

**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Cabinet

**DATE:** 20 January 2025

**SUBJECT:** General Fund Revenue Budget 2025/26, and  
Medium Term Financial Strategy 2025/26 to  
2028/2029

**CHIEF OFFICER:** Annabel Scholes – Executive Director,  
Corporate Resources (Section 151 Officer)

**CONTACT OFFICER** Dave McNamara – Director, Financial  
Management

**WARD(S):** All

**PORTFOLIO:** Councillor Smith – Leader of the Council  
Councillor Chahal – Lead Member Financial  
Oversight

**KEY DECISION:** NO

**EXEMPT:** NO

**DECISION SUBJECT TO CALL IN:** NO

**APPENDICES:** The following appendices accompany this report:  
1 Provisional LGFS – Funding Assumptions  
2 Draft budget proposals  
Phase 1 Proposals  
Phase 2 Proposals  
3 Draft revenue budget 2025/26  
4 Draft capital programme 2025/26  
5 Update on consultation

## 1. SUMMARY and RECOMMENDATIONS

- 1.1. This report sets an update of the draft budget for 2025/26 and Medium Term Financial Strategy (MTFS) for 2025/26 to 2028/29 in accordance with the Council's budget process as set out in the Constitution updated to include the provision Local Government Finance Settlement.
- 1.2. The Council's financial position is acute. The Council is already in receipt of Exceptional Financial Support through a Capitalisation Direction of up to £348m which needs to be repaid. In the meantime, the annual cost of servicing that debt is £6.042m.
- 1.3. Like all local authorities, the Council is having to cope with ongoing excessive pressures in Adult Social Care, Special Education Needs and particularly, Temporary Accommodation. Ongoing pressures within Children's Social Care have been contained within Slough Children's First.
- 1.4. In order to develop proposals to present a Balanced budget, the Council has made an initial application for Exceptional Financial Support for 2025/26 which does not increase the overall level of Capitalisation Direction from the MTFS approved in March 2024 and seeks permission from government to increase council tax above the referendum limits.
- 1.5. The following table sets out the movement in the financial position of the draft budget 2025/26 since the November cabinet and the current gap of £3.299m.

	<i>£m</i>	<i>£m</i>
<b>Gap at November Cabinet</b>		<b>17.351</b>
LGFS Settlement	-4.019	
Phase 1 Savings (revisions)	1.642	
Phase 2 Savings	-2.400	
Phase 1 Growth (revisions)	-4.194	
Fees & Charges	-0.369	
Ctax Surplus and NNDR Adjustment	-1.590	
MRP/PFI Adjustment	-3.122	
<b>Total Adjustments</b>		<b>-14.052</b>
<b>Gap at January Cabinet</b>		<b>3.299</b>

- 1.6. As noted from the above table, the council does not yet have a lawful balanced budget with a residual gap of £3.299m to be found before Cabinet recommend approval of the budget by Full Council.

- 1.7. The full budget and MTF5 proposals (including proposals presented in November and this cabinet report) for 2025/26 is to be considered by Cabinet on 17 February 2025 for onwards approval by Full Council on 27 February 2025.

### **Recommendations:**

Cabinet is recommended to note:

- a) The provisional Local Government Finance Settlement as detailed in paragraphs 3.1 to 3.4;
- b) The updates to budgets proposals presented as Phase 1 budget proposals to Cabinet on 18 November 2024 as detailed in paragraphs 4.5 to 4.8 and new Phase 2 budget proposals as set out in paragraphs 4.9 - 4.10;
- c) The technical adjustment set out in paragraph 4.11;
- d) The current assumptions in relation to Exceptional Financial Support; as detailed in paragraphs 4.12 – 4.14;
- e) The Council Tax and NNDR assumptions as set out in paragraphs in 4.15 – 4.17;
- f) The approach taken with regard to Fees and Charges as set out in paragraphs 5.1 - 5.5;  
and
- g) The current feedback from the budget consultation as summarised in paragraph 9.1. and the initial key points in Appendix 5

### **Commissioner Review**

"This report updates Cabinet on the draft budget for 2025/26 and the updated draft MTF5 2025/26 to 2028/29. The Council's financial position continues to be challenging and is likely to remain so for several years. However, the Council is making good progress in achieving the previously outlined level of Capitalisation Direction set out in the MTF5 approved in March 2024 and to achieve its legal requirement to set a balanced budget for 2025/26.

There is a residual gap to be addressed prior to the final budget report for 2025/26 and some significant growth pressures and risks highlighted in appendix 2 and section 8 of this report. The proportion of the Council's budget spent on adult social care, temporary accommodation and children's services post the savings and efficiencies proposed are growing. In conjunction with financing external debt these are often inflexible cost, which is difficult to reduce over the short term, and as such can impact on the Council's ability to respond with agility to changing demands and strategic priorities. In seeking long term financially sustainable it will be important to build a target operating model, transformation and capital programmes that targets these high growth areas and seeks to curtail the significant risks challenges facing the Council.

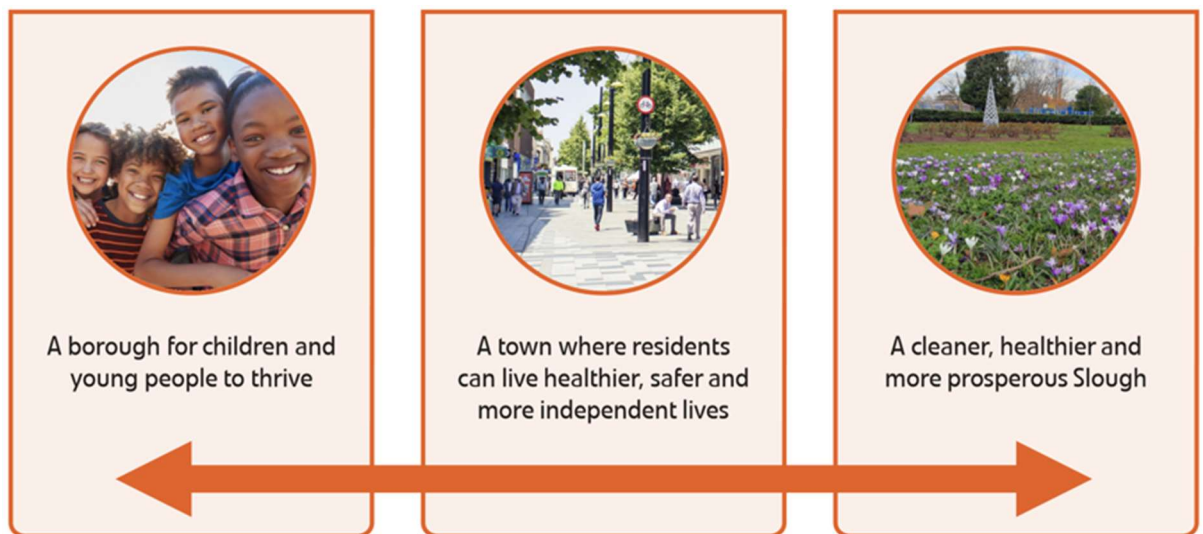
There are a series of strategies that underpin the budget, and the final version of the report, associated strategies and the Chief Finance Officers Section 25 statement, will be reported to Cabinet and Council in February alongside any revisions to the level of Exceptional Financial Support / Capitalisation Direction which may be required."

### **Options considered**

- 1.8. Cabinet are not being asked to make a decision in respect of the recommendations of this report. The final recommendations on the revenue and capital budget 2025/26 and MTFS will be discussed at Cabinet on 17 February 2025.

## 2. REPORT

- 2.1. The council's budgetary and policy framework within the council's constitution requires the council to set out a budget for the forthcoming financial year and MTFs. Legislatively, the council is required to set a balanced budget and council tax by 11 March of the preceding financial year.
- 2.2. The budget takes into consideration the council's 'A Fresh Start Corporate Plan 2023 – 2027' which sets out the council's vision and what the council hopes to deliver. The three key priorities are:



- 2.3. In delivering the priorities the council seeks to be:



- 2.4. This report builds on the report to November Cabinet meeting and therefore does not replicate all of the context other than to provide additional relevant information or updates in setting the budget 2025/26. The projected gap at the November Cabinet was £17.351m and has been reduced to £3.299m within this report but will require a balanced budget for February Cabinet.
- 2.5. This report presents an update to the draft revenue and capital budget for 2025/26, the draft budget proposals for 2025/26 and MTFs, taking into consideration the provisional Local Government Finance Settlement. The final recommendations on the revenue and capital budget 2025/26 and MTFs will be discussed at Cabinet on 17 February 2025.

### 3. PROVISIONAL LOCAL GOVERNMENT FINANCE SETTLEMENT

- 3.1. The provisional Local Government Finance Settlement (LGFS) was announced on 18 December 2024.
- 3.2. Analysis of the provisional LGFS reveals a positive upwards revision of our November Cabinet grant assumptions of £4.019m for 2025/26. The next table provides a summary of the changes as published in the November Cabinet report and is further broken down in **Appendix 1** including supporting notes of the changes and assumptions.

	SBC Nov Cabinet Assumption £m	Draft LGFS (18/12/2024 update) £m	Difference £m
Other Government Grants (1) Sub-Total	11.672	13.145	1.473
Other Government Grants (2) Sub-Total	18.365	18.811	0.446
<b>Total CSP Funding</b>	<b>30.037</b>	<b>31.955</b>	<b>1.918</b>
<b>Non CSP Grants</b>	<b>6.559</b>	<b>8.660</b>	<b>2.100</b>
<b>Total Grants</b>	<b>36.596</b>	<b>40.615</b>	<b>4.019</b>

*Note – The Core Spending Power (CSP) included in the November Cabinet report (paragraph 5.1) totalled £11.672m for Other Government Grants with the remaining CSP funding shown elsewhere within services.*

- 3.3. The Government also issued the English Devolution White paper on 16 December 2024 outlining their approach to future reforms within local government. The government has outlined their priorities to reorganisation and expectation that all two tier authorities and smaller or failing unitaries are to develop proposals for reorganisation. The paper goes on to explain that “New unitary councils are expected to be of the right size to achieve efficiencies, improve capacity and withstand financial shocks. For most areas this will mean creating councils with a population of 500,000 or more, but there may be exceptions to ensure that new structures make sense for an area, including for devolution, and decisions will be made on a case-by-case basis”.
- 3.4. This white paper, provisional settlement and the future funding formula will all be key considerations in setting a future MTFS. It will not be possible to consider the white paper within this MTFS, although future reviews of the MTFS will reflect decisions/assumptions as they emerge.

