

	2025/26	2026/27	2027/28	2028/29	2029/30	
	£m	£m	£m	£m	£m	£m
a) Brought forward budget	1,208.4	1,264.1	1,298.9	1,341.2	1,391.4	

### Pressures

Directorate	Pressures					
	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£m	£m	£m	£m	£m	£m
Adults, Wellbeing & Health Partnerships	53.0	39.9	39.1	40.7	43.2	215.9
Children, Families & Lifelong Learning	31.7	14.0	13.6	14.5	14.7	88.5
Place	17.5	1.4	5.7	9.1	4.8	38.5
Community Protection & Emergencies	2.3	1.1	1.2	1.2	1.3	7.0
Resources	6.3	1.9	1.8	1.9	2.0	13.8
Central Income & Expenditure	11.3	14.3	6.4	5.9	3.5	41.4
<b>b) Total Pressures</b>	<b>122.1</b>	<b>72.6</b>	<b>67.8</b>	<b>73.2</b>	<b>69.5</b>	<b>405.2</b>

### Efficiencies

Directorate	Efficiencies					
	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£m	£m	£m	£m	£m	£m
Adults, Wellbeing & Health Partnerships	(33.0)	(18.0)	(18.6)	(17.5)	(12.6)	(99.8)
Children, Families & Lifelong Learning	(12.6)	(13.0)	(6.1)	(5.1)	(1.3)	(38.1)
Place	(10.6)	(4.8)	(0.7)	(0.4)	(0.1)	(16.5)
Community Protection & Emergencies	(0.8)	(0.5)	0.0	0.0	0.0	(1.3)
Resources	(4.3)	(1.5)	(0.1)	0.0	0.0	(5.9)
Central Income & Expenditure	(5.0)	0.0	0.0	0.0	0.0	(5.0)
<b>c) Total Efficiencies</b>	<b>(66.4)</b>	<b>(37.8)</b>	<b>(25.5)</b>	<b>(23.0)</b>	<b>(14.0)</b>	<b>(166.6)</b>

<b>Indicative Budget Requirement (a + b - c)</b>	<b>1,264.1</b>	<b>1,298.9</b>	<b>1,341.2</b>	<b>1,391.4</b>	<b>1,447.0</b>	<b>238.5</b>
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<b>d) Indicative funding increase / (reduction)</b>	<b>55.7</b>	<b>7.0</b>	<b>0.7</b>	<b>2.3</b>	<b>1.3</b>	<b>66.9</b>
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<b>Remaining Gap (b - c - d)</b>	<b>0.0</b>	<b>27.9</b>	<b>41.6</b>	<b>47.9</b>	<b>54.3</b>	<b>171.7</b>
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\*Columns and rows may not sum throughout the annex due to the impact of minor rounding discrepancies

ADULTS WELLBEING & HEALTH PARTNERSHIPS

Pressures

Pressure	Description	Net Pressure					
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
ASC price inflation (care packages & contracts)	Estimated cost of price inflation taking into account forecast increases to key inflation indicators including the NLW & CPI Pressures are costed based on 6.8% NLW uplift in 2025/26, 4% in 2026/27 and 3% per year thereafter. CPI is budgeted at 2% per year across the MTFS period. The cost of higher employer NI contributions is not included as there is insufficient funding to meet these costs. Assumptions are made about the proportion of packages for each market sector that will receive uplifts based on the inflation principles proposed for each sector. The gross inflationary pressures shown here are before any planned efficiencies to mitigate inflationary pressures.	22.375	15.904	13.177	13.411	13.813	78.679
ASC assessed fees & charges inflation	Estimated inflationary increases in income received from residents who are financially assessed under the Care Act to contribute towards the cost of their care packages. This is driven by factors such as changes to pension and benefit rates.	(2.675)	(2.026)	(2.075)	(2.126)	(2.178)	(11.081)
Public Health contract inflation	Estimated contract inflation on PH commissioned contracts (approximately 2% per year)	0.645	0.655	0.668	0.681	0.695	3.344
Care package carry forward pressure from 2024/25 - current trajectory	The estimated extent that care package net expenditure commitments will be above the 2024/25 budget by year end and therefore carry over as a pressure into 2025/26 based on the current care package expenditure trajectory prior to actions planned to mitigate the current trajectory which are included in efficiencies	16.121					16.121
Care package demand in future years - current trajectory	The estimated increased expenditure on care packages in future years due to increases to the number of people receiving care funded by SCC and increases to the cost of care packages excluding inflation based on the current care package expenditure trajectory prior to actions planned to mitigate the current trajectory which are included in efficiencies	10.663	22.942	24.818	26.087	28.184	112.695
Community equipment demand	ASC's share of the estimated increased expenditure requirement on the joint community equipment store (a pooled budget with ICB health partners) based on rising demand.	0.313	0.375	0.438	0.500	0.563	2.188
Pay inflation across the AWHP directorate excluding increased employer National Insurance contributions	Estimated cost of pay inflation modelled at 3% 2025/26, and 2% 2026/27 - 2029/30	2.840	1.999	2.042	2.086	2.130	11.097
Increased employer National Insurance contributions	The impact of increased employer National Insurance contributions from April 2025 for AWHP staff	1.906					1.906
Other staffing budget changes across the AWHP directorate	Reduction in the vacancy factor built into the ASC budget reflecting increased recruitment to roles to delivery core statutory duties. Reflecting underachievement against the £1m workforce reconfiguration target set for 2024/25 due to workforce requirements to deliver statutory functions. Pay progression and non-pay inflation for staffing budgets	3.225					3.225
Communities functions	A proportion of the total investment in the communities function is based on one off funding arrangements for community based work and roles that ends in March 2025. This pressure reflects the end of that funding prior to planned actions to achieve efficiencies	0.988	0.039	0.041	0.043	0.044	1.156
Increase to Better Care Fund income for Adult Social Care	High level estimate of potential increased BCF income for ASC based on the trend in recent years prior to confirmation of BCF funding levels in 2025/26 by the Department of Health & Social Care	(3.000)					(3.000)
Changes to ASC grants	Assumes that Social Care in Prisons and ASC's share of Local Reform & Community Voices grant funding that was received in 2023/24 but was not included in the 2024/25 budget continues in 2025/26. All other grant funding assumed to continue at 2024/25 levels	(0.393)					(0.393)
<b>Total Pressures</b>		<b>53.008</b>	<b>39.889</b>	<b>39.108</b>	<b>40.681</b>	<b>43.250</b>	<b>215.936</b>

