

Previously Proposed and New Budget Changes: Summary

| Service | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m |
|---|---------------|---------------|---------------|---------------|---------------|
| Adult Services | 13.279 | 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> | -1.874 | -0.309 | 15.967 | 16.421 | 16.594 |
| Children's Services | 18.127 | 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> | 14.745 | 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 | -4.203 | 5.456 | 4.352 | -0.704 | 1.706 |
| <i>Previously Proposed</i> | 1.264 | 3.541 | 0.000 | 0.000 | 0.000 |
| <i>New</i> | -5.467 | 1.915 | 4.352 | -0.704 | 1.706 |
| Economy & Place | -2.116 | -0.597 | 1.455 | 0.626 | 0.378 |
| <i>Previously Proposed</i> | -3.470 | -0.242 | 0.000 | 0.000 | 0.000 |
| <i>New</i> | 1.354 | -0.355 | 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 | 0.735 | 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> | 0.258 | 0.308 | 0.025 | 0.172 | 0.177 |
| Resources and Law & Governance | 5.212 | -2.080 | 0.416 | 0.724 | 0.873 |
| <i>Previously Proposed</i> | -0.628 | 0.671 | 0.000 | 0.000 | 0.000 |
| <i>New</i> | 5.840 | -2.751 | 0.416 | 0.724 | 0.873 |
| <i>New Crisis & Resilience Grant Expenditure</i> | 4.826 | 0.003 | 0.979 | | |
| <i>Crisis and Resilience Fund Grant Increase</i> | -4.826 | -0.003 | -0.979 | | |
| Pay Inflation and Redesign Savings | -1.779 | 5.408 | 6.910 | 15.112 | 14.390 |
| <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> | -4.700 | 0.000 | 6.910 | 6.910 | 6.910 |
| <i>Previously Proposed Redesign Saving</i> | -4.213 | | 0.000 | 0.000 | 0.000 |
| <i>New Proposed Redesign Saving</i> | | -1.800 | | | |
| Total Service Changes | 29.755 | 33.292 | 38.536 | 43.009 | 45.640 |
| <i>Previously Proposed</i> | 19.859 | 36.139 | 0.000 | 0.000 | 0.000 |
| <i>New</i> | 9.896 | -2.848 | 38.536 | 43.009 | 45.640 |

Previously Proposed and New Budget Changes: 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 |
| 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 |

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| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|--------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| 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 |
| New Saving | Other | 2027ASC012 The Council's Adult Social Care charging policy currently makes a standard allowance for Disability Related Expenditure (DRE) of 35 per cent. Subject to a full consultation process the Council's proposal is to consider a reduction of the DRE to 25 per cent which would produce a potential in year saving of £0.500m (2027ASC012). | -0.500 | | | | | -0.500 |
| Total | | | 13.279 | 16.084 | 15.967 | 16.421 | 16.594 | 78.345 |

Previously Proposed and New Budget Changes: Children's Services

| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|---------------|---|--|---------------|---------------|---------------|---------------|---------------|---------------|
| New Pressures | 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 Pressures | 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 |
| | | | | | | | | 0.000 |
| PP Pressures | Demand | 2025CS787 - Financial Strategy originally built into 2024/25 budget estimated that demand would reduce by 2026/27. | -4.237 | | | | | -4.237 |
| PP Pressures | 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 Pressures | Demand | 2026CS10 - Demand increases resulting from population growth | 1.140 | 1.510 | | | | 2.650 |
| New Pressures | 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 | 1.766 | 2.297 | 2.918 | 3.226 | 3.832 | 14.039 |
| | | | | | | | | |
| | | Home to School Transport | | | | | | |
| PP Pressures | Demand | 2025CS-HN713 - Future increases in the number of Education, Health and Care Plans (EHCPs) | 2.500 | | | | | 2.500 |
| PP Pressures | 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 Pressures | Demand | 2027CS12 - Add new years to plan for Home to School Transport Demographic Growth | | | 3.400 | 3.400 | 3.400 | 10.200 |
| 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/contract, with a review of both Children's and Adults Transport services. | -0.925 | | | | | -0.925 |

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| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|---------------|----------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| New Savings | Other | 2027CS14 – Home to School Transport savings through route optimisation and contract negotiations | -0.250 | | | | | -0.250 |
| | | Subtotal Home to School Transport | 2.025 | 3.200 | 3.400 | 3.400 | 3.400 | 15.425 |
| | | | | | | | | |
| PP Pressures | 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 Pressures | Service Enhancement | 2027CS30 - SEND Casework Team | 0.800 | | | | | 0.800 |
| PP Pressures | 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 Pressures | 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 2026/27 as no further funding is available. | | -1.200 | | | | -1.200 |
| PP Pressures | Inflation | Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%) | 0.780 | 0.836 | | | | 1.616 |
| PP Pressures | Inflation | 2026CS12 - Inflation - funding for estimated inflationary increases to the cost of care. | 2.628 | 2.890 | | | | 5.518 |
| New Pressures | 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 Pressures | Inflation | 2027CS04 - Children's Social Care - Placement Inflation | 0.301 | 0.163 | 3.243 | 3.430 | 3.657 | 10.794 |
| PP Pressures | Inflation | Income Inflation (2.0%) | -0.034 | -0.034 | | | | -0.068 |