### 4. MEDIUM TERM FINANCIAL STRATEGY 2025/26 – 2028/29

- 4.1. The report to November Cabinet on budget 2025/26 reminded Cabinet members of the challenging financial situation the council remains in and at the time still had a budget gap of £17.351m to close.

4.2. The council remains in recovery with the government announcing that government intervention would continue to 30 November 2026. In addition, social care services delivered by Slough Children First and services for children with special educational needs and disabilities which sit in the council are both subject to separate Statutory Directions. The Statutory Directions mandate the need for significant improvements to practice but these must also be within the agreed financial envelope. The following table provides Cabinet with the draft budget 2025/26 and MTFS projections incorporating the provisional finance settlement, updates to Phase 1 budget proposals and Phase 2 budget proposals.

<b>MTFS Scenario Planning</b>		<b>2025/26 £m</b>	<b>2026/27 £m</b>	<b>2027/28 £m</b>	<b>2028/29 £m</b>
<b>Underlying Gap</b>	Underlying gap rolled forward	23.078	13.909	9.151	3.260
Prior Year Gap b/f			3.299	14.635	20.201
Pay Award	2% annually	1.394	1.411	1.439	1.468
Contract Inflation	CPI & RPIX	1.274	1.424	1.462	1.501
Growth	Growth and Pressure submissions	21.392	6.080	3.482	4.751
Corporate Adjustments	MRP, Assets, Time Limited Budgets, Pension Deficit Companies, Reserves, Interest	-1.060	-0.060	1.211	1.293
<b>TOTAL GROWTH/PRESSURES</b>		<b>23.000</b>	<b>12.273</b>	<b>22.228</b>	<b>29.214</b>
Grants	Includes provisional settlement	-5.544	0.564	-1.125	-1.147
Council Tax	4.99% 2025/26 plus 2024/25 surplus and 4.99%, thereafter	-4.766	-4.224	-5.070	-5.349
Business Rates	Based on revised estimates plus 2024/25 surplus	-7.134	1.300	-0.698	-0.760
Capital Receipts	Reduction in one-off funding	0.000	2.000	0.000	0.000
<b>TOTAL FINANCING</b>		<b>-17.444</b>	<b>-0.360</b>	<b>-6.893</b>	<b>-7.256</b>
<b>Savings</b>	Savings Target	<b>-12.254</b>	<b>-14.059</b>	<b>-18.469</b>	<b>-22.308</b>
<b>Underlying gap to roll forward</b>		<b>13.909</b>	<b>9.151</b>	<b>3.260</b>	<b>0.000</b>
	Savings Proposed	-11.426	-2.036	-1.025	0.000
<b>Gap to be closed</b>		<b>3.299</b>	<b>14.635</b>	<b>20.201</b>	<b>25.218</b>

4.3. The focus on the 2025/26 budget and MTFS on growth and assumptions remains generic rather than progressing to detailed service specific trend analysis and scenario modelling which continues to be developed.

## Phase 1 budget proposals updates

- 4.4. **Appendix 2** outlines the updates to Phase 1 budget proposals. Phase 1 budget proposals have been updated and if delivered in full reduce the 2025/26 budget gap by £2.552m.
- 4.5. Growths proposal have been reviewed and have been reduced by £4.194m. The principle of a specific Risk Reserve was established in the November 2024 cabinet report to mitigate the risk that demand pressures may not be fully contained within departmental budgets. Any drawdown on this reserve will require the approval of the Executive Director Corporate Services (S151 officer), following consultation with the corporate leadership team and the cabinet portfolio member for finance and the relevant service.
- 4.6. For phase 1 saving proposals, the continuing review has reduced total savings expected to be achieved in 2025/26 by £1.642m.
- 4.7. All budget proposals for savings or growth are required to be supported by a Business Case that details how the proposals will be delivered. These business cases are subject to oversight through the Design Authority established to provide assurance. Some proposals already have cabinet approval or can be approved at officer level. Other proposals will require future Cabinet approval. The February report will contain details of the proposed decision-making route for each saving proposal.

## Phase 2 budget proposals

- 4.8. The November Cabinet report committed to identifying proposals to close the budget gap once the provisional settlement was announced. **Appendix 2 - Phase 2 Budget Proposals 2025/26** provides the detail on new proposals with the next table providing a summary.

Description	£m
5% Reduction in Cost of Establishment	2.000
Long lease agreements - temporary accommodation	0.400
<b>Total</b>	<b>2.400</b>

- 4.9. Any proposal to change the staffing structure or have an impact on services (or both) will include the appropriate consultation with staff or residents (or both) and an equality impact assessment. As with Phase 1 proposals, the February cabinet report will set out the decision-making route for each proposal.



## **MRP/PFI Adjustment**

- 4.10. To reduce the budget gap, growth proposal assumptions have been revisited to assess financial risk against data metrics including refreshing the minimum revenue provision and PFI contract assumptions.

## **Exceptional Financial Support**

- 4.11. The Council's original budget strategy recognised that its expenditure exceeds its available funding and that this will continue over a number of years as part of its recovery journey to become a sustainable council and remodel its service provision. The Council has requested continued exceptional financial support and submitted the formal request to the Ministry of Housing, Communities and Local Government (MHCLG) on 13 December 2024 retaining the existing profile request of £13.909m for 2025/26 which is in line with the council's approved budget for 2024/25 and MTFS 2024/25. MHCLG have also written to confirm that the council will not be notified of the outcome until after the final settlement and around the end of February 2025. The council has therefore put in an additional budget full council meeting on the 6 March 2025.

The following table is a profile of the total exceptional finance support requested by the Council.

	<b>Up to 2023/24 £m</b>	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>2026/27 £m</b>	<b>2027/28 £m</b>	<b>2028/29 £m</b>	<b>Total £m</b>
Exceptional Finance Support	298.645	23.078	13.909	9.151	3.260	0	348.045

- 4.12. The exceptional financial support request is included within the MTFS table set out earlier in this report.
- 4.13. The six Berkshire unitary councils also wrote collectively in a letter signed by their portfolio holder on the strains that local authority finances are under. This was sent to the Minister for Local Government and English Devolution on 29 November 2024.

## **Collection Fund Surplus / Deficit**

- 4.14. Under current legislation, the council as a billing authority is required to confirm collection fund surplus and deficit as at 31 March 2025.

- 4.15. For council tax, precepting authorities will be notified prior to the 15 January 2025 deadline. The council's share for budget setting purposes in 2025/26 is a surplus of £0.699m.

	Slough Borough Council £m	Thames Valley Police £m	Berkshire Fire Service £m	Total £m
Council Tax Surplus	0.699	0.103	0.031	0.833

- 4.16. For business rates, the Secretary of State must be notified by 31 January 2025 via completion of the NNDR 1 form which will calculate the surplus or deficit which will also take account for S31 grants. Internal assumptions currently assume for budget setting purposes an overall improvement of £2.0m improvement for the council although this may change once the form has been received and completed for submission following approval by the S151 Officer. The overall surplus will then be shared between central government, Berkshire Fire Service and Slough Borough Council.

## Summary

- 4.17. As a council in recovery and intervention, it is acknowledged that there is still a significant journey to move from recovery to become financially sustainable and develop a financial strategy that underpins the corporate plan and the resources available to the council. Whilst these proposals provide a balanced budget for 2025/26 in accordance with the legal requirement to set a balanced budget, work will continue in developing a sustainable MTFS over the medium term.

## 5. FEES AND CHARGES

- 5.1. The Council is able to generate income from certain services and are reviewed annually, with the expectation that it rises in line with inflation or is done at full cost recovery. There are some charges which are statutorily set by government which include licencing fees.
- 5.2. A report on fees and charges for executive functions will be presented to Cabinet in February 2025. The principles the council uses include:
- Fees and charges should aim to cover the total costs of delivering the service with total cost following the definition of the Chartered Institute of Public Finance and Accountancy;
  - where a service operates in free market conditions, fees and charges should not distort the market, and should be set at the market rate, subject to compliance with legal obligations; and

- Fees and charges for some services are set in line with legal parameters under appropriate legislation.
- 5.3. The estimated income generated from increases in Fees and Charges is estimated to be £0.369m.
- 5.4. A number of services are undertaking more in-depth review of their fees and charges to ensure that they are recovering total cost, and these will be covered by separate reports in due course. The financial implications for these proposals will be considered as part of the decision-making process.
- 5.5. A separate report on fees and charges for non-executive functions will be presented to the Licensing Committee in February 2025.

## **6. CAPITAL PROGRAMME**

- 6.1. Cabinet approved a draft General Fund and HRA capital programme 2025/26 to 2029/30 during the meeting of the 18 November 2024 taking account of progress against the 2024/25 programme, and approvals for a number of new externally funded schemes. In accordance with the council's approved capital strategy, expenditure proposals must be affordable, sustainable and prudent, and aligned to the council's corporate plan priorities, with a focus on the following:
- Ensuring essential services are deliverable;
  - Investment that minimises revenue expenditure in the context of financial challenges the council is facing; and
  - Maximising external funding sources.
- 6.2. Since the November meeting some minor revisions have been made such as updating future years capital grant assumptions, and extending the ICT equipment costs for a further year and alignment within the HRA's 30-year business plan as set out in a separate report on this agenda. The proposed general fund and HRA programmes have been reflected in the draft 2025/26 Treasury Management Strategy which will be presented to Audit and Corporate Governance Committee at its meeting on the 22 January.
- 6.3. As set out in the November report, the general fund programme will require additional prudential borrowing of some £11.4m, over the 5-year period. The estimated capital financing costs arising from the requirement for new borrowing against the indicative general fund programme will be some £0.05m in 2025/26 rising to £0.60m in 2029/30. This has been reflected in the revised Treasury Management Strategy assumptions.

## 7. RESERVES

- 7.1. The council maintains usable reserves to fund specific projects including meeting specific commitments, provide a working balance to meet uneven cashflows or as a contingency to meet costs for unforeseen events or emergencies including risks should they materialise that cannot be mitigated.
- 7.2. The table below shows a summary of the reserves held by the Council and the forecast balance as at 31 March 2025. As there remain several years of unaudited accounts prior to 2023/24 the figures are subject to change. By 31 March 2025 the council is expecting to hold reserves of £37.8m, of which £22.0m is set aside to meet unforeseen costs including any overspend in 2024/25 if risks materialise during the last two quarters. £22.0m is 13.6% of net revenue expenditure.