**Efficiencies**

Efficiency	Description	Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Demand management to mitigate 2024/25 carry forward pressure	Planned actions through consistent strengths based practice across all client groups to avoid full year care package commitments increasing by £6m in the period August 2024 - March 2025, which is the estimated increased for the current trajectory, and reduce the end of July 2024 full year commitments by £2.6m over and above mitigating the current increasing trajectory	(8.595)					(8.595)	
Demand management future years - Older People	Mitigating some of the cost of increased demand for ASC services included in pressures based on the current demand trajectories for each client group through a range of actions including embedding strengths based practice, redesigning the front door, utilising technology enable care services, maximising the benefit of reablement services. This includes opportunities identified in the diagnostic conducted by Newton Europe.	(3.179)	(8.687)	(10.506)	(9.570)	(7.695)	(39.638)	
Demand management future years - Physical & Sensory Disabilities		(0.335)	(0.894)	(1.195)	(1.205)	(1.084)	(4.713)	
Demand management future years - Learning Disabilities & Autism		(0.437)	(1.091)	(1.399)	(1.604)	(1.775)	(6.308)	
Demand management future years - Mental Health		(0.404)	(1.168)	(1.080)	(0.757)	(0.768)	(4.177)	
Learning Disabilities & Autism setting based reviews	Reviews of residential care homes and supported living care settings where ASC is funding support for people with a Learning Disability and / or Autism to ensure care packages are in line with people's latest eligible support needs and utilise Technology Enabled Care services to reduce care package costs where appropriate	(2.199)	(1.848)	(2.041)	(2.343)		(8.431)	
Learning Disabilities & Autism 65+ care package reviews	Reviews of care packages for people with a Learning Disability and / or Autism who are aged 65 or over to ensure care packages are aligned with people's needs in older age	(0.260)	(0.750)	(0.981)	(0.820)	(0.329)	(3.139)	
Learning Disability & Autism shared home based care allocation reviews	Review Learning Disability & Autism home based care packages with shared allocations across more than one person and reduce shared allocations where appropriate in line with actual usage and need	(0.360)	(0.240)				(0.600)	
Mental Health supporting independence reviews	Strength based reviews of Mental Health care packages to identify where people can be appropriately supported to increase their independence and reduce the cost of funded care packages	(0.250)					(0.250)	
Older People and Physical & Sensory Disability care package strength based reviews	Strength based reviews of Older People and Physical & Sensory Disability care packages across locality teams to ensure care packages are aligned to people's latest eligible needs	(0.569)					(0.569)	
Remodel Learning Disabilities & Autism day support services	Continue to move towards a more personalised approach to supporting people during the day, including reducing reliance on institutionalised building based services.	(0.600)	(0.300)	(0.300)			(1.200)	
Review and remodel transport arrangements to and from ASC care settings	Reduce the scale of transport to institutionalised building based day services in line with the approach to move towards a more personalised approach to supporting people during the day.	(0.168)	(0.084)	(0.084)			(0.336)	
Strategic shift from Learning Disability / Autism residential care to supported independent living	Where appropriate and subject to review of people's needs, support people to move from institutionalised residential care to supported independent living services in the community. This will be facilitated by delivering new Learning Disability supported independent living accommodation through the Council's Right Homes Right Support programme.	(0.501)	(0.220)	(0.104)	(0.290)	(0.377)	(1.492)	
Affordable housing for people with Learning Disability and / or Autism	Work with District & Borough Councils to secure nominations in affordable housing for people with a Learning Disability and / or Autism with lower level needs who SCC funds to increase their independence and reduce their need for funded care packages	(0.062)	(0.125)	(0.187)	(0.250)	0.000	(0.624)	

