

Annex 1 – Revenue Budget Proposals

Service	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
Adult Services	13.779	16.084	15.967	16.421	16.594
<i>Previously Proposed</i>	15.153	16.393	0.000	0.000	0.000
<i>New</i>	-1.374	-0.309	15.967	16.421	16.594
Children's Services	18.477	8.423	9.483	10.670	11.534
<i>Previously Proposed</i>	3.382	8.418	0.000	0.000	0.000
<i>New</i>	15.095	0.005	9.483	10.670	11.534
<i>New expenditure funded by Children, Families and Youth Grant</i>	3.146		-0.935		
<i>Children, Families and Youth Grant Increase</i>	-3.146		0.935		
Environment & Highways	-3.824	5.383	4.352	-0.704	1.706
<i>Previously Proposed</i>	1.268	3.468	0.000	0.000	0.000
<i>New</i>	-5.092	1.915	4.352	-0.704	1.706
Economy & Place	-2.985	0.306	1.455	0.626	0.378
<i>Previously Proposed</i>	-3.494	-0.189	0.000	0.000	0.000
<i>New</i>	0.509	0.495	1.455	0.626	0.378
Public Health & Communities	0.500	0.128	-0.072	-0.012	-0.012
<i>Previously Proposed</i>	0.760	-0.012	0.000	0.000	0.000
<i>New</i>	-0.260	0.140	-0.072	-0.012	-0.012
<i>Increase to Public Health Grant Funded Expenditure</i>	0.922	1.040	1.129	0.000	0.000
<i>Public Health Grant Increase</i>	-0.922	-1.040	-1.129	0.000	0.000
Fire & Rescue and Community Safety	0.775	0.470	0.025	0.172	0.177
<i>Previously Proposed</i>	0.477	0.162	0.000	0.000	0.000
<i>New</i>	0.298	0.308	0.025	0.172	0.177
Resources and Law & Governance	-0.635	2.104	0.461	0.716	0.865
<i>Previously Proposed</i>	-0.759	0.683	0.000	0.000	0.000
<i>New</i>	0.124	1.421	0.461	0.716	0.865
<i>New Crisis & Resilience Grant Expenditure</i>	4.826		0.979		
<i>Crisis and Resilience Fund Grant Increase</i>	-4.826		-0.979		
Transformation, Digital & Customer Experience	0.098	-0.045	-0.045	0.008	0.008
<i>Previously Proposed</i>	0.151	0.008	0.000	0.000	0.000
<i>New</i>	-0.053	-0.053	-0.045	0.008	0.008
Pay Inflation and Redesign Savings	-0.379	7.208	6.910	6.910	6.910
<i>Previously Proposed Pay Inflation</i>	7.134	7.208	0.000	0.000	0.000
<i>New Risk Assumption to be allocated</i>	0.000			8.202	7.480
<i>New Pay Inflation</i>	-3.300	0.000	6.910	6.910	6.910
<i>Previously Proposed Redesign Saving</i>	-4.213				
Total Service Changes	25.806	40.061	38.536	43.009	45.640
<i>Previously Proposed</i>	19.859	36.139	0.000	0.000	0.000
<i>New</i>	5.947	3.922	38.536	43.009	45.640

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Adult Services

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		Inflation for Care Packages						
PP Pressure	Inflation	2026ASC4 - Forecast increases to the cost of care packages due to inflation. Remove previous pressures and replace with 2026ASC02	3.847	9.964				13.811
PP Pressure	Inflation	2025ASC601 - Increases to the cost of care packages funded by the council. Remove previous pressures and replace with 2026ASC02.	5.500					5.500
New Pressure	Inflation	2027ASC02 - Forecast increases to the cost of care packages due to inflation. 2028/29 onwards are new years being added to the MTFS.	-3.755	-0.100	10.016	10.165	10.165	26.491
		Subtotal Inflation for Care Packages	5.592	9.864	10.016	10.165	10.165	45.802
		Demand Increases from Population Growth						
PP Pressure	Demand	2025ASC590 - Demand increases resulting from population growth	8.500					8.500
PP Pressure	Demand	2026ASC1 - Projected increase in demand resulting from population growth.	-2.532	6.429				3.897
New Pressure	Demand	2027ASC01 - Demand increases resulting from population growth. 2028/29 onwards are new years being added to the MTFS.	-0.596		6.429	6.429	6.429	18.691
		Subtotal Demand Increases from Population Growth	5.372	6.429	6.429	6.429	6.429	31.088
New Pressure	Contract & Third Party spend	2027ASC06 - High cost complex placements have continued to increase during 2025/26. The ongoing effect of these placements is expected to create a continuing pressure in 2026/27 and beyond.	3.600					3.600
PP Pressure	Other	2026L&CO1 - Revenue costs of borrowing to support the cost of additional complex needs accommodation for adults of working age (Links to 2026L&CO17).	0.120	0.120				0.240
PP Saving	Other	2026L&CO19 - Savings associated with additional in-house residential accommodation for adults with complex needs	-0.120	-0.120				-0.240
New Pressure	Contract & Third Party spend	2027ASC03 - Increased cost of emergency contract for telecare provision following provider failure in 2025/26	0.647					0.647
New Pressure	Contract & Third Party spend	2027ASC04 - Increased cost of emergency contract for community equipment following provider failure in 2025/26	0.270					0.270

