

SALISBURY CITY COUNCIL

Report

Subject: Opposition's Proposed Budget and Medium Term Plan for 2026/27

Committee: Finance Committee

Date: 5 January 2026

Author: Steve Bishop, Responsible Finance Officer (RFO)

1. **Report Summary**

- 1.1. This report provides the Committee with the Conservative Group Opposition's proposed 2026/27 budget and 5 year medium term financial plan for 2026/27 – 2030/31. The Committee is invited to examine this proposal, as well as the Administration's budget proposal on this meeting's agenda, before recommending one or both onto the Full Council for its consideration on 12 January 2026.
- 1.2. The prepared budgets, medium term financial plan, bids and savings are presented with the approval of the Conservative Group and have been developed in liaison with Councillors and Council officers. They are intended to facilitate the delivery of council services, provide stability against unforeseeable demands, and enable the maintenance and necessary enhancement of capital assets.

2. **Policy Considerations**

- 2.1. The Local Government Act 2003, Part 2, Sections 25 and 26 requires the Council to set a balanced budget and to comply with all statutory requirements contained therein.
- 2.2. Under clause 25 (1), it holds that the Responsible Finance Officer (RFO) must report on the robustness of the estimates made for the purposes of the calculations and on the adequacy of the proposed financial reserves.
- 2.3. Councillors must therefore have due regard to the information contained in this report when making decisions on the budget and the setting of the 2026/27 precept. The councillors must also approve a precept which meets the Council's objectives and service level responsibilities, maintains an appropriate level of reserves, and provides stability in the event of any unforeseeable demands.

3. **Background Information**

Funding

- 3.1. The Council's budgets are financed through a combination of the parish precept, trading income and service fees, borrowing and reserves. The precept is the most local element of the Council Tax levied by Wiltshire Council on properties within the Salisbury parish. Income and service fees primarily derive from Crematorium services, Market Square activities, car parking, rental properties and investment returns. Borrowing is undertaken through application to the UK Debt Management Office (successor to the 'Public Works Loan Board').

Tax Base

- 3.2. Councillors should note that in-year increases in numbers of working age households and other property adjustments, have marginally increased the City Council's net tax base from 15,553.49 in 2025/26 for Band D equivalent properties to **15,719.46** for 2026/27. This is an increase in the tax base of 165.97 which equates to income of £65,646.11 at the proposed Band D rate of **£395.53** (explained in paragraph 9.2).

Predicted outturn for 2025/26

- 3.3. The October-end budget monitoring reports are the latest available which can inform the Council's 2026/27 budget-setting process.
- 3.4. Officers have used these reports to assess the likely year-end outturn positions for each of their services. Cumulatively the total net underspend at the end of October was £1.04m. Considering this interim position, the profiling of outstanding commitments to the year-end and other pressures such as the disclosure of VAT liabilities, officers predict an outturn surplus of £400k. This assumption is factored into the medium term financial plan's opening balances for the 2026/27 budget (see paragraph 3.8 below).

Reserves

- 3.5. The Council's longstanding policy is to maintain useable 'reserves' at a level at least equivalent to two months' gross expenditure. Given proposed 2026/27 gross expenditure of £9.423m in the Opposition's Medium Term Financial Plan (**Appendix A**), this equates to approximately £1.57m.
- 3.6. The policy is set out in paragraph 3.6 of the Council's Financial Regulations and Internal Financial Controls. Due to previous confusion between useable reserves and earmarked reserves, the Council revised the Regulation to explicitly require that "the RFO shall maintain the **General Reserve** at the levels set out in the Council's approved medium term financial plan, which must never drop below £400k and must aim to reach the equivalent of two month's gross expenditure in the timescales set out."
- 3.7. The purpose of a reserve is to provide financial security and risk management flexibility, should the Council experience significant unexpected and unbudgeted pressures. This level (two months' gross expenditure) is relatively common in local government and constitutes good practice. It is one way in which the Council ensures that its financial management is adequate and effective.
- 3.8. The General Reserve stood at only £427k on 31 March 2024. Due to the substantial surplus achieved in 2024/25 the General Reserve rose to £1.538m by 31 March 2025. The RFO and Chief Executive Officer (CEO) predict a surplus of £400k this year, which would ensure the Council comfortably meets its policy objective by the start of next financial year.
- 3.9. The Opposition's Medium Term Financial Plan in Appendix A is designed to keep the General Reserve above this minimum policy level throughout the next five years. The RFO shall monitor and report on the level of the General Reserve against the Council's approved Medium Term Financial Plan.
- 3.10. The Council also holds other substantial earmarked reserves, representing capital receipts, s.106 receipts and Community Infrastructure Levy (CIL) receipts, totalling

£1.335m at the start of next year, which are also set out in the attached medium term plan.

Report format

- 3.11. In addition to this covering report there are a number of appendices which set out the Opposition's Medium Term Financial Plan (incorporating the 2026/27 Budget) and supporting schedules:

Appendix A - Medium Term Financial Plan 2026/27 – 2030/31

Appendix B - Bids and Savings (changes to 2025/26 base budget)

(There is no separate Appendix C for 2026/27 Fees and Charges attached to this report as it is politically neutral, and can be found attached to the Administration's Budget report on this meeting's agenda.)

4. **Medium Term Financial Plan and 2026/27 Budget**

- 4.1. The Council's budget-setting process centres on the five year medium term financial plan (MTFP) in **Appendix A**. Next year's proposed Council budget for 2026/27 is set out in the first column, with years two to five of the medium term plan also set out as separate columns. This enables the reader to compare the trajectory of all components including major expenditure and income lines, precept, bids and savings, earmarked and General Reserves across the medium term.
- 4.2. The various assumptions made for changes in major income and expenditure lines (known as 'volatiles'), including future council tax/precept changes, are included on the reverse of the MTFP.
- 4.3. This plan incorporates:
- Incremental budgeting of non-salary costs using 2025/26 budgets as the base and applying best predictions of all 'volatile' factors (for example inflation, price increases, pay awards) across each of the five years;
 - Complete recalculation of salary costs using latest establishment, statutory changes and potential new posts, reduced by 4.21% for managed vacancy savings;
 - Additions ('bids') and reductions ('savings') from the base budget as recommended by officers and Conservative councillors – set out in **Appendix B**;
 - Predictions for the General Reserve and each of the earmarked receipts 'pots'.