Efficiency	Description	Efficiency					
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/39 £m	Total £m
Expand affordable Extra Care Housing county-wide offer for Older People	Develop new affordable Extra Care Housing schemes on SCC owned land and secure nomination rights for ASC funded clients through delivery of the Council's Right Homes Right Support programme.	0.000	(0.026)	(0.256)	(0.506)	(0.530)	<b>(1.318)</b>
Learning Disability & Autism Short Breaks price efficiencies	Reconfigure LD&A Short Breaks services including new settings being delivered through the Council's Right Homes Right Support programme to reduce the overall unit cost of these services	(0.050)	(0.200)	(0.070)	0.000	0.000	<b>(0.320)</b>
Improved purchasing of Older People nursing/residential placements	Purchase 80% of Older People nursing & residential care placements at SCC's affordable guide prices and limit the cost of placements purchased above guide prices through effective management of the SCC's Dynamic Purchasing System.	(0.757)	(0.641)	(0.364)	(0.137)	0.000	<b>(1.899)</b>
Mitigation of price inflation	Reduction on the gross budgeted price inflation on ASC care packages and contracts through mitigating actions which include working closely with the provider sector on models of care and costs of service delivery.	(7.803)	0.000	0.000	0.000	0.000	<b>(7.803)</b>
Secure Section 117 Aftercare funding for out of county care packages	Securing income contributions from local NHS commissioners for people placed out of county under Section 117 Aftercare, where shared funding agreements for care package costs are not already in place.	(2.000)	0.000	0.000	0.000	0.000	<b>(2.000)</b>
Secure increased Section 117 Aftercare funding from Surrey ICBs	Secure funding from Integrated Care Board partners under the terms of the joint Section 117 Aftercare policy for people subject to Section 117 Aftercare who ASC currently funds 100% of their care packages	(1.400)	0.000	0.000	0.000	0.000	<b>(1.400)</b>
Continuing Health Care for out of county cases	Secure Continuing Health Care for people who have a primary health need and who have been placed in support arrangements out of county	(0.450)	0.000	0.000	0.000	0.000	<b>(0.450)</b>
Assessed charges income debt	Reduce the £2m budget for assessed charges bad debt and write offs and manage within the reduced budget	(0.250)	0.000	0.000	0.000	0.000	<b>(0.250)</b>
Changes to SCC's ASC assessed charging policies	Two changes are proposed. Firstly, to review and reassess where appropriate all clients with SCC funded packages who currently do not pay a contribution towards their care package cost and then build this more routinely into the annual review process. Secondly, to introduce charging tariff income for people receiving care in the community who have assets between the lower and upper capital thresholds. This second change would require a public consultation. For MTFS purposes it is assumed that this consultation takes place in Q2/3 2025/26 with implementation in Q3/4 2025/26.	(0.687)	(0.675)	0.000	0.000	0.000	<b>(1.362)</b>
Senior leadership reorganisation	Reorganisation of Adult Social Care senior leadership posts	(0.434)	0.000	0.000	0.000	0.000	<b>(0.434)</b>
Workforce review	Review of AWHP workforce to identify and implement opportunities for efficiencies	(0.500)	(0.500)	0.000	0.000	0.000	<b>(1.000)</b>
Public Health staffing efficiencies	Maximise recharges of staff costs to external grants and manage vacancies within the available budget envelope	(0.100)	0.000	0.000	0.000	0.000	<b>(0.100)</b>
Public Health inflation mitigation / reduction in services	Not awarding inflationary increases where not contractually obliged and/or negotiating service reduction on non-statutory services	(0.194)	0.000	0.000	0.000	0.000	<b>(0.194)</b>
Communities functions re-configuration	Reconfiguration of the different sub functions currently within the Public Health and Communities service, with activity targeted at direct prevention work and demand for ASC and Children's services.	(0.500)	(0.528)	(0.041)	(0.043)	(0.044)	<b>(1.156)</b>
<b>Total Efficiencies</b>		<b>(33.044)</b>	<b>(17.977)</b>	<b>(18.609)</b>	<b>(17.524)</b>	<b>(12.602)</b>	<b>(99.756)</b>

