

Supplementary Papers

Cabinet

held in the Meeting Room 1, Abbey House, Abbey Close, Abingdon, OX14
3JE

on Friday 20 December 2024 at 10.30 am

Open to the public including the press

9. **Budget setting 2025/26 update** (Pages 2 - 23)

To consider the report of the head of finance informing the Cabinet of progress made to date in preparing the proposed revenue budget for 2025/26 and the capital programme for 2025/26 to 2029/30, and to report on the funding issues that need to be considered when Council sets a revenue budget and capital programme in February 2025.

Cabinet Report



Report of Head of Finance

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To: CABINET

Dates: 20 December 2024

Budget Setting 2025/26 update report

Recommendation
Cabinet is recommended to note the report

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes – No direct legal duties as report is for information however this is reporting to inform members to carry out their duty to establish a balanced budget	No	No
Signing off officer	Simon Hewings	Nick Bennett	Dominic Lamb	Lorne Grove

Purpose of report

1. The purpose of this report is to inform the Cabinet of progress made to date in preparing the proposed revenue budget for 2025/26 and the capital programme for 2025/26 to 2029/30, and to report on the funding issues that need to be considered when Council sets a revenue budget and capital programme in February 2025.

Corporate objectives

2. The allocation of financial resources within the revenue and capital budgets needs to match the objectives agreed by the council as outlined in their corporate plans and in the previous budget and Medium-Term Financial Plan (MTFP) set by full council.

Background

3. In February 2025 Cabinet will consider a report on the proposed revenue budget for 2025/26 and the capital programme for 2025/26 to 2029/30 and will then make a recommendation to Council. This report provides an update on progress of the budget setting process.
4. In October 2024 Cabinet received a budget scene setting report which provided an update on progress to date along with the proposed activities and a timetable of events, which included the proposal of a revised base budget to be reported in December 2024.

Revenue base budget setting 2025/26

5. The work completed to date includes a robust review of all service areas by the Strategic Finance team. The officer budget challenge process has been completed and the member budget challenge process is in progress and will be completed by Christmas.
6. As part of the challenge process:
 - Budget lines have been scrutinised to identify and remove overbudgeting,
 - Vacant posts have been removed from base budgets where these are no longer needed,
 - An externally supported review of fees and charges is almost complete. This review looked at the council's top ten fees and charges to compare them to benchmarks and ensure that cost recovery is in place where required. Any resulting changes to fee levels will be reflected in the final budget proposed in February 2025.
7. The resultant base budget identified for 2025/26 is £24,262,240 an increase of £1,922,046 over the 2024/25 budget. The base budget affords resources to allow the council to continue to provide services at the current standards and reflects previously agreed policy decisions by both Council and Cabinet.
8. These figures are provisional and may be subject to change as the work continues for refining the budget. The paragraphs below identify how the budget requirement for 2025/26 has been reached.

2025/26 revenue base budget build changes

9. Appendix A.1 summarises the movements in the base service budgets from 2024/25 to 2025/26. The following paragraphs detail these movements.

Opening budget adjustments (appendix A.2)

10. A total of £387,687 has been added to the base budget in 2025/26 for one-off items agreed in previous budgets.

Inflation, salary increments and other salary adjustment (appendix A.3)

11. Together these total £1,127,086. For all council employees an estimate of the increase in salary is budgeted for 2025/26. The final pay award is under negotiation with UNISON. Increments payable to council employees not at the top of their salary range total £153,865. Other salary adjustments represent a cost of £96,424. We have not budgeted for the two per cent increase in employer's National Insurance contributions as the Government has indicated that councils will be compensated for the additional direct staff costs they incur following this change.

Essential Growth (appendix A.4)

12. These items total £987,250. They comprise of additional expenditure, which is considered unavoidable, and reflect changes that have occurred in the current year, or which are known will happen in 2025/26. These have been through a robust scrutiny by officers to ensure that they are essential growth items.

Base budget savings (appendix A.5)

13. These items total £579,977. These base budget savings are reductions in costs identified by officers which are the result of more efficient working or previously agreed policy decisions, cost reductions outside the council's control, or correction to budgets.

Revenue contingency

14. The contingency budget was set at £400,000 for 2024/25, and it is proposed to leave this unchanged in 2025/26.

Managed vacancy factor

15. For 2024/25 the managed vacancy factor was set at £500,000, and it is proposed to leave this unchanged in 2025/26, noting that this may require vacancies to be held back for a period of time, when they arise.

In year savings target

16. Included within the base budget is £100,000 of ongoing savings per annum from transformation activity, representing an in-year savings target. This does not represent a target for the team as not all transformation savings will emanate from the work of the transformation team, but instead represents an acknowledgement of the need to continually seek improvement and efficiencies in service delivery and is something that has been regularly achieved by the Council over time.

Discretionary revenue growth and savings

17. Discretionary revenue growth and savings do not form part of the base budget build, and none are therefore included in the budgets here. Any such items that are brought forward as part of the final budget setting proposals in February 2025 must reflect

activities linked to corporate plan priorities and will need to reflect the impact on the Councils longer term financial position. These may include member aspirations and bids.