5. **2026/27 Revenue Budget and Projects Funding**

- 5.1. Accounting rules require us to differentiate revenue spend (everyday service delivery costs) from capital spend (one-off enhancements to our asset base). Any spend which does not meet very restrictive capital spending definitions must be classed as revenue.
- 5.2. Accounting rules also require the funding of projects to be correctly categorised. Capital receipts can be used only to fund capital spend. However, revenue funds (precept, in-year income and General Reserve) can be used to pay for any expenditure, be it revenue spend or capital spend. S.106 planning agreement receipts and

Community Infrastructure Levy (CIL) receipts can be used to fund only those activities defined by the respective legal agreements and legislation.

- 5.3. Some of the historic confusion around reserves was due to the inclusion of recurring revenue expenditure budgets in the ‘capital programme’ and the omission of reserves movements in the budget.
- 5.4. To avoid such confusion, unless otherwise clearly indicated, all figures throughout this report and appendices, comprise the Council’s revenue budget. In addition to the new activities and pressures listed in this year’s bids and savings (set out in **Appendix B**), which are all funded from revenue, there are three significant future projects retained in the MTFP as commitments from previous Council decisions:

Project	Timing	Budget	Funding Source
Depot solar panels	2026/27	£119,562	Capital
Banqueting Hall ceiling	2026/27 & 2027/28	£270,000	Revenue
Wyndham Park wall phase 2	2027/28	£115,000	Revenue

6. **Bids and Savings**

- 6.1. No service cuts have been made in the budget proposal. The limited and targeted reintroduction of controlled droplet application of glyphosate for weed treatment should provide improved standards of weed control and deliver net savings, arising from a reduction of two operatives within the Streetscene service. The Communities department would be temporarily increased by one member of staff over the next 2 years to enable it to transition to a more strategic role at a reduced cost over the medium term.
- 6.2. The starting point has been to assume a continuation of this year’s 2025/26 levels of council service delivery and this year’s base budget. Each change from the 2025/26 base is the subject of: either, a separate ‘bid’ (for additional expenditure budget or reduced income budget); or, a separate ‘saving’ (reduced expenditure budget or increased income budget).
- 6.3. Each of these bids and savings are listed in **Appendix B**, with the effect of each on the base budget across the 5 year medium term clearly indicated. The total net cost of these is £2.1m over the 5 year medium term plan period.
- 6.4. Notable new cost pressures that have been reflected in the Budget and medium term plan via the bids and savings in **Appendix B** include:
- £475k pressure arising from implementing full VAT compliance.
 - £300k to re-open and renovate Market Place public conveniences plus £40k annual cleaning costs.
 - £350k to repair the Poultry Cross.
 - £350k forward funding provision towards the cost of replacing Crematorium equipment.
 - £250k earmarked potential grant-funding of Salisbury Playhouse refurbishment.

- £200k for refurbishing and re-opening Central Car Park public conveniences (subject to negotiations and business case for the transfer).
- £165k software licences.
- £100k specialist procurement support.
- Provision of lower precept/council tax rises in Years 1 and 2 than previously resolved by full Council.

6.5. Notable savings, which reduce the net total of the cost pressures include:

- £250k 'cost improvement plan' annual reductions to be identified and delivered by officers over the 5-year medium term, which are in addition to £100k annual reductions achieved this year.
- Premium from extended lease of land at Fisherton Street (subject to Council decision).
- Average £45k annual reduction in external audit fees after redesignation as a 'smaller authority'.
- Various departmental savings, for example over £90k average annual cost reductions and new income opportunities in the Business Operations department.
- £30k net annual reduction in Streetscene costs with the reintroduction of limited and targeted glyphosate weed treatment from Year 2.
- £50k net annual reduction in Communities department costs after invest-to-save project to expand the department's support City-wide whilst also involving other organisations in direct service delivery from Year 4.

6.6. It should be noted that the cost improvement plan reductions which officers are required to achieve across the medium term plan period, are intended to be closely monitored and reported publicly. Councillors will be able to scrutinise the CEO's progress in achieving these throughout next year's budget monitoring and budget-setting processes.

6.7. Each bid/saving submitted by officers is separately numbered for each department/team. These are listed on the left-hand side of the tables in **Appendix B**. Any bid/saving numbers missing from the appendix relate to those which the political group chose not to include in their budget proposal.

7. **Parish Councillor Allowances**

7.1. The Opposition's budget proposes to tie the annual parish councillor allowance for this and future years to the staff pay award which is determined nationally. The existing £750 annual parish councillor allowance would increase by the 3.57% aggregate staff pay award to £776.78 for 2026/27. It is noted that the annual Salisbury City councillor allowance has not changed since 2009.

7.2. Councillors may wish to consider the proposed increase and level of this allowance in light of the May 2025 report of the Independent Remuneration Panel of Wiltshire Council. Among other things, the report recommends a maximum basic allowance for Salisbury City councillors of £1,980.

8. **Proposed Fees and Charges 2026/27**

- 8.1. (The Council's fees and charges proposed by officers are provided in the Administration's budget report at section 8 and Appendix C)

9. Proposed precept level and Council Tax increase

- 9.1. The precept set by the Council will enable it to continue delivering its 'business as usual' functions at current service levels, to fund those service enhancements listed in **Appendix B** bids and savings and to maintain the General Reserve.
- 9.2. The precept proposed by the Conservative Group for 2026/27 has been calculated as **£6,217,518**. Based on a tax base of 15,719.46 this equates to a council tax per band D property of **£395.53**. This is an increase in the precept of £13.38 per annum or **3.50%** per Band D property. For the subsequent years, the proposed precept rises are 2.0% for 2027/28 and 1.0% for the following 3 years out to 2030/31.
- 9.3. It should be noted that approximately 60% of properties within the City are below Band D with the most numerous band in the City being Band C. Actual parish council tax levels would therefore vary from £263.69 per annum (Band A) to £791.06 per annum (Band H), as illustrated below:

Band	Ratio of Band D	Council Tax
A	6/9	£263.69
B	7/9	£307.63
C	8/9	£351.58
D	9/9	£395.53
E	11/9	£483.43
F	13/9	£571.32
G	15/9	£659.22
H	18/9	£791.06

- 9.4. If Councillors determine that there should be a lower precept set, the Council will need to identify adequate and appropriate expenditure savings and/or other sources of income. These could include further increases in service fees and charges, the cessation or diminution of planned services, the sale of investment properties or other significant assets, noting the potential consequential loss of future income, or postponements to capital projects.
- 9.5. If Councillors determine that there should be a higher precept set the Council will not need to make any other detailed changes to its budget.

