

Appendix A

Proposed Budget Change Items

Items in these table are shown as a negative (-) if they relate to a saving or additional income. Items shown as a positive (+) are a growth item or reduction in income.

These tables show budgets as the INCREMENTAL position on from the previous year and assume that any prior year deficits have not been addressed.

SUMMARY – proposed budget change total per Committee	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Adults and Health Committee	+21.614	-1.211	+1.632	+1.580
Children and Families Committee	+7.870	+6.089	+5.843	+6.540
Corporate Policy Committee	-12.619	-16.165	-9.680	+0.915
Environment and Communities Committee	+2.879	-0.306	0.350	+1.163
Economy and Growth Committee	+0.040	+1.003	+0.480	+0.380
Highways and Transport Committee	+0.481	+0.187	+0.182	-0.215
TOTAL SERVICE COMMITTEES	+20.265	-10.403	-1.193	+10.363
Finance Sub Committee Central Budget	+34.117	+16.416	+6.340	+6.653
TOTAL SERVICE BUDGETS	+54.382	+6.013	+5.147	+17.016
Finance Sub Committee - Funding	-22.959	-13.711	-19.391	-20.515
CURRENT POSITION (+Deficit/-Surplus)	+31.423	-7.698	-14.244	-3.499

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Service Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Adults and Health Committee	+21.614	-1.211	+1.632	+1.580
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
2	Client Contributions	-5.182	-0.879	-1.654	-1.706
5	Market Sustainability and Workforce Funding Ending	+1.100			
6	Revenue Grants for Adult Social Care	-0.220			
7	Pensions Cost Adjustment	-0.517			
8	Demand in Adult Social Care	+5.000	+5.000	+5.000	+5.000
9	Pay Inflation	+1.301	+1.116	+1.116	+1.116
New MTFS 2025-2029 proposals					
New	Funding the staffing establishment	+3.800			
New	Fully Funding current care demand levels 2024/25	+24.500			
New	Remodel extra care housing catering service	-0.300			
Transformation Plan proposals					
SC4b	Prevent, Reduce, Enable - Older People	-1.500	-2.830	-2.830	-2.830
SC5	Learning Disability service transformation	-2.500	-2.500		
SC4a	Commissioning and brokerage transformation	-0.500	-0.250		
SC3	Preparing for Adulthood	-0.868	-0.868		
SC1	Health & Social Care Partnership Case Review	-2.500			

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* Transformation Plan	Children and Families Committee	+7.870	+6.089	+5.843	+6.540
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
22	Pension costs adjustment	-0.537			
23	Growth to deliver statutory Youth Justice service, and meet Safeguarding Partnership duties.	+0.203	+0.167	+0.031	+0.034
27	Growth in School, SEND and Social Care Transport budget	+1.501	+1.548	+0.476	
28	Pay Inflation	+1.597	+1.096	+1.124	+1.152
30	Demand in Children's Placements	+4.645	+5.230	+5.889	+6.631
New MTFS 2025-2029 proposals					
New	Court Progression Improvement	+0.023			
New	Growth for annual contribution to the Regional Adoption Agency	+0.213	+0.048	+0.048	+0.048
New	Growth for UASC due to emerging pressures	+0.500			
New	Reversal of a one year policy change for traded services	+0.120			
New	Schools Improvement	+0.175			
New	Funding the staffing establishment	+2.600		-1.000	-0.600
New	Transport - Permitted Routes	-0.250			
Transformation Plan proposals					
SC2	New accommodation with support offer for 16-25 young people	-1.100	-0.700		
SC2	Children's Commissioning	-0.500			
SC6, SC7 & SC8	Right Child, Right Home	-1.320	-1.300	-0.725	-0.725

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Service Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Corporate Policy Committee	-12.619	-16.165	-9.680	+0.915
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
39b	Accelerate Digital (Digital efficiencies)	+0.250	+0.100		
40	Enforce prompt debt recovery and increase charges for costs	-0.077			
42	Pension costs adjustment	-0.396			
44	Pay Inflation	+1.028	+0.915	+0.915	+0.915
46a	Capital - Infrastructure Investment Programme	+0.006			
46c	Shared Services Review - Move to Hybrid Model	-0.733			
New MTFS 2025-2029 proposals					
New	The achievement of additional Registration Service income, over and above that which is currently identified as required.	-0.350			
New	Recognising the receipt of £45k of Police and Crime Commissioner grant income.	-0.045			
New	Taking the underspend on phones in corporate services (mobiles and rental) compared to budget.	-0.060			
New	Digital Customer Enablement Invest to Save - Overall Capital Investment to deliver the Digital Programme is £12.8m, of which £10.7m is the new requirement identified.	-0.750	-0.750	-0.700	
New	Digital Acceleration Invest to Save - Overall Capital Investment to deliver the Digital Programme is £12.8m, of which £10.7m is the new requirement identified.	-0.600	-6.250	-5.250	
New	Digital Blueprint - Invest to Save - Overall Capital Investment to deliver the Digital Programme is £12.8m, of which £10.7m is the new requirement identified.	-4.000	-6.000	-4.500	
New	Digital Acceleration Revenue Growth		+1.150		
New	Digital Blueprint Revenue Growth		+2.400	+0.435	
New	TSC stabilisation plan - permanent impact	+0.270			
New	Additional cost of External Audit Fees	+0.230			

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Service Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
New	Reduce Members Allowances budget for excess budget relating to a pay award that was not taken	-0.100			
New	Additional Cost of Bank Charges from 25/26	+0.120			
New	Reverse reduction in leadership and management costs as posts are being retained.	+0.540			
New	Reinstatement of a one-off saving of £150,000 from election budgets, for the 2024/25 year.	+0.150			
Transformation Plan proposals					
WF1	Target Operating Model (TOM)	-3.000	-7.000		
WF2	Agency Staffing	-0.352			
WF3	Workforce Productivity	-1.000			
SP1	Fees and Charges	-0.750	-0.040	-0.040	
SP2	Third Party Spend	-3.000	-0.690	-0.540	