	Balance at 1/4/2024	Transfers (to) /from reserves (24/25 Budget)	Transfers (to) /from reserves (Recovery Actions)	Other forecast movements	Forecast reserve position as at 31/3/2025
	£m	£m	£m	£m	£m
<b>MTFS Reserve</b>					
- Test and trace support grant	(0.385)	-	-	-	(0.385)
- Contain Outbreak Management Fund	(0.376)	-	-	0.376	(0.000)
- Client Management SCF	0.059	-	-	-	0.059
- Transformational Reserve	(2.660)	-	-	-	(2.660)
- Directorate Carry forwards	(3.792)	3.792	-	-	(0.000)
<b>Earmarked MTFS Reserve total</b>	<b>(7.154)</b>	<b>3.792</b>	<b>-</b>	<b>0.376</b>	<b>(2.985)</b>
Better Care Fund	(5.302)	-	2.817	-	(2.485)
Public Health Reserve	(2.543)	-	0.081	1.933	(0.529)
Public Health Contingency Funding	(0.008)	-	-	-	(0.008)
Proceeds of Crime POCA	(0.324)	-	-	-	(0.324)
Insurance	(0.232)	-	-	-	(0.232)
Budget Smoothing reserve	(10.350)	2.000	-	-	(8.350)
Redundancy/Severance Payments	(5.915)	-	-	-	(5.915)
<b>Total Earmarked reserves</b>	<b>(31.827)</b>	<b>5.792</b>	<b>2.898</b>	<b>2.310</b>	<b>(20.828)</b>
Unallocated general fund balance	(21.000)	(1.000)	-	-	(22.000)
<b>Total General Fund reserves total</b>	<b>(52.827)</b>	<b>4.792</b>	<b>2.898</b>	<b>2.310</b>	<b>(42.828)</b>

- 7.3. Rather than deplete reserves further, to fund the improvement and transformation work, including the development of the TOM, it is proposed to

take advantage of the Government’s intention to extend the Flexible Use of Capital Receipts initiative which will facilitate utilisation of excess HRA capital receipts generated during 2024/25, and which under the “no detriment” principle can be applied to support general fund one-off investment which will generate cashable savings. For the council to be financially sustainable in the longer term, it is imperative that the council can live within its resources and increase reserves to mitigate against unforeseen events or risks that may materialise.

- 7.4. CIPFA publish a financial resilience index on key metrics across all English councils. One metric measures the percentage of usable reserves (excluding public health and schools). In 2022/23, the latest available information, council’s nearest neighbours held between 23.66% and 94.32% of usable reserves compared to their net revenue expenditure. Whilst this provides comparative data, the council will need to consider its reserve strategy.
- 7.5. As part of the council’s recovery and improvement plan, a reserves strategy will be developed that enables reserves to be replenished and set at an appropriate level to manage its financial health and risks.

## 8. BUDGET RISKS

- 8.1. The budget for 2025/26 and MTF5 considers financial risks that may materialise and if not mitigated will impact on the council’s resilience to manage within its resources. As part of approving the budget in February 2025, the Chief Finance Officer under Section 25 of the Local Government Act 2003 will report on the robustness of estimates and adequacy of reserves. This includes an assessment of financial risks. This report provides an initial view of financial risks which will continue to evolve as part of the budget setting process and can be seen in the next table.

Risk	Mitigation	Impact 2025/26 £m
<b>Adult Social Care</b> – additional demand on services beyond the budget provision	Extensive work over the summer, and in the project rooms, has ensured projections are more evidence based than before. A risk reserve is being created.	4.000
<b>Temporary Accommodation</b> – additional demand beyond budget provision	Extensive work over the summer, and in the project rooms, has ensured projections are more evidence based than before. A risk reserve is being created, and new proposals are being developed including long lease of homes to avoid more expensive spot purchasing.	5.000

Risk	Mitigation	Impact 2025/26 £m
Demand for our other services and / or cost is greater than budget estimates	CLT will continue to undertake monthly monitoring.	tbc
<b>Supplies and Services</b> - National living wage increase within service contracts is likely to be passed onto council contracts	Open book accounting has been implemented with social care providers. Further consideration will be given to this approach for other high value contracts.	2.000
<b>Inflation</b> in 2025/26 and across the MTFS is higher than projections built into the budget. OBR October 2024 forecast is greater than MTFS assumptions. Each additional 1% equates to approximately £0.750m.	Inflation has been held at 2.00% and will be reviewed further before the final budget is proposed to Cabinet.	0.750
<b>Savings</b> not delivered resulting in additional pressure on the budget	The contingency budget contains an amount for non delivery of savings on the basis all low medium rated savings will be delivered.	0.430
<b>Capital Borrowing Costs</b> increase beyond MTFS assumptions	Monthly monitoring of borrowing costs. Use of public sector partnership arrangement to achieve value for money	tbc
<b>Investment Rates</b> volatility and decrease beyond MTFS assumptions	Monthly monitoring of investment rates.	tbc
<b>Subsidy</b> – loss of subsidy as TA rates are not fully covered by LHA rates 2011.	Maintaining cost effective TA rates and lobbying for an increase in LHA rate	5.000
<b>Backlog Accounts</b> – that liabilities are identified as part of the finalisation of the prior year accounts	Completion of the prior year accounts for 2023/24 and the balance sheet review	5.000
<b>Council Owned Entities</b> – risk that the retained losses need to be underwritten by the Council	All entities have been formally requested to update their business plans for consideration in advance of the final budget approval	10.000
Reserves is not sufficient to meet risks should they materialise and cannot be mitigated	An assessment will be undertaken as part of preparation of the Section 25 statement	tbc

## 9. BUDGET CONSULTATION and NEXT STEPS

- 9.1. The Phase 1 budget proposals have been live on the council’s website since 15 November 2024 and remained open until 5 January 2025 for the public to respond to. The initial key points raised in the consultation are set out in Appendix 5. Feedback from scrutiny will be included within the report to Cabinet in February.
- 9.2. The next steps for the budget 2025/26 and MTFs 2025/26 – 2028/29 are as follows:

Date	Meeting	Report
23/01/2025	Full Council	Council Tax Support Scheme 2025/26 (Approval)
17/02/2025	Cabinet	General Fund Revenue Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2028/29 (Recommend approval to Full Council)
27/02/2025	Full Council	General Fund Revenue Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2028/29 (Approval)

## 10. IMPLICATIONS of the RECOMMENDATIONS

### 10.1. Financial implications

- 10.1.1. This report updates Cabinet on budget proposals for 2025/26 to deliver a balanced budget and the MTFs. The earlier report presented to the November 2024 Cabinet meeting provides further financial implications but have not been presented again in this report given it is presented as an update report. As such, the report is a financial report with implications set out throughout the report.
- 10.1.2. This report will be fully refreshed consolidating the November Cabinet report and for the next Budget Cabinet meeting which in turn will be recommended by Cabinet for budget approval by Full Council in February 2025.

### 10.2. Legal implications

- 10.2.1. Section 31A of the Local Government Finance Act 1992 requires billing authorities to calculate their Council Tax requirements in accordance with the prescribed requirements of that section. The function of setting the Council Tax is the responsibility of Full Council. This requires consideration of the Council’s estimated revenue expenditure for the year

in order to perform its functions, allowances for contingencies in accordance with proper practices, financial reserves and amounts required to be transferred from general fund to collection fund. The Council is required to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of council tax requirement for 2025/26 and the setting of an overall budget to ensure proper discharge of the Council's statutory duties and to lead to a balanced budget. Whilst it is the Council's responsibility to determine the council tax requirement, s.52ZB of the Local Government Finance Act 1992 requires each billing authority to determine whether its relevant basic amount of council tax for the following financial year is excessive. This decision must be made in accordance with a set of principles determined by the Secretary of State. In setting principles, the Secretary of State may determine categories of authority. The draft report on referendum limits for 2025-26 states that the relevant basic amount of council tax for a relevant authority is excessive if it is 5% (comprising 2% for expenditure on adult social care and 3% for other expenditure). The Council has requested that its basic amount of council tax is higher than this before it is deemed excessive.

- 10.2.2. Full Council is responsible for setting the overall budget framework. However, some of the proposed savings may be subject to further analysis and decision making and as such the savings are an estimate. Individual service decisions will be subject to officer or Cabinet approval, taking account of the statutory framework, any requirement to consult and consideration of overarching duties, such as the public sector equality duty. It is proposed to hold a risk reserve to manage the risks that some savings are not capable of full deliverability in 2025/26 and the risk of growth pressures.
- 10.2.3. In March 2022 Cabinet approved a framework for fees and charges. This confirmed that full cost recovery should be the default option. When deciding concessions, the Council should take a strategic approach and the decision should clearly contribute to the Council's corporate objectives. Concessions may be appropriate due to a person's age, for instance providing a concession to a young person, income level or disability. There should be a clear and evidenced policy reason for providing a concession. Fees and charges should be set on an annual basis prior to the commencement of the financial year and can be amended in-year by officers if they are limited to inflation plus 3% or by Cabinet for executive functions. Fees and charges for non-executive functions are the responsibility of Licensing Committee.
- 10.2.4. On 1 December 2021 the Secretary of State for Levelling Up, Housing and Communities made a statutory direction requiring the Council to take prescribed actions and that certain functions be exercised from this date by appointed Commissioners, acting jointly or severally. A new direction



was made on 20 November 2024. The functions to be exercised by the Commissioners include the requirement from section 151 of the Local Government Act 1972 to make arrangements for the proper administration of the Council's financial affairs, and all functions associated with the strategic financial management of the Council, including providing advice and challenge to the Council in the setting of annual budgets and a robust MTFs, limiting future borrowing and capital spending. The Explanatory Memorandum to this Direction confirms that in practice most decisions are expected to be taken by the Council, however the Directions are designed to give the Commissioners the power to tackle weaknesses identified to ensure the Council is better equipped to meet the best value requirements. Cabinet must take account of the advice and comments of the Commissioners as set out in this report.