10. Recommendations:

The Committee is recommended to:

- 10.1. Note the Administration's 2026/27 Budget Proposal and the Opposition's 2026/27 alternative Budget Proposal, including each political group's respective bids and

savings, and each political group's proposed precept levels, directing technical questions to officers and political questions to group councillors.

- 10.2. Note whether it wishes to recommend any change to the parish councillor allowance budget in light of the May 2025 report from the independent remuneration panel of Wiltshire Council.
- 10.3. Note the 2026/27 fees and charges proposed by Officers.
- 10.4. Resolve whether to recommend the Administration's proposed 2026/27 Budget to Full Council for determination at its meeting on 12 January 2026.

11. **Background Papers:**

- Appendix A - Medium Term Financial Plan 2026/27 – 2030/31
- Appendix B - Bids and Savings (changes to 2025/26 base budget)
- Appendix C - 2026/27 Fees and Charges (in Administration's report)

11.1. **Implications and Risks**

- **Financial:** As shown in this report.
- **Legal:** Significant under-budgeting and unexpected financial liabilities could cause year-end losses which exceed the General Reserve, resulting in unlawful expenditure.
- **Personnel:** Nil in relation to this report.
- **Environmental Impact:** Nil in relation to this report.
- **Equalities Impact Statement:** Nil in relation to this report.

SALISBURY CITY COUNCIL
CONSERVATIVE OPPOSITION MEDIUM TERM FINANCIAL PLAN 2026/27 - 2030/31

REVENUE ACCOUNT	2025/26 Base	2026/27	2027/28	2028/29	2029/30	2030/31
Payroll	3,090,385	3,245,653	3,382,952	3,526,428	3,676,362	3,884,680
NI	349,878	390,050	406,503	423,696	441,663	487,681
Pensions	399,998	553,493	577,006	601,576	776,316	618,838
Parish councillor allowance	17,500	18,125	18,772	19,442	20,136	20,855
Staff costs	3,857,761	4,207,321	4,385,233	4,571,142	4,914,477	5,012,054
Business Rates	318,000	318,000	318,000	318,000	318,000	318,000
Utility costs	449,834	461,080	470,301	477,356	482,130	486,951
Insurance	194,894	200,741	220,815	231,856	243,448	255,621
Property costs	962,728	979,821	1,009,116	1,027,212	1,043,578	1,060,572
Other expenditure (inflationary)	3,505,668	3,394,100	3,444,314	3,441,563	3,556,351	3,556,351
Other expenditure (non-inflationary)	213,380	(76,620)	23,380	(113,287)	(113,287)	(113,287)
Repayment of PWLB loans	313,500	274,480	275,470	194,120	153,570	129,200
Other expenditure	4,032,548	3,591,960	3,743,164	3,522,396	3,596,634	3,572,264
NEW Bids included		643,873	456,679	328,665	369,264	298,777
Total Gross Expenditure	8,853,037	9,422,974	9,594,192	9,449,414	9,923,952	9,943,666
Crematorium income	(1,250,235)	(1,312,747)	(1,378,384)	(1,447,303)	(1,519,668)	(1,595,652)
Allotments income	(51,250)	(51,250)	(51,250)	(51,250)	(51,250)	(51,250)
Non-discretionary income	(846,093)	(885,593)	(873,473)	(861,853)	(865,353)	(865,353)
Discretionary income	(972,651)	(1,025,307)	(1,068,769)	(1,112,220)	(1,158,509)	(1,204,849)
Total Income	(3,120,229)	(3,274,896)	(3,371,876)	(3,472,626)	(3,594,780)	(3,717,104)
Net cost of services	5,732,808	6,148,078	6,222,316	5,976,788	6,329,173	6,226,563
Precept	(5,943,766)	(6,217,518)	(6,398,945)	(6,521,101)	(6,645,589)	(6,772,453)
Operational (surplus) or deficit	(210,958)	(69,440)	(176,629)	(544,313)	(316,416)	(545,890)
'Old Capital Schemes' funded from Revenue	30,000	202,500	182,500	(5,000)	(5,000)	0

Appendix A

Funded by S.106 contributions	0	0	0	0	0	0
Funded by CIL contributions	0	0	0	0	0	0
Budgeted (Surplus) or Deficit	<u>(180,958)</u>	<u>133,060</u>	<u>5,871</u>	<u>(549,313)</u>	<u>(321,416)</u>	<u>(545,890)</u>
GENERAL RESERVE						
Opening General Reserve	(1,538,227)	(1,938,227)	(1,805,167)	(1,799,297)	(2,348,610)	(2,670,026)
Budgeted (Surplus) or Deficit	(400,000)	133,060	5,871	(549,313)	(321,416)	(545,890)
Closing General Reserve	<u>(1,938,227)</u>	<u>(1,805,167)</u>	<u>(1,799,297)</u>	<u>(2,348,610)</u>	<u>(2,670,026)</u>	<u>(3,215,916)</u>
CAPITAL RECEIPTS						
Opening Capital Receipts	(412,482)	(213,101)	(93,539)	(93,539)	(93,539)	(93,539)
New receipts						
Capital Schemes funded from Capital	199,381	119,562	0	0	0	0
Closing Capital Receipts	<u>(213,101)</u>	<u>(93,539)</u>	<u>(93,539)</u>	<u>(93,539)</u>	<u>(93,539)</u>	<u>(93,539)</u>
S.106 RECEIPTS						
Opening S.106 Receipts	(995,110)	(749,045)	(749,045)	(749,045)	(749,045)	(749,045)
New receipts	0					
Used to discharge obligations in year	246,065	0	0	0	0	0
Closing S.106 Receipts	<u>(749,045)</u>	<u>(749,045)</u>	<u>(749,045)</u>	<u>(749,045)</u>	<u>(749,045)</u>	<u>(749,045)</u>
CIL RECEIPTS						
Opening CIL Receipts	(394,355)	(372,946)	(372,946)	(372,946)	(372,946)	(372,946)
New receipts	(63,591)					
Used to discharge obligations in year	85,000					
Closing CIL Receipts	<u>(372,946)</u>	<u>(372,946)</u>	<u>(372,946)</u>	<u>(372,946)</u>	<u>(372,946)</u>	<u>(372,946)</u>
	<u>(3,340,174)</u>					

