

Changes to Budget Proposals since the Report to Performance & Corporate Services Overview & Scrutiny

Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
<b>New Service Changes</b>						
2027ASC012 - Under the Adult Social Care contributions policy, the council allows for 35% of a person's disability benefit as an indicative allowance for disability related expenditure. Subject to public consultation and feedback received it is proposed to reduce the allowance to 25% for disability related expenditure (DRE) with a potential saving of £500,000 in 2026/27. If this is not approved, alternative savings will need to be found.	-0.500					-0.500
2027CS14 – Home to School Transport savings through route optimisation and contract negotiations	-0.250					-0.250
2027CS13 – The school improvement team operates in non-academy schools to support improvement in standards. The team will continue to offer support but a move to schools fully paying for the service is planned meaning additional income of £0.1m is forecast in 2026/27.	-0.100					-0.100
2027E&H19 - The council will reduce the on-going £1.5m additional investment in its gully cleaning budget agreed in February 2025 by £0.3m following analysis of information collected from this year's programme to empty every highway gully in the county	-0.300					-0.300
2027CSS105 - remove pressure for operational budget risks - PPE, uniforms and equipment and manage these within contract inflation.	-0.120					-0.120
2027RES110 Capitalisation of commercial staffing costs where they are incurred in support of capital projects	-0.150					-0.150
2026EP2 agreed as part of the 2025/26 budget was an investment of £0.080m in carbon sequestration to move the council's operational emissions towards a negative net total (i.e. beyond 'net zero'). This will be removed from the budget (2027EP7) but support for Carbon Dioxide Removal technologies will continue through the council's pre-emptive procurement of carbon credits to meet the agreed net-zero target and through support for supply-side measures, including through the Local Nature Partnership	-0.080					-0.080
<b>Total New Service Savings</b>	<b>-1.500</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>-1.500</b>
<b>Changes to Budgets Held Centrally</b>						
Reduce Contingency from £7.3m to £6.3m	-1.000					-1.000
Increase interest on balances (one - off in 2026/27)	-1.500	1.500				0.000
Release pay inflation contingency	-1.400					-1.400
<b>Subtotal Changes to Budgets Held Centrally</b>	<b>-3.900</b>	<b>1.500</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>-2.400</b>
<b>Changes needed to close £5.4m deficit in 2026/27</b>	<b>-5.400</b>	<b>1.500</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>-3.900</b>

Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
<b>Expenditure funded by Corporate Reserves &amp; Additional Cross Cutting Savings from 2027/28</b>						
<b>Transformation Reserve and Organisational Redesign Savings</b>						
2027RES111 Additional costs arising from the IT Operations redesign, and investment needed to support the organisation be ready for Local Government Reorganisation is estimated to be up to £1.0m in 2026/27 increasing to £1.3m on-going from 2027/28	1.000	0.300				<b>1.300</b>
2027RES112 - E5 licence costs - to be funded by Transformation Reserve in 2026/27 only	0.500					<b>0.500</b>
Contribution from Transformation Reserve	-1.500	1.500				<b>0.000</b>
New Organisational Redesign Savings		-1.800				<b>-1.800</b>
<b>Local Government Re-organisation &amp; Devolution</b>						
2027EP5 and 2027EP6 Development of Spatial Development Strategy (included in PCSOSC Report)	0.850	-0.850				<b>0.000</b>
Other Planned Spend on Local Government Re-organisation & Devolution	2.799	-2.799				<b>0.000</b>
Contribution from Local Government Re-organisation & Devolution Reserve in 2026/27	-3.649	3.649				<b>0.000</b>
<b>Enterprise Zone Retained Business Rates</b>						
2027EP8 Budgeted expenditure of £1.254m is proposed to initially be added to the budget for Economy & Place (2027EP8 and 2027EP9) for additional economic strategy and delivery capacity and capability at Oxfordshire County Council and Enterprise Oxfordshire. Updates on the use of this funding will be set out in future reports.	1.254					<b>1.254</b>
2027EP9 Contribution from Retained Enterprise Zone Business Rates	-1.254					<b>-1.254</b>
<b>Total Change Since PCSOSC on 16 January 2026</b>	<b>-5.400</b>	<b>1.500</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>-3.900</b>