- 10.2.5. The direction also requires the Council to take prescribed actions. These include preparing, agreeing and implementing an improvement and recovery plan to the satisfaction of the commissioners, with resource allocated accordingly. The plan must include as a minimum, amongst other matters, a refreshed rolling MTFs, Capital Strategy, Treasury Management Strategy, aligned with the new target operating model and transformation plan and demonstrating the Council's financial sustainability and resilience, over the period of the strategies.
- 10.2.6. Under s.25 of the Local Government Act 2003, the chief finance officer must report to members on the robustness of estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves. Both Cabinet and Full Council must have regard to this report when making recommendations and decisions about the calculations. Under the Local Government and Finance Act 1988, the Council's Chief Finance Officer (s.151 officer) has duties to report to Council in prescribed circumstances. This includes if it appears to her that the expenditure of the Council incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including borrowed) available to it to meet that expenditure. When making such an assessment, exceptional financial support from MHCLG can be taken into account. This permits capital or borrowing to be used to fund a proportion of revenue costs in accordance with the capitalisation direction.

### **10.3. Risk management implications**

- 10.3.1. Financial risks and mitigations have been included in earlier in this report.

- 10.3.2. As part of approving the budget in February 2025, the Chief Finance Officer under Section 25 of the Local Government Act 2003 will report on the robustness of estimates and adequacy of reserves. This includes an assessment of financial risks. This report provides an initial view of financial risks which will continue to evolve as part of the budget setting process and can be seen in the next table.

#### **10.4. Environmental implications**

- 10.4.1. There are no specific environmental implications arising from this report.

#### **10.5. Equality implications**

- 10.5.1. A cumulative equality impact assessment of the Budget papers for February 2025. This section provides commentary that will be further developed in the Equality Impact Assessment. The savings proposals in this budget update have been categorised to identify the proposals which may have a direct impact on residents.
- 10.5.2. The proposal to change the Council Tax Support Scheme is being reported to Cabinet and Council in January and has an impact assessment in that report.
- 10.5.3. There are also growth proposals in this budget which are designed to support those in greater need in Slough those who are in need of temporary accommodation and those who have adult social care needs.
- 10.5.4. There are a further suite of proposals under development for a 5% reduction in the cost of the staffing establishment. Any proposal to change the staffing structure or have an impact on services (or both) will include the appropriate consultation with staff or residents (or both) and an equality impact assessment.
- 10.5.5. The budget also includes proposals to increase fees and charges. Fees and charges will be based on full cost recovery, and any concessions will be designed to ensure impacts can be mitigated including equality impacts.
- 10.5.6. Taken in the round these proposals are more likely to impact groups on lower incomes, and Black, Asian and non white groups are more likely to live in deprived areas of Slough, and disabled people are over-represented in low income groups.
- 10.5.7. The council has established a Design Authority to support the implementation of change. The cumulative impacts arising from these proposals will be considered by the Design Authority to make sure that we understand and can respond to equality impacts arising from individual proposals and cumulatively.

## **10.6. Procurement implications**

- 10.6.1. Any changes that result in changes to supplies and services contracts are subject to the Procurement Regulations and Council's procurement rules.

## **10.7. Workforce implications**

- 10.7.1. There are key steps during the democratic year leading towards Budget Council. Communications and engagement are vital tools to ensure staff fully informed and able to comment on the proposals before Budget Council.
- 10.7.2. Working with Internal Comms we will ensure our staff remain informed of key updates via all staff calls led by the Head of Paid Service and S151 and our staff newsletter.
- 10.7.3. We have recognised that as part of our ambition to deliver financial savings, there is likely to impact the shape and size of our workforce. To this end, we have recognised that we will be required to support our Officers to lead and manage their teams through change in addition to investing in Workforce development to ensure we retain a workforce with the right skills to deliver for our residents.
- 10.7.4. Given the legacy of previous workforce transformation programmes, we also recognise our staff may feel an element of change fatigue and therefore we place greater attention to how we communicate and take our people on the journey. We remain committed to inclusivity and will prioritise our engagement with staff networks and our Union representatives to ensure the wider employee voice is incorporated to our planning and implementation of any workforce design and development.

## **10.8. Property implications**

- 10.8.1. The Council is continuing its asset disposal programme as part of its recovery programme. The asset disposal strategy was approved Cabinet in November 2024 meeting which includes disposal of operational assets. The budget proposals include the revenue savings associated with the disposal of operational assets and the relocation or changes in service provision.

## Appendix 1 – Slough Provisional LGFS – Funding Assumptions

	SBC Nov Cabinet Assumption £m	Draft LGFS (18/12/2024 update) £m	Difference (C-B) £m	Notes
New Home Bonus	0.528	1.373	0.845	
Public Health Grant	(0.316)	-	0.316	This line within the budget was classified to Other Government Grants
Social Care Grant	11.180	11.772	0.592	
Business Rates Plant & Machinery	0.068	-	(0.068)	Compensation figures local authorities will receive in compensation for their share of income loss following implementation of the green plant and machinery exemption in 2022 to 2023.
Services Grant	0.211	-	(0.211)	Discontinued
<b>Other Government Grants (1) Sub-Total</b>	<b>11.672</b>	<b>13.145</b>	<b>1.473</b>	£11.672m included in Nov Cabinet Funding Table (Paragraph 5.1). Other Grants listed separately (RSG, etc..) or allocated to Service Areas rather than 'Sources of Finance'
Revenue Support Grant	7.999	8.024	0.025	From 2025/26, multiple grants were rolled into Revenue Support Grant, which forms part of the Settlement Funding Assessment. These were Electoral Integrity Programme, Tenant Satisfaction, Transparency Code, Home to School Transport Extended Rights, and Island Grant Funding.
Recovery Grant	2.747	2.570	(0.178)	Recovery Grant to help support places most in need
Local Authority Better Care Grant	3.989	4.922	0.932	From 2025/26, the ASC Discharge Fund allocations were rolled into the improved Better Care Fund (iBCF), with the iBCF renamed to the Local Authority Better Care Grant.
ASC Discharge Fund	0.932	-	(0.932)	
ASC Market Sustainability and Improvement Fund	2,255	2.255	-	
Children's Social Care Prevention Grant	-	0.598	0.598	New grant
Domestic Abuse Safe Accommodation Grant	0.443	0.443	-	For 2025/26, Domestic Abuse Safe accommodation Grant funding has been rolled into the Settlement.
<b>Other Government Grants (2) Sub-Total</b>	<b>18.365</b>	<b>18.811</b>	<b>0.446</b>	
<b>Total CSP Funding</b>	<b>30.037</b>	<b>31.955</b>	<b>1.918</b>	
Public Health Grant	8.530	8.530	0	Not yet announced. 2024/25 announced 5 February 2024

	SBC Nov Cabinet Assumption £m	Draft LGFS (18/12/2024 update) £m	Difference (C-B) £m	Notes
Housing Benefit Admin Support Grant	0.431	0.431	0	Not yet announced. 2024/25 updated 23 April 2024 (no visibility of original publication date)
<b>Total Funding Still to be announced</b>	<b>8.961</b>	<b>8.961</b>	<b>0</b>	

Children and Families Grant	1.535	1.535	-	1 Families and Children Grant 2025-26 consolidates several existing DfE Children's Social Care programmes, including the Supporting Families programme (£253.5 million), Supported Accommodation Reforms (£94.5 million), Staying Put (£33.3 million), Virtual School Heads Extension for Previously Looked After Children (£7.6 million), the Leaving Care Allowance uplift (£13.4 million) and Personal Advisor Support for Care Leavers (£12.1 million) totalling £414 million. This funding will retain its 2024/25 allocations in 2025/26 and will not be included in Core Spending Power for 2025/26.
Homelessness Prevention Grant	1.035	2.538	1.503	
Rough Sleeping Prevention and Recovery Grant allocations	0.310	0.908	0.598	
PFI Grant	3.678	3.678	-	
<b>Non CSP Grants</b>	<b>6.559</b>	<b>8.660</b>	<b>2.100</b>	

<b>Total excluding unannounced Grants</b>	<b>36.596</b>	<b>40.615</b>	<b>4.019</b>	
Employers NI	-	-	-	Funding of £515m for the increase in Employer National Insurance Contributions (ENICs) will be made available to local government but allocations will not be "confirmed" until the final settlement. Allocation is expected to be based on an assessment of each council's share of relevant net service expenditure.
Extended Producer Responsibility (EPR)	-	2.525	2.525	Obligations on cost not yet known

## Appendix 2 - Phase 1 Budget Proposals 2025/26

Table 1 – Draft Growth Proposals in 2025/26

Directorate Name	Description	2025/26 Pressure £m	2026/27 Pressure £m	2027/28 Pressure £m	2028/29 Pressure £m	Pressure Category
Adults Services	Support packages transferring to Adult Services from Children's Services	0.980				Pressure
Adults Services	ASC budgets rebase to reflect current levels of forecast expenditure and income; allowing for one off opportunities being released in 24/25	12.054				Rebasing
Adults Services	Adult Social Care population growth - TBC by MG	0.257				Pressure
Adults Services	Packages of Care – Full Year Effect from previous financial year	1.620				Pressure
Adults Services	Social Care Support	0.000				Pressure
Adults Services	Deprivation of Liberty Safeguards (DoLS) Service redesign	0.179				Statutory
Adults Services	Personal Assistant (PA) increase rate to attract and retain PAs employed through a Direct Payment Rate	0.298				Pressure
Adults Services	Approved Mental Health Professional (AMHP) posts revaluation benchmarked across Berkshire 7 FTE	0.056				Pressure
Adults Services	Personal Assistant (PA) increase rate to attract and retain PAs employed through a Direct Payment Rate	(0.055)				Pressure
Regen, Housing & Env	TA budgets rebasing to reflect current levels of forecast expenditure and Income.	7.265				Rebasing
Regen, Housing & Env	Remove existing historic unachievable savings and capital income budgets	1.289				Rebasing
Children's Services	Home to School Transport	0.500				Pressure
Children's Services	Educational Psychology	0.555				Rebasing
Children's Services	EHCPs	0.500				Pressure
Corporate Services	Deployment of Azure Virtual Desktop	0.105				Pressure
Corporate Services	Deployment of Azure Virtual Desktop	(0.105)				Pressure
Corporate Services	Agresso Uplift	0.102	(0.055)			Pressure
Corporate Services	Digital Tools	0.081	(0.046)			Pressure
Corporate Services	Social Care Application Hosting	0.101	(0.081)			Pressure
Corporate Services	Social Care Support Structure	0.156	-	-	-	Pressure
Corporate Services	Corporate IT Equipment Refresh	0.390	-	-	(0.180)	Pressure
Corporate Services	Network Switch Replacement/Augmentation	-	(0.046)	-	-	Pressure
Corporate Services	Data Capability	0.245	-	-	-	Pressure
Corporate Services	Deployment of Co-Pilot	0.000	-	-	-	Pressure
Corporate Services	Digital Enablement of Transformation	-	0.125	(1.450)	-	Pressure
Corporate Services	Digital Team	0.120				Pressure
Corporate Services	Equipment refresh for both back-office	(0.150)				Pressure
Corporate Services	Debt Recovery Proposals	0.030	-	-	-	Pressure
Non Directorate	Generic Growth		5.251	5.000	5.000	Pressure
Non Directorate	11% Reduction in Growth	(3.308)				Pressure
Non Directorate	Risk Reserve	2.215	-	-	-	Pressure
Non Directorate	Increase in Employer's National Insurance	1.058				Statutory
<b>Sub-Total 2025/26 Pressures</b>		<b>26.540</b>	<b>5.148</b>	<b>3.550</b>	<b>4.820</b>	