Investment Income

18. Interest rates have remained higher than anticipated for longer than expected. As such it is currently expected that £4,078,195 will be earned from the council's investments in 2025/26 which will be used to support revenue expenditure in 2025/26. The estimate of investment income will be further refined ahead of the final budget setting report.
19. The proposed transfers from previously agreed earmarked reserves total £662,446 and reflects:
 - A transfer **to** reserves of representing the affordable homes element of the New Homes Bonus (NHB) payment,
 - A transfer **from** reserves to fund the council's one-off costs associated with the exit and service transformation required when the Five Councils' Partnership contract ends in September 2025.

Government funding for revenue expenditure

20. At the time of writing this report the government has not issued the draft settlement. This is expected to be issued just before Christmas. In November, the government did issue a Local Government Finance Policy Statement. Whilst the policy statement did not confirm the amount of grant funding, it did confirm the following which are relevant to estimating the amount of funding the council will receive:
 - No council would see a reduction in "Core Revenue Spending Power", which represents the sum of government grants included in the settlement, plus council tax. However, in calculating core revenue spending power, it is assumed by government that council tax will rise in line with the maximum allowed under the proposed referendum limits. This means that, for some councils, the government grant funding element of core revenue spending power will reduce,
 - New Homes Bonus, which has become critical to the council's sustainability, remains in 2025/26. However, the policy statement clearly signalled that councils should assume, and therefore budget, that 2025/26 is the last year of the scheme,
 - A new income stream, the Extended Producer Responsibility for Packaging (pEPR) scheme, will come into force in 2025/26. This has not been included in the definition of core revenue spending power in 2025/26, although the policy statement and officials have indicated that that could change in future years. Indicative figures were subsequently provided to the council that have been included in the council's budget estimates for 2025/26. The government advised that, once confirmed figures have been provided, then the council will be guaranteed to receive at least that income in 2025/26.
21. Based on the contents of the policy statement, an estimate of government funding is shown in table 1 below. It should be noted that:

- The Settlement Funding assessment and associated indexation will increase with inflation,
- Business rates growth above baseline is estimated to remain unchanged,
- Government has indicated that it will cease the rural services delivery grant, and the services grant. These are immaterial to the council, and their loss in 2025/26 will be covered by the core revenue spending power guarantee referred to above,
- The New Homes Bonus figures has been estimated by LG Futures based on council data returns to government,
- It has been assumed that the council will not see its core revenue spending power increased. As such, the “Additional Funding/Funding Guarantee” amount represents a balancing figure to ensure the overall core revenue spending power is maintained.

Table 1: Estimate of government funding 2025/26

	2024/25 Settlement £	2025/26 Estimate £
Settlement Funding Assessment	(2,712,321)	(2,793,690)
Indexation	(474,137)	(488,361)
Business rates growth above baseline	(296,576)	(296,576)
Settlement Funding Assessment	(3,483,034)	(3,578,627)
Other funding		
New Homes Bonus	(2,292,019)	(1,595,827)
Rural Services Delivery Grant	(10,675)	0
Lower tier services grant	(15,083)	0
Additional funding/funding guarantee	(2,196,774)	(2,518,475)
Grand total	(7,997,585)	(7,692,929)
pEPR	0	(1,180,000)
Total settlement funding	(7,997,585)	(8,872,929)

22. At this stage, based on estimates of government funding and the latest base budget position, and without discretionary increases proposed by Cabinet, there will be a balanced budget proposal to Council for 2025/26. At this time officers are aware that responding the proposals included within the devolution white paper will almost certainly require additional staff resources over the medium-term.

Capital programme 2025/26 to 2029/30

23. The capital programme has been reviewed in detail by heads of service in conjunction with finance staff as part of the budget monitoring and challenge process and has been changed to reflect recent decisions and current expectation of the spending profile. This is the latest capital programme as at 18 November and does not reflect decisions taken after that date. A table summarising the latest capital programme is shown below and a detailed capital programme included as Appendix B. As with revenue expenditure no discretionary growth beyond that previously agreed has been included in this capital programme.

Table 2: Summary of capital programme & financing 2025/26 to 2029/30

£000	2024/25 Latest Budget	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Capital programme approved	21,891	12,012	7,000	7,082	3,706	2,674	54,365
Earmarked CIL funding - subject to individual scheme approval	615	832	195	55	50	0	1,747
Total Expenditure	22,506	12,844	7,195	7,137	3,756	2,674	56,112
Financing							
Grants and Contributions	8,398	2,343	2,346	2,627	2,786	1,974	20,474
Developer contributions - S106	710	2,976	635	406	171	171	5,068
Developer Contributions - CIL	8,210	1,904	247	115	60	10	10,545
Borrowing	0	3,785	3,967	3,989	739	519	13,000
Useable capital receipts	5,189	1,836	0	0	0	0	7,025
Total Financing	22,506	12,844	7,195	7,137	3,756	2,674	56,112
Estimated useable capital receipts at 31 March 2030							1,461

Issues for consideration

24. In 2024/25 the council increased council tax by £5, the maximum permitted without triggering a referendum. The MTFP estimate for 2025/26 assumed that council tax would also increase by £5 assuming the same referendum principles apply. The policy statement confirmed that the draft referendum principles for council tax for 2025/26 will be unchanged, so the maximum increase before a referendum will again be £5 and this will be reflected in the proposed budget.