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressure	Contract & Third Party spend	2027ASC05 - Increased cost of contract renewal relating to services for Adults with Learning Disabilities to match framework rates (HOWDAB2 contract)	0.474	0.237				0.711
PP Saving	Use of technology	2026ASC23 - Reduction in the number of packages that include double handed care (the need to have two carers to help support the individual) thanks to the successful implementation of reablement programme and assistive technology solutions.	-0.112					-0.112
New Saving	Use of PH grant funding	2027PHC1 - Continuation of savings for ASC through reduced charges for social care assessments	-0.072					-0.072
New Saving	Use of PH grant funding	2027PHC2 - Continuation of utilisation of Public Health Grant to help fund Community Capacity Grants	-0.250					-0.250
New Saving	Contract & Third Party spend	2027ASC008 - Efficiencies in new supported living contract reduces contract costs	-0.541	-0.145	-0.177	-0.173		-1.036
New Saving	Other	2027ASC009 - Oxfordshire Employment will deliver the SEQF pathway of the Connect to Work Programme in Oxfordshire. This is a fully funded programme that encompasses some provision previously delivered from the service's core budget (so council funding can be released without impacting on service provision). At present this would be delivered annually over a 5 year period.	-0.100					-0.100
New Saving	Contract & Third Party spend	2027ASC011 - Contract reviews within Learning Disability Supported Living settings	-0.750					-0.750
PP Savings	Cross Cutting Savings	2026RLGEST10 - Several projects are being transitioned into the New Ways of Working with an amalgamation activities/contracts, with a review of both Children's and Adults Transport services.	-0.050					-0.050
New Saving	Other	2027ASCPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.301	-0.301	-0.301			-0.903
Total			13.779	16.084	15.967	16.421	16.594	78.845

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Children's Services

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressure	Demand - ongoing effect of 2025/26 activity	2027CS01 - Requirement to address underlying on-going effect of the forecast overspend in 2025/26.	8.731					8.731
New Pressure	Demand - ongoing effect of 2025/26 activity	2027CS11 - Requirement to address underlying on-going effect of the forecast overspend in 2025/26 - additional cost of the full year effect of that activity in 2026/27.	2.843					2.843
PP Pressure	Demand	2025CS787 - Financial Strategy originally built into 2024/25 budget estimated that demand would reduce by 2026/27.	-4.237					-4.237
PP Pressure	Other	2026CS11 - Financial Strategy savings risk (100% of previously proposed savings in 2026/27). Use risk adjustment to offset demand reduction assumed in Financial Strategy (2025CS787) that has not materialised.	5.000					5.000
		Children we Care For Demographic Growth						
PP Pressure	Demand	2026CS10 - Demand increases resulting from population growth	1.140	1.510				2.650
New Pressure	Demand	2027CS02 - Children's Social Care - Demographic growth	0.626	0.787	2.918	3.226	3.832	11.389
		Subtotal Children we Care For Demographic Growth	3.866	2.297	2.918	3.226	3.832	16.139
		Home to School Transport						
PP Pressure	Demand	2025CS-HN713 - Future increases in the number of Education, Health and Care Plans (EHCPs)	2.500					2.500
PP Pressure	Demand	2026CS16 - Update to Home to School demographic growth. This figure assumes the same annual growth of 7% (Post 16 SEN) and 9% (SEN) and factors in the volume cost impact of increasing Out of County provision.	0.700	3.200				3.900
New Pressure	Demand	2027CS12 - Add new years to plan for Home to School Transport Demographic Growth			3.400	3.400	3.400	10.200

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PP Savings	Cross Cutting Savings	2026RLGEST10 - Several Home to School Transport projects are being transitioned into the New Ways of Working with an amalgamation activities/contracts, with a review of both Children's and Adults Transport services.	-0.925					-0.925
		Subtotal Home to School Transport	2.275	3.200	3.400	3.400	3.400	15.675
PP Pressure	Demand	2026CS33 - Educational Psychology - Demand for Education, Health and Care Needs Assessments (EHCNA) is expected to increase and there is a statutory requirement to provide information from an Education Psychologist for every EHCNA agreed.	1.027					1.027
New Pressure	Service Enhancement	2027CS30 - SEND Casework Team	0.800					0.800
PP Pressure	Contribution from Reserves	2026COVID - The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth was deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this resulted in an additional cost to High Needs. One - off funding from the COVID-19 reserve will be removed as planned from 2026/27 as no further funding is available.	1.200					1.200
PP Pressure	Demand	COVID11 - The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs. One - off expenditure funded from the COVID-19 reserve will be removed as planned from	-1.200					-1.200

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		2026/27 as no further funding is available.						
PP Pressure	Inflation	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)	0.780	0.836				1.616
PP Pressure	Inflation	2026CS12 - Inflation - funding for estimated inflationary increases to the cost of care.	2.628	2.890				5.518
New Pressure	Inflation	2027CS03 - Children's Social Care - Adjust Contract Inflation to reflect anticipated increases	-0.241	-0.280	0.587	0.614	0.645	1.325
New Pressure	Inflation	2027CS04 - Children's Social Care - Placement Inflation	0.301	0.163	3.243	3.430	3.657	10.794
PP Pressure	Inflation	Income Inflation (2.0%)	-0.034	-0.034				-0.068
New Pressure	Demand	2027CS05 - Requirement to address 2025/26 Children We Care For saving under-delivery	1.208					1.208
New Pressure	Other	2027CS08 - Additional funding required to top up Disabled Facilities Grant funding for adaptations to homes etc	0.100					0.100
New Pressure	Other	2027CS10 - Release uncommitted funding for the Recruitment & Retention Strategy (replaced by new service investments in 2027CS20 and 2027CS30)	-1.331					-1.331
PP Savings	Contract & Third Party spend	2025CS721 - Agency Staff In Social Care - replacement with permanent Staff	-1.200					-1.200
PP Savings	Demand	2025CS723 - Manage Demand for Children We Care For (CWCF) - Maintain CWCF at the current number	-0.700					-0.700
PP Savings	Contract & Third Party spend	2025CS724 - Bring Children We Care For (CWCF) currently placed out of the county back into Oxfordshire	-0.300					-0.300
PP Savings	Demand	2025CS726 - Exits from Care - Ensuring children cease to be Children We Care For (CWCF) in line with their plan in a timely way	-2.800					-2.800
New Pressure	Demand	Contingency for savings risk	2.100					2.100
PP Savings	Demand	2025L&CO25 - Investment in Family Help Team (2025L&CO3) was expected to reduce future demand for and the cost of care.	-0.500					-0.500

