

**Appendix 4f - Detailed General Fund Budget Changes 2025/65-2027/28 - Corporate Budgets**

| Overall Summary |  |  |  |  |                 | Contract<br>Inflation | Budget<br>Pressures | Efficiency<br>Savings | Invest to<br>Save | Income,<br>Fees and<br>Charges | Total  |
|-----------------|--|--|--|--|-----------------|-----------------------|---------------------|-----------------------|-------------------|--------------------------------|--------|
| Service         |  |  |  |  |                 | £'000                 | £'000               | £'000                 | £'000             | £'000                          | £'000  |
| 1               |  |  |  |  | Corporate       | 6,939                 | 10,202              | (300)                 | -                 | (3,091)                        | 13,750 |
| 2               |  |  |  |  | Corporate Total | 6,939                 | 10,202              | (300)                 | -                 | (3,091)                        | 13,750 |

  

| Summary of MTFS Position |  |  |  |  |                   | February 2024 MTFS Agreed Movements |         |         | New Changes to MTFS to be agreed |         |         | Total Movement per Year |         |         | Total     |
|--------------------------|--|--|--|--|-------------------|-------------------------------------|---------|---------|----------------------------------|---------|---------|-------------------------|---------|---------|-----------|
| Service Pressures        |  |  |  |  |                   | 2025/26                             | 2026/27 | 2027/28 | 2025/26                          | 2026/27 | 2027/28 | 2025/26                 | 2026/27 | 2027/28 | All Years |
|                          |  |  |  |  |                   | £'000                               | £'000   | £'000   | £'000                            | £'000   | £'000   | £'000                   | £'000   | £'000   | £'000     |
| 3                        |  |  |  |  | Corporate Budgets | 7,686                               | 3,273   | -       | 36                               | 3,655   | 2,491   | 7,722                   | 6,928   | 2,491   | 17,141    |
| 4                        |  |  |  |  | Directorate Total | 7,686                               | 3,273   | -       | 36                               | 3,655   | 2,491   | 7,722                   | 6,928   | 2,491   | 17,141    |

  

|                 |  |  |  |  |                         | February 2024 MTFS Agreed Movements |         |         | New Changes to MTFS to be agreed |         |         | Total Movement per Year |         |         | Total     |
|-----------------|--|--|--|--|-------------------------|-------------------------------------|---------|---------|----------------------------------|---------|---------|-------------------------|---------|---------|-----------|
| Service Savings |  |  |  |  |                         | 2025/26                             | 2026/27 | 2027/28 | 2025/26                          | 2026/27 | 2027/28 | 2025/26                 | 2026/27 | 2027/28 | All Years |
|                 |  |  |  |  |                         | £'000                               | £'000   | £'000   | £'000                            | £'000   | £'000   | £'000                   | £'000   | £'000   | £'000     |
| 5               |  |  |  |  | Corporate Budgets       | -                                   | -       | -       | (6,154)                          | 2,763   | -       | (6,154)                 | 2,763   | -       | (3,391)   |
| 6               |  |  |  |  | Corporate Budgets Total | -                                   | -       | -       | (6,154)                          | 2,763   | -       | (6,154)                 | 2,763   | -       | (3,391)   |
| 7               |  |  |  |  | Corporate Budgets Total | 7,686                               | 3,273   | -       | (6,118)                          | 6,418   | 2,491   | 1,568                   | 9,691   | 2,491   | 13,750    |