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Service Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Environment and Communities Committee	+2.879	-0.306	+0.350	+1.163
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
70	Strategic Leisure Review (Stage 2)	+0.403	-0.203	-0.166	
73	Libraries Strategy - Stage 1	-0.100			
75	Reduce revenue impact of carbon reduction capital schemes	+0.171			
78	Pay inflation	+1.476	+0.947	+0.974	+1.002
79	Pension Costs Adjustment	-0.159			
85	Explore a Trust delivery model for Libraries and other services	-0.150			
91	Land Charge Income Adjustment	+0.147			
93	Local Plan Review		-0.160	+0.033	
New MTFS 2025-2029 proposals					
New	Review of CCTV service - realisation of service efficiencies and income generation from existing services	-0.040			
New	Environmental Services Growth 2025/26 onwards	+3.041	+1.882	+0.690	+0.710
New	Environmental Services Savings 2025/26 onwards	-2.637	-2.580	-1.181	-0.549
New	Environmental Services Growth - Pensions	+0.727			
Transformation Plan proposals					
PL6	Libraries Strategy - Stage 2 (2026/27 onwards)		-0.192		

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Service Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Economy and Growth Committee	+0.040	+1.003	+0.480	+0.380
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
51	Office estate rationalisation	-0.150			
54	Pension Costs Adjustment	-0.164			
55	Tatton Park ticketing and EPOS upgrade	+0.001	+0.001	+0.001	+0.001
56d	CEC Archives	+0.014	+0.093	+0.004	
60	Rural and Visitor Economy Electricity costs	-0.021			
61	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment	+0.023		-0.055	-0.047
63	Pay Inflation	+0.570	+0.424	+0.435	+0.445
64	Maintenance and operation of new assets in Crewe town centre	+0.205	+0.279	+0.118	+0.006
66	LFSA Revenue Adjustment - Estates – CE Owned Landfill sites (53 sites) Review and Risk Assessment completions	+0.010			
67	Tatton Park Estate Dwellings Refurbishment	+0.015			
68	Improving Crewe Rented Housing Standards	+0.188	-0.188		
New MTFS 2025-2029 proposals					
New	Maximise potential of Countryside Access Management System	+0.020	-0.018		
New	Assets - building and operational – Energy	-0.860			
New	Assets - building and operational - Maintenance	+0.465	+0.533		
New	Tatton Park - Increase Fees and Charges	-0.126	-0.021	-0.023	-0.025
Transformation Plan proposals					
PL2	Corporate Landlord Model Refresh	-0.050			
PL3	Asset Strategy Refresh	-0.100	-0.100		

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Service Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Highways and Transport Committee	+0.481	+0.187	+0.182	-0.215
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
98	Increase parking charges	-0.450	-0.186	-0.191	-0.197
99	Pension Costs Adjustment	-0.055			
101	Safe Haven outside schools (Parking)	+0.010			
102	Transport and Infrastructure Strategy Team - Restructure		-0.150		
103	Pay inflation	+0.164	+0.111	+0.114	+0.117
104	Parking PDA / Back Office System contract - fall out of one off set up cost	-0.030			
105	Flood and Water Management Act 2010 SuDS & SABs Schedule 3 Implementation	-0.050		+0.100	
107a	Parking - Part-year effect of strategy changes	-0.720			
107b	Parking - Staff and member parking	-0.250			
108	Highways Revenue Services	+0.175	+0.193	+0.212	
109	Local Bus	+1.120			
110	FlexiLink Service Improvement Plan - invest to save	+0.592	+0.294	-0.003	-0.135
112	Bus Stop Advertising Revenue Generation - Replacement Contract	-0.025	-0.025		
Transformation Plan proposals					
PL1	Advertising Income. Initial project scoping work being undertaken to understand scale/complexity and resourcing needs		-0.050	-0.050	

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Central Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Finance Sub Committee – Central Budgets	+34.117	+16.416	+6.340	+6.653
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
113	Capital Financing - Minimum Revenue Provision	+8.331	+1.624	+1.802	+1.500
115/116/17	Use of Earmarked Reserves (reversal of 2024/25 one off use of central EMRs)	+0.579			
118	Use of General Reserves (reversal of one off use in 2024/25)	+11.654			
New MTFS 2025-2029 proposals					
New	Top up General Reserves as per Finance Sub Committee June Budget Assumptions report	+5.000			
New	Creation of Contingency Budget to cover inflation risks across the council including changes resulting from recent national budget changes impacting on our contractors	+9.280	+11.342	+6.098	+6.363
New	Risk of unachievable budget savings or growth demands exceeding estimates –provisional estimate (as per FSC June report)		+3.450	-1.560	-1.210
New	Pension adjustment – linked to E&C growth item	-0.727			

Prev MTFS or TP* No.	Detailed List of Proposed Budget Changes – Funding Budgets	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
* Transformation Plan	Finance Sub Committee – Central Budgets	-22.959	-13.711	-19.391	-20.515
MTFS 2024-2028 budget changes (figures may have been updated since that time)					
119	Increase forecast Domestic Tax Base Growth % increase	-14.325	-15.290	-16.204	-17.214
120	Increase forecast Domestic Tax Base Growth	-5.852	-3.037	-3.187	-3.301
121	Settlement funding assessment - inflationary increase (reflected in the business rates baseline)	-0.485			
122	Change in unringfenced specific grant estimates	-2.297	+4.616		