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Savings	Demand	2026CS23 - Introduction of a no detriment policy for Special Guardianship Orders to increase local capacity to support children we care for	-0.202	-0.167				-0.369
PP Investments	Service Enhancement	2025CS790/1/3 - New Service Investments (supporting the Financial Strategy) - Recruitment & Retention Strategy	0.408					0.408
PP Investments	Service Enhancement	- New Service Investments (supporting the Financial Strategy) - Recruitment & Retention Strategy (apprentices)	0.300					0.300
PP Investments	Service Enhancement	2026CS19 - Social Work Apprenticeships - Additional funding to align with 2025CS793 Recruitment & Retention Strategy (apprenticeships). This investment will enable us to recruit at least 25 new social work apprentices, contributing to our long-term goal of reducing reliance on temporary social work staff.	0.137	0.183				0.320
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026L&CO2 - Investment to deliver on the outcomes of the Education Commission, with a particular focus on narrowing the gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work - one - off funding falls out in 2026/27.	-0.250					-0.250
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026L&CO3 - Extend 2025L&CO3 funding for SEND early-intervention support in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. This will need a disapplication to DfE to obtain Secretary of State agreement to add this funding into Early Years and Primary School settings. One - funding falls out in 2026/27.	-0.120					-0.120
PP Investments	Service Enhancement	2026L&CO5 - Invest in Special Educational Needs and Disabilities Information Advice and Support Service (SENDIASS) to support parents/carers accessing SEND services (2 further FTE) - full year effect of additional posts in 2026/27.	0.030					0.030

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026L&CO6 - Free Breakfast Club Delivery Strategy to identifying barriers to county-wide roll out of Government scheme (seek match funding from Multi Academy Trusts) so that every child can benefit. The strategy should also consider the role for the potential in-house County School Meals service. One - off funding falls out in 2026/27.	-0.120					-0.120
PP Investments	Service Enhancement	2026L&CO7 - Scoping work for new Youth Futures Hubs in Oxfordshire. This should use co-production methods to engage with young people alongside the deprivation work done by Public Health to develops plans for Hubs across the County aimed at meeting the needs of marginalised young people.	0.120					0.120
PP Savings	Contract & Third Party spend	2025L&CO24 - Invest to save returns resulting from reducing numbers of private placements for children we care for through increase in internal care provision (see 2025L&CO5)	-0.120	-0.120				-0.240
PP Investments	Support future savings	2025L&CO5 - Revenue borrowing costs associated with adding three new children's homes from 2026/27 (including one focused on older children) to the capital programme.	0.120	0.120				0.240
New Savings	Use of PH grant funding	2027PHC3 - Continuation of utilisation of Public Health Grant to support Family Solutions Plus	-0.250					-0.250
New Savings	Other	2027CSPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.665	-0.665	-0.665			-1.995
New Investments	Other	Families First Partnership Programme: New activity funded by Children, Families and Youth Grant increase in 2026/27 - respond to new requirements set out by the Government.	3.146		-0.935			2.211
New Grant Funding	Other	Families First Partnership Grant Funding	-3.146		0.935			-2.211
New Pressure	Other	2027CS20 - Removal of part of prior year Cross Cutting Agency and Contract Savings (pre 2024/25)	0.873					0.873
Total			18.477	8.423	9.483	10.670	11.534	58.587

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Environment & Highways

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		Countryside & Waste						
		Waste Demography						
PP Pressures	Demand	2025EPDG2026E&H1 - Add new year of estimated demographic growth for Waste Management (resulting from population growth increasing waste tonnes being disposed of)	0.400					0.400
PP Pressures	Demand	2026EH102026E&H1 - Demand increases resulting from population growth increasing waste tonnes being disposed of, ranging from 2.9% to 3.2% per annum		0.400				0.400
New Pressures	Demand	2027E&H2 - Increase in volume of Dry Recycling - add new years to plan			0.047	0.053	0.054	0.154
New Pressures	Demand	2027E&H2 - Increase in volume of organic waste - add new years to plan			0.042	0.048	0.049	0.139
New Pressures	Demand	2027E&H2 - Energy Recovery - add new years to plan	0.250	-0.150	0.206	0.221	0.226	0.753
New Pressures	Demand	2027E&H2 - Increase in Landfill volumes - add new years to plan			0.020	0.021	0.021	0.062
		Subtotal Waste Demography	0.650	0.250	0.315	0.343	0.350	1.908
PP Pressures	Policy Change	2026EH12 - New carbon tax applied to fossil fuel carbon generated from waste incinerated from April 2028. Need for pre-implementation activity in the run up to the scheme starting in April 2026.	0.200	0.000				0.200
PP Pressures	Contract & Third Party spend	2026EH14 - The waste management contract was extended until October 2027, so costs associated with a new contract were moved to 2027/28.	0.000	0.625				0.625
PP Pressures	Other	2026EH15 - Dean Pit leachate management and Dix Landfill long term management and Landfill Tax increase	0.050	0.000				0.050
New Pressures	Contract & Third Party spend	2027E&H3 - Contractor passing through costs resulting from a change in law.	0.060					0.060
New Pressures	New Responsibilities	2027E&H9 - Additional costs to cover purchasing strategy of carbon allowances (hedging etc) in the run up to the beginning of the scheme in January 2028. Includes the Monitoring and external support costs.	0.160	1.000	4.000	0.000	0.000	5.160