Future prospects

25. Whilst the Local Government Finance Policy Statement has provided a clear indication of the minimum level of government funding the council can expect to receive in 2025/26, beyond that there is now considerable uncertainty. As such, officers have not prepared a draft Medium Term Financial Plan (MTFP) at this stage.
26. It is hoped that the forthcoming settlement details, which the policy statement suggests will include initial consultation around future funding principles, will give an indication of the likely changes in future government funding.
27. The policy statement makes clear that the government’s intention is to make sure that “funding reflects local need and demand for services, and an area’s ability to raise income locally”. It indicates the following steps to achieve this:
- For 2025/26, “introduce a new ‘Recovery Grant’, worth £600 million, which will increase the efficiency of our funding by targeting money towards areas with greater need and demand for services (we have used deprivation as a proxy for this), and less ability to raise income locally”. Officers do not that anticipate the council receiving any significant income from this new funding stream,
 - “From 2026-27, we want to fundamentally improve the way we fund councils and direct funding to where it is most needed, based on an up-to-date assessment of need and local resources. These reforms will build on the proposals set out in the previous government’s review of Relative Needs and Resources (also referred to as the ‘Fair Funding Review’), using the best available evidence to inform local authority funding allocations. We will move gradually towards an updated system and will invite views on possible transitional arrangements to determine how local

authorities reach their new funding allocations". The narrative of the policy statement does suggest that some councils could lose government funding in future, based on the revised assessment of needs and resources, with such funding being "redirected" elsewhere – it remains to be seen if, and to what extent, this council will be so affected,

- Also in 2026/27, "*We intend to 'reset' the business rates retention system, as was originally intended when the previous government established the system. This is long overdue given that there has been no reset of the system since its introduction in 2013-14*". Under a reset business rates growth above baseline is at risk, and this income won't be relied upon in future estimates of funding until further clarity is provided.

28. In preparing the final budget report for Cabinet, officers will use the most up to date information available to prepare an MTFP for approval as part of the budget setting report. It is likely that the future financial position will be challenging as, as well as the uncertainty over future government funding, the council faces significant uncertainty in a number of other areas.
29. The council continues to be benefit from interest rates remaining higher than expected. At some point however, interest rates will fall, and the council will see a reduction in income from its investments that will reduce the amount of money available to fund revenue expenditure. Investment income will also reduce as the council's capital reserves are used to fund the current capital programme. In short, any reduction in the level of reserves, will always create an associated unfunded revenue pressure.
30. As previously reported, the council has a number of significant contracts for service provision coming to an end within the next three years. These are:
 - Five Councils' Partnership - 2025
 - Car parking services – 2025
 - Waste and street cleaning – 2026
 - Leisure services - 2026
31. For the Five Councils' Partnership and car parking service, the 2025/26 base budgets include officers' latest estimates of the costs of future service provision. However, the future costs of waste, street cleansing and leisure services provision are not known, and have not been estimated at this time, but work to address this, based on officers' professional opinion, will be undertaken before the budget report to Cabinet.

Financial Implications

32. The financial implications are set out in the body of this report.

Legal Implications

33. This report is for information only and therefore there are no direct legal implications.

Climate and ecological impact implications

34. As agreed with the climate team, the use of the Climate Impact Assessment Tool is not appropriate for this report as it is looking at the Council's overall budget.

Equalities implications

35. This report is for information only and therefore there are no equalities implications.

Risks

36. This report is for information only and therefore there are no risk implications.

Other Implications

37. None

Conclusion

38. This report brings together all known, relevant income and expenditure and funding information. This should aid members in understanding the issues to be faced in setting the 2025/26 budget and allow them to consider and challenge that information before Cabinet recommends its 2025/26 revenue and longer-term capital budget to Council in February 2025.

Appendices

Appendix A.1 Revenue budget 2025/26

Appendix A.2 Opening budget adjustments

Appendix A.3 Inflation, salary increments and other salary adjustments

Appendix A.4 Essential growth

Appendix A.5 Base budget savings

Appendix B Latest capital programme

Vale of White Horse DC - revenue budget summary 2025/26

	2024/25 Budget	2025/26 Budget	Appendix Ref:
Opening base budget 2024/25		22,340,194	
Revision to base budget			
Opening budget adjustments		387,687	Appendix A.2
Inflation, salary increments and other salary adjustments		1,127,086	Appendix A.3
Essential growth - one-off		179,536	Appendix A.4
Essential growth - ongoing		807,714	
Base budget savings		(579,977)	Appendix A.5
Total base budget after revisions	22,340,194	24,262,240	
Gross treasury income	(5,004,589)	(4,093,837)	
Net expenditure	17,335,605	20,168,403	
Funding			
(Funding from reserves)/contribution to reserves	1,061,423	(662,446)	
Funding from government grants and council tax	(18,397,028)	(19,505,957)	
Total Funding	(17,335,605)	(20,168,403)	
Council tax yield requirement	(9,104,284)	(9,564,206)	