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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 | Demand | 2027CS05 - Requirement to address 2025/26 Children We Care For saving under-delivery | 1.208 | | | | | 1.208 |
| New Pressures | Other | 2027CS08 - Additional funding required to top up Disabled Facilities Grant funding for adaptations to homes etc | 0.100 | | | | | 0.100 |
| New Pressures | Other | 2027CS10 - Release uncommitted funding for the Recruitment & Retention Strategy (replaced by new service investments in 2027CS20 and 2027CS30) | -1.331 | | | | | -1.331 |
| | | | | | | | | 0.000 |
| PP Savings | Contract & Third Party spend | 2025CS721 - Agency Staff In Social Care - replacement with permanent Staff | -1.200 | | | | | -1.200 |
| | | | | | | | | 0.000 |
| 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 Pressures | 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 |
| | | | | | | | | 0.000 |
| 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 |

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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&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 |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026L&CO6 - Free Breakfast Club Delivery Strategy to identify 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 develop 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 |

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| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|-------------------|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| 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 Ringfenced Grant Funding | -3.146 | | 0.935 | | | -2.211 |
| New Pressures | Other | 2027CS20 - Removal of part of prior year Cross Cutting Agency and Contract Savings (pre 2024/25) | 0.873 | | | | | 0.873 |
| New Savings | Other | 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 |
| Total | | | 18.127 | 8.423 | 9.483 | 10.670 | 11.534 | 58.237 |

Previously Proposed and New Budget Changes: 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 |
| 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 |

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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 | Commercialisation and Optimization of Fees & Charges | 2027E&H10 - Consultancy support to evaluate options for re-provision 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 Funding | 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 |
| 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 |

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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 | 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 fixes 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 |
| 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%) | -0.394 | -0.394 | | | | -0.788 |

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| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|----------------|--|--|---------------|---------------|---------------|---------------|---------------|-------------|
| 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 Optimization 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 network management 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 from reserves to support increased number of network management assets | -0.320 | -0.017 | -0.018 | -0.019 | | -0.374 |
| New Saving | Other | 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 |
| | | | | | | | | |
| 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 |
| New Pressures | Demand | 2027E&H8 - Pressures relating to asset routine & cyclical maintenance | 0.350 | | | | | 0.350 |

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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 | 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 |
| | | | | | | | | |
| | | 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 Optimization 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 |
| | | | | | | | | |
| 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 | | | -0.368 |
| Total | | | -4.203 | 5.456 | 4.352 | -0.704 | 1.706 | 6.607 |

Previously Proposed and New Budget Changes: 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 | 0.340 | 0.350 | | | | 0.690 |
| 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 |
| PP Pressures | Inflation | Income Inflation (2.0%) | -0.027 | -0.027 | | | | -0.054 |
| 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 over-lap 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 |

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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 | 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 maybe 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 - additional monitoring and evaluation activity needed to assess impact of place investments schemes - ensuring consistency, reducing duplicative evaluation costs in projects and improving outcomes. | 0.250 | | | | | 0.250 |
| | | | | | | | | |
| | | Spatial Development Plan | | | | | | |
| New Pressures | Service Enhancement | 2027E&P5 - Model renewal required to baseline the new Spatial Development Plan for Oxfordshire and/or the Thames Valley. Funded from the Local Government Reorganisation and Devolution Reserve. | 0.500 | -0.500 | | | | 0.000 |
| New Pressures | Other | 2027E&P6 - Increase strategic planning resources to start the production of the new Spatial Development Plan for Oxfordshire and/or the Thames Valley. Funded from the Local Government Reorganisation and Devolution Reserve. | 0.350 | -0.350 | | | | 0.000 |
| | | Subtotal Spatial Development Plan | 0.850 | -0.850 | 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 |
| New Saving | Other | 2027E&P7 - cease marketmaking activity for local carbon credits | -0.080 | | | | | -0.080 |
| 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 |

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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 | 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 2025/26 and 2026/27 falls out in 2027/28 | 0.000 | -0.075 | | | | -0.075 |
| 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 |
| PP Investments | Other | 2026L&CO12 - Phase five of School Streets scheme (revenue cost of implementation/maintenance) | 0.047 | -0.030 | | | | 0.017 |
| New Pressures | Service Enhancement | 2027E&H6 - Public realm maintenance of town centres | 0.075 | | | | | 0.075 |
| 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 |
| New Investment | Other | 2027E&P8 Budgeted expenditure of £1.254m and the equivalent EZ Business Rates funding is proposed to initially be added to the budget for Economy & Place for additional economic strategy and delivery capacity and capability at Oxfordshire County Council and Enterprise Oxfordshire. | 1.254 | | | | | 1.254 |

