

## Annex 3 – Update on MTFS 2023-27 Approved Budget Policy Change Items

MTFS Ref No	Detailed List of Proposed Budget Changes – Service Budgets	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	RAG rating	Commentary
	<b>Adults and Health Committee</b>	<b>15.274</b>	<b>6.077</b>	<b>4.751</b>	<b>5.116</b>		
1	Demand in Adult Social Care - unit cost inflation	12.652	-	-	-		Care in line with forecasts at year end 2022/23.
2	Demand in Adult Social Care - complexity	10.351	-	-	-		Care in line with forecasts at year end 2022/23.
3	Investment in Adult Social Care	5.400	7.600	4.000	4.000		On track in line with the Market Sustainability Plan.
4	Pay inflation	3.155	1.269	1.089	1.116		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
5	Care Fee Uplifts in Adult Social Care	2.000	-	-	-		Volatility creating risk above the Market Sustainability Plan.
6	Direct Payment (Personal Assistants) Uplift	0.691	-	-	-		On track.
7	Revenue grants for Adult Social Care	-3.600	-2.480	-	-		On track.
8	Home First Strategy - increased care at home capacity	-4.000	-	-	-		On track to reduce beds and short stay expenditure.
9	Pension Costs Adjustment	-2.082	-0.493	-0.517	-		On track, subject to ongoing monitoring, dependent on in-year staffing costs.
10	Learning Disabilities Future Service Development and Review	-1.750	-	-	-		On track.
11	Client contribution yield offsetting growth	-1.200	-0.800	-0.800	-		On track.
12	Home First Strategy - alternative care provisions	-1.000	-	-	-		Challenges with delivery, alternative mitigations are being investigated.

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13	Market Sustainability and Fair Cost of Care - Grant Income	-0.979	-	0.979	-		On track.
14	Resettlement Revenue Grants	-0.850	0.850	-	-		On track.
15	Communities Team	-0.750	-	-	-		On track.
16	Direct Payment - Audit Recoveries	-0.750	-	-	-		On track.
17	ASC Transformation Earmarked Reserve Release	-0.500	0.500	-	-		On track.
18	Maximisation of Supported Living	-0.369	-0.369	-	-		On track.
19	Productivity and Efficiency in Adult Social Care	-0.271	-	-	-		Reprofile of staffing budgets being carried out.
20	Building Based Short Breaks	-0.250	-	-	-		Pending outcome of consultation process.
21	Adults and Health Non-Essential Commissioning/Contracts	-0.245	-	-	-		On track.
22	Building Based Day Services	-0.229	-	-	-		Pending outcome of consultation process.
23	Day Care Review	-0.150	-	-	-		On track.

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	<b>Children and Families Committee</b>	<b>5.623</b>	<b>2.880</b>	<b>2.619</b>	<b>3.282</b>		
24	School transport pressures	4.000	-	0.600	0.800		<p>This item includes the growth in special educational needs transport and the planned savings from the review of transport.</p> <p>Additional pressures are expected in year.</p> <p>A major work programme is underway (including input from the consultants) to deliver the savings to mitigate those pressures and effectively meet needs. Further updates will be taken to Children and Families Committee.</p>
25	Pay inflation	3.059	1.230	1.056	1.082		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
26	Growth in Children's Social Care	1.900	1.800	1.700	1.600		The revised position for placements is under review. It is expected that the service is facing a challenging position given the outturn results.
27	Recognise pressures in the Children's Social Care direct payments budget	0.743	-	-	-		Achieved although further pressures may emerge.
28	Statutory Education Psychology Service	0.600	-	-	-		Achieved although further pressures may emerge.
29	Reverse travel savings	0.430	-	-	-		Achieved.
30	Increase capacity to support statutory SEND service	0.300	-	-	-		Achieved although further pressures may emerge.
31	Household Support Fund Grant	-4.400					Achieved.