Vale of White Horse DC - 2025/26 budget build changes
Opening Budget Adjustments

Appendix A.2

			Spending profile					
Servgrp	Year of bid	Description	2025/26	2026/27	2027/28	2028/29	2029/30	
Corporate Management								
1	CMTR	2024/25	Additional commercial support to SMT as a number of significant contracts come to an end	50,000	0	-50,000	-50,000	-50,000
			50,000	0	-50,000	-50,000	-50,000	
Communities								
2	COMR	2024/25	Additional budget for maintenance costs to be brought in line with actual spend - Beacon	0	-4,000	-4,000	-4,000	-4,000
3	COMR	2024/25	Increase to reflect annual contract cost of cleaning in recent years - Beacon	0	-15,500	-15,500	-15,500	-15,500
4	COMR	2024/25	Budget increase to accommodate programming at current levels - Beacon	0	-20,000	-20,000	-20,000	-20,000
5	COMR	2024/25	Consultant resource to assist with implementation of Arts Centre review decisions & fundraising - Beacon	-700	-700	-700	-700	-700
6	COMR	2024/25	Adjustments to income budget to reflect anticipated growth - Beacon	-12,884	-13,528	-14,204	-14,914	-14,914
7	COMR	2023/24	Funding to provide a community hub	-200,000	-200,000	-200,000	-200,000	-200,000
8	COMR	2024/25	Vale's contribution to the Move Together county wide programme, which runs for three years	0	0	-55,551	-55,551	-55,551
			-213,584	-253,728	-309,955	-310,665	-310,665	

Vale of White Horse DC - 2025/26 budget build changes
Opening Budget Adjustments

Appendix A.2

				Spending profile				
Servgrp	Year of bid	Description	2025/26	2026/27	2027/28	2028/29	2029/30	
Corporate Services								
9	CSVR	2024/25	New IT posts to support the return of IT systems inhouse.	0	-36,291	-36,291	-36,291	-36,291
10	CSVR	2024/25	Implementation of IT Service Management Software ahead of the end of the Five Councils' Partnership	-10,000	-10,000	-10,000	-10,000	-10,000
11	CSVR	2024/25	Introduction of an automated switchboard ahead of the end of the Five Councils' partnership	-6,275	-12,550	-12,550	-12,550	-12,550
12	CSVR	2013/14	Bi annual residents survey costs	24,000	0	24,000	0	24,000
13	CSVR	2024/25	Implementation of social media management software	-10,000	-10,000	-10,000	-10,000	-10,000
14	CSVR	2024/25	Minor savings across the service	10,957	10,957	10,957	10,957	10,957
15	CSVR	2024/25	Restructure of People & Culture team	33,063	56,680	56,680	56,680	56,680
			41,745	-1,204	22,796	-1,204	22,796	

Vale of White Horse DC - 2025/26 budget build changes
Opening Budget Adjustments

Appendix A.2

				Spending profile				
Servgrp	Year of bid	Description	2025/26	2026/27	2027/28	2028/29	2029/30	
Development & Corporate Landlord								
16	DCLR	2024/25	Consultancy support ahead of the end of the car parks contract in 2025/26	-15,167	-15,167	-15,167	-15,167	-15,167
17	DCLR	2024/25	Increased site & costs for countryside contract (net of s106 contributions)	-17,102	-18,092	-18,058	-14,988	-14,988
18	DCLR	2023/24	Play areas increase in cost of repairs and maintenance contract	1,000	1,000	1,000	1,000	1,000
19	DCLR	2024/25	Additional Grounds Maintenance support officer following recommendations from transformation project	-42,888	-42,888	-42,888	-42,888	-42,888
20	DCLR	2024/25	Project Officer to progress essential contracts, procurements and projects across property	-27,492	-27,492	-27,492	-27,492	-27,492
21	DCLR	2022/23	Office accommodation costs following departure from 135 Milton Park	45,161	45,161	45,161	45,161	45,161
22	DCLR	2024/25	Costs of insurance/reinstatement valuations required every 3 years for council properties	-20,000	-20,000	-20,000	-20,000	-20,000
23	DCLR	2024/25	Feasibility work on the Charter complex in Abingdon to determine redevelopment options - primarily grant funded	-8,000	-8,000	-8,000	-8,000	-8,000
24	DCLR	2022/23	Increased expenditure and reduced rental income from council properties	63,238	63,238	63,238	63,238	63,238
25	DCLR	2023/24	Reduction in service charges and rental income at Abbey House	97,478	270,896	270,896	270,896	270,896
26	DCLR	2024/25	Consultancy support ahead of the end of the current leisure contract in 2026/27	0	-30,000	-30,000	-30,000	-30,000
			76,228	218,656	218,690	221,760	221,760	

