545	0.201	0.598	0.000
ICT Get Well	0.725	1.200	0.988	0.000
ICT Stay Well	7.083	6.431	6.117	15.763
Information Services Total	11.316	10.105	9.332	15.763

Corporate Director - Resources TOTAL	50.306	46.490	14.082	26.367
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Annex 9 – Capital Programme 2025/26 to 2031/32

Scheme Name	2025/26 Budget	2026/27 Budget	2027/28 Budget	Future Years Budgets
	£m	£m	£m	£m

Highways & Transport

Churchyards & Cemeteries	0.028	0.000	0.000	0.000
Fleet Vehicles	3.683	1.705	2.526	7.389
Integrated Transport	2.431	1.781	1.781	3.562
Local Highways and Footpath Improvement Groups	1.800	0.800	0.800	1.600
Structural Maintenance & Bridges	16.274	16.139	16.139	32.278
Drainage Improvements	0.315	0.000	0.000	0.000
Major Road Network M4 Junction 17	1.453	12.355	12.085	0.000
A338 Salisbury Junction Improvements MRN	1.746	0.000	0.000	0.000
A350 Chippenham Bypass (Ph 4&5) MRN	13.944	13.430	0.000	0.000
A3250 Melksham Bypass LLM - Full Scheme	3.222	6.294	6.446	219.874
Safer Roads Fund - A3102	4.067	0.000	0.000	0.000
Highways Investment Plan Tranche 2	10.455	0.000	0.000	0.000
Lyneham Banks	0.883	0.000	0.000	0.000
Central Area Depot & Strategy	3.000	12.000	15.000	1.770
Short Term Depot Provision	4.927	0.000	0.000	0.000
Highways & Transport Total	68.228	64.504	54.777	266.473

Economy & Regeneration

Chippenham Station HUB	0.109	0.000	0.000	0.000
Corsham Mansion House	0.047	0.000	0.000	0.000
River Park	0.022	0.022	0.000	0.000
Porton Science Park	0.050	0.827	0.000	0.000
Salisbury Future High Streets	1.610	0.000	0.000	0.000
Trowbridge Future High Streets	0.230	0.010	0.000	0.000
UK Shared Prosperity Fund Projects	1.000	0.000	0.000	0.000
Carbon Reduction Projects	0.009	0.009	0.000	0.000
Wiltshire Ultrafast Broadband	1.011	0.000	0.000	0.000
Wiltshire Online	0.097	0.000	0.000	0.000
Economy & Regeneration Total	4.185	0.868	0.000	0.000

Scheme Name	2025/26 Budget	2026/27 Budget	2027/28 Budget	Future Years Budgets
	£m	£m	£m	£m

Environment

Waste Projects	1.631	5.675	0.439	0.878
Environmental Projects	6.508	0.000	0.000	0.000
Environment Total	8.139	5.675	0.439	0.878

Leisure Culture & Communities

Area Boards Grants	0.400	0.400	0.400	0.800
Community Projects	0.685	0.485	0.262	0.000
Fitness Equipment for Leisure Centres	0.236	0.110	0.000	0.000
Trowbridge Leisure Centre	14.044	8.593	6.167	0.000
Leisure Requirements	1.663	0.317	0.000	0.000
History Centre Reception and Performing Arts Library	0.070	0.000	0.000	0.000
Leisure Culture & Communities Total	17.098	9.905	6.829	0.800

Corporate Director - Place TOTAL	97.650	80.952	62.045	268.151
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Scheme Name	2025/26 Budget	2026/27 Budget	2027/28 Budget	Future Years Budgets
	£m	£m	£m	£m

Housing Revenue Account

Council House Build Programme (Phase 2)	0.068	0.000	0.000	0.000
Council House Build Programme (Phase 3)	25.128	42.854	24.189	38.072
Refurbishment of Council Stock	15.373	14.832	14.752	49.506
Highways Road Adoptions	0.540	0.500	0.500	2.596
Housing Revenue Account TOTAL	41.109	58.186	39.441	90.174