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressures	New Responsibilities	2027E&H9 - Potential New Burdens grant from central government for Carbon Allowances (not yet confirmed)		-0.800	-3.328			-4.128
New Pressures	Commercialisation and Optimisation of Fees & Charges	2027E&H10 - Consultancy support to evaluate options for reprovision of the contract for the disposal of food and garden waste. Current contract expires 2029 and re-procurement options may include Joint Ventures and or construction of our own facilities which need to be evaluated and have a significant lead in period.	0.100	0.000	0.000	-0.100	0.000	0.000
New Pressures	Other	2027E&H11 - Funding required to carry out essential maintenance at the council's Household Waste Recycling Centres.	0.050	0.000	0.000	0.000	0.000	0.050
New Pressures	Contract & Third Party spend	2027E&H13 - 2026E&H25 - a short term contract for running HWRCs in Oxfordshire would be relatively more expensive in the short run but would potentially increase options for savings following Local Government Reform.	0.000	2.000	0.000	0.000	0.000	2.000
New Pressures	Contract & Third Party spend	2027E&H13 - It is anticipated that through commercial negotiation the cost of the contract can partially reduce, though it is anticipated that the council will take a greater share of the risk.		-0.300				-0.300
New Pressures	Other	2027E&H14 - Current funding for CCTV at waste management sites is set to expire this year. If no funding is agreed CCTV will need to cease, at least in short term until lane rental comes online.	0.250	0.000	-0.125	-0.125	0.000	0.000
New Pressures	Reserves funded expenditure	2027E&H14 - Fund CCTV pressure from reserves	-0.250	0.000	0.125	0.125	0.000	0.000
New Savings	Contract & Third Party spend	2027E&H15 - Savings on food and garden waste contract. Actual spend is weather dependent and mainly driven by that so may not be achievable.	-0.100	-0.050	0.000	0.000		-0.150
New Savings	Contract & Third Party spend	2027E&H16 - Improvements to contractual arrangements for bulking, haulage and disposal of Persistent Organic Pollutants.	-0.100	-0.050	0.000	0.000		-0.150
		Use of Packaging Extended Producer Responsibilities funding						
New Pressures	pEPR Fundng	2027E&H1 - Waste Management contract inflation funded by packaging Extended Producer Responsibilities (pEPR) funding	-0.162		-0.985	-0.942		-2.089
New Pressures	pEPR Funding	2027E&H19 - Use pEPR funding to manage Waste Management pressures.	-0.420	-1.650	-0.987	-0.243	0.000	-3.300

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New Pressures	PEPR Funding	2027E&H20 - Use of pEPR funding to meet costs of managing the disposal of waste packaging means council budget can be released.	-4.807	1.650	1.972	1.185	0.000	0.000
		Subtotal use of Packaging Extended Producer Responsibilities funding	-5.389	0.000	0.000	0.000	0.000	-5.389
PP Savings	Other	2025EP693 - Various pressures associated with service areas within Environment & Circular Economy - to be managed within the existing budget allocation 2024/25 (offsets pressure EP692)	0.123					0.123
PP Pressures	Other	2025EP692 - Various pressures associated with service areas within Environment & Circular Economy (offset by saving EP693). Remaining funding in 2025/26 falls out in 2026/27.	-0.123	0.000				-0.123
New Pressures	Other	2027E&H12 - The council currently provides funding of £6,000 per annum to contribute to the management of 200+ Local Wildlife Sites in Oxfordshire. All partners have been asked to provide additional funding as part of delivery of the Local Nature Recovery Strategy and our Biodiversity Action Framework.	0.060	0.000	0.000	0.000	0.000	0.060
		Highways Maintenance						
PP Pressures	Demand	2026EH11 - Increase in maintenance of street lighting and lit signs as a result of highways asset growth.	0.145	0.000				0.145
PP Pressures	Demand	2026EH19 - Increase in maintenance of highway assets as a result of the maintainable network growing.	0.270	0.250				0.520
PP Pressures	Demand	2026EH20 - Increase in the number of traffic signals that need to be maintained as a result of asset growth.	0.120	0.000				0.120
PP Pressures	Reserves funded expenditure	2026EH28 - Use commuted sums to fund increase in maintenance as a result of network and asset growth (offsets 2026EH11, 19, 20 and 28)	-0.535	-0.250				-0.785
PP Pressures	Inflation	Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates)	2.517	2.910				5.427
New Pressures	Inflation	2027E&H2 - Contract Inflation - changes to the current assumption in the MTFS and add new years to plan 2028/29 (CPI -1.9% to 2%; RPI - 3.1% to 2.9% RPIX - 2.9% to 2.8% and other fixed rates)	0.225		1.773	1.822	1.858	5.678
New Pressures	Inflation	Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates) move home to school transport inflation to Children's Services.	-0.661	-0.790				-1.451

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressures	Inflation	Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates) move Concessionary Fares inflation to E&P.	-0.339	-0.350				-0.689
PP Pressures	Demand	2025EP622 - Increased highway maintenance activity (additional funding for potholes)	0.050	0.000				0.050
PP Pressures	Inflation	Income Inflation (2.0%)	-0.437	-0.437				-0.874
PP Pressures	Policy Change	2026EH23 - the Department of Transport have now approved the Lane Rental Scheme in Oxfordshire so income is expected to start to be received in 2026/27 in line with previously proposed budget assumptions.	-1.075	0.000				-1.075
PP Savings	Commercialisation and Optimisation of Fees & Charges	2026L&CO21 - Full year effect of receipts from increased enforcement of streetworks achieved through investment in increased enforcement of streetworks (2 Officers and 1 Senior Officer). See 2026L&CO9	-0.114					-0.114
PP Investments	Service Enhancement	2026L&CO9 - Full year effect of increased enforcement of streetworks (2 Officers and 1 Senior Officer) from 2026/27	0.065					0.065
New Pressures	Service Enhancement	2027E&H7 - Ongoing / increased drainage activity to extend beyond gullies - look at carrier drain and surveys etc	0.200					0.200
New Pressures	Reserves funded expenditure	2027E&H7 - Fund additional drainage activity from Commuted Sums	-0.200					-0.200
New Pressures	Demand	2027E&H5 - Increased number of RTPI assets across county due to sustained BSIP investment. To ensure larger asset base can be maintained and maximum operating lifespans achieved additional funding will be required.	0.320	0.017	0.018	0.019		0.374
New Pressures	Reserves funded expenditure	2027E&H5 - Funding for RTPI Operations	-0.320	-0.017	-0.018	-0.019		-0.374
PP Pressures	Contract & Third Party spend	2025EP588 - Increased Parking Service operational and maintenance costs	0.200	0.000				0.200
PP Pressures	Reserves funded expenditure	2025EP598 - Increased drawdown from Parking Reserve to support increased Parking Service operational and maintenance costs	-0.200	0.000				-0.200
PP Pressures	Demand	2026EH22 - Additional maintenance & management costs associated with Park and Ride car parks.	0.075	0.000				0.075