**CHILDREN, FAMILIES AND LIFELONG LEARNING**

**Pressures**

Pressure	Description	Net Pressure					Total £m
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	
Pay inflation	Increase in staffing costs as per the corporately agreed pay award. Currently estimated at 3% in 25/26, 2% thereafter.	4.200	3.000	3.000	3.100	3.100	<b>16.400</b>
Pay Inflation - NI Impact	Increase in the NI Employer contribution from April 2025	2.500	0.000	0.100	0.000	0.100	<b>2.700</b>
Recruitment and retention	Additional costs of ASYE scheme, apprenticeships	0.200					<b>0.200</b>
Early Help and family support	Implementation of the intensive family support service as an ongoing service, funded with one off funding in 2023/24/ 24/25	0.200					<b>0.200</b>
EHCP timeliness	The long term ongoing costs of being able to meet the timeliness of EHCP referrals		1.000				<b>1.000</b>
Children Looked After (CLA) Placements - Demand	Trajectory modelling of anticipated demand increases in relation to cost of exceptional individual package needs rather than additional number of placements	1.700	2.100	2.600	2.600	2.600	<b>11.600</b>
Children Looked After (CLA) Placements - Demand	Additional Base Cost of External Placement Costs in 2024/25	2.100					<b>2.100</b>
Childrens Homes	Costs of Borrowing associated with Children's Homes capital investment	0.140	0.120	0.215	0.469	0.167	<b>1.111</b>
Children Looked After (CLA) Placements - Inflation	Trajectory modelling of anticipated inflationary increases (+5% on current costs 25/26)	2.600	2.500	2.600	2.800	2.800	<b>13.300</b>
Home to School Travel Assistance - Demand	Trajectory modelling of anticipated demand increases	10.300	2.400	2.800	3.200	3.600	<b>22.300</b>
Home to School Travel Assistance - Inflation	Trajectory modelling of anticipated inflationary increases	2.000	1.500	1.300	1.300	1.300	<b>7.400</b>
Contract inflation	Assumed contract inflation costs	1.000	1.000	1.000	1.000	1.000	<b>5.000</b>
Bought forward unachieved stretch targets	Bought forward unachieved stretch targets less the additional funding allocation made in 2024/25	3.000					<b>3.000</b>
Bought forward unachievable twin track savings	24/25 share of the twin track contract savings	0.400					<b>0.400</b>
Recruitment and retention costs	Costs of introducing recruitment and retention bonuses and employment of overseas workforce to stabilise workforce	1.400	0.400				<b>1.800</b>
<b>Total Pressures</b>		<b>31.740</b>	<b>14.020</b>	<b>13.615</b>	<b>14.469</b>	<b>14.667</b>	<b>88.511</b>

**Efficiencies**

Efficiency	Description	Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Staffing re-organisation	Restructure of management structure, spans and layers and staffing reorganisation	(2.300)	(0.600)				(2.900)	
Home to School Travel Assistance	Full year effect of prior year efficiencies focused on route optimisation and reduction of solo vehicle use	(1.500)	(2.500)	(2.600)	(2.700)		(9.300)	
Children Looked After (CLA) Placements - Reunification	Dedicated team supporting social work practices to help children return home	(0.700)	(0.800)	(0.800)	(0.800)	(0.800)	(3.900)	
Children Looked After (CLA) Placements - Early help and family support	Ability to reduce escalations of need for children and avoid entry to care	(0.300)	(0.400)				(0.700)	
Children Looked After (CLA) Placements - Adolescence	Collaborative working across teams targeted at avoidance of entry to care for teenagers.	(1.600)	(1.700)	(1.200)	(0.200)		(4.700)	
Children Looked After (CLA) Placements - In-house residential development	Developing schemes and processes for increasing utilisation of existing residential capacity and Investment in 30 new in-house residential beds to help disrupt the market and meet demand in Surrey.	(0.300)	(0.200)	(0.300)	(0.500)	(0.100)	(1.400)	
Children Looked After (CLA) Placements - In House fostering	Looking a new models to maximise in house utilisation of carer capacity	(0.400)	(0.500)	(0.400)	(0.300)	0.200	(1.400)	
Children Looked After (CLA) Placements - Permanence directive	Exploring early adoption avenues and promoting special guardianship arrangements through working with wider friends, family and foster carers.	(0.200)	(0.100)				(0.300)	
Children Looked After (CLA) Placements - Inflation management	Review and challenge of inflationary uplifts, scrutinising cost bases of providers and their increase in cost base	(0.500)	(0.500)	(0.500)	(0.600)	(0.600)	(2.700)	
Care leavers Placements - Houses of multiple occupancy	Capital investment in 6 new 4 bed homes with floating support to reduce demands on supported accommodation at current rates	(0.200)	(0.100)				(0.300)	
Workforce strategies developing a permanent workforce	Reduce demand on agency and reduce agency pressures	(1.000)					(1.000)	
Early Help and family support	Targeted early help work with families to reduce demands on statutory case work	(1.000)	(1.100)				(2.100)	
Twin Track - Fees and charges	Work being driven by the Commercial Transformation Programme, to review Fees and Charges.	(0.600)	(0.300)	(0.300)			(1.200)	
Admin review	Review of all staff Admin costs in CFLL and Business support. This work is ongoing and is yet to be fully quantified.	(1.000)	(0.400)				(1.400)	
Fostering service review	increasing the number of in house foster carer, improved support to reduce the number of leavers and a refreshed targeted marketing strategy will also contribute to an improved enquiry to approval conversion rate.		(1.500)				(1.500)	
Surrey Adult Learning Review	Review of current contracts and maximisation of central provisions	(0.300)					(0.300)	
Short Breaks Review	To identify and benchmark against the available provision compared with other Local Authorities		(0.800)				(0.800)	
Supported Accomadation for Young Parents	Maximise the potential of the current block contract to support SCC care experienced young people.	(0.170)					(0.170)	
Cross Directorate	Reduction on all non staffing budget across Dirs	(0.068)					(0.068)	
Joint Placement costs	To establish a process to maximise the contribution for joint funding agreements through more rigour with Health services.	(0.500)	(1.500)				(2.000)	
<b>Total Efficiencies</b>		<b>(12.638)</b>	<b>(13.000)</b>	<b>(6.100)</b>	<b>(5.100)</b>	<b>(1.300)</b>	<b>(38.138)</b>	