Vale of White Horse DC - 2025/26 budget build changes
Opening Budget Adjustments

Appendix A.2

Page 14

				Spending profile				
Servgrp	Year of bid	Description	2025/26	2026/27	2027/28	2028/29	2029/30	
Finance								
27	FINR	2014/15	Actuarial Fees	0	15,000	0	0	15,000
				0	15,000	0	0	15,000
Housing & Environment								
28	HAER	2024/25	Net increase in costs of the waste service following extension of the waste contract	71,446	19,446	-25,000	-25,000	-25,000
29	HAER	2024/25	Minor savings across the service	0	-30,167	-30,167	-30,167	-30,167
30	HAER	2023/24	Additional resource for waste contract re-tender	-43,891	-43,891	-43,891	-43,891	-43,891
31	HAER	2023/24	Waste project officers required for work on waste contract	-52,056	-52,056	-52,056	-52,056	-52,056
32	HAER	2023/24	Fixed term housing officer required due to increase in workload	-5,294	-5,294	-5,294	-5,294	-5,294
33	HAER	2024/25	Increased repairs and maintenance costs associated with mobile home parks.	-16,000	-16,000	-16,000	-16,000	-16,000
				-45,795	-127,962	-172,408	-172,408	-172,408
Legal & Democratic								
34	LEGR	2024/25	District and parish elections	0	50,000	200,000	0	0
				0	50,000	200,000	0	0
Partnerships								
35	PAIR	2022/23	5CP costs associated with exit and service transformation	532,593	-250,000	-250,000	-250,000	-250,000
36	PAIR	2024/25	Additional staffing support for the end of the Five Councils' Partnership contract which ends in 2025/26	0	-33,342	-33,342	-33,342	-33,342

Vale of White Horse DC - 2025/26 budget build changes
Opening Budget Adjustments

Appendix A.2

				Spending profile				
Servgrp	Year of bid	Description	2025/26	2026/27	2027/28	2028/29	2029/30	
			532,593	-283,342	-283,342	-283,342	-283,342	
Planning								
37	PLAR	2024/25	Anticipated short term fall in planning fee income in current economic climate	-31,250	-62,500	-93,750	-125,000	-125,000
				-31,250	-62,500	-93,750	-125,000	-125,000
Policy & Programmes								
38	POLR	2024/25	Additional staffing to support the National Infrastructure Project	-22,250	-44,501	-44,501	-44,501	-44,501
39	POLR	2024/25	One-off budget required to undertake duty to cooperate work in planning policy	0	-15,000	-15,000	-15,000	-15,000
				-22,250	-59,501	-59,501	-59,501	-59,501
Total			387,687	-504,581	-527,470	-780,360	-741,360	

Vale of White Horse DC - 2025/26 budget build changes
 Inflation, salary increments and other salary adjustments

Appendix A.3

Detail	Spending profile:				
	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
ALL SERVICES					
Salary inflation	764,334	1,076,182	1,394,267	1,718,714	2,049,650
Salary increments	153,865	310,807	470,888	634,170	800,718
Other salary adjustments	96,424	98,353	100,320	102,326	104,373
Other inflation	112,464	206,033	276,211	336,154	397,296
Grand total	1,127,086	1,691,375	2,241,685	2,791,364	3,352,036

Vale of White Horse DC - 2025/26 budget build changes
Essential Growth

Appendix A.4

Servgrp	Description	One off/ Ongoing	2025/26	2026/27	2027/28	2028/29	2029/30	
Communities								
1	COMR	CCTV Reduction in Monitoring Fees	Ongoing	16,358	16,358	16,358	16,358	16,358
2	COMR	Community Safety reduction in Government grant income	Ongoing	35,167	35,167	35,167	35,167	35,167
3	COMR	Adjustment to staff apportionment between councils - Sports Development Team	Ongoing	11,866	11,866	11,866	11,866	11,866
				63,391	63,391	63,391	63,391	63,391
Corporate Services								
4	CSVR	Additional costs as a result of ICT returning inhouse	Ongoing	135,444	95,888	95,888	95,888	95,888
5	CSVR	Additional IT posts to support the return of the service inhouse	Ongoing	122,070	122,070	122,070	122,070	122,070
6	CSVR	P&C restructure 24/25 growth correction	Ongoing	50,317	50,317	50,317	50,317	50,317
7	CSVR	Zellis payroll system new standalone contract from June 25	Ongoing	17,385	26,582	26,582	26,582	26,582
				325,216	294,857	294,857	294,857	294,857
Development & Corporate Landlord								
8	DCLR	Corporate Landlord Model restructure	Ongoing	47,050	47,050	47,050	47,050	47,050
9	DCLR	Reduction in income from OCC and GLL in respect of grounds maintenance	Ongoing	81,112	60,448	60,448	60,448	60,448
10	DCLR	Additional surveyor to backfill existing team and liaise with OCC in respect of leisure procurement and joint use	One Off	54,000	0	0	0	0
11	DCLR	Additional hours for work outside of initial contract scope - Leisure services - split equally between South and Vale	One Off	10,236	0	0	0	0
12	DCLR	Specialist consultant support for leisure procurement - 50 weeks - split equally between South and Vale	One Off	85,300	0	0	0	0
				277,698	107,498	107,498	107,498	107,498