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressures	Demand	2027E&H8 - Pressures relating to asset routine & cyclical maintenance	0.350					0.350
New Pressures	Reserves funded expenditure	2027E&H1 - Maintenance contract inflation funded by Commuted Sums.	-0.063		-0.521	-0.535	-0.525	-1.644
PP Savings	Reserves Funded Expenditure	2025EP620 - Increase the use of commuted sums held in reserves to maintain new infrastructure as a result of new developments and changes to the highway	-0.100					-0.100
New Pressures	Service Enhancement	2027E&H6 - Public realm maintenance of town centres	0.075					0.075
PP Investments	Other	2026L&CO12 - Phase five of School Streets scheme (revenue cost of implementation/maintenance)	0.047	-0.030				0.017
		Park & Rides						
PP Investments	Other	2026EH40 - Investment of £0.4m required to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25 falls out in 2026/27.	-0.400	0.000				-0.400
New Pressures	Demand	2027E&H4 - Demand for joint ticketing deal has exceeded expectations, to provide service on an ongoing basis additional funding will be required.	0.400	0.062	0.065	0.068		0.595
New Pressures	Reserves funded expenditure	2027E&H4 - Funding for P&R joint ticketing deal	-0.400	-0.062	-0.065	-0.068		-0.595
PP Savings	Commercialisation and Optimisation of Fees & Charges	2026L&CO22 - Introduce long stay parking charge(s) at Thornhill Park & Ride in 2026/27 for those connecting to coach-services for Heathrow and Gatwick. Nominal amount included pending actual income generated through scheme operation.	-0.010					-0.010
		Subtotal Park & Rides	-0.410	0.000	0.000	0.000	0.000	-0.410
		Ash Tree Dieback						
New Pressures	Other	2027E&H17 - Annual revenue maintenance costs associated with the council's ash tree dieback plan.	0.150					0.150
New Pressures	Reserves funded expenditure	2027E&H17 - Fund revenue maintenance cost of ash tree dieback from Commuted Sums	-0.150					-0.150
New Pressures	Other	2027E&H18 - The cost of the planned programme to assess, inspect and remove infected ash trees across the county.	0.353	1.528	2.236	-2.234	0.023	1.906
		Subtotal Ash Tree Dieback	0.353	1.528	2.236	-2.234	0.023	1.906

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Saving	Other	2027E&HPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.123	-0.123	-0.123			-0.369
Total			-3.824	5.383	4.352	-0.704	1.706	6.913

Annex 1 – Revenue Budget Proposals

Economy & Place

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026EP12 - £1m one – off investment to leverage investment in rail, including supporting active travel access, improvement programmes and the development of strategic cases and masterplans to prove the environmental, economic and community case for rail falls out in 2026/27. Any funding not used in 2025/26 will be held in reserves for use in 2026/27.	-1.000					-1.000
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026EP10 - Investment in pro-active flooding measures and working with communities who have suffered flooding (one - off funding falls out - some of this will be held in reserves at the end of 2025/26 and used in 2026/27)	-2.000					-2.000
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026L&CO11 - Removal of one - off funding for the development of a Kerbside Strategy (including lobbying Government for powers to tackle pavement parking)	-0.040					-0.040
PP Pressures	One off funding in 2025/26 falls out in 2026/27	24EP30 - Transport Hubs (revenue funding for capital expenditure of £0.5m per year for three years (2023/24, 2024/25 and 2025/26) in locations across Oxfordshire including e-bike hire, car club promotion etc). Funding falls out in 2026/27.	-0.500					-0.500
PP Pressures	One off funding in 2025/26 falls out in 2026/27	2026EP5 - Funding for pressure in energy and retrofit staffing budget owing to gap between expenditure and grant funding falls out in 2026/27.	-0.050					-0.050
New Pressures	Inflation	Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates) move to E&P RE Concessionary Fares	0.339	0.350				0.689
New Pressures	Inflation	2027E&P1 - Contract Inflation - Add new years to plan for 2028/29 onwards (CPI -1.9% to 2%; RPI - 3.1% to 2.9% RPIX - 2.9% to 2.8% and other fixed rates)			0.360	0.371	0.378	1.109

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Pressures	Inflation	Income Inflation (2.0%)	-0.004	-0.004				-0.008
New Pressures	Other	2027E&P2 - Highway Agreements Team income profile requires adjustment to ensure alignment with income forecast. In past 3 years there has been overlap in fee type and timing of fees drawn in, that has artificially inflated income. 'Old' fees are now running down and as such just one style of fee is being drawn in. This will result in a net reduction each year in forecast income.	0.700	0.700				1.400
New Pressures	Reserves funded expenditure	2027E&P2 - Use of S278 Reserve to offset against Highways Agreements team income generation risk, due to the tailing off of the number of houses being developed. This is only a short term funding fix, by which time the risk of an on-going income shortfall may be realised.	-0.700	-0.475	1.175			0.000
New Pressures	Other	2027E&P3 - One - off funding to support the delivery of a rail strategy for Oxfordshire.	0.350	-0.350				0.000
New Pressures	Reserves funded expenditure	2027E&P3 - Use Enterprise Zone retained business rates funding for the delivery of the Rail strategy (as per conditional approval by Cabinet in October 2025)	-0.350	0.350				0.000
New Pressures	Other	2027E&P4 - monitoring and evaluation costs for xxx currently unfunded	0.250					0.250
		Strategic Development Plan						
New Pressures	Service Enhancement	2027E&P5 - Model renewal required to baseline the new Strategic Development Plan for Oxfordshire and/or the Thames Valley.	0.500	-0.500				0.000
New Pressures	Other	2027E&P6 - Increase strategic planning resources to start the production of the new Strategic Development Plan for Oxfordshire and/or the Thames Valley	0.350	-0.350				0.000