SALISBURY CITY COUNCIL

CONSERVATIVE OPPOSITION MEDIUM TERM FINANCIAL PLAN 2026/27 - 2030/31

Programmable assumptions ('volatiles')	2026/27	2027/28	2028/29	2029/30	2030/31
Pay award	3.57%	3.57%	3.57%	3.57%	3.57%
Managed vacancy saving required	4.21%	4.21%	4.21%	4.21%	4.21%
NI change	0.00%	0.00%	0.00%	0.00%	0.00%
Pension change	[14.6% incl]	5.80%	0.00%	23.00%	0.00%
Councillor allowance change	3.57%	3.57%	3.57%	3.57%	3.57%
Business Rates change	0.00%	0.00%	0.00%	0.00%	0.00%
Utility prices change	9.00%	8.00%	7.00%	6.00%	6.00%
Utility quantity change	(6.50%)	(6.00%)	(5.50%)	(5.00%)	(5.00%)
Insurance change	3.00%	10.00%	5.00%	5.00%	5.00%
General cost inflation	0.00%	0.00%	0.00%	0.00%	0.00%
Crematorium income change	5.00%	5.00%	5.00%	5.00%	5.00%
Allotments income change	0.00%	0.00%	0.00%	0.00%	0.00%
General fees & charges change	4.00%	4.00%	4.00%	4.00%	4.00%
Precept/Council Tax rate change	3.50%	2.00%	1.00%	1.00%	1.00%
Council tax base change	1.07%	0.90%	0.90%	0.90%	0.90%
'Capital' projects funded from revenue (£)	202,500	182,500	(5,000)	(5,000)	(5,000)
'Capital' projects funded from capital (£)					
Total NEW revenue Bids included (£)	643,873	456,679	328,665	369,264	298,777
Total NEW revenue Savings included (£)					
Use of S.106 Receipts (£)					
Use of CIL Receipts (£)					

Salisbury City Council**OPPOSITION Draft Budget & Medium Term Financial Plan 2026/27 - 2030/31****Bids & Savings**

Updated as at 21/12/2025

REVENUE	No.	FUTURE YEARS					Total MTFP	
		2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £		
	1	Environmental	395,079	220,807	241,160	350,762	288,693	1,496,501
	2	HRP	18,160	40,660	28,160	23,160	23,160	133,300
	3	Corporate	63,500	131,000	77,250	77,500	78,000	427,250
	4	Finance	60,000	55,000	50,000	45,000	40,000	250,000
	5	Communities	98,342	98,450	53,560	3,670	3,790	257,812
	6a	Business Events	(20,550)	(14,780)	(32,382)	(29,245)	(27,958)	(124,915)
	6b	Business Guildhall	(8,400)	(74,450)	(83,950)	(94,200)	(96,200)	(357,200)
	6c	Business ShopMob & Info Centre	9,142	8,842	8,867	8,817	8,842	44,510
	6d	Business Communications	750	1,050	1,300	2,050	2,350	7,500
	6e	Business Markets	27,850	(9,900)	(15,300)	(18,250)	(21,900)	(37,500)
			8,792	(89,238)	(121,465)	(130,828)	(134,866)	(467,605)
			643,873	456,679	328,665	369,264	298,777	2,097,258

Appendix B

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)	THIS YEAR'S BASE BUDGET	MEDIUM TERM FINANCIAL PLAN					
						Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')					
						2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
				Market Place toilets refurbishment and build capital costs			250,000	50,000			
19	Z	ENV	20011	Cremators will need to be replaced in or around 2033 at the cost of approx £1m					50,000	150,000	150,000
20	POS	ENV	20006	Increased Accessibility budget to £50k on request of DIGs	28,812	10,000	10,000	10,000	10,000	10,000	10,000
22	Z12	ENV	28001	Urban Tree Challenge expenditure to match income from grant	0	30,240	15,120				
23	CTV	ENV	40001	Cameras installed in 2017 coming to end of life and in need of updating. Current budget	14,650	15,000	15,000	15,000	15,000	15,000	15,000
24	CTV	ENV	40002	CCTV Maintenance contract expires in summer 2026 and will inevitably increase	10,000	5,000	5,000	5,000	5,000	5,000	5,000
26	SSS	ENV	24005	Ringroad Cleaning - Roadclosure & Cleansing (This will enable to have a program of works to tackle the ringroad in sections year on year)	6,000	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
27a	SSS	ENV	28008	Introduction of Controlled Droplet Application (CDA) glyphosate weed treatment	0	30,000	30,000	30,000	30,000	30,000	30,000
27b				Reduce team by 2 (physical weeders)		(30,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
28	SSS	ENV		Supply of, installation and lifecycle costs of additional deployable Speed Indicator Device (2 nr only)		5,000	5,000				
29	Z	ENV	20001	Potential initial remedial/refurbishment work needed to recommission Central Toilets - conditional upon asset transfer from Wiltshire Council (provisional estimate)		40,000	40,000	40,000	40,000	40,000	40,000
36a				Fisher House Lease extension - increase from 70+ years to a 125 year lease for a one off price of £40,000		(40,000)					
37	CRM	ENV		Annual contractual inflation for cremator maintenance (use Oct RPI 4.6%)	85,000	2,000	2,000	2,000	2,000	2,000	2,000
38	Z15	ENV	20002	Reverse last year's bid for £110,438 revenue money to install solar panels on the whole of the Depot, as we have confirmed that only half the roof would be effective, which is covered by last year's capital bid for £119,562. Reduce the expected revenue income stream from £25k pa to £5k pa	110,438	(110,438)	20,000	20,000	20,000	20,000	(5,000)
39	CRP	ENV	73003	Delayed implementation of rent reduction scheme after change of Head of Communities and higher priority needs		15,000					
						395,079	220,807	241,160	350,762	288,693	

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Human Resources & Payroll

Form no.