## PLACE

## Pressures

Pressure	Description	Net Pressure					Total £m
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	
All - Pay Inflation	Expected inflationary increase in salary costs. Corporate assumption 3% 25/26, then 2%.	1.462	0.993	1.011	1.030	1.050	5.546
All - Non-Pay Inflation	Assumes 2% for contract inflation	2.328	2.791	2.855	2.920	2.987	13.880
All - National Insurance Contribution increases	Increased rate and reduced threshold	1.104	0.033	0.034	0.035	0.036	1.243
H&T - Additional Verge Maintenance and Area Cleanup gangs	Improvements in grass-cutting, weed control, and other visual improvements including signs.	5.000	(5.000)				0.000
H&T - Bus service funding (reversal of one-off prior year efficiency)	Reversal of one-off prior year efficiency - bus grant funding expected to be used in 2024/25 to fund bus improvements will now be used across several financial years. Adjusted to reflect use of BSIP grant for new Phase 3	5.782	2.669	1.024			9.475
H&T - concessionary fares	Impact of new national concessionary fares calculator and increasing demand	0.595					0.595
H&T - Parking	Parking contract inflation (including government increase in living wage)	0.500					0.500
H&T - Trees backlog	One-off increase in budget to help address an estimated £1m backlog of tree maintenance.	0.500	(0.500)				0.000
H&T - Bus network review and Additional Digital Demand Responsive Transport	Estimated financial impact of retendering expiring local bus contracts, the expansion of Digital Demand Responsive Transport (DDRT) reflecting the adjusted timing of phase 3, and the half price travel scheme.	(3.657)	0.206	0.800	0.652	0.654	(1.345)
H&T - Active Travel	Maintaining new highway infrastructure to heightened design standards		0.100				0.100
Environment - Waste - contract costs	Waste contract extension changes and pressures which arose at the end of 2023/24 (e.g. business rates) which are largely offset by linked efficiencies.	4.268					4.268
Environment - Waste - Dry Mixed Recyclable prices	Global market prices increased in 2023/24 and are expected to remain high.	2.000					2.000
Environment - Countryside - ash dieback	For a limited time £0.2m was added to the 2023/24 budget to deal with ash dieback impact on countryside trees, e.g. where they effect public rights of way.		(0.200)				(0.200)
Environment - Waste Development Costs	One off development costs associated with Materials Recovery Facility (£1.9m), Slyfield recycling centre (£1.1m) and Doman Road transfer station (£0.6m), funded from Extended Producer Responsibility (EPR) grant.	3.600	(3.600)				0.000
Environment - Waste reprocurement Costs	Contract reprocurement costs, funded from EPR grant.	0.900	0.400	(0.300)	(0.700)	(0.300)	0.000
Environment -Waste - Contribution to Capital Maintenance	Funded from EPR grant.	2.000	(2.000)				0.000
Environment - Doman Road	Temporary operational pressure during construction of new Doman Road transfer station, funded from EPR grant.			0.570	0.015	(0.585)	0.000
Environment -Waste Emissions Trading Scheme (ETS )	Estimated costs of the expansion of the ETS to household waste.				7.055		7.055
Environment - Waste - Bulky Waste Disposal Costs		0.100					0.100
Environment - Future requirements associated with EPR			4.200	(1.270)	(2.931)		(0.000)
Environment - Waste - EPR Grant	Grant funding offsets the above costs and the cost of managing packaging waste, and is expected to reduce over time.	(9.330)	1.000	1.000	1.000	1.000	(5.330)
All - Unachieved contract efficiencies	To date contract management reviews have not delivered cash savings. 2023/24 & 24/25 efficiency targets (£0.2m + £0.1m) therefore not met.	0.300					0.300
L&P - Business Rate Reform	Rate Increases		0.336				0.336
<b>Total Pressures</b>		<b>17.451</b>	<b>1.428</b>	<b>5.724</b>	<b>9.076</b>	<b>4.842</b>	<b>38.521</b>