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressures	Reserves funded expenditure	2027E&P5&6 - Use funding from the Local Government Reform and Devolution Reserve to fund the development of the Strategic Development Plan	-0.850	0.850				0.000
		Subtotal Strategic Development Plan	0.000	0.000	0.000	0.000	0.000	0.000
New Pressures	New Responsibilities	2027E&P7 - Estimated cost of purchasing Carbon credits to offset to deliver the 2030 Net Zero target				0.255		0.255
PP Savings	One off funding falls out	2025EP774 - Utilisation of Bus Service Operators Grant (BSOG) to support spend in 2024/25 and 2025/26 falls out in 2026/27	0.400	0.000				0.400
PP Savings	One off funding falls out	2025EP745 - One - off funding to manage various pressures associated with policy development under existing budget allocation (offsets pressure EP744) falls out in 2026/27	0.568	0.000				0.568
PP Pressures	One off funding in 2025/26 falls out in 2026/27	2025EP744 - Funding for pressures associated with policy development for area travel plans, HGV studies and Multi Modal transport model (offset by saving EP745) falls out in 2026/27.	-0.568					-0.568
PP Savings	One off funding falls out	2026EP7 - Temporary reduction in revenue works budget in central Oxfordshire team while activity is focussed on alternatively funded core schemes falls out in 2027/28	0.000	0.040				0.040
PP Investments	One off funding in 2025/26 falls out in 2026/27	2025L&CO13 - Implementation costs for Phase four of the school streets scheme falls out in 2026/27	-0.030					-0.030
PP Investments	One off funding in 2025/26 falls out in 2026/27	2025L&CO15 - One - off seed funding for supporting pilot Demand Responsive Transport (DRT) bus services, building on business case developed through 2025L&CO14 falls out in 2026/27	-0.250	0.000				-0.250
PP Investments	One off funding falls out in 2027/28	2026EP1 - Additional temporary resource to support the development of four nationally significant infrastructure projects in	0.000	-0.075				-0.075

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		2025/26 and 2026/27 falls out in 2027/28						
PP Investments	One off funding falls out in 2027/28	2026L&CO8 - Resourcing to support the recommendations of the Citizens Assembly on transport in 2025/26 and 2026/27 falls out in 2027/28	0.000	-0.050				-0.050
PP Investments	One off funding falls out in 2027/28	2026L&CO10 - £0.1m funding for Full Business Case development for Greenways cross-country cycle routes connecting rural villages and market towns to/from Oxford will continue in 2026/27 but then falls out in 2027/28.	0.000	-0.100				-0.100
PP Investments	One off funding in 2025/26 falls out in 2026/27	2026L&CO13 - Funding for a one - off piece of work for evidence gathering and design work for developing further area based HGV enforcement falls out in 2026/27	-0.140					-0.140
PP Investments	Other	2025L&CO17 - Revenue borrowing costs for pipeline delivery of capital projects identified as part of the East Oxford Mini-Holland Project.	0.120					0.120
New Saving	Other	2027E&PPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.080	-0.080	-0.080			-0.240
Total			-2.985	0.306	1.455	0.626	0.378	-0.220

Annex 1 – Revenue Budget Proposals

Oxfordshire Fire & Rescue and Community Safety

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Pressure	Inflation	Income Inflation (2.0%)	-0.003	-0.003				-0.006
New Pressure	Inflation	Income Inflation (2.0%)			-0.003	-0.003	-0.003	-0.009
PP Pressure	Inflation	Contract Inflation	0.160	0.165				0.325
New Pressure	Inflation	2027CSS100 - Contract Inflation at 3% per OBR estimate - add new years to plan			0.170	0.175	0.180	0.525
PP Pressure	Other	2025CSafety670 - Vehicle Renewals, increase revenue contribution for replacement of Fire Vehicles	0.120	0.000				0.120
PP Pressure	Other	2026FRCS2 - Emergency Services Mobile Communication Programme (Operational Radios) There is an ongoing government led central project to replace the mobile communications platform for emergency services. It is expected to cost us an additional £200k a year once implemented.	0.200	0.000				0.200
New Pressure	Other	2027CSS101 - Grant funding shortfall for nine posts within the Fire Protection team. The Fire Protection grant for 2025/26 is £0.252m and this leaves a funding gap of £0.120m, with no remaining reserve to cover this. Whilst MHCLG have confirmed the grant for 2025/26, a risk remains that this could be reduced/removed in future years.	0.120					0.120
New Pressure	Other	2027CSS103 - Ill health and injury - ongoing pressures	0.100					0.100
		2027CSS104 - Allocated staffing savings from 2023/24 that have not been achieved.	0.080					0.080
New Pressure	Other	2027CSS105 - Operational budget risks - PPE, uniforms and equipment	0.120					0.120
New Pressure	Other	2027CSS106 - Thames Valley Shared Fire Control System one-off set up costs		0.350	-0.350			0.000
New Pressure	Other	2027CSS107 - Thames Valley Shared Fire Control System costs (on-going increase)			0.250			0.250
New Saving	Other	2027FRCSSPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.042	-0.042	-0.042			-0.126
Total			0.855	0.470	0.025	0.172	0.177	1.699