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| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|--------------|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| New Saving | Funding from reserves | 2027E&P9 Utilise Retained Enterprise Zone Business Rates Funding | -1.254 | | | | | -1.254 |
| | | | | | | | | |
| Total | | | -2.116 | -0.597 | 1.455 | 0.626 | 0.378 | -0.254 |

Previously Proposed and New Budget Changes: Public Health & Community Services

| | 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%) | -0.012 | -0.012 | | | | -0.024 |
| New Pressures | Inflation | Income Inflation (2.0%) | | | -0.012 | -0.012 | -0.012 | -0.036 |
| 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 | | | | | 0.200 |
| 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 | | | | | 0.250 |
| 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 | | | | | 0.250 |
| 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 | | | | | 0.072 |
| 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 |
| 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 |

Previously Proposed and New Budget Changes:
Oxfordshire Fire & Rescue Service 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 | | | | | 0.120 |
| 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 | | | | | 0.200 |
| 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 |
| New Saving | Other | 2027CSS104 - Allocated staffing savings from 2023/24 that have not been achieved. | 0.080 | | | | | 0.080 |
| 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 | | | 0.735 | 0.470 | 0.025 | 0.172 | 0.177 | 1.579 |

Previously Proposed and New Budget Changes:
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 |
| | | | | | | | | |
| | | IT Structure and Licences | | | | | | |
| New Pressures | Contract & Third Party spend | 2027RES101 - CoPilot licences costs - to be funded by Transformation Reserve in 2026/27 only | 1.342 | | | | | 1.342 |
| New Pressures | Other | 2027RES112 - E5 licence costs - to be funded by Transformation Reserve in 2026/27 only | 0.500 | | | | | 0.500 |
| New Pressures | Other | 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. The part year cost in 2026/27 is proposed to be met from the Transformation Reserve. Further organisational redesign savings will be required to offset the on-going cost from 2027/28. | 1.000 | 0.300 | | | | 1.300 |
| | | | | | | | | |
| | | 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 |

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| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|-----------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|-------------|
| | | 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 | Inflation | Income Inflation (2.0%) | -0.020 | -0.020 | | | | -0.040 |
| 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 |
| 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 - funded by Transformation Reserve on one - off basis in 2026/27 | 0.278 | | | | | 0.278 |
| 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 | Other | 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 |

Section 4.2

| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|-----------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|-------------|
| 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 |
| New Saving | Other | 2027RES110 - Capitalisation of commercial staffing costs where they are incurred in support of capital projects | -0.150 | | | | | -0.150 |
| PP Investments | Service Enhancement | 2026TDCE6 - Investment in Revised Data Team Structure | 0.298 | 0.000 | | | | 0.298 |
| | | | | | | | | |
| | | 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 |
| | | | | | | | | |
| | | Technology & Customer Experience | | | | | | |
| 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 |
| PP Investments | Service Enhancement | 2026TDCE2 - Programme Management Office - Cohort 2 Inhouse training provision funding | 0.020 | 0.000 | | | | 0.020 |
| 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 |

Section 4.2

| | Category | Description | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|----------------------|----------|--|---------------|---------------|---------------|---------------|---------------|--------------|
| | | | | | | | | |
| | | 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 | -0.419 | -0.419 | -0.419 | | | -1.257 |
| 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 | 0.003 | 0.979 | | | 5.808 |
| New grant Funding | Other | New grant funding: Crisis & Resilience Fund notified in Provisional Local Government Settlement | -4.826 | -0.003 | -0.979 | | | -5.808 |
| | | Local Government Reform | | | | | | |
| New Pressures | Other | Planned expenditure on activity required to support the transition towards Local Government Reform in Oxfordshire. Funded from the Local Government Re-organisation and Devolution Reserve | 2.799 | -2.799 | | | | 0.000 |
| Total | | | 5.212 | -2.080 | 0.416 | 0.724 | 0.873 | 5.144 |

Previously Proposed and New Budget Changes

Other Changes within Service Budgets

| | 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 | Reduce Pay Inflation Contingency(on-going) | -1.400 | | | | | -1.400 |
| 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 Saving | Other | Cross Cutting Savings - Organisational Redesign | | -1.800 | | | | -3.142 |
| New Pressures | Other | Risk Assumption to be allocated | | | | 8.202 | 7.480 | 15.682 |
| Total | | | -1.779 | 5.408 | 6.910 | 15.112 | 14.390 | 40.041 |