2

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>	THIS YEAR'S BASE BUDGET	MEDIUM TERM FINANCIAL PLAN					
						Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')					
						2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
						£	£	£	£	£	£
2	HRP	GEN	11012	FLU VACCINATIONS: Previously flu vaccinations were taken from H&S budgets. However this was removed and therefore in 2025/2026 has been taken from CEO contingency budget. Providing staff with access to flu vaccinations will help reduce sickness absence, protect employee wellbeing, and maintain service delivery during peak flu season. This preventative measure represents a cost-effective way to support workforce resilience and continuity	0	300	300	300	300	300	
4	HRP	GEN	53005	LEGAL FEES: The current budget allocated is to cover specialised legal fees as SCC are not renewing our contract with Worknest who currently support our employment law decisions with an insurance policy. However specialised advise may be required for instances such as complex grievance, TUPE, redundancy processes etc. In addition to this use, I propose allocating budget for external providers to carry out disciplinary and grievance investigations. Currently, managers are expected to investigate, but this is highly time-consuming, requires specialist knowledge, and limits HR's ability to remain impartial in supporting hearings. According to ACAS guidance, poorly conducted investigations risk unfair outcomes, grievances escalating, or employment tribunal claims, which can damage organisational reputation and incur significant costs outsourcing ensures investigations are thorough, independent, and legally robust. For clarity, straightforward investigations will continue to be carried out internally. The external investigator would be used for topics such as discrimination and bullying	5,000	5,000	5,000	5,000	5,000	5,000	
6	HRP	GEN	45017	NEW HR SYSTEM: Our current HR system (PeopleHR), purchased prior to 2017, has become increasingly costly without providing additional benefit. Technical support is limited, reporting is problematic, managers and new staff struggle to access the system, and HR are often told that required functionality is not possible. To ensure an effective transition to a modern, fit-for-purpose system, I propose budget for project support covering data transfer, administrative resource to cleanse and prepare records, and professional expertise to help select the most appropriate system. Investing in this support will reduce operational inefficiencies, minimise disruption during the transition, and ensure the new system delivers long-term value for managers, staff, and HR	0	0	5,000	5,000	0	0	

Appendix B

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)	THIS YEAR'S BASE BUDGET	MEDIUM TERM FINANCIAL PLAN					
						Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')					
						2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
7	HRP	GEN	11012	COUNSELLING SUPPORT FOR STAFF: In Governance, Policy & Personnel Committee on 28 July 2025, a decision was made for Head of HR to submit a budget bid to provide Counselling support for staff. Details of the reasons for the bid are included in the Committee papers. The budget bid is for 10 staff providing 6 sessions at £65 per session	0	3,900	3,900	3,900	3,900	3,900	
8	HRP	GEN	11011	OCCUPATIONAL HEALTH: In 2025/26 we have seen a significant increase in long-term sickness absence compared to previous years, leading to a higher volume of referrals to Occupational Health. A substantial proportion of these relate to mental health conditions, which suggests this is not a one-off pattern but an ongoing need. To ensure staff receive timely support and managers are provided with the professional advice required to manage complex cases effectively, I am requesting additional budget to meet the demand for Occupational Health appointments. This investment will help reduce the length of absences, support employee wellbeing, and mitigate the financial and operational impact of prolonged sickness	3,000	3,000	3,000	3,000	3,000	3,000	
9	HRP	GEN	45017	LMS: With an increased Staff Development Budget I would like to request some additional budget so we can look at a learning management system to support measuring effectiveness of training. The LMS would be linked to our HR system so we can provide appropriate data to managers and prompts to consider pre-learning needs and post training impact. This will enable us to ensure we are improving performance by the training being delivered. The budget requested is an estimate to include finding the correct provider and implementation costs so that we can transfer our existing training records	0	0	10,000	10,000	10,000	10,000	
10	HRP	GEN	45017	POLICY WORK: As an organisation we would like to develop our HR policies to ensure they are legally compliant, clear and effective and culturally appropriate. This budget is being requested as external support to Head of HR in delivering this. The aim is to consider both legally compliant but also recommend based on contemporary appropriate style	0	2,000					
11	HRP	GEN	45017	PAYROLL: Our experience of our new payroll provider has not been positive. We are continuing to experience longer processing time within SCC and a lot of checking/communication to ensure staff are paid accurately. Our contract is currently for 3 years, however I am requesting additional budget to enable a scoping project to look at alternative solutions during 2026/2027 with a view to potentially moving provider in 2027/2028. This figures include some consultancy time and higher budget to enable effective implementation including shadow payroll runs	0	3,000	12,500				
12	HRP	GEN	44005	PEOPLEHR LICENCE FOR ADDITIONAL STAFF: On the understanding that other Heads of Service have placed bids for additional staff, this will mean additional licences for our HR system. These can only be purchased in groups of 5 and are £480 per group of 5 licences. The number is based on up to 10 additional staff approved through bids and savings		960	960	960	960	960	
							18,160	40,660	28,160	23,160	23,160

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Corporate Services

Form no.