Table 1.1: Changes in Draft Growth Proposals since November Cabinet

Directorate Name	Description	2025/26 Pressure £m	2026/27 Pressure £m	2027/28 Pressure £m	2028/29 Pressure £m	Pressure Category
Adults Services	Support packages transferring to Adult Services from Children's Services	0.225	-	-	-	Pressure
Adults Services	ASC budgets rebase to reflect current levels of forecast expenditure and income; allowing for one off opportunities being released in 24/25	(0.088)	-	-	-	Rebasing
Corporate Services	Digital Tools	(0.010)	-	-	-	Pressure
Corporate Services	Corporate IT Equipment Refresh	-	(0.150)	-	-	Pressure
Corporate Services	Network Switch Replacement/Augmentation	(0.046)	-	-	-	Pressure
Corporate Services	Deployment of Co-Pilot	0.000	-	-	-	Pressure
Corporate Services	Digital Enablement of Transformation	(1.325)	-	-	-	Pressure
Corporate Services	Digital Team	0.120	-	-	-	Pressure
Corporate Services	Equipment refresh for both back-office	(0.150)	-	-	-	Pressure
Corporate Services	Debt Recovery Proposals	0.000	-	-	-	Pressure
Non Directorate	Generic Growth	-	-	-	-	Pressure
Non Directorate	11% Reduction in Growth	(3.308)	-	-	-	Pressure
Non Directorate	Risk Reserve	-	-	-	-	Pressure
Non Directorate	Increase in Employer's National Insurance	-	-	-	-	Statutory
<b>Sub-Total 2025/26 Pressures</b>		<b>(4.801)</b>	<b>(0.150)</b>	-	-	-

Table 1.2: Draft Growth Proposals in 2025/26 as at November Cabinet

Directorate Name	Description	2025/26 Pressure £m	2026/27 Pressure £m	2027/28 Pressure £m	2028/29 Pressure £m	Pressure Category
Adults Services	Support packages transferring to Adult Services from Children's Services	0.755				Pressure
Adults Services	ASC budgets rebase to reflect current levels of forecast expenditure and income; allowing for one off opportunities being released in 24/25	12.142				Rebasing
Adults Services	Adult Social Care population growth - TBC by MG	0.257				Pressure
Adults Services	Packages of Care – Full Year Effect from previous financial year	1.620				Pressure
Adults Services	Deprivation of Liberty Safeguards (DoLS) Service redesign	0.179				Statutory
Adults Services	Personal Assistant (PA) increase rate to attract and retain PAs employed through a Direct Payment Rate	0.298				Pressure
Adults Services	Approved Mental Health Professional (AMHP) posts revaluation benchmarked across Berkshire 7 FTE	0.056				Pressure
Adults Services	Personal Assistant (PA) increase rate to attract and retain PAs employed through a Direct Payment Rate	(0.055)				Pressure
Regen, Housing & Env	TA budgets rebasing to reflect current levels of forecast expenditure and Income.	7.265				Rebasing
Regen, Housing & Env	Remove existing historic unachievable savings and capital income budgets	1.289				Rebasing
Children's Services	Home to School Transport	0.500				Pressure
Children's Services	Educational Psychology	0.555				Rebasing
Children's Services	EHCPs	0.500				Pressure
Corporate Services	Deployment of Azure Virtual Desktop	0.105				Pressure
Corporate Services	Deployment of Azure Virtual Desktop	(0.105)				Pressure
Corporate Services	Agresso Uplift	0.102	(0.055)			Pressure
Corporate Services	Digital Tools	0.091	(0.046)			Pressure
Corporate Services	Social Care Application Hosting	0.101	(0.081)			Pressure
Corporate Services	Social Care Support Structure	0.156	-	-	-	Pressure
Corporate Services	Corporate IT Equipment Refresh	0.390	0.150	-	(0.180)	Pressure
Corporate Services	Network Switch Replacement/Augmentation	0.046	(0.046)	-	-	Pressure
Corporate Services	Data Capability	0.245	-	-	-	Pressure
Corporate Services	Civica Pay Successor	0.220	-	-	-	Pressure
Corporate Services	Digital Enablement of Transformation	1.325	0.125	(1.450)	-	Pressure
Corporate Services	Debt Recovery Proposals	0.030	-	-	-	Pressure
Non Directorate	Generic Growth		5.251	5.000	5.000	Pressure
Non Directorate	11% Reduction in Growth	-	-	-	-	Pressure
Non Directorate	Risk Reserve	2.215	-	-	-	Pressure
Non Directorate	Increase in Employer's National Insurance	1.058				Statutory
<b>Sub-Total 2025/26 Pressures</b>		<b>31.340</b>	<b>5.298</b>	<b>3.550</b>	<b>4.820</b>	



Table 2: 2024/25 Savings Proposals carried forward (Revised) - For information:

Directorate Name	Description	2025/26 £m	2026/27	2027/28	2028/2	Saving Category	Deliverabilit
<b>2024/25 Proposals cif</b>							
Adults Services	Review support packages transferring to Adult Services from Children's Services	-	0.236			Efficiency	Medium
Chief Executive's Office	Proposed changes to profile of resources in ICT&D	0.065	-			Efficiency	Medium
Chief Executive's Office	Implementation of the new Applicant Tracking System	-	-			Efficiency	Low
Corporate Services	Reduction in SFM Finance post	0.050	-			Efficiency	Low
Corporate Services	Housing Benefits Overpayments:	0.300	-			Efficiency	Medium
Corporate Services	Housing Benefits Subsidy:	0.300	-			Efficiency	Medium
Corporate Services	Council Tax Collection	0.200	0.300			Income	Low
Corporate Services	Internalise Enforcement Agent Service from 2025/26	-	-			Efficiency	Medium
Corporate Services	Reduction of consultancy	0.050	-			Efficiency	Low
Law and Governance	Deletion of post in Democratic and Electoral Services	0.031	-			Efficiency	Low
Public Health and Public Protection	Domestic Abuse Grant recharge and Enforcement Efficiencies	(0.054)	-			Efficiency	Medium
Regeneration, Housing and Environment	Moving Traffic Violations (New Enforcement Powers)	0.050	0.050			Income	Low
Regeneration, Housing and Environment	Parks & Open Spaces - Community activity to reduce costs	0.100	-			Service Reduction	Low
Regeneration, Housing and Environment	Waste - Reducing Costs, & Tonnage and Increased efficiencies	0.315	-			Efficiency	Medium
Regeneration, Housing and Environment	Reducing the costs of providing Temporary Accommodation.	-	0.700			Efficiency	Medium
Regeneration, Housing and Environment	Temp Accommodation lease proposal	0.400	-			Efficiency	Medium
Regeneration, Housing and Environment	Cemetaries and Crematoria Commercial Income	0.200	0.050			Income	Medium
<b>Sub-Total 2024/25 Proposals</b>		<b>2.007</b>	<b>1.336</b>	-	-		

Table 2.1: Changes to 2024/25 Savings Proposals carried forward since November Cabinet:

Directorate Name	Description	2025/26 £m	2026/27	2027/28	2028/2	Saving Category	Deliverabilit
<b>2024/25 Proposals cif</b>							
Adults Services	Review support packages transferring to Adult Services from Children's Services	(0.225)	-	-	-	Efficiency	Medium
Adults Services	Develop the Domiciliary Care market to encourage greater competition and reduce unit costs	(0.019)	-	-	-	Efficiency	Medium
Chief Executive's Office	Implementation of the new Applicant Tracking System	(0.080)	-	-	-	Efficiency	Low
Corporate Services	Council Tax Collection	-	0.300	-	-	Income	Low
Corporate Services	Internalise Enforcement Agent Service from 2025/26	(0.500)	-	-	-	Efficiency	Medium
Regeneration, Housing and Environment	Moving Traffic Violations (New Enforcement Powers)	(0.150)	-	-	-	Income	Low
Regeneration, Housing and Environment	Reducing the costs of providing Temporary Accommodation.	(0.600)	-	-	-	Efficiency	Medium
Regeneration, Housing and Environment	Temp Accommodation lease proposal	0.400	-	-	-	Efficiency	Medium
Regeneration, Housing and Environment	Property Services New Operating Model	(0.300)	-	-	-	Efficiency	Medium
Regeneration, Housing and Environment	Slough Town Football Club Stadium Lease	(0.015)	-	-	-	Income	Low
<b>Sub-Total 2024/25 Proposals</b>		<b>(1.489)</b>	<b>0.300</b>	-	-		

Table 2.2: 2024/25 Savings Proposals carried forward as at November Cabinet - For information