Annex 1 – Revenue Budget Proposals

Public Health

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		Community Services						
PP Pressures	Inflation	Income Inflation (2.0%)	-0.012	-0.012				-0.024
New Pressures	Inflation	Income Inflation (2.0%)			-0.012	-0.012	-0.012	-0.024
		Public Health						
PP Savings	One off use of Public Health grant funding falls out	2025PH1 - Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can be released in 2025/26. One - off release of funding falls out in 2026/27.	0.200	0.000				0.200
New Savings	Use of PH grant funding	2027PHC4 - Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can continue to be released in 2026/27.	-0.200	0.200				0.000
PP Savings	One off use of Public Health grant funding falls out	2025PH6 - Utilisation of Public Health Grant to support Family Solutions Plus (replaced in 2026/27 by 2027PHC3 in Children's Services)	0.250	0.000				0.250
PP Savings	One off use of Public Health grant funding falls out	2025PH7 - one - off utilisation of Public Health Grant to help fund Community Capacity Grants in 2025/26 falls out in 2026/27 (replaced in 2026/27 by 2027PHC2 in Adult Services)	0.250	0.000				0.250
PP Savings	One off use of Public Health grant funding falls out	2025PH8 - one - off funding for savings for ASC through reduced charges for social care assessments in 2025/26 falls out in 2026/27 (replaced in 2026/27 by 2027PHC1 in Adult Services)	0.072	0.000				0.072
New Saving	Other	2027PHPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.060	-0.060	-0.060			-0.180
New Pressures	Other	New expenditure budget for the increase to the Public Health Grant to address the latest requirements set out by the Government.	0.922	1.040	1.129			3.091

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Grant Funding	Other	Increase to public health grant funding notified in Provisional Finance Settlement	-0.922	-1.040	-1.129			-3.091
		Total	0.500	0.128	-0.072	-0.012	-0.012	0.544

Annex 1 – Revenue Budget Proposals

Transformation, Digital and Customer Experience

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Pressures	Inflation	Income Inflation (2.0%)	-0.002	-0.002				-0.004
New Pressures	Inflation	Income Inflation (2.0%)			-0.002	-0.002	-0.002	-0.006
PP Pressures	Inflation	2026TDCE3 - Contract Inflation	0.010	0.010				0.020
PP Pressures	One off funding falls out	24COVID4 - Funding for additional resource for the Social & Health Care Team in the council's Customer Service Centre from 2023/24 to 2025/26 (originally funded from the COVID-19 reserve) drops out in 2026/27	-0.175	0.000				-0.175
New Pressures	Inflation	2027TDC100 - Customer Experience Contract inflation at 3% per OBR estimate. £10k for Blue badge and bus passes - add new years to plan			0.010	0.010	0.010	0.030
PP Investments	Service Enhancement	2026TDCE6 - Investment in Revised Data Team Structure	0.298	0.000				0.298
PP Investments	Service Enhancement	2026TDCE2 - Programme Management Office - Cohort 2 Inhouse training provision funding	0.020	0.000				0.020
New Saving	Other	2027TDCEPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.053	-0.053	-0.053			-0.159
Total			0.098	-0.045	-0.045	0.008	0.008	0.024

Annex 1 – Revenue Budget Proposals

Resources and Law and Governance

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Pressures	Inflation	2025Corp973 - Revised structure and pay scales for the council's Strategic Leadership Team (approved by Council on 7 November 2023). Full year effect in 2026/27	0.028	0.000				0.028
		IT Services						
PP Pressures	Inflation	2026RLGIT1 - IT - Contract Inflation	0.070	0.090				0.160
New Pressures	Inflation - New Plan Years	2027RES100 - IT - Contract Inflation - add new years to plan			0.200	0.070	0.200	0.470
New Pressures	Contract & Third Party spend	2027RES101 - CoPilot licences costs - to be funded by Transformation Reserve for 2026/27 only	1.342					1.342
New Pressures	Reserves funded expenditure	2027RES101 - CoPilot licences costs - to be funded by Transformation Reserve in 2026/27 only	-1.342	1.342				0.000
		HR and Cultural Change						
PP Pressures	Inflation	2026RLGHR1 / 2026RLGHR2 - Contract Inflation	0.010	0.010				0.020
New Pressures	Inflation - New Plan Years	2027RES100 - Contract inflation (add new years to plan)			0.010	0.010	0.010	0.030
		Coroner Service						
PP Pressures	Inflation	2026RLGL1 - Coroners - Contract Inflation	0.040	0.040				0.080
New Pressures	Inflation - New Plan Years	2027RES100 - Coroner Service - Contract Inflation (add new years to plan)			0.041	0.042	0.043	0.126
New Pressures	Inflation	2027L&G101 - Coroner Service - Agreed fee increase on current body removal contract as of 01/04/25 creating overall budget pressure of £0.060m (£0.040m previously agreed inflation for 2026/27 so additional £0.020m pressure). The current contract expires on 28.02.26 so a tender process will begin imminently for a new contract as of 01.03.26. Pressure is based on the current contract but any new contract may differ.	0.020					0.020
New Pressures	Policy Change	2027L&G103 - Senior Coroner and Area Coroner pay alignment to the judicial pay scale effective 1/4/2025 as approved by RemCom on 9/10/2025. Annual increase £0.064m plus on costs. Total £0.086m	0.086					0.086