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32	Household Support Fund into the Council's base budget (funded from grant)	4.400					Achieved.
33	Pension Costs Adjustment	-1.964	-0.465	-0.487	-		On track, subject to ongoing monitoring, dependent on in-year staffing costs.
NEW 1	Delivering Better Value in SEND grant	-1.200	+1.200				Achieved.
NEW 2	Delivering Better Value in SEND (funded from grant)	1.200	-1.200				Achieved.
34	Use of Children & Families Transformation Reserve - estimated balance	-1.065	1.065	-	-		Achieved as a one-off mitigation.
35	Integrated Children's Service Strategy	-0.950	-0.500	-0.200	-0.200		Project underway. Savings in 2023/24 on track but more to do in later years.
36	Holiday Activity Fund Grant	-0.900					Achieved.
37	Holiday Activity Fund into the Council's base budget (funded from grant)	0.900					Achieved.
38	Review of commissioned services across the Children and Families Directorate	-0.450	-0.100	-	-		Further work to do to find the whole saving.
39	Children's Development and Partnerships Service	-0.300	-	-	-		Achieved.
40	Early Help Redesign	-0.200	-	-	-		Achieved.
41	Deliver the Family Hub model	-0.150	-0.100	-	-		Achieved.
42	Review of funding streams and income opportunities within Education and Skills	-0.230	-	-	-		Achieved.

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43	Reduce Legacy Pension commitments	-0.100	-0.050	-0.050	-		Achieved.
44	Revenue costs for the Crewe Youth Zone (as above) aligned to Supporting Families Funding	-	-	0.400	-		Achieved.
45	Early Help budget to support funding towards the Crewe Youth Zone	-	-	-0.400	-		Achieved.

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	<b>Corporate Policy Committee</b>	<b>2.551</b>	<b>0.985</b>	<b>-1.762</b>	<b>0.865</b>		
46	Pay inflation	2.587	1.040	0.893	0.915		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
47	Shared Services Review – move to hybrid model	0.390	0.343	-2.205	-		Project has mobilised and identified appropriate resources. Financial profile is being analysed.
48	Revenue implications of capital: IT Procurements and Application Lifecycle Management	0.511	0.084	0.006	-		On track, subject to ongoing monitoring.
49	Infrastructure Investment Programme	0.239	0.023	-	-		On track, subject to ongoing monitoring.
50	Accelerate digital transformation / robotics and related Digital Savings	0.150	-0.150	-	-		Structure of digital transformation is being reviewed. No growth incurred to date whilst plans are being developed.
51	Mitigation of reduction in the Dedicated Schools Grant	0.122	0.136	-	-		On track, subject to ongoing monitoring.
52	Remove Commercial Workstream Income Target	0.100	-	-	-		Action complete – budget adjusted.
53	Coroners Restructure Costs	0.060	-	-	-		Action complete – budget adjusted.
54	Improved Debt Recovery and correcting budgeted court costs income targets to reflect actual levels	0.013	-0.024	-	-		On track, subject to ongoing monitoring.
55	Pension Costs Adjustment	-0.996	-0.378	-0.396	-		On track, subject to ongoing monitoring, dependent on in-year staffing costs.
56	ICT Operational Efficiencies	-0.310	-0.100	-	-		Reduction in end user licence costs achieved. Further review of resources and third party contracts. Subject to ongoing monitoring.

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57	Reduce cost of Democracy	-0.135	-	-	-		Report to Corporate Policy Committee on 15 June 2023 provided latest position.
58	Elections Act 2022 additional costs (funded by New Burdens grant funding)	-0.132	-	-	-		Action complete – budget adjusted.
59	Elections Act 2022 additional costs (funded by New Burdens grant funding)	0.132	-	-	-		Action complete – budget adjusted.
60	Revenue implications of capital: Vendor Management Phase 3 to drive improvements in procurement	-0.089	0.071	-	-		On track, subject to ongoing monitoring.
61	Brighter Futures Together Programme Customer Experience	-0.081	-	-	-		Savings relate to staffing reductions. These may not be appropriate in 2023/24 due to significant change projects requiring support to customers.
62	Across the board efficiencies, including procurement and income generation etc	-0.010	-0.010	-0.010	-		On track, subject to ongoing monitoring.
63	Review of leadership and management, including MARS and redefine 'core offer'	-	-0.050	-0.050	-0.050		On track, subject to ongoing monitoring.