**Efficiencies**

Efficiency	Description	Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Environment - Waste - Residual waste reprourement	New contract has saved £4m per year. £0.6m part year impact assumed in 24/25, balance in 25/26.	(3.400)					(3.400)	Green
Environment - Remove D&B recycling support payments	Government have announced revenue funding for District and Borough food waste collections from 1 April 2026, allowing the County Council to consider removal of recycling support payments.		(1.200)				(1.200)	Red
Environment - Waste - Dry Mixed Recyclables	Estimate of saving expected from the reprourement of DMR, contract goes live October '24.	(0.100)					(0.100)	Yellow
Environment - Waste - Green waste contract re-price	Lower gate fee secured through contract extension with existing provider	(0.300)					(0.300)	Green
Environment - Waste - Closure of Swift Lane CRC	Closure of Swift Lane CRC	(0.100)					(0.100)	Green
Environment - Waste - Sweeper waste re-price	Lower gate fee secured through contract extension with existing provider	(0.020)					(0.020)	Yellow
Environment - Increased income from reuse shops	Increase sales and revenue from re-use shops	(0.050)					(0.050)	Yellow
Environment - Review of Greener Futures spending including staffing	Review activities, staffing and non-staffing budgets.	(0.500)					(0.500)	Yellow
H&T - Funding for capitalised repairs	The revenue budget includes funding transferred to capital to fund minor repairs including potholes. In future repairs will be funded from remaining capital budget.	(5.300)					(5.300)	Green
H&T - Automation	Increased automation for some activities such as inspections (e.g. from AI, improvements to digitisation)	(0.050)	(0.100)				(0.150)	Yellow
H&T - Community transport savings	Savings identified through Electric Vehicle programme rollout. Grant reduces as EV fleet expands.	(0.040)					(0.040)	Green
H&T - Traffic signal conversions	Reversal of time limited funding for traffic signal upgrades		(0.700)				(0.700)	Green
H&T - Advertising on the highway income	While existing efficiencies are delayed, income is forecast to increase over the medium term, dependant on planning approvals.		(0.100)	(0.100)			(0.200)	Yellow
H&T - Enforcement of bus lanes and moving traffic offences	Estimated contribution to highway costs	(0.125)					(0.125)	Yellow
H&T - Parking	Increase income from parking		(0.200)	(0.200)			(0.400)	Yellow
H&T - Feet First Programme	Seek alternative funding to enable the service to work at full cost recovery.		(0.112)				(0.112)	Red
H&T - Cycle Training Programme	Seek alternative funding to enable the service to work at full cost recovery.		(0.184)				(0.184)	Red
H&T - Lab Services	Improve the marketing offer and increase the revenue for this service to enable full cost recovery. In future years build on the service and generate a surplus.	(0.020)	(0.030)	(0.039)			(0.089)	Yellow

Efficiency	Description	Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Land & Property - Scale of Operational Estate	To reduce the scale of the operational estate, and seek to close buildings more aggressively.							
Land & Property - Challenge need for Retained Properties	Work with Services to progress decisions on buildings that are currently flagged as a strategic hold (to decrease running costs across the portfolio)		(0.737)				(0.737)	
Land & Property - Challenge unit costs for Operational Estate	Review all building costs and work with Macro on all Soft & Hard FM Costs							
Land & Property - Challenge individual Service estate transformation projects which focus on the 'as is' estate.	All individual Service estate transformation projects should be stopped. All community service provision should be considered holistically, linked to Customer & Community/ Place needs alongside commercial inputs. Receipts of property outside of embedded MTFs Capital receipts & Agile to invest in 'Place'.		(0.500)				(0.500)	
Land & Property - unachieved prior year agile programme efficiencies	Previous year's facilities management efficiencies are not being achieved (£1.5m) due to the identification of more sites and assets which need maintaining. This is partially mitigated through other efficiencies.	1.290					1.290	
Planning & Place - income	Income from the sale of services and other income generating activities across the Planning Group.	(0.100)					(0.100)	
Planning & Place - income	Income from Planning Performance Agreements and charges for discretionary services	(0.020)					(0.020)	
Planning & Place - income	Planning fees	(0.025)					(0.025)	
Planning & Place - Placemaking Function	Maximise capitalisation of projects and seek further alternative external funding (e.g. Horizon, MHCLG Grants etc.). If unachievable reduce Placemaking service by 1-2 FTE in 2025/2026	(0.100)	(0.100)				(0.200)	
Planning, Performance & Support - PMO support to other bodies	Offer PMO support outside ETI - support to B&Ds for example	(0.025)	(0.025)	(0.025)	(0.025)		(0.100)	
Infrastructure & Major Projects - capital recharges	Capitalise an assumed 50% of Director of Infrastructure time.	(0.059)					(0.059)	
Infrastructure & Major Projects - on-street EV charging contract income share	Contract provides SCC with a share of the income	(0.018)	(0.059)	(0.092)	(0.125)	(0.059)	(0.353)	
Economic Development - Restructure - 'rightsize team'	Review of Economic Development team.	(0.085)					(0.085)	
Income generation	Placeholder for future income reviews.		(0.200)	(0.200)	(0.200)		(0.600)	
All - Contract inflation reduction	The 24/25 budget assumed 5% contract inflation. Rates subsequently fell, allowing 1% to be held back to offset pressures within Waste.	(0.952)					(0.952)	
All - further efficiencies from Place redesign and other measures	Reshaping EIG Phase 3	(0.190)	(0.580)				(0.770)	
Realignment of Vacancy Factor across Place		(0.303)					(0.303)	
<b>Total Efficiencies</b>		<b>(10.592)</b>	<b>(4.827)</b>	<b>(0.656)</b>	<b>(0.350)</b>	<b>(0.059)</b>	<b>(16.484)</b>	