**Schedule of Detailed Budget Change Proposals**

| Line                     | Bid Reference       | Bid Type  | Previous Bid Ref    | Service                                               | February 2024 MTFS Agreed Movements |              |         | New Changes to MTFS to be agreed |              |              | Total Movement per Year |              |              | Total          |
|--------------------------|---------------------|-----------|---------------------|-------------------------------------------------------|-------------------------------------|--------------|---------|----------------------------------|--------------|--------------|-------------------------|--------------|--------------|----------------|
|                          |                     |           |                     |                                                       | 2025/26                             | 2026/27      | 2027/28 | 2025/26                          | 2026/27      | 2027/28      | 2025/26                 | 2026/27      | 2027/28      | All Years      |
|                          |                     |           |                     |                                                       | £'000                               | £'000        | £'000   | £'000                            | £'000        | £'000        | £'000                   | £'000        | £'000        | £'000          |
| <b>Corporate Budgets</b> |                     |           |                     |                                                       |                                     |              |         |                                  |              |              |                         |              |              |                |
| 8                        | N/A - Technical Adj | Amendment | N/A - Technical Adj | Pay & Inflation                                       | 1,536                               | 2,241        | -       | 2,099                            | (9)          | 1,522        | 3,635                   | 2,232        | 1,522        | 7,389          |
| 9                        |                     |           | N/A - Technical Adj | Additional LCTRS Support                              | (450)                               | -            | -       | -                                | -            | -            | (450)                   | -            | -            | (450)          |
| 10                       |                     |           |                     | <b>Total Contractual Inflation</b>                    | <b>1,086</b>                        | <b>2,241</b> | -       | <b>2,099</b>                     | <b>(9)</b>   | <b>1,522</b> | <b>3,185</b>            | <b>2,232</b> | <b>1,522</b> | <b>6,939</b>   |
| 11                       | N/A - Technical Adj | Amendment | N/A - Technical Adj | Capital Financing Costs                               | 655                                 | 1,032        | -       | (1,714)                          | 120          | 908          | (1,059)                 | 1,152        | 908          | 1,001          |
| 12                       | N/A - Technical Adj | Amendment | N/A - Technical Adj | Movement to / (from) Reserves                         | 2,864                               | -            | -       | (3,725)                          | 3,544        | 61           | (861)                   | 3,544        | 61           | 2,744          |
| 13                       | N/A - Technical Adj | Amendment | N/A - Technical Adj | ASC Funding Reform Contingency                        | 2,381                               | -            | -       | (2,381)                          | -            | -            | -                       | -            | -            | -              |
| 14                       |                     |           | N/A - Technical Adj | Release Utilities Contingency                         | 497                                 | -            | -       | (497)                            | -            | -            | -                       | -            | -            | -              |
|                          |                     |           | N/A - Technical Adj | Corporate Contingency                                 | -                                   | -            | -       | 3,238                            | -            | -            | 3,238                   | -            | -            | 3,238          |
| 15                       | N/A - Technical Adj | Amendment | N/A - Technical Adj | Housing Benefit Subsidy                               | 203                                 | -            | -       | 2,931                            | -            | -            | 3,134                   | -            | -            | 3,134          |
|                          |                     |           | N/A - Technical Adj | Transfers of Grants Rolled into Revenue Support Grant | -                                   | -            | -       | 62                               | -            | -            | 62                      | -            | -            | 62             |
| 16                       | CORP-2526-01        | Amendment | DOR-2425-22         | External Audit Fees                                   | -                                   | -            | -       | 23                               | -            | -            | 23                      | -            | -            | 23             |
| 17                       |                     |           |                     | <b>Total Budget Pressures</b>                         | <b>6,600</b>                        | <b>1,032</b> | -       | <b>(2,063)</b>                   | <b>3,664</b> | <b>969</b>   | <b>4,537</b>            | <b>4,696</b> | <b>969</b>   | <b>10,202</b>  |
| 18                       | N/A - Technical Adj | Amendment | N/A - Technical Adj | General Fund-HRA Recharge Realignment                 | -                                   | -            | -       | (300)                            | -            | -            | (300)                   | -            | -            | (300)          |
| 19                       |                     |           |                     | <b>Total Efficiency Savings</b>                       | -                                   | -            | -       | <b>(300)</b>                     | -            | -            | <b>(300)</b>            | -            | -            | <b>(300)</b>   |
| 20                       |                     |           |                     |                                                       | -                                   | -            | -       | -                                | -            | -            | -                       | -            | -            | -              |
| 21                       |                     |           |                     | <b>Total Invest to Save</b>                           | -                                   | -            | -       | -                                | -            | -            | -                       | -            | -            | -              |
| 22                       | N/A - Technical Adj | Amendment | N/A - Technical Adj | Social Care Grant                                     | -                                   | -            | -       | (1,519)                          | -            | -            | (1,519)                 | -            | -            | (1,519)        |
|                          |                     | New       | N/A - Technical Adj | National Insurance Estimated Funding                  | -                                   | -            | -       | (1,572)                          | -            | -            | (1,572)                 | -            | -            | (1,572)        |
| 23                       | N/A - Technical Adj | New       | N/A - Technical Adj | Extended Producer Responsibility Funding              | -                                   | -            | -       | (2,763)                          | 2,763        | -            | (2,763)                 | 2,763        | -            | -              |
| 24                       |                     |           |                     | <b>Total Income, Fees and Charges</b>                 | -                                   | -            | -       | <b>(5,854)</b>                   | <b>2,763</b> | -            | <b>(5,854)</b>          | <b>2,763</b> | -            | <b>(3,091)</b> |
| 25                       |                     |           |                     | <b>Total</b>                                          | <b>7,686</b>                        | <b>3,273</b> | -       | <b>(6,118)</b>                   | <b>6,418</b> | <b>2,491</b> | <b>1,568</b>            | <b>9,691</b> | <b>2,491</b> | <b>13,750</b>  |
| 26                       |                     |           |                     | <b>Corporate Budgets Total</b>                        | <b>7,686</b>                        | <b>3,273</b> | -       | <b>(6,118)</b>                   | <b>6,418</b> | <b>2,491</b> | <b>1,568</b>            | <b>9,691</b> | <b>2,491</b> | <b>13,750</b>  |