Directorate Name	Description	2025/26 £m	2026/27	2027/28	2028/2	Saving Category	Deliverabilit
<b>2024/25 Proposals c/f</b>							
Adults Services	Review support packages transferring to Adult Services from Children's Services	0.225	0.236			Efficiency	Medium
Adults Services	Develop the Domiciliary Care market to encourage greater competition and reduce unit costs	0.019	-			Efficiency	Medium
Chief Executive's Office	Proposed changes to profile of resources in ICT&D	0.065	-			Efficiency	Medium
Chief Executive's Office	Implementation of the new Applicant Tracking System	0.080	-			Efficiency	Low
Corporate Services	Reduction in SFM Finance post	0.050	-			Efficiency	Low
Corporate Services	Housing Benefits Overpayments:	0.300	-			Efficiency	Medium
Corporate Services	Housing Benefits Subsidy:	0.300	-			Efficiency	Medium
Corporate Services	Council Tax Collection	0.200	-			Income	Low
Corporate Services	Internalise Enforcement Agent Service from 2025/26	0.500	-			Efficiency	Medium
Corporate Services	Reduction of consultancy	0.050	-			Efficiency	Low
Law and Governance	Deletion of post in Democratic and Electoral Services	0.031	-			Efficiency	Low
Public Health and Public Protection	Domestic Abuse Grant recharge and Enforcement Efficiencies	(0.054)	-			Efficiency	Medium
Regeneration, Housing and Environment	Moving Traffic Violations (New Enforcement Powers)	0.200	0.050			Income	Low
Regeneration, Housing and Environment	Parks & Open Spaces - Community activity to reduce costs	0.100	-			Service Reduction	Low
Regeneration, Housing and Environment	Waste - Reducing Costs, & Tonnage and Increased efficiencies	0.315	-			Efficiency	Medium
Regeneration, Housing and Environment	Reducing the costs of providing Temporary Accommodation.	0.600	0.700			Efficiency	Medium
Regeneration, Housing and Environment	Temp Accommodation lease proposal	-	-			Efficiency	Medium
Regeneration, Housing and Environment	Property Services New Operating Model	0.300	-			Efficiency	Medium
Regeneration, Housing and Environment	Slough Town Football Club Stadium Lease	0.015	-			Income	Low
Regeneration, Housing and Environment	Cemeteries and Crematoria Commercial Income	0.200	0.050			Income	Medium
<b>Sub-Total 2024/25 Proposals</b>		<b>3.496</b>	<b>1.036</b>	-	-		

Table 3: New Savings Proposals 2025/26

Directorate Name	Description	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Saving Category	Deliverability Risk
<b>2025/26 Proposals</b>							
Adults Services	NHS Nursing Care - increased funded contribution	0.300	-	-	-	- Income	Medium
Adults Services	Reablement & Independence Service	0.175	-	-	-	- Efficiency	Medium
Adults Services	Front Door redesign	0.150	-	-	-	- Efficiency	Medium
Adults Services	Review of In House Direct Payment Support Service	0.100	-	-	-	- Efficiency	High
Adults Services	Increased self-funder contributions	0.010	-	-	-	- Income	Low
Adults Services	Reduction in Deep Cleaning service costs across the Hospital and Community Social Work Teams	0.020	-	-	-	- Efficiency	Medium
Adults Services	Prescription of minor aids redesign	0.150	-	-	-	- Efficiency	Medium
Adults Services	TOM theme proposals (double counted within savings)	(0.545)	-	-	-	- Efficiency	High
Adults Services	Review of average Home Care Hours	0.500	-	-	-	- Efficiency	Low
Adults Services	Commissioning Market Management	0.400	-	-	-	- Efficiency	High
Adults Services	Proportionate Care Project	0.376	-	-	-	- Efficiency	Medium
Adults Services	Shared Lives	0.100	-	-	-	- Efficiency	Medium
Adults Services	Strategic redesign of Mental Health and Learning Disability Accommodation services	(0.082)	-	-	-	- Efficiency	Medium
Adults Services	Hospital Discharge	0.014	-	-	-	- Efficiency	Low
Adults Services	Fairer Charging – Financial Assessment of unassessed clients	0.852	-	-	-	- Income	Low
Adults Services	Fairer Charging – Annual Financial Assessments	0.270	-	-	-	- Income	Low
Adults Services	Fairer Charging Application of Minimum Income Guarantee	1.255	-	-	-	- Income	Medium
Adults Services	Focused recovery of ASC debt - saving reduces drawdown from Corporate Bad Debt Provision	0.230	-	-	-	- Income	Medium
Adults Services	Review of interim workforce	0.195	-	-	-	- Efficiency	Low
Adults Services	Review Adult Social Care Fees and Charges policy	-	0.380	-	-	- Efficiency	Low
Adults Services	Review fees and charges in line with national increases in social security benefits	-	0.261	-	-	- Efficiency	Low
Adults Services	Increased recruitment of permanent employees	-	0.044	-	-	- Efficiency	Low
Chief Executive's Office	Review and realign back-office customer services with the frontline customer service centre.	0.030	-	-	-	- Efficiency	Low
Children's Services	Reduction in SCF contract fee	0.690	-	-	-	- Efficiency	Medium
Children's Services	Library Services	0.060	-	-	-	- Service Reduction	Low
Corporate Services	Reduction in Audit Fee	0.133	-	-	-	- Service Reduction	Medium
Corporate Services	Impact of Managed Migration to UC	0.253	-	-	-	- Service Reduction	Medium
Corporate Services	Restructure of Commercial Team	0.075	-	-	-	- Service Reduction	Low
Corporate Services	Review of Corporate Finance Functions	0.100	-	-	-	- Efficiency	Low
Corporate Services	Deployment of Azure Virtual Desktop	0.078	-	-	-	- Efficiency	Medium
Corporate Services	Automated Invoices	0.030	-	-	-	- Efficiency	Medium
Corporate Services	Telecommunication	0.170	-	-	-	- Efficiency	Low
Public Health and Public Protection	Private rented sector licence schemes	0.020	-	-	-	- Income	High
Public Health and Public Protection	Local business opportunities sponsorship	0.010	0.015	0.025	-	- Income	High
Regen, Housing & Env	Monetise roundabouts, high streets, locations etc	0.350	-	-	-	- Income	Low
Regen, Housing & Env	Borough wide CPZ, 24 bus lanes and 20mph limit	0.400	-	-	-	- Income	Low
Regen, Housing & Env	Additional Commercial Trade Waste income	0.050	-	-	-	- Income	Low
Regen, Housing & Env	Run program of commercial events in parks and town centres	0.050	-	-	-	- Income	Low
Regen, Housing & Env	Remove arrangement to use Bucks HWRC	0.100	-	-	-	- Service Reduction	Medium
Regen, Housing & Env	Affordable Housing Development	-	-	1.000	-	- Efficiency	Medium
Regen, Housing & Env	Disposal of Community Hire Halls	0.200	-	-	-	- Service Reduction	Medium
Regen, Housing & Env	Introduce car parking charges in currently free car park	0.150	-	-	-	- Income	Low
Non Directorate	Reduction in Establishment	2.000	-	-	-	- Efficiency	Medium
<b>Sub-Total 2025/26 Proposals</b>		<b>9.419</b>	<b>0.700</b>	<b>1.025</b>	-		

**Assessment of savings deliverability 2025/26**

	High	Medium	Low	Total
£m	(0.015)	6.158	3.276	9.419

Table 3.1: Changes to 2025/26 Savings Proposals since November Cabinet

Directorate Name	Description	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Saving Category	Deliverability Risk
<b>2025/26 Proposals</b>							
Adults Services	Reablement & Independence Service	(0.175)	-	-	-	Efficiency	Medium
Adults Services	Strategic redesign of Mental Health and Learning Disability Accommodation services	-	0.445	-	-	Efficiency	Medium
Adults Services	Fairer Charging - Financial Assessment of unassessed clients	(0.048)	-	-	-	Income	Low
Adults Services	Fairer Charging - Annual Financial Assessments	0.020	-	-	-	Income	Low
Adults Services	Focused recovery of ASC debt - saving reduces draw down from Corporate Bad Debt Provision	0.038	(0.192)	-	-	Income	Medium
Adults Services	Review Adult Social Care Fees and Charges policy	-	0.380	-	-	Efficiency	Low
Adults Services	Review fees and charges in line with national increases in social security benefits	-	0.261	-	-	Efficiency	Low
Adults Services	Increased recruitment of permanent employees	-	0.044	-	-	Efficiency	Low
Children's Services	Reduction in SCF contract fee	(0.153)	-	-	-	Efficiency	Medium
Public Health and Public Protection	Local business opportunities sponsorship	-	-	0.010	(0.015)	Income	High
Regen, Housing & Env	Borough wide CPZ, 24 bus lanes and 20mph limit	0.300	-	-	-	Income	Low
Regen, Housing & Env	Additional Commercial Trade Waste income	-	-	-	-	Income	Low
Regen, Housing & Env	Remove arrangement to use Bucks HWRC	0.100	-	-	-	Service Reduction	Medium
Regen, Housing & Env	Affordable Housing Development	-	-	1.000	-	Efficiency	Medium
Regen, Housing & Env	Introduce car parking charges in currently free car park	0.050	-	-	-	Income	Low
Non Directorate	Reduction in Establishment	2.000	-	-	-	Efficiency	Medium
<b>Sub-Total 2025/26 Proposals</b>		<b>2.126</b>	<b>0.938</b>	<b>1.010</b>	<b>(0.015)</b>		