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	<b>Economy and Growth Committee</b>	<b>1.045**</b>	<b>2.145**</b>	<b>0.595</b>	<b>1.909</b>		**Totals will not match to MTFS as Place Restructuring items all moved under E&G
64	Assets - Buildings and Operational	2.480	3.119	0.423	1.481		Growth identified for increases in costs for the operation of our building continues to be monitored.
65	Pay inflation	1.437	0.486	0.418	0.428		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
66	Rates increase for Cheshire East properties	0.343	-	-	-		Budgets in place for increase in rateable values for Cheshire East council properties.
67	Rates increase from Collection Fund EMR	-0.343	-	-	-		Funding for increase in rateable values for Cheshire East properties is in place for 2023-24.
68	Office Estate Rationalisation	0.210	-0.550	-0.150	-		Proposals being developed for consideration by Committee.
69	Rural and Visitor Economy	0.165	0.045	-0.021	-		Provision of additional funding to manage increased costs of materials and staffing. This is expected to be on budget.
70	Cultural	0.072	0.020	0.089	-		Growth to support cultural framework required for regeneration projects across the borough and safeguarding museum collections. This is on track.
71	Housing	-	0.035	-	-		Growth identified for First Homes initiative in 24/25.
72	Assets - Transactions	0.023	-	-	-		Removal of prior year savings target offset by increased property disposals and proactive management lease renewals and rent reviews. On track for the end of the year.



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73	Inflation in Utility costs and enhanced Carbon Management	-1.500	-	-	-		Removal of one-off budget for 2022-23.
74	Pension Costs Adjustment	-0.675	-0.157	-0.164	-		On track, subject to ongoing monitoring, dependent on in-year staffing costs.
75	Restructuring Potential	-1.009	-0.787	-	-		The total saving for the Directorate and the three Place committees is placed under Economy & Growth. Partial savings captured through vacancy management and capitalisation, with further saving opportunities being explored.
76	Investment in Public Rights of Way	-0.100*	-	-	-		Removal of one-off budget for 2022-23.
77	Tatton Park	-0.028	-0.046	-	-		Savings resulting from income and efficiencies generated through the investment programme in the facilities at Tatton Park.
78	Asset / Service Transfer	-0.020	-	-	-		Savings should be met by the end of the year.
79	Transfer of Congleton Visitor Information Centre	-0.010	-0.020	-	-		Savings on target, transfer is complete.

\* Item represented a one-off spend in 2022/23. As it is not a permanent part of the budget, the value of the proposal is reversed in 2023/24

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	<b>Environment and Communities Committee</b>	<b>4.468**</b>	<b>-0.160**</b>	<b>0.837</b>	<b>1.696</b>		** Totals will not match to MTFS as Place Restructuring items all moved under E&G
80	Waste Disposal - Contract Inflation and Tonnage Growth	4.976	0.989	0.402	0.721		Regular monitoring of actual v's forecast tonnages continues to be undertaken across all waste streams collected. This monitoring also covers the unit rate disposal costs where these vary due to market forces, such as recyclates collected at the kerbside.
81	Pay Inflation – Wholly Owned Companies	1.378	0.440	0.507	0.519		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
82	Pay inflation - CEC	1.239	0.503	0.431	0.443		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
83	Planning and Building Control income	0.800	-	-	-		Action complete – budget adjusted.
84	Environmental Hub maintenance	0.447	0.023	0.018	0.012		Maintenance works to this key Council owned operational facility are ongoing and continue to be delivered within forecast budget.
85	Review of governance of Council Wholly Owned Companies and seeking increased opportunities for savings / commercial opportunities	0.240	-	-	-		Budget line adjustment only to balance previous under recovery of savings target – now actioned.
86	Orbitas management fee uplift	0.175	-	-	-		Now included in agreed Orbitas management fee for 2023/24.
87	Bereavement income	-0.175	-	-	-		Now included in agreed Environment Commissioning budget for 2023/24 and

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							income against revised target continues to be regularly monitored.
88	Closed Cemeteries	0.093	0.005	0.005	0.005		A single closed cemetery has now transferred to Cheshire East Council and regular works have been incorporated within commissioned maintenance schedules.
89	Local Plan Review	0.036	0.255	-0.160	0.033		On track, subject to ongoing monitoring.
90	Strategic Leisure Review	-1.291	1.056	-0.207	-0.037		The Strategic Leisure Review is now well established in terms of governance and collating the relevant public health data sets which will inform the outcomes. Target is to seek approval to consult on the draft review outcomes at a November Committee. 2023/24 savings have been substantially secured, where appropriate under the operating contract with Everybody Health & Leisure.
91	Maintenance of green spaces	-0.398	-0.200	-	-		Works to develop a new draft maintenance schedule policy are now well progressed with a September Committee date targeted to seek approval to consult publicly. Environmental Services as the commissioner continue to work with ANSA Environmental Services as the appointed provider to mitigate any in year effects.
92	Review Waste Collection Service - Green Waste	-0.900	-3.150	-	-		All aspects of the implementation programme are on track for delivery, with update to Committee on details and timescales scheduled for July 2023.
93	Libraries - Service Review	-0.519	-0.200	-	-		Public consultation launched on 9 <sup>th</sup> June until 9 July, seeking views on revised opening hours