Vale of White Horse DC - 2025/26 budget build changes
Essential Growth

Appendix A.4

Servgrp	Description	One off/ Ongoing	2025/26	2026/27	2027/28	2028/29	2029/30
Housing & Environment							
13	HAER	Review temporary posts across service	Ongoing	43,891	43,891	43,891	43,891
14	HAER	Additional staffing required due to increasing demands on the housing service	Ongoing	17,318	17,318	17,318	17,318
				61,209	61,209	61,209	61,209
Legal & Democratic							
15	LEGR	Additional legal resources to support leisure procurement	One Off	30,000	0	0	0
				30,000	0	0	0
Partnerships							
16	PAIR	Increase in Capita contract fees	Ongoing	200,000	400,000	400,000	400,000
				200,000	400,000	400,000	400,000
Policy & Programmes							
17	POLR	Staffing update following Insight & Policy structure change	Ongoing	29,736	29,736	29,736	29,736
				29,736	29,736	29,736	29,736
				987,250	956,691	956,691	956,691

Vale of White Horse DC - 2025/26 budget build changes
Base budget savings

Appendix A.5

Servgrp	Description	2025/26	2026/27	2027/28	2028/29	2029/30	
Communities							
1	COMR	Adjustment to staff apportionment between councils in respect of several posts	-71,624	-71,624	-71,624	-71,624	-71,624
2	COMR	Minor savings across the service	-7,147	-7,147	-7,147	-7,147	-7,147
4	COMR	Increase in Taxi Licence Fee Income	-23,000	-23,000	-23,000	-23,000	-23,000
5	COMR	Budget removed as externally funded - Move together	-55,551	-55,551	0	0	0
			-157,322	-157,322	-101,771	-101,771	-101,771

Corporate Services							
6	CSVR	Customer services team budget release	-43,983	-43,983	-43,983	-43,983	-43,983
7	CSVR	Minor savings across the service	-33,951	-33,951	-33,951	-33,951	-33,951
			-77,934	-77,934	-77,934	-77,934	-77,934

Development & Corporate Landlord							
8	DCLR	Reduction in expenses as lease vehicles will be provided for operatives	-10,000	-10,000	-10,000	-10,000	-10,000
9	DCLR	Minor savings across the service	-18,671	-18,671	-18,671	-18,671	-18,671
10	DCLR	More car parking income expected per actuals 24/25	-39,500	-39,500	-39,500	-39,500	-39,500
11	DCLR	Saba contract change in % between South and Vale	-55,653	-55,653	-55,653	-55,653	-55,653
12	DCLR	Increase in letting fees for council properties	0	-12,251	-46,001	-46,001	-46,001
13	DCLR	Anticipated income for Abbey House leases	86,498	-75,575	-75,575	-75,575	-75,575
			-37,326	-211,650	-245,400	-245,400	-245,400

Finance							
14	FINR	Cost of collection allowance	-14,811	-14,811	-14,811	-14,811	-14,811
15	FINR	Minor savings across the service	-31,680	-31,680	-31,680	-31,680	-31,680
16	FINR	Reduction in net housing benefits budget	-37,397	-37,397	-37,397	-37,397	-37,397
17	FINR	Reduction in budgeted bad debt provision	-72,137	-72,137	-72,137	-72,137	-72,137
			-156,025	-156,025	-156,025	-156,025	-156,025

Housing & Environment							
18	HAER	Increase in garden waste income budget based on average increase in customers per year	-68,000	-68,000	-68,000	-68,000	-68,000
19	HAER	Minor savings across the service	-38,184	-38,184	-38,184	-38,184	-38,184
			-106,184	-106,184	-106,184	-106,184	-106,184

Legal & Democratic							
20	LEGR	Removal of parish & district elections budget as only required periodically	-25,000	-25,000	-25,000	-25,000	-25,000
			-25,000	-25,000	-25,000	-25,000	-25,000

Planning							
21	PLAR	Increase in Building Control Income	-13,937	-13,937	-13,937	-13,937	-13,937
22	PLAR	Minor-savings across the service	-6,249	-6,249	-6,249	-6,249	-6,249
			-20,186	-20,186	-20,186	-20,186	-20,186