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
New Pressures	Inflation	2027L&G100 - Coroner Service - The Coroner Mortuary Provision annual £0.264m contract expired on 31/03/25 after 30 years, an extension has been agreed by OCC & OUH with £0.291m increase effective 1/4/2025. Total annual cost £0.555m.	0.308	0.017	0.017	0.018	0.019	0.379
		Members' Allowances						
New Pressures	Policy Change	2027L&G104 - Adoption of Scheme of Members' Allowances as recommended by the Independent Remuneration Panel. Current budget £1.582m, required budget £1.713m. £0.131m increase (8.3%)	0.131					0.131
		Public Affairs, Policy & Partnerships						
New Pressures	Demand	2027SST634 - Public Affairs, Policy & Partnerships - 2027/28 pressure from the withdrawal of government funding for Healthwatch.						0.000
PP Investments	Service Enhancement	2026L&CO16 - Publicise the findings of the Citizens Assembly on the future of transport and undertake a follow-up public engagement exercise. One - off funding in 2025/26 falls out in 2026/27.	-0.050					-0.050
PP Investments		2026PAPP05 - Funding for the continuation of the Councillor Priority Fund for 2025/26 and 2026/27 falls out in 2026/27. The fund enables councillors to support local projects in their communities and will continue to run through 2026/27.	-0.775	0.000				-0.775
		Registration Service						
PP Savings	Inflation	2026RLGR1 - Registration Service - Income Inflation - Fees & Charges	-0.060	-0.060				-0.120
New Savings	Inflation - New Plan Years	2027RES100 - Registration Service - Income Inflation - Fees & Charges - add new years to plan			-0.062	-0.064	-0.066	-0.192
		Property & Assets						
PP Pressures	Inflation	Multiple - Contract/Business Rates Inflation	0.388	0.403				0.791
New Pressures	Inflation - New Plan Years	2027RES100 - Contract Inflation - Facilities Management Operations (add new years to plan)			0.196	0.202	0.208	0.605
New Pressures	Inflation - New Plan Years	2027RES100 - Contract Inflation - Estates (add new years to plan)			0.219	0.226	0.233	0.678
PP Pressures	Other	2026RLGFM7a - Delay in the occupation of a new library facility in Banbury to 2025/26. Remainder of £150k saving from 2024/25 falls out in 2026/27.	-0.075	0.000				-0.075

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Savings	Other	2025PI&FM691 - Delay in the occupation of a new library facility in the Banbury to 2025/26. £0.150m saving from 2024/25 falls out in 2025/26 and 2026/27.	0.075	0.000				0.075
New Pressures	Inflation	2027RES104 - Estates - New Banbury Library joint project with Cherwell District Council to be delivered in 2027/28		0.150				0.150
New Pressures	Demand	2027RES103 - Estates - Housing Team to support development of housing provision for social care, for example	0.278					0.278
New Pressures	Reserves funded expenditure	2027RES103 - Estates - Housing Team pressures to be funded from Transformation Reserve in 2026/27 only	-0.278	0.278				0.000
New Savings	Contract & Third Party spend	2027RES106 - Estates/Assets, trend of energy costs currently shows a downturn vs planned budget	-0.250					-0.250
New Savings	other	2027RES107 - FM Operations, Delivery of operational efficiency processes & contract reviews.	-0.250					-0.250
PP Investments		2026RLGFM8 - Funding for discretionary rent concessions currently provided to tenants in the Voluntary and Community Sector (VCS) falls out in March 2026.	-0.100	0.000				-0.100
New Investments	Service Enhancement	2027RES105 - The discretionary rent concessions currently provided to tenants in the Voluntary and Community Sector (VCS) are scheduled to end in March 2025. Plans are in place to extend this support for an additional year.	0.100					0.100
		Financial & Commercial Services						
New Investments	Service Enhancement	2027RES102 - The investment in Financial and Commercial Services is expected to deliver an at least equal saving across the organisation as a result of better management and identification of commercial and third-party opportunities	0.770					0.770
New Savings	Contract & Third Party spend	2027RES102 - Financial and Commercial Services is expected to deliver an at least equal saving across the organisation as a result of better management and identification of commercial and third-party opportunities	-0.770					-0.770
PP Pressures	Inflation	2026RLGFC1 - Contract Inflation	0.155	0.160				0.315
New Pressures	Inflation - New Plan Years	2027RES100 - IBC Contract Inflation (add new years to plan)			0.165	0.170	0.175	0.510
New Pressures	Inflation	2027RES109 - IBC Contract Inflation - 2026LRGFC1 previously agreed not required	-0.155					-0.155

Annex 1 – Revenue Budget Proposals

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		Legal Services						
New Investments	Other	2027L&G102 - Revised Operating structure for Legal Services.	0.500					0.500
PP Pressures	Inflation	2026RLGL1 - Legal - Contract Inflation	0.035	0.040				0.075
New Pressures	Inflation - New Plan Years	2027RES100 - Legal Services - Contract Inflation (add new years to plan)			0.041	0.042	0.043	0.126
		Other Changes						
PP Pressures	Demand	COVID18 - Local Council Tax Support Scheme: anticipation of future emergency welfare demand in 2022/23 falls out in 2026/27 (originally funded from COVID-19 Reserve)	-0.500	0.000				-0.500
New Saving	Other	2027RLGPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29	-0.366	-0.366	-0.366			-1.097
New Pressures	Other	New expenditure budget for the Household Support Fund, under the Crisis & Resilience Fund, to address the latest requirements set out by the Government (Government Grant funded)	4.826		0.979			5.805
New grant Funding	Other	New grant funding: Crisis & Resilience Fund notified in Provisional Local Government Settlement	-4.826		-0.979			-5.805
Total			-0.635	2.104	0.461	0.716	0.865	3.511

Annex 1 – Revenue Budget Proposals

Changes to be Allocated to Services

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
PP Pressure	Inflation	CORP110 - Impact of increases in employers National Insurance contribution on Employee and services expenditure	0.185	0.259				0.444
PP Pressure	Inflation	Pay Inflation @ 3.5% in 2026/27 then 3.0% from 2027/28. (NB. There is existing funding that will roll forward from 2025/26 to add to the 2026/27 funding).	6.949	6.949				13.898
New Pressure	Inflation	Add new years for pay inflation at 3%			6.910	6.910	6.910	20.730
New Saving	Inflation	Release excess pay inflation held in 2025/26	-2.500					-2.500
New Saving	Other	Release excess funding for employers NI held in 2025/26	-0.800					-0.800
PP Saving	Other	Cross Cutting Savings - Organisational Redesign	-4.213					-4.213
New Pressures	Other	Risk Assumption to be allocated				8.202	7.480	15.682
Total			-0.379	7.208	6.910	15.112	14.390	43.241