**COMMUNITY PROTECTION & EMERGENCIES**

**Pressures**

Pressure	Description	Net Pressure					Total £m
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	
Pay inflation Total		1.446	1.018	0.947	0.965	0.984	<b>5.360</b>
Non-Pay inflation Total		0.201	0.205	0.209	0.213	0.254	<b>1.083</b>
NIC Increase		0.956	0.029	0.030	0.030	0.031	<b>1.076</b>
Fire - Airwave communications system	Grant has not kept pace with costs & grant reduction	0.085	0.086				<b>0.171</b>
Fire - Pension Ill Health Charges	Requirement for all officers to meet fitness requirements leading to more ill health retirements. £250k added to 2023/24 budget, reducing in future years.		(0.140)				<b>(0.140)</b>
Fire - Recruitment & resilience: temporary staffing increase	£0.6m added in 2023/24 to provide a multi skilled, agile group to provide cover, 12FTE to end of 2024	(0.177)					<b>(0.177)</b>
Fire - Recruitment & resilience: management of annual leave	£51k added to 2023/24 budget to centralise coordination of staff deployment and annual leave, for a fixed period.	(0.051)					<b>(0.051)</b>
Fire - 140 day plan	£375k added to 2023/24 budget to fund short term changes required within service	(0.092)	(0.066)				<b>(0.158)</b>
Fire - Reasonable adjustments	Extend Corporate contract for adjustments to neurodiversity to cover Fire, until included within main County Contract retender	(0.067)	(0.067)				<b>(0.134)</b>
<b>Total Pressures</b>		<b>2.301</b>	<b>1.065</b>	<b>1.185</b>	<b>1.209</b>	<b>1.269</b>	<b>7.029</b>

**Efficiencies**

Efficiency	Description	Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Fire - Utilise new training facilities. Expand L&D to external partners.	Linked to development of Wray park training facilities. Use by other FRS and/or private organisation. New facilities designed for use by two teams at same time.		(0.250)				(0.250)	
Fire - Expand the use of new Logistics (Engineering) facilities to other users	Linked to development of Wray Park workshop facilities. Use by other in services or external partners		(0.100)				(0.100)	
Fire - Logistics - review of Staff, Property and Non Capital Assets	The reduction of staffing costs within logistics, including a review of staff, property, and non-capital assets in 2023/24.	(0.014)					(0.014)	
Joint Fire Control	Partners shared support costs	(0.150)					(0.150)	
Fire - Staff efficiencies	In 2025/26, reducing roles in project management, digital services, and specific positions including bank support for pension-related services. In 2026/27, further reductions will include roles in project management, administrative support, and data governance.	(0.306)	(0.148)				(0.454)	
Staff capitalisation	Capitalisation of staff costs associated with capital projects.	(0.068)					(0.068)	
Recruitment Factor	Support Staff and On-Call 1.5% of 2024/25 budget, reflecting the time spent to recruit to vacant post.	(0.136)					(0.136)	
TS - Staff reduction	Reducing two part-time positions in senior trading standards, one focused on prevention and the other on investigations.	(0.053)					(0.053)	
SC - Utilisation of grant	Core budget costs recovered through grant	(0.010)					(0.010)	
EM -& SC - Amalgamation of leadership	Combined across Emergency Management and Safer Communities	(0.050)					(0.050)	
		(0.050)					(0.050)	
<b>Total Efficiencies</b>		<b>(0.837)</b>	<b>(0.498)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(1.335)</b>	