Total			-579,977	-754,301	-732,500	-732,500	-732,500
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VALE OF WHITE HORSE DISTRICT COUNCIL		Budget						Financing					
CAPITAL PROGRAMME	£'000	Latest						Grants	S106	CIL	Other	Capital	
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	Total			conts.	receipts & borrowing	Total
APPROVED PROGRAMME													
Corporate Services	149	325	20	20	20	20	554	0	0	0	0	554	554
Development & Corporate Landlord	13,308	4,657	1,299	300	15	15	19,595	7,077	4,031	3,832	0	4,654	19,595
Finance	4,948	0	0	0	0	0	4,948	0	0	4,948	0	0	4,948
Housing & Environment	2,942	6,629	4,331	6,362	3,271	2,239	25,774	13,397	1,002	0	0	11,375	25,774
Legal Services	109	0	0	0	0	0	109	0	0	18	0	90	109
Policy & Programmes	35	0	950	0	0	0	985	0	35	0	0	950	985
Contingency	400	400	400	400	400	400	2,400	0	0	0	0	2,400	2,400
	21,891	12,012	7,000	7,082	3,706	2,674	54,365	20,474	5,068	8,799	0	20,024	54,365
Earmarked CIL funding - subject to individual scheme approval	615	832	195	55	50	0	1,747			1,747			1,747
GRAND TOTAL	22,506	12,844	7,195	7,137	3,756	2,674	56,112	20,474	5,068	10,545	0	20,024	56,112

Corporate Services		Scheme								
IT hardware (laptops)	YD09	14	20	20	20	20	20	114	114	
Portable Audio System	YD16	0	22	0	0	0	0	22	22	
IT Network Equipment	YD17	85	0	0	0	0	0	85	85	
Technology Strategy	YP18	0	257	0	0	0	0	257	257	
HR & Payroll Replacement	YD18	50	0	0	0	0	0	50	50	
General Ledger	YF07	0	26	0	0	0	0	26	26	
		149	325	20	20	20	20	554	554	
Development & Corporate Landlord									0	
The Beacon Fire Safety Improvements	YC101	50	0	0	0	0	0	50	50	
The Beacon Wantage capital improvements	YC31	95	0	0	0	0	0	95	95	
WHLC - Partition Netting & Boards	YC107	24	0	0	0	0	0	24	24	
Wantage gym kit replacement	YC108	75	0	0	0	0	0	75	75	
WHLTC café toilets	YC109	0	50	0	0	0	0	50	50	
WHLTC sports hall corridor floor	YC110	20	0	0	0	0	0	20	20	
Leisure Centre - essential works	YC39	0	0	0	0	0	0	0	0	
VWHT&LC Fitness Extension / Reception refurb	YC56	187	0	0	0	0	0	187	187	
WHLC additional fitness equipment	YC57	0	175	0	0	0	0	175	175	
WHLC gym equipment upgrade	YC59	190	0	0	0	0	0	190	190	
Faringdon LC gym equipment replacement	YC60	64	0	0	0	0	0	64	64	
Faringdon Pitch	YC67	0	882	0	0	0	0	882	882	
WHLC Disabled access & changing places	YC79	6	90	0	0	0	0	96	96	
Faringdon Leisure Centre ASHP	YC80	17	0	0	0	0	0	17	17	
Wantage Leisure Centre decarbonisation	YC91	1,522	53	0	0	0	0	1,575	1,575	
VWHT&LC decarbonisation	YC92	5,070	178	0	0	0	0	5,248	5,248	
Wantage Teaching Pool	YC95	0	2,340	60	0	0	0	2,400	2,400	
Contributions to SODC - Didcot Wave	YC96	0	409	404	235	0	0	1,048	1,048	
Faringdon LC - sports hall floor	YC98	0	0	0	0	0	0	0	0	
WHT&LC - Outdoor tennis courts	YC99	149	0	0	0	0	0	149	149	
SPF Development & promotion of visitor economy - E17	YE02	520	0	0	0	0	0	520	520	
REPF Micro and small enterprise grants	YE05	321	0	0	0	0	0	321	321	
REPF Social economy grants	YE06	38	0	0	0	0	0	38	38	
REPF Civil society and community group grants	YE07	72	0	0	0	0	0	72	72	
Car park lighting improvements	YA33	20	23	0	0	0	0	43	43	