3

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)	THIS YEAR'S BASE BUDGET	MEDIUM TERM FINANCIAL PLAN					
						Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')					
						2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
						£	£	£	£	£	£
1	CMC	COR	45014	Security (Council Events - To cover Mayor Making and Remembrance)	500	3,500	3,500	3,500	3,500	3,500	
2	CMC	COR	45009	Council Events Civic Events including HMD, Charter Sunday, Mayor Making, Remembrance, Plus contingency for unplanned events such as Honoary Recorder etc. (Previously coded to CMC COR 53011 however would like agreed 25/26 bid 9.7 of £5k increase in 26/27 & 27/28 to be coded to CMC COR 45009. Also new bids from 28/29 onwards	15,000			6,000	6,000	6,000	
3	DEM	COR	28030	Neighbourhood Development Plan Review Due to the review of the Wiltshire Local Plan. If the Wiltshire Local Plan is adopted it will conflict with the current SNDP, therefore we would be required to review. Full or part review TBC. Timeline and support (inc officer time and mapping) from Wiltshire Council TBC. Grant funding may also be available.	7,000	0	17,500	7,500	7,500	7,500	
4	CMC	COR	53011	Mayor's Events (Additional Mayor Making activities such as Sunday event, Mayoral Civic Day, Hosting Twin/Sister Visitors, Mayor's visits abroad)		2,000	2,000	2,250	2,500	3,000	
5	CMC	COR	50008	Mayor's Events (Additional Mayor Making activities such as Sunday event, Mayoral Civic Day, Hosting Twin/Sister Visitors, Mayor's visits abroad)		1,000	1,000	1,000	1,000	1,000	
7	OFF	COR	42005	Stationery Currently insufficient budget - Decentralised budget increase * aggregate total of all decentralised budgets	4,100	500	500	500	500	500	

Appendix B

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)	THIS YEAR'S BASE BUDGET	MEDIUM TERM FINANCIAL PLAN					
						Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')					
						2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
8	OFF	COR	42004	Postage Currently insufficient budget - Decentralised budget increase * aggregate total of all decentralised budgets	3000 *	500	500	500	500	500	
9	OFF	COR	45012	Procurement Services £20k FOR ONE YEAR ONLY 25/26* To maintain SLA with Hampshire County Council Procurement Services to remain legally compliant in our procurement procedures, monitoring and tendering of contracts. Additional £20k is to ensure HCC can support the council in its tendering of over threshold value contracts.	20,000	20,000	20,000	20,000	20,000	20,000	
10	ITT	COR	44010	Cyber Security Maintain cyber security across the councils IT systems	50,000	5,000	5,000	5,000	5,000	5,000	
11	ITT	COR	44005	Software Licences - Decentralised budget increase by £34,000 to meet council requirements, therefore bid may need to be split to each departments (i.e Office 365 licences) * aggregate total of all decentralised budgets	53200 *	33,000	33,000	33,000	33,000	33,000	
12	ITT	COR	44001	Telephony Insufficient budget in 2025/26. New contracts provide future saving however requesting bid to account for inflation and increased staffing requirements. See further information in CIP below	25,750	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
13				Salisbury 800 celebration - additional funding			50,000				
						63,500	131,000	77,250	77,500	78,000	

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Finance

Form no.

4

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)
-----	-------------	------	------------------	---

1	FIN	GEN	53003	REVISION OF 2025/26 BUDGET BID 11.4 - following the Council's redesignation as a 'smaller authority' and return to the AGAR and SAAA external audit regime, with lower external audit costs, we can reduce the annual audit budget
4	FIN	GEN	52999	Increased annual cost arising from ceasing the over-claiming of irrecoverable VAT relating to VAT-exempt services such as Markets, events, property leasing, room hire

THIS YEAR'S BASE BUDGET
2025/26 £

65,000

MEDIUM TERM FINANCIAL PLAN				
Insert only:				
+ additional expenditure budget requested ('Bid')				
+ reduced income budget requested ('Bid')				
- reduced expenditure budget proposed ('Saving')				
- additional income budget proposed ('Saving')				
2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £

(35,000)	(40,000)	(45,000)	(50,000)	(55,000)
95,000	95,000	95,000	95,000	95,000
60,000	55,000	50,000	45,000	40,000

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Communities Services

Form no.

5

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>
-----	-------------	------	------------------	--

THIS YEAR'S BASE BUDGET
2025/26 £

MEDIUM TERM FINANCIAL PLAN				
Insert only:				
+ additional expenditure budget requested ('Bid')				
+ reduced income budget requested ('Bid')				
- reduced expenditure budget proposed ('Saving')				
- additional income budget proposed ('Saving')				
2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £

2	PAN	AVC	40006	Resaleable goods (food and sundries) increase in budget in response to reduced external grant funding (HSF) and food instability crisis demonstrated by increase in membership and demand levels (64% increase)
4	PRO	AVC	10001	Community Development Officer (0.2 FTE increase) additional project development and support for engagement and outreach responding to inclusion and safety issues (annual uplift 3.2%)
9	ANT	AVC	50008	Contribution to Wiltshire Creative for refurbishment of Salisbury Playhouse, enabling them to secure much greater external grant funding (see 23/10/25 acting CEO letter of reassurance to Wiltshire Creative)
10	PAN	AVC	10010	Volunteer training, support and development- to include induction training and essential out of pocket volunteer expenses in accordance with good practice volunteer management
11	PAN	AVC		Funding for adjustment of Communities team transition to Identifier, Initiator and Facilitator role. Additional staff member for two years, with later staff savings having reduced involvement in detailed delivery and ongoing management

49,500
17,571

5,000	5,000	0	0	0
3,342	3,450	3,560	3,670	3,790
50,000	50,000	50,000	50,000	50,000
5,000	5,000	0	0	0
35,000	35,000	0	(50,000)	(50,000)
98,342	98,450	53,560	3,670	3,790

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Business Operations - Events

Form no.