Table 3.2 New 2025/26 Savings Proposals as at November Cabinet

Directorate Name	Description	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Saving Category	Deliverability Risk
<b>2025/26 Proposals</b>							
Adults Services	NHS Nursing Care - increased funded contribution	0.300	-	-	-	- Income	Medium
Adults Services	Reablement & Independence Service	0.350	-	-	-	- Efficiency	Medium
Adults Services	Front Door redesign	0.150	-	-	-	- Efficiency	Medium
Adults Services	Review of In House Direct Payment Support Service	0.100	-	-	-	- Efficiency	High
Adults Services	Increased self-funder contributions	0.010	-	-	-	- Income	Low
Adults Services	Reduction in Deep Cleaning service costs across the Hospital and Community Social Work Teams	0.020	-	-	-	- Efficiency	Medium
Adults Services	Prescription of minor aids redesign	0.150	-	-	-	- Efficiency	Medium
Adults Services	TOM theme proposals (double counted within savings)	(0.545)	-	-	-	- Efficiency	High
Adults Services	Review of average Home Care Hours	0.500	-	-	-	- Efficiency	Low
Adults Services	Commissioning Market Management	0.400	-	-	-	- Efficiency	High
Adults Services	Proportionate Care Project	0.376	-	-	-	- Efficiency	Medium
Adults Services	Shared Lives	0.100	-	-	-	- Efficiency	Medium
Adults Services	Strategic redesign of Mental Health and Learning Disability Accommodation services	(0.082)	(0.445)	-	-	- Efficiency	Medium
Adults Services	Hospital Discharge	0.014	-	-	-	- Efficiency	Low
Adults Services	Fairer Charging – Financial Assessment of unassessed clients	0.900	-	-	-	- Income	Low
Adults Services	Fairer Charging – Annual Financial Assessments	0.250	-	-	-	- Income	Low
Adults Services	Fairer Charging Application of Minimum Income Guarantee	1.255	-	-	-	- Income	Medium
Adults Services	Focused recovery of ASC debt - saving reduces drawdown from Corporate Bad Debt Provision	0.192	0.192	-	-	- Income	Medium
Adults Services	Review of interim workforce	0.195	-	-	-	- Efficiency	Low
Chief Executive's Office	Review and realign back-office customer services with the frontline customer service centre.	0.030	-	-	-	- Efficiency	Low
Children's Services	Reduction in SCF contract fee	0.849	-	-	-	- Efficiency	Medium
Children's Services	Library Services	0.060	-	-	-	- Service Reduction	Low
Corporate Services	Reduction in Audit Fee	0.133	-	-	-	- Service Reduction	Medium
Corporate Services	Impact of Managed Migration to UC	0.253	-	-	-	- Service Reduction	Medium
Corporate Services	Restructure of Commercial Team	0.075	-	-	-	- Service Reduction	Low
Corporate Services	Review of Corporate Finance Functions	0.100	-	-	-	- Efficiency	Low
Corporate Services	Deployment of Azure Virtual Desktop	0.078	-	-	-	- Efficiency	Medium
Corporate Services	Automated Invoices	0.030	-	-	-	- Efficiency	Medium
Corporate Services	Telecommunication	0.170	-	-	-	- Efficiency	Low
Public Health and Public Protection	Private rented sector licence schemes	0.020	-	-	-	- Income	High
Public Health and Public Protection	Local business opportunities sponsorship	0.010	0.015	0.015	0.015	- Income	High
Regen, Housing & Env	Monetise roundabouts, high streets, locations etc	0.350	-	-	-	- Income	Low
Regen, Housing & Env	Borough wide CPZ, 24 bus lanes and 20mph limit	0.100	-	-	-	- Income	Low
Regen, Housing & Env	Additional Commercial Trade Waste income	0.050	-	-	-	- Income	Low
Regen, Housing & Env	Run program of commercial events in parks and town centres	0.050	-	-	-	- Income	Low
Regen, Housing & Env	Disposal of Community Hire Halls	0.200	-	-	-	- Service Reduction	Medium
Regen, Housing & Env	Introduce car parking charges in currently free car park	0.100	-	-	-	- Income	Low
Non Directorate	Reduction in Establishment	-	-	-	-	- Efficiency	Medium
<b>Sub-Total 2025/26 Proposals</b>		<b>7.293</b>	<b>(0.238)</b>	<b>0.015</b>	<b>0.015</b>		

## Appendix 2 - Phase 2 Budget Proposals 2025/26

Directorate	Description	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Saving Category	Deliverability Risk
<b>All</b>	Review establishment to find a 5% saving; this could be done by removing vacancies in your structure, standing down interims, reorganising functions. This 5% reduction needs to be based on the 2025/26 budget.	<b>2.000</b>				<b>Efficiency</b>	
<b>RHE- Temporary Accommodation</b>	Long lease agreements - temporary accommodation  lease 25 homes on long term leases (10 years +)  Based on the highest rents currently charged by TA providers, when compared against acquiring long-term leased properties, estimate that a saving of c.£400k p.a. on 25 homes is deliverable in FY25/26.	<b>0.400</b>				<b>Efficiency</b>	

### Appendix 3 Draft revenue budget 2025/26

	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>Service Budgets:</b>										
Adults Services	35.572	42.203	-6.420	15.389	0.636	-4.611	0	0.440	0	47.637
Children's Services	10.452	11.989	-1.316	1.555	0.155	-0.060	0	0	0	12.323
Slough Children First	39.043	36.791	2.166	0	0	-0.690	0.086	0	0	38.353
Regeneration, Housing & Environment	14.583	19.401	-4.401	8.554	0.312	-2.524	0	-2.100	0	19.242
Public Health & Public Protection	1.350	0.900	0.558	0	0	0.004	0	0	0	1.462
Chief Exec's Office	3.418	6.068	-2.527	0	0	-0.030	-0.054	0	0	3.457
Law and Governance	2.173	1.916	0.289	0	0.011	-0.080	0	0	0	2.136
Corporate Services	12.560	15.029	-1.087	1.076	0.170	-1.604	0	0.025	0	13.609
<b>Total Service Budgets</b>	<b>119.151</b>	<b>134.297</b>	<b>-12.738</b>	<b>26.574</b>	<b>1.284</b>	<b>-9.595</b>	<b>0.032</b>	<b>-1.635</b>	<b>0</b>	<b>138.219</b>
<b>Corporate Budgets:</b>										
Other Corporate Budgets	11.419	2.964	6.048	-0.034	1.383	-2.000	-3.539	0	0	4.822
Contribution to/ from Reserves	-1.000	-7.690	6.690	0	0	0	0	0	0	-1.000
Pension Deficit	5.014	5.014	0	0	0	0	0.190	0	0	5.204
Minimum Revenue Provision	16.114	16.114	0	0	0	0	-2.347	0	0	13.767
Capital Financing	9.503	9.503	0	0	0	0	1.927	0	0	11.430
<b>Total Corporate Budgets</b>	<b>41.050</b>	<b>25.905</b>	<b>12.738</b>	<b>-0.034</b>	<b>1.383</b>	<b>-2.000</b>	<b>-3.769</b>	<b>0</b>	<b>0</b>	<b>34.223</b>
<b>Total Expenditure</b>	<b>160.201</b>	<b>160.202</b>	<b>0</b>	<b>26.540</b>	<b>2.667</b>	<b>-11.595</b>	<b>-3.737</b>	<b>-1.635</b>	<b>0</b>	<b>172.442</b>
<b>Funded By:</b>										
Council Tax Income	-81.251	-81.251	0	0	0	-0.200	0	-5.240	0	-86.691
Council Tax (Surplus) / Deficit	-1.173	-1.173	0	0	0	0	0	0.474	0	-0.699
Business Rates - Local Share	-41.421	-41.421	0	0	0	0	0	-0.019	0	-41.440
Business Rates (Surplus) / Deficit	5.115	5.115	0	0	0	0	0	-7.115	0	-2.000
Revenue Support Grant	-7.786	-7.786	0	0	0	0	0	-0.238	0	-8.024
Targeted Deprivation Funding Stream	0	0	0	0	0	0	0	-3.168	0	-3.168
Other Government Grants	-10.608	-10.608	0	0	0	0	0	-2.604	0	-13.212
Capitalisation Direction	-23.078	-23.078	0	0	0	0	0	0	9.169	-13.909
<b>Total Funding</b>	<b>-160.202</b>	<b>-160.202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.200</b>	<b>0</b>	<b>-17.910</b>	<b>9.169</b>	<b>-169.143</b>
<b>General Fund Balanced Budget</b>	<b>-0.001</b>	<b>0</b>	<b>0</b>	<b>26.540</b>	<b>2.667</b>	<b>-11.795</b>	<b>-3.737</b>	<b>-19.545</b>	<b>9.169</b>	<b>3.299</b>

**Appendix 4: Draft Capital Programme 2024/25 to 2029/30**

Prior Years	General Fund Capital Programme	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
Outturn		Revised Budget Nov 24	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Total
£m		£m	£m	£m	£m	£m	£m	£m
2.729	Disabled Facilities Grant	1.679	1.244	1.244	1.244	1.244	1.244	7.899
<b>2.729</b>	<b>Adults TOTAL</b>	<b>1.679</b>	<b>1.244</b>	<b>1.244</b>	<b>1.244</b>	<b>1.244</b>	<b>1.244</b>	<b>7.899</b>
0.609	Primary Expansions	0.167	0.200	0.711				1.078
0.779	Schools Modernisation Programme	1.406	1.020	0.840	0.860	0.880	0.900	5.906
0.192	SEN Resources Expansion	1.127	2.250	1.600				4.977
0.048	Special School Expansion-Primary,Secondary & Post 16	4.904	3.314	2.857	1.843	2.000	2.000	16.918
0.007	Secondary Expansion Programme	0.005	0.310					0.315
0.153	Schools Devolved Capital	0.119	0.126	0.129	0.133	0.137	0.141	0.785
	Childcare expansion	0.220						0.220
<b>1.789</b>	<b>Children's Services TOTAL</b>	<b>7.949</b>	<b>7.220</b>	<b>6.137</b>	<b>2.836</b>	<b>3.017</b>	<b>3.041</b>	<b>30.200</b>
0.354	Capital Works following Stock Condition Survey	0.055	0.425	0.050				0.530
0.836	B4899 Localities Strategy North (Britwell)	0.094		0.000				0.094
1.059	Asset Disposal	0.708	0.590	0.142				1.439
0.008	Cornwall House-Fire Strategy	0.130	0.778					0.908
0.025	Strategic Asset Management Plan	0.015						0.015
	Reception Works	0.050						0.050
	Estate Management - Void works		0.100	0.365	0.115	3.422	3.863	7.864
	New Horizons Lift	0.007						0.007



Prior Years	General Fund Capital Programme	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
		Revised Budget Nov 24	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Total
		£m	£m	£m	£m	£m	£m	£m
0.896	Flood Defence (Sponge City)	1.513	4.267	0.748	0.533			7.061
2.771	Zone 1 - Sutton Lane Gyratory (MRT)	0.281	0.020					0.301
3.203	Zone 4 - Stoke Road (Stoke Rd TVU junction)	0.956	1.084					2.040
1.997	Langley High Street Improvements LEP	0.131						0.131
0.109	A4 Safer Roads	0.859	0.695	0.060	0.060			1.674
0.709	A4 Cycle Lane	3.906	4.750	0.855	0.033			9.544
	Electric Vehicle Network	0.000	0.865	1.781	0.660			3.306
	Car Club	0.000	0.093					0.093
0.012	Reading Archives - Extension (SBC Contribution)	0.022	0.267	0.007				0.296
0.115	Cemetery Extension	0.070	0.140	0.100	0.100	0.100	0.100	0.610
	Upton Court pathway	0.075						0.075
	Cippenham Bridges	0.150						0.150
	Refuse fleet & Grounds Plant equipment	0.720						0.720
	Carbon Management - Public Sector Decarb. Scheme	0.055						0.055
	Creative Academy - Orchard Youth & Community Centre	0.050						0.050
	Parks - Playground Equipment	0.150						0.150
	DSO Food/Fibre vehicles and Caddies	1.092	0.518	0.100				1.710
	Winter Maintenance & New Gulley Tanker	0.000	0.420					0.420
	Hook Lifts	0.000	0.350					0.350