VALE OF WHITE HORSE DISTRICT COUNCIL		Budget							Financing					
CAPITAL PROGRAMME		Latest							Grants	S106	CIL	Other conts.	Capital receipts & borrowing	Total
	£'000	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	Total						
Changes to Rye Farm car park	YA34	0	85	0	0	0	0	85			85			85
Renovation Charter Car Park	YA45	25	0	0	0	0	0	25					25	25
Sparsholt Sewage Works	YA46	346	0	0	0	0	0	346					346	346
Car park resurfacing	YA49	0	0	43	50	0	0	93			93			93
Grounds Maintenance equipment	YA51a	0	25	0	0	0	0	25					25	25
Grounds Maintenance electric vehicles	YA51b	0	0	50	0	0	0	50					50	50
Civil Parking Enforcement	YA55	7	0	0	0	0	0	7					7	7
Grounds Maintenance Nursery	YA60	0	30	126	0	0	0	156					156	156
Electric Vehicle for Parks	YA61	0	20	0	0	0	0	20					20	20
Grounds Maintenance Hub	YA63	0	0	101	0	0	0	101					101	101
Hales Meadows Pathways and Moorings	YA64	40	0	0	0	0	0	40					40	40
Sewage Treatment Works Refurbishment	YA65	0	132	200	0	0	0	332					332	332
Car Park Refurbishment inc Rain Garden - Portway, Wantage	YA70	303	0	0	0	0	0	303	169		134			303
Car Park Refurbishment inc Rain Garden - Cattle Market, Abingdon	YA71	274	0	0	0	0	0	274	143		131			274
New and Upgraded Parks Facilities	YC03A	49	15	15	15	15	15	124			80		44	124
Pebble Hill MHP - additional berths	YA59	16	50	300	0	0	0	366					366	366
Local Authority Housing Fund	YH30	2,467	0	0	0	0	0	2,467	1,217				1,250	2,467
Closed Churchyard boundary walls	YB03	172	0	0	0	0	0	172					172	172
Essential works Abbey house - Fire stopping	YA29	380	0	0	0	0	0	380					380	380
Public Conveniences refurbishment programme	YA50	76	0	0	0	0	0	76					76	76
Property essential works	YA54	49	0	0	0	0	0	49					49	49
Refurbishment, Portway public toilets, Wantage	YA56	0	0	0	0	0	0	0					0	0
Property - resurfacing	YA58	90	0	0	0	0	0	90					90	90
Charter Medical - boilers	YA62	80	0	0	0	0	0	80					80	80
The Beacon Toilet and Kitchen refit	YC102	40	100	0	0	0	0	140					140	140
Shrivenham Sports Pavillion	YC81	379	0	0	0	0	0	379		379				379
Smiths Wharf Playground	YC94	76	0	0	0	0	0	76					76	76
		13,308	4,657	1,299	300	15	15	19,595	7,077	4,031	3,832	0	4,654	19,595
Finance														
CIL - OCC	YD14	2,112	0	0	0	0	0	2,112			2,112			2,112
CIL - Healthcare	YD15	2,836	0	0	0	0	0	2,836			2,836			2,836
		4,948	0	0	0	0	0	4,948	0	0	4,948	0	0	4,948
Housing & Environment														
Disabled Facilities Grants	YH05	1,476	2,188	2,346	2,627	2,786	1,974	13,397	13,397					13,397
Pebble Hill MHP - Annex Roof Replacement	YA66	44	44	44	44	44	0	220					220	220
Pebble Hill Mobile Home Park Drainage Improvements	YA67	0	191	0	0	0	0	191					191	191
Woodlands Mobile Home Park Drainage Improvements	YA68	28	0	0	0	0	0	28					28	28
Woodlands Mobile Home Park Resurfacing	YA69	0	176	176	176	176	0	704					704	704
Waste Collection Bins	YC23	157	161	171	171	171	171	1,002		1,002				1,002
Energy Grants	YC54	10	10	10	10	10	10	60					60	60
Waste Collection Vehicles	YE04	950	1,750	1,500	3,250	0	0	7,450					7,450	7,450
Home Repairs Target	YH06	84	84	84	84	84	84	504					504	504
Waste Depot	YE03	193	2,025	0	0	0	0	2,218					2,218	2,218
		2,942	6,629	4,331	6,362	3,271	2,239	25,774	13,397	1,002	0	0	11,375	25,774

VALE OF WHITE HORSE DISTRICT COUNCIL		Budget							Financing						
CAPITAL PROGRAMME		£'000	Latest 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	Total	Grants	S106	CIL	Other conts.	Capital receipts & borrowing	Total
Legal Services															
Replacement CCTV cameras	YH12	109	0	0	0	0	0	0	109			18		90	109
Policy & Programmes															
Artistic Paving & Seating at Portway, Wantage	YC106	35	0	0	0	0	0	0	35		35			950	35
New Office Accomodation fit-out	000	0	0	950	0	0	0	0	950					950	950
		35	0	950	0	0	0	0	985	0	35	0	0	950	985
Contingency															
Minor Works	YM00	400	400	400	400	400	400	400	2,400					2,400	2,400
Earmarked CIL funding - subject to individual scheme approval															
VWHT&LC, Abingdon - Refurbishment of Tennis Courts - Clay	YC103	0	400	0	0	0	0	0	400			400			400
Faringdon Leisure Centre - pool filters	YC83	0	102	0	0	0	0	0	102			102			102
Wantage Leisure Centre - changing village	YC84	0	160	0	0	0	0	0	160			160			160
VWHT&LC, Abingdon - Refurbishment of Tennis Courts - Astro Turf	YC104	0	0	0	0	0	0	0	0			0			0
New and Upgraded Play equipment	YC03B	100	140	140	0	0	0	0	380			380			380
Footpath Enhancement, Abingdon	YC105	13	0	0	0	0	0	0	13			13			13
Botley pavillion	YC87	250	0	0	0	0	0	0	250			250			250
Tree planting and biodiveristy enhancement	YC88	0	25	50	50	50	50	0	175			175			175
Parks & open spaces - facilities improvements incl bridge in Abbey Meadows	YC89	247	0	0	0	0	0	0	247			247			247
Letcombe Brook	YC90	5	5	5	5	0	0	0	20			20			20
		615	832	195	55	50	0	0	1,747	0	0	1,747	0	0	1,747