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							across all library sites. Update to Committee on implementation of the review is scheduled for July 2023.
94	Pension Costs Adjustment	-0.676	-0.151	-0.159	-		On track, subject to ongoing monitoring, dependent on in-year staffing costs.
95	Investment in improving the customer experience in Planning Services	-0.500*	-	-	-		Action complete – budget adjusted.
97	Review Closed Landfill Sites	-0.300	0.300	-	-		Budget line adjustment only – now actioned.
98	Move to a single contractor to maintain all Council owned green spaces	-0.075	-	-	-		Works are continuing to migrate the grounds maintenance functions from highways to with ANSA Environmental Services Ltd as the single provider of these services. This has been combined with MTFS line 91 due to synergies.
99	Environment Strategy and Carbon Neutrality	-0.061	-	-	-		Budget line adjustment only – now actioned.
100	CCTV	-	-0.030	-	-		Income opportunities are currently being explored both new and by expansion of existing external customer base offer.
101	Household Waste and Recycling Centres - introduce residency checks	-0.021	-	-	-		Implementation of proposal has been delayed.

\* Item represented a one-off spend in 2022/23. As it is not a permanent part of the budget, the value of the proposal is reversed in 2023/24

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	<b>Highways and Transport Committee</b>	<b>-0.767**</b>	<b>1.626**</b>	<b>0.097</b>	<b>0.156</b>		** Totals will not match to MTFS as Place Restructuring items all moved under E&G
102	Pay inflation	0.265	0.177	0.152	0.156		The total cost of pay inflation may exceed 5% based on national pay negotiations. This may be mitigated through management of vacancies.
103	Local Bus	0.080	2.500	-	-		Additional government funding to support local bus allocation to be determined with local Operators and H&T representatives.
104	Highways	-0.579	-0.031	-	-		Budget adjustment on track as a result of a number of internal changes including greater capitalization of highways maintenance works.
105	Energy saving measures from streetlights	-0.242	-0.243	-	-		Market engagement underway to understand cost and complexity to acquiring a Central Management System (CMS) which will enable various policy changes to streetlights in the borough to realize energy savings. September consultation.
106	Pension Costs Adjustment	-0.172	-0.052	-0.055	-		On track, subject to ongoing monitoring, dependent on in-year staffing costs.
108	Parking	-0.119	-0.725	-	-		Town by town analysis on parking well underway to inform consultation exercise. Car park usage monitoring now complete.

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	<b>Finance Sub-Committee</b>	-28.194	-13.553	-7.137	-13.024		
109	Capital Financing – Minimum Revenue Provision	-	1.000	1.000	1.000		On track, subject to ongoing monitoring.
110	Pension Costs Adjustment	5.350	-	-	-		Action complete – budget adjusted.
111	Bad Debt Provision adjustment	-0.800	0.600	-	-		Subject to ongoing monitoring.
112	Capital Receipts Income	-1.000	-	-	-		On track, subject to ongoing monitoring.
113	Use of Earmarked Reserves – MTFS reserve	-4.951	1.792	1.237	-3.527		On track, subject to ongoing monitoring.
114	Use of Earmarked Reserves – Collection Fund reserve	1.674	1.400	0.337	0.337		On track, subject to ongoing monitoring.
115	Use of Earmarked Reserves – Capital Financing reserve	-1.700	-	-1.000	1.000		On track, subject to ongoing monitoring.
116	Use of Earmarked Reserves – Transformation reserve	-1.371	1.271	-	-		On track, subject to ongoing monitoring.
117	Council Tax - % increase	-12.709	-13.487	-8.567	-8.959		On track, subject to ongoing monitoring.
118	Council Tax – Base increase	-3.707	-3.354	-3.144	-2.875		On track, subject to ongoing monitoring.
119	Business Rates	-6.191	-	-	-		On track, subject to ongoing monitoring.
120	Unring-fenced Grants + Revenue Support Grant	-2.789	-2.775	3.000	-		On track, subject to ongoing monitoring.