6a

COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>
-------------	------	------------------	--

THIS YEAR'S BASE BUDGET
2025/26

FUTURE YEARS Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')				
2026/27	2027/28	2028/29	2029/30	2030/31

2	MIS	BUS	11003	One day first aid training for Events Assistants and then 3 year renewal
3	MIS	BUS	11003	IOSH Course (Risk assement course) for Events Officer and BTSO
4	MIS	BUS	11003	Project Management course for Events Officer (both foundation and practioner)
6	FOT	BUS	20001 27004 40001 40002 40003 40004	Increase Fayre On The Square expenditure budget to align with actual costs and annual year on year increases (not including Comms part of budget)
7	COT	BUS	10001	Staffing budget for Christmas on the Square.(SB salary budget line correction)
8	COT/GIF	BUS	25002 40003 45022 45017	Increase Christmas expenditure budget to align with actual costs, new additions and annual year on year increases (not including Comms part of budget). Full costs for chalets
9	GRO	BUS	10001	Staffing budget for Christmas on the Square.(SB salary budget line correction)
10	GRO	BUS	45017	Decrease Grotto expenditure budget to be more alined with event
11	CHB	BUS	11012 25002 27004 40003 40004 45017	Increase Christmas Begins expenditure budget to align with actual costs, and to allow growth of event as budgets not been increased for approx 6 years (not including Comms part of the budget)
12	CHB	BUS	72003	Annual increase on one day event income. Additional stalls and or rent increase

45,300
45,500
51,700
12,000
(2,563)

1,500	0	0	1,500	0
1,400	0	0	0	0
1,000	1,500	0	0	0
2,000	5,000	2,000	2,000	2,000
5,700	6,270	6,897	7,587	8,345
1,500	1,500	2,000	2,000	2,500
3,750	4,125	4,537	4,991	5,490
(8,000)	(7,600)	(7,220)	(6,859)	(6,516)
3,000	5,000	3,500	3,500	4,000
(200)	(200)	(250)	(350)	(350)

Appendix B

COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>	THIS YEAR'S BASE BUDGET	FUTURE YEARS Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')					
					2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
13	SGD	BUS	10005 11012 27004 40003 40004 45017	Increase St George's Day expenditure budget to align with actual costs, and to allow growth of event as budgets not been increased for approx 6 years (not including Comms part of the budget)	6,000	2,000	3,000	2,000	2,250	2,250
14	SGD	BUS	72003	Annual increase on one day event income. Additional stalls and or rent increase	(1,538)	(250)	(250)	(300)	(300)	(350)
15	CHF	BUS	27004 25002 11012 10005 45002	Increase Christmas Begins expenditure budget to align with actual costs, and to allow growth of event as budgets not been increased for approx 6 years (not including Comms part of the budget)	5,500	500	2,000	1,000	1,000	1,200
16	LAR	BUS	73002	Land rental (hires and concessions) Price rebase for current on introduction of new concession at Ashley Road (River Park)	(21,238)	(6,500)	(6,500)	(7,000)	(7,000)	(7,250)
17	LAR	BUS	72002	Increase income from square events activity (price increase)	(9,225)	(1,000)	(1,250)	(1,250)	(1,400)	(1,400)
18	LAR	BUS	42007	Add in expenditure budget for production of sponsors signage on roundabouts		1,500	1,575	1,654	1,736	1,823
19	LAR	BUS	72007	Income from roundabout advertising (additional) will require change to current fee		(2,000)	(2,200)	(2,200)	(2,350)	(2,350)
20	CID	BUS	45021	Increase Christmas City Decoration expenditure budget to align with current costs, growth of the cities annual decoration programme (Summer and Christmas). Budget has not been increased for approx 6 years	28,000	2,800	4,000	3,000	3,000	3,200
21	MIS	BUS	45026	Maintain the 2025/26 £25k increase to allow the Events Team to produce new events for 2026/27	25,000	0	1,000	1,000	1,200	1,200
22a	FUT	BUS	40003 40004 45017	"City of Stars" trail that is organised by SCC in partnership with the Experience Pillar group is finishing this year	49,250	(49,250)	(49,250)	(49,250)	(49,250)	(49,250)
22b				Enhanced xmas decorations		22,500	10,000	10,000	10,000	10,000
22c				Xmas light switch-on proof of concept			10,000			
23	CTF	BUS		Additional feature ride for Charter Fayre	0	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
					233,686	(20,550)	(14,780)	(32,382)	(29,245)	(27,958)

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Business Operations - Guildhall

Form no. **6b**

COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>
-------------	------	------------------	--

THIS YEAR'S BASE BUDGET
2025/26 £

FUTURE YEARS Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')				
2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £

1	GUI	BUS	40001	We currently do not have enough event chairs (the metal folding ones) 50 more chairs
2	GUI	BUS	72009	Minimum cost charges implemenmted for all booking , includingh charitable bookings. Charges must cover costs as a minimum - Marker value (revised no increase in 24/25)
3	GUI	BUS	20001	Supplimentary Redecoration Budget: The 2027 redecoration is budgeted to certain limits in the Facilites budget; mainly focused on paint and plaster etc. However, there will be further budget required for repairs and enhancements such as upholstery, architectural features, lighting
4	GUI	BUS	20001	Replacement of soft furnisihings banqueting hall. (Curtains , drapes,nets vallance)
5	GUI	BUS	72019	Erection of one or more signs for external advertising (info)
6	GUI	BUS	73002	Rent increase for seated areas licencees
7a	GUI	BUS	72009	(Indoor revenue) Decrease bookings due to proposed redecoration in Q4 for Banqueting Hall and Crown Court
7b	GUI	BUS	72009	Increased income target for Guildhall
8	GUI	BUS	72008	(Outdoor revenue) Use of Guilhall Square and Market Place hire Revision of budget line (see below)
9	GUI	BUS	72008	Introduction of digital advertising platform (revision) This bid is revised due the current view around the introduction of said plafom. More work needed prior to adoption.
10	GUI	BUS	72009	Creation of Guildhall bar. Purchase in quarter 4 2025/2026. Pop up bars operated in 25/26 to test concept income genarated approx £2k.
11	GUI	BUS	73002	Introduction of additional charges for extended seatng areas upon the Market Square (income revised) Charges are already at resonalbe levewl but could be revised and increased in 27/28
13	GUI	BUS	72019	Signs and advertising Guildhall banner / signange income Income line yet to be established

9,000	3,000	3000	3000	1200	1200
1,500	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
5000	5,000	7000	7000	6000	6000
5000	5,000	6000	6000	6000	6000
0	(1,400)	(7,250)	(7,500)	(7,750)	(8,000)
(43,025)	0	(1,000)	(1,000)	(1,000)	(1,000)
(124,375)	31,500				
	(37,500)	(50,000)	(55,000)	(60,000)	(60,000)
(15,875)	6,000	(9,000)	(9,000)	(10,000)	(10,000)
500	(1,000)	(1,200)	(1,250)	(1,250)	(1,400)
(10,000)	(3,000)	(3,000)	(3,200)	(3,400)	(3,500)
1,000	1,000	(1,000)	(1,000)	(1,000)	(1,000)
(7,500)	(15,000)	(16,000)	(20,000)	(21,000)	(22,500)

COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>	THIS YEAR'S BASE BUDGET	FUTURE YEARS Insert only: + additional expenditure budget requested ('Bid') + reduced income budget requested ('Bid') - reduced expenditure budget proposed ('Saving') - additional income budget proposed ('Saving')				
				2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
72		802097		(178,775)	(8,400)	(74,450)	(83,950)	(94,200)	(96,200)

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Business Operations - Shopmobility & Information Centre

Form no.