Prior Years	General Fund Capital Programme	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
Outturn		Revised Budget Nov 24	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Total
£m		£m	£m	£m	£m	£m	£m	£m
1.565	Swimming Pool Support Fund	0.295						0.295
	Additional Transport & Highways Grant funded projects	1.843	0.262	0.262	0.262	0.262	0.262	3.153
	Patching, surfacing and highway replacement works	0.261	0.732	0.260	0.260	0.260	0.260	2.033
0.020	LTP Implementation Plan	0.173	0.108	0.721				1.002
0.040	Eden School	0.000		0.000	0.000			0.000
	DSO Replacement RCV's	0.000	1.387	1.387	1.387			4.160
	DSO Replacement Fleet	1.123						1.123
0.125	Destination Farnham Road	2.186	8.700	1.035	0.005			11.926
0.012	Burnham Station	0.376	0.028	0.020				0.424
<b>13.853</b>	<b>Regeneration, Housing &amp; Environment TOTAL</b>	<b>17.346</b>	<b>26.578</b>	<b>7.892</b>	<b>3.415</b>	<b>4.044</b>	<b>4.485</b>	<b>63.760</b>
0.005	IT Equipment	0.045	0.550	0.540	0.540	0.360	0.360	2.395
	Network Switch Replacement	0.000	0.046					0.046
<b>0.005</b>	<b>Finance &amp; Commercial TOTAL</b>	<b>0.045</b>	<b>0.596</b>	<b>0.540</b>	<b>0.540</b>	<b>0.360</b>	<b>0.360</b>	<b>2.441</b>
	Corporate - Transformation	2.000	2.000					4.000
<b>18.377</b>	<b>GENERAL FUND TOTAL</b>	<b>29.019</b>	<b>37.638</b>	<b>15.813</b>	<b>8.035</b>	<b>8.665</b>	<b>9.130</b>	<b>108.299</b>

Prior Years		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2025/26 to 2029/30
Outturn	Financing the Capital Programme	Revised Budget Nov 24	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Total
£m		£m	£m	£m	£m	£m	£m	£m
18.377	<b>Expenditure</b> General Fund	29.019	37.638	15.813	8.035	8.665	9.130	108.299
<b>18.377</b>		<b>29.019</b>	<b>37.638</b>	<b>15.813</b>	<b>8.035</b>	<b>8.665</b>	<b>9.130</b>	<b>108.299</b>
	<b>Funding - General Fund</b>							
-19.560	Government Grant	-25.692	-31.879	-14.609	-6.701	-4.783	-4.807	-88.471
-2.409	Capital Receipts	-3.000	-3.368	-0.142				-6.509
	Developer contributions (s.106)	-0.225	-0.093		-0.579			-0.897
	Revenue contributions	-0.045	-0.200	-0.200	-0.200	-0.200	-0.200	-1.045
	Capitalisation Direction			-	-			-
<b>-21.969</b>		<b>-28.962</b>	<b>-35.540</b>	<b>-14.951</b>	<b>-7.480</b>	<b>-4.983</b>	<b>-5.007</b>	<b>-96.923</b>
<b>0.000</b>	<b>Net financing requirement</b>	<b>0.057</b>	<b>2.098</b>	<b>0.862</b>	<b>0.555</b>	<b>3.682</b>	<b>4.123</b>	<b>11.376</b>

Prior Years	HRA Capital Programme
Outturn £m	
0.004	Commissioning of Repairs Maintenance & Investment Contract
0.732	Boiler Replacement and heating
0.911	Kitchen & Bathroom Replacement
0.356	Electrical Systems
0.993	External rendering, repairs and redecoration of housing block
0.527	Capitalised Repairs
3.650	FRA & Asbestos Removal Works
1.327	Major Aids & Adaptations
1.353	Garage & Environmental Improvements
0.841	Windows and Door Replacement
2.999	Roof Replacement
0.207	Structural
1.426	Security & Controlled Entry Modernisation
0.119	Capitalised voids
0.348	DeCarbonisation Works
<b>15.792</b>	<b>Total - Repairs &amp; Maintenance (RMI)</b>
	Garrick House
	Empty Property Acquisitions
	Rigby Lodge
<b>0.000</b>	<b>Total - Affordable Homes</b>
<b>15.792</b>	<b>HRA</b>

2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
Revised Budget £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Total £m
0.100	0.000	0.000	0.000	0.000	0.000	0.100
0.618	0.640	0.650	0.661	0.675	0.685	3.929
0.834	1.000	1.070	1.066	1.105	1.161	6.236
0.328	0.375	0.382	0.412	0.446	0.409	2.352
0.504	1.006	1.141	1.160	1.127	1.130	6.068
0.102	0.105	0.108	0.110	0.113	0.122	0.661
1.638	2.000	1.256	1.263	1.269	1.290	8.716
0.307	0.315	0.323	0.231	0.239	0.366	1.782
1.295	0.500	0.500	0.500	0.500	0.500	3.795
0.679	0.673	0.676	0.682	0.719	0.723	4.152
3.902	2.425	2.452	2.505	2.563	2.611	16.458
0.289	0.108	0.178	0.213	0.168	0.143	1.099
0.408	0.415	0.323	0.230	0.239	0.105	1.720
0.061	0.063	0.065	0.066	0.068	0.073	0.396
4.634	6.173	6.273	6.373	6.473	6.580	36.506
<b>15.699</b>	<b>15.798</b>	<b>15.397</b>	<b>15.473</b>	<b>15.705</b>	<b>15.898</b>	<b>93.970</b>
0.808	2.000	0.000	0.000	0.000	0.000	2.808
1.500	5.000	5.000	5.000	5.000	5.000	26.500
1.750	0.250					2.000
<b>4.058</b>	<b>7.250</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>31.308</b>
<b>19.757</b>	<b>23.048</b>	<b>20.397</b>	<b>20.473</b>	<b>20.705</b>	<b>20.898</b>	<b>125.278</b>

**Analysis of Proposed External Funding**

<b>Prior Years</b>		<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2025/26 to 2029/30</b>
<b>Outturn</b>		<b>Revised Budget</b>	<b>Draft Estimate</b>	<b>Draft Estimate</b>	<b>Draft Estimate</b>	<b>Draft Estimate</b>	<b>Draft Estimate</b>	<b>Total</b>
<b>£000s</b>		<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
	<b>Funding - HRA</b>							
15.792	Major Repairs Reserve (MRR)	13.633	9.717	11.218	13.280	16.263	15.450	79.561
0.000	Capital Receipts	0.000	0.000	0.000				0.000
0.000	RTB Receipts	4.824	10.541	5.887	3.902	3.943	3.985	33.082
0.000	S106	0.000	0.000	0.500	0.500	0.500	0.000	1.500
0.000	Grant and other contributions	1.300	2.791	2.791	2.791	0.000	0.000	9.673
0.000	Revenue Contributions	0.000	0.000	0.000	0.000	0.000	1.462	1.462
<b>15.792</b>		<b>19.757</b>	<b>23.049</b>	<b>20.396</b>	<b>20.473</b>	<b>20.706</b>	<b>20.897</b>	<b>125.278</b>

## **Appendix 5 - Our Budget 2025/26 Initial Key Points**

A survey on the 2025/26 budget proposals was conducted on the Citizen Space platform. The survey was open from 15 November 2024 to 5 January 2025. There were 25 responses.

### **1: How strongly do you agree or disagree with our priorities?**

9 respondents (36%) strongly agreed and 11 (44%) tended to agree with the council's corporate plan priorities. 4 (16%) strongly disagreed.

### **2: Do you work for Slough Borough Council?**

5 respondents (20%) worked for Slough Borough Council.

### **3: Please rank the following in your order of preference where 1 is most preferred and 3 is least preferred.**

The options were ranked in the following order, where a higher score means it was more preferred:

1. Charging for services which are free or increasing charges for services we currently charge for – Rank: 2.12
2. Reducing some services or removing parts of them – Rank: 1.96
3. Increasing council tax – Rank: 1.2

### **4: One of the ways to balance the budget is to reduce some services. For each of the services listed below, please tell us whether you think our spending on them is too much, the right amount, or too little.**

More than 50% of respondents thought the proposed budget was too much for:

- Council owned private sector housing (Housing Company) £5.201m – 19 (76%)
- Homelessness support and temporary accommodation £16.874m – 18 (72%)
- Parking and Car Parks £2.259m – 13 (52%)
- Planning and building control £2.626m – 15 (60%)
- Children's services: Child social care, including welfare, fostering and adoption and child protection including support for young carers (Slough Children First) £38.592m – 14 (56%)
- Children's services: Home to school transport provided by the council £4.036m – 17 (68%)
- Ring-fenced budgets: Public health services, such as smoking cessation or weight management £8.818 – 15 (60%)
- Designated Schools Grant: High Needs £22.408m – 13 (52%)

There were 12 more services where "too much" had more than 30% of responses but less than 50% - "too much" was the highest or joint-highest response for 9 of these.

More than 50% of respondents thought the proposed budget was too little for:

- Community safety and public protection £2.411m – 15 respondents (60%)

**6: Our most used council services are listed below. Which of the following services have you used in the last 12 months? Select as many as apply.**

The 10 most used services were:

1. Parking and Car Parks – 18 respondents (72%)
2. Council owned leisure facilities, parks, and open spaces – 13 (52%)
3. Waste services, such as household waste and recycling collections and waste sites and recycling centres – 13 (52%)
4. Highways and roads – 12 (48%)
5. Libraries – 11 (44%)
6. Electoral services – 9 (36%)
7. Concessionary bus travel and Blue Badge – 6 (24%)
8. Cemeteries, Crematorium and Coroner's Service – 5 (20%)
9. Customer service hubs, face to face local access points for council advice and services – 5 (20%)
10. Council housing and leaseholder services – 3 (12%)