

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
Previously Proposed	15.153	16.393	0.000	0.000	0.000
New	-1.874	-0.309	15.967	16.421	16.594
Children's Services	18.127	8.423	9.483	10.670	11.534
Previously Proposed	3.382	8.418	0.000	0.000	0.000
New	14.745	0.005	9.483	10.670	11.534
New expenditure funded by Children, Families and Youth Grant	3.146		-0.935		
Children, Families and Youth Grant Increase	-3.146		0.935		
Environment & Highways	-3.323	4.556	4.352	-0.704	1.706
Previously Proposed	1.244	3.541	0.000	0.000	0.000
New	-4.567	1.015	4.352	-0.704	1.706
Economy & Place	-2.116	-0.597	1.455	0.626	0.378
Previously Proposed	-3.470	-0.242	0.000	0.000	0.000
New	1.355	-0.355	1.455	0.626	0.378
Public Health & Communities	0.500	0.128	-0.072	-0.012	-0.012
Previously Proposed	0.760	-0.012	0.000	0.000	0.000
New	-0.260	0.140	-0.072	-0.012	-0.012
Increase to Public Health Grant Funded Expenditure	0.922	1.040	1.129	0.000	0.000
Public Health Grant Increase	-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
Previously Proposed	0.477	0.162	0.000	0.000	0.000
New	0.258	0.308	0.025	0.172	0.177
Resources and Law & Governance	5.332	-2.160	0.416	0.724	0.873
Previously Proposed	-0.608	0.691	0.000	0.000	0.000
New	5.940	-2.851	0.416	0.724	0.873
New Crisis & Resilience Grant Expenditure	4.826	0.003	0.979		
Crisis and Resilience Fund Grant Increase	-4.826	-0.003	-0.979		
Pay Inflation and Redesign Savings	-1.779	5.408	6.910	15.112	14.390
Previously Proposed Pay Inflation	7.134	7.208	0.000	0.000	0.000
New Risk Assumption to be allocated	0.000			8.202	7.480
New Pay Inflation	-4.700	0.000	6.910	6.910	6.910
Previously Proposed Redesign Saving	-4.213		0.000	0.000	0.000
New Proposed Redesign Saving		-1.800			
Total Service Changes	30.755	32.312	38.536	43.009	45.640
Previously Proposed	19.859	36.159	0.000	0.000	0.000
New	10.896	-3.847	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 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

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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
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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		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					0.050
New Pressures	Other	2027E&H14 - Current funding for CCTV expires.	0.250		-0.125	-0.125	0.000	0.000
New Pressures	Reserves funded expenditure	2027E&H14 - Fund CCTV pressure from reserves (Parking Account)	-0.250		0.125	0.125	0.000	0.000
PP Pressures	Inflation	Income Inflation (2.0%)	-0.394	-0.394				-0.788
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					-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

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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	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
New Pressures	Other	2027GG4 - Reclaim footpaths and cycleways and pavements– including vegetation clearance, siding-out and repair of uneven surfaces and defects	0.900	-0.900				
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
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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		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	-3.303	4.556	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
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 - additional monitoring and evaluation activity needed to assess impact of place investment 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

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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	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 market making 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
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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
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
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

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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
		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					0.200
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			-0.181
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
New Pressures	Other	2027GG1 - One - off funding for climate change adaptation/resilience	0.150	-0.150				
New Pressures	Other	2027GG2 - Support for the Community Action Group to support climate related mental health	0.050	-0.050				
New Saving	Other	Green Party Group Revenue Budget Amendments - Contribution from Public Health reserve	-0.200	0.200				
Total			0.500	0.128	-0.072	-0.012	-0.012	0.531

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					0.028
		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					-0.075
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					0.075
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					-0.100
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

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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	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					0.298
		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					-0.175
PP Investments	Service Enhancement	2026TDCE2 - Programme Management Office - Cohort 2 Inhouse training provision funding	0.020					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

Supplementary 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					-0.500
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