6c

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving <small>(For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)</small>
-----	-------------	------	------------------	--

1	CSR	BUS	10001	Salary Cost - A full time member of staff to work in Salisbury Information Centre and Shopmobility 50% Cost correct prior to JEQ exercise
3	SHO	BUS	72009	Remove income target for Radnor Room Hire - being used for internal meetings
4	CSR	BUS	40001	Desk and storage for the Radnor room to allow work station for Manager or other staff
5	SHO	BUS	40002	Reduce Equipment maintenance budget for Shopmobility - prices haven't been increased by provider
6	SHO	BUS	10010	Increase budget for volunteer expenses to allow for increased fuel and transport costs

THIS YEAR'S BASE BUDGET
2025/26 £

91,577
500
2,000
7,000
500

101,577

MEDIUM TERM FINANCIAL PLAN				
Insert only:				
+ additional expenditure budget requested ('Bid')				
+ reduced income budget requested ('Bid')				
- reduced expenditure budget proposed ('Saving')				
- additional income budget proposed ('Saving')				
2026/27	2027/28	2028/29	2029/30	2030/31
£	£	£	£	£

8742	8742	8742	8742	8742
500	500	500	500	500
300	0	0	0	0
(500)	(500)	(500)	(550)	(550)
100	100	125	125	150
9,142	8,842	8,867	8,817	8,842

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Business Operations - Communications

Form no.

6d

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)
-----	-------------	------	------------------	---

1	COM	BUS	45012	Subscription to an email and marketing automation platform, primarily for sending e-newsletters. Subscribers opt in to receive the newsletter, and the annual price increases as the number of recipients grows each year
2	COT	BUS	42003	Reduction in Christmas marketing and advertising expenditure
3	COM	BUS	45012	Marketing and communications subscriptions for content creation and analytics
4	MEV	BUS	72002	Introduction of advertising content upon SCC website (revised) SCC does not have the capacity to do this on its current platform but will look to introduce for 2026/2027
5	FOT	BUS	42009	Signage design for Fayre on the Square
6	COT	BUS	42009	Signage design for Christmas on the Square

THIS YEAR'S BASE BUDGET
2025/26 £

0
2,500
0
1,500
0
0
2,500

MEDIUM TERM FINANCIAL PLAN				
Insert only:				
+ additional expenditure budget requested ('Bid')				
+ reduced income budget requested ('Bid')				
- reduced expenditure budget proposed ('Saving')				
- additional income budget proposed ('Saving')				
2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £

600	900	1,300	2,050	2,600
(500)	(500)	(500)	(500)	(500)
1,000	1,000	1,000	1,000	1,000
(1,600)	(1,600)	(1,750)	(1,750)	(2,000)
625	625	625	625	625
625	625	625	625	625
750	1,050	1,300	2,050	2,350

2026/27 Budget Bids & Savings Form - OPPOSITION

Budget holder :

Business Operations - Markets

Form no.

6e

No.	COST CENTRE	Dept	CODE ('Account')	Explanation of requested budget bid, or, proposed budget saving (For significant service changes use this form simply to summarise budget changes; provide detailed explanation including consequences in a separate document)
-----	-------------	------	------------------	---

1	COT	BUS	72001	Increase in game prices for events FOTS and COTS
2	CHF	BUS	72003	Increase in Charter fair revenue via price increases or capacity maximisation (revised narrative 24/25)
3	GUI	BUS	72008 72009	Destination Halloween - fright night specials based in and around Guildhall (Beastival) (revised narrative 24/25)
4	GUI	BUS	72008 72009	Introduction of new food events (outsourced) x 2 new income (Easterval and Foodfest)
5	GUI	BUS	72008	(Revised bid 24/25) Purchase of Ice Cream Capital outlay - return on investment within weeks ? Price increase against vendor charge proposed to cover of some shortfall
7	MEV	BUS	72005	Increase in Market revenue through pitch fee rebase and increase in trader numbers
8	MEV	BUS	72006	Purchase and running of a mobile market square bar (2025/6 reversal)
9	MEV	BUS	72041	Reintroduction of Street Sellers (6 x bi monthly markets)
10	MEV	BUS	10001	Reduction in over time payments against use of officers for event attendance, content capture and creation.
11				Car-free days Salisbury proof of concept (3 days)

THIS YEAR'S BASE BUDGET
2025/26 £

(2,500)
(2,500)
(2,500)
10,000
(300,300)
2,000

MEDIUM TERM FINANCIAL PLAN				
Insert only:				
+ additional expenditure budget requested ('Bid')				
+ reduced income budget requested ('Bid')				
- reduced expenditure budget proposed ('Saving')				
- additional income budget proposed ('Saving')				
2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £

(500)	(500)	(600)	(600)	(700)
(550)	(500)	(750)	(750)	(800)
(250)	(550)	(900)	(1,250)	(1,650)
(4,000)	(500)	(500)	(500)	(1,000)
12,500	12,500	12,500	12,500	12,500
(8,000)	(10,000)	(15,000)	(18,000)	(21,000)
15,000	15,000	15,000	15,000	15,000
(16,350)	(16,350)	(16,550)	(16,650)	(16,750)
(10,000)	(9,000)	(8,500)	(8,000)	(7,500)
40,000				
27,850	(9,900)	(15,300)	(18,250)	(21,900)