## RESOURCES

### Pressures

Pressure	Description	Net Pressure					Total £m
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	
Pay Inflation	Pay inflation 3% 2025/26 and 2% thereafter	3.313	1.802	1.837	1.872	1.909	<b>10.734</b>
Non-pay inflation	Non pay inflation 2%	0.569	0.639	0.651	0.665	0.678	<b>3.202</b>
Income inflation	Income inflation 2%	(0.637)	(0.600)	(0.612)	(0.624)	(0.636)	<b>(3.109)</b>
National Insurance	National Insurance increase	1.940	0.039	0.040	0.040	0.041	<b>2.100</b>
Council copyright licences	Copyright licences for the Council	0.075					<b>0.075</b>
Council external audit fee	Increase in external audit fee	0.070					<b>0.070</b>
IT&D MySurrey support	MySurrey Technical Services contract for support and payroll application	0.291	(0.125)	(0.025)	(0.100)		<b>0.041</b>
Coroners Special Inquests	To replenish the special inquest reserve which covers the volatile cost of special inquests each year.		0.150				<b>0.150</b>
Learning Management system	Funding for Learning Management System discontinues in 2025/26	0.100		(0.100)			<b>0.000</b>
Microsoft Licences	Increased costs of licences due to volume increases	0.340					<b>0.340</b>
Funding changes	Fleet Management Team	0.200					<b>0.200</b>
<b>Total Pressures</b>		<b>6.261</b>	<b>1.905</b>	<b>1.791</b>	<b>1.853</b>	<b>1.992</b>	<b>13.803</b>

## Efficiencies

Efficiency	Description	Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Organisation Redesign and Customer Transformation	Review of staffing across services, through streamlining, removing duplication and using technology.	(1.000)	(0.533)	(0.140)			(1.673)	
Organisation Redesign efficiencies	Staffing reductions from review of Finance, Leadership Office and Legal	(0.791)	(0.500)				(1.291)	
Organisation Redesign efficiencies	Staffing reductions from review of posts in Leadership Office, Corporate Strategy & Policy and following CLT re-structure	(0.715)					(0.715)	
Staffing reductions	Review of staffing across services, through redesign and distribution.	(0.308)	(0.185)				(0.493)	
IT&D efficiencies	Wide area network contract reductions	(0.300)					(0.300)	
Income Strategy	Maximising Income	(0.291)					(0.291)	
Twelve15 review	Maximising income through rate increases and reducing staffing costs	(0.250)					(0.250)	
Council wide mobile phone efficiencies	Reduction in use of mobile phones across the Council	(0.250)					(0.250)	
Core Welfare offer	Maximise external grants to fund the welfare offer	(0.240)					(0.240)	
Legal Services	Reduction in expenditure of advocacy	(0.114)					(0.114)	
IT&D licence reduction	Reduced IT&D licence costs due to staffing changes	(0.113)	(0.227)				(0.340)	
Targeted reductions	Variety of measures to reduce spend	(0.100)					(0.100)	
Communications - publications	Removal of annual all-residents mailer and reduction in communications campaign spend and advertising costs	(0.090)					(0.090)	
Core Heritage service	Service review of Archaeological services	(0.067)					(0.067)	
Surrey Arts efficiency	Remove subsidy of non targeted music tuition	(0.053)	(0.027)				(0.080)	
Procurement efficiencies	Woodhatch bus service	(0.050)					(0.050)	
Reduced Trade Union Posts	Reduce the current budget for trade union roles in line with 2024/25 levels	(0.048)					(0.048)	
Corporate Subscriptions	Remove New Local subscription	(0.015)					(0.015)	
Previous years efficiencies	Remove unachievable 2023/24 & 2024/25 efficiencies	0.398					0.398	
People & Change professional and transactional services	Previous years unachievable efficiencies and reduced income from transactional services	0.109					0.109	
<b>Total Efficiencies</b>		<b>(4.288)</b>	<b>(1.472)</b>	<b>(0.140)</b>	<b>0.000</b>	<b>0.000</b>	<b>(5.900)</b>	

## CENTRAL INCOME AND EXPENDITURE

### Pressures

Pressure	Description	Net Pressure					Total £m
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	
Capital Financing Costs	MRP & Interest Payable Costs	10.400	9.200	6.300	5.800	3.400	<b>35.100</b>
Non-Pay Inflation		0.300	0.100	0.100	0.100	0.100	<b>0.700</b>
Commissioning Provision	For evidenced pressures above budget in the Council's supply chain	8.000					<b>8.000</b>
National Insurance Compensation Funding	Estimated compensation funding from Government	(6.400)					<b>(6.400)</b>
Unachievable Efficiencies	Prior Year unachievable Efficiencies	4.000					<b>4.000</b>
Planned Contribution from Reserve	One-of funding for additional Verge Maintenance	(5.000)	5.000				<b>0.000</b>
<b>Total Pressures</b>		<b>11.300</b>	<b>14.300</b>	<b>6.400</b>	<b>5.900</b>	<b>3.500</b>	<b>41.400</b>

### Efficiencies

Description		Efficiency					Total £m	RAG Rating
		2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m		
Reduction in Transformation Costs	County-wide review of Transformation costs	(1.500)					<b>(1.500)</b>	
Organisational Re-design	Additional Organisational Redesign Target	(3.500)					<b>(3.500)</b>	
<b>Total Efficiencies</b>		<b>(5.000)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(5.000)</b>	