



## **County Council Tuesday, 10 February 2026**

### **SUPPLEMENTARY REPORT**

#### **8. Budget and Business Planning 2026/27 - 2030/31 (Pages 3 - 60)**

Report by the Deputy Chief Executive (Section 151 Officer)

This page is intentionally left blank

# Agenda Item 8

ITEM CC8

COUNCIL – 10 FEBRUARY 2026

BUDGET AND BUSINESS PLANNING 2026/27 – 2030/31

Supplementary Report by the  
Deputy Chief Executive (S151 Officer)

## RECOMMENDATIONS

1. The Council is RECOMMENDED to:

- a. have regard to the statutory report of the Deputy Chief Executive (S151 Officer) [set out in Cabinet Section 3.1 and amended at Green Group Section 3.1] in approving recommendations b to d below;
- b. (in respect of the budget and medium term financial strategy – at Section 4) approve the following:
  - (1) the council tax and precept calculations for 2026/27 [at Cabinet Section 4.3] and in particular:
    - (i) a precept of £567,372,273.74;
    - (ii) a council tax for band D equivalent properties of £2,006.78;
  - (2) a budget for 2026/27 [as set out in Supplementary Section 4.4 which incorporates Cabinet Section 4.4 amended by Green Group Section 4.4];
  - (3) a medium term financial strategy for 2026/27 to 2030/31 [as set out in Supplementary Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Cabinet Section 4.2 amended by Green Group Section 4.2)];
  - (4) the Financial Strategy for 2026/27 [at Cabinet Section 4.5];
  - (5) the Earmarked Reserves and General Balances Policy Statement 2026/27 [at Cabinet Section 4.6 and amended by Green Group Section 4.6]. This includes:
    - (i) the Deputy Chief Executive (Section 151 Officer)'s recommended level of General Balances for 2026/27 [at Cabinet Section 4.6], and
    - (ii) the planned level of Earmarked Reserves for 2026/27 to 2030/31 at Cabinet Section 4.6.1 amended by a reduction of £1.0m in the Budget Priorities Reserve and £0.2m in the Grants and Contributions Reserve].
- c. (in respect of capital – at Section 5) approve:
  - (1) the Capital & Investment Strategy for 2026/27 to 2036/37 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement as set out in Cabinet Section 5.1].

- (2) a Capital Programme for 2026/27 to 2036/37 [as set out in Cabinet Section 5.3].
- d. (in respect of treasury management – at Section 5) approve:
  - (1) the Treasury Management Strategy Statement and Annual Investment Strategy for 2026/27 [at Cabinet Section 5.2] including the Treasury Management Prudential Indicators and the Specified Investment and Non-Specified Investment Instruments.
  - (2) that any further changes required to the 2026/27 Treasury Management Strategy be delegated to the Deputy Chief Executive (Section 151 Officer) in consultation with the Leader of the Council and the Cabinet Member for Finance, Property and Transformation.

## Executive Summary

- 2. This supplementary report sets out the proposed budget for 2026/27, medium term financial plan to 2030/31 and capital programme to 2036/37, together with related strategies and policies that the Council is required to approve for the 2026/27 financial year. This report replaces the previously published Budget and Business Planning 2026/27 – 2030/31 report. The changes at each of the following sections incorporate revenue budget amendments proposed by the Green Group.

## Section 3 – Statutory Report by the Executive Director of Resources and Section 151 Officer

- 3. Section 3.1 alongside the Green Group Section 3.1 sets out the Chief Finance Officer's view on the robustness of the estimates made and the adequacy of the proposed financial reserves. The Green Group amendments do not have an impact on the robustness of the 2026/27 budget or adequacy of proposed reserves. The Section 151 Officers statement of assurance remains unchanged.

## Section 4 – Revenue Budget Strategy

- 4. This section sets out the amended detailed 2026/27 revenue budget (Supplementary Section 4.4), the amended 2026/27 – 2030/31 medium term financial strategy (Supplementary Section 4.1) and Supplementary Section 4.2.
- 5. Supplementary Sections 4.1, 4.2 and 4.4 incorporate the changes set out in Section 4.2 and Green Group Section 4.2.
- 6. The Earmarked Reserves and General Balances Policy Statement (Section 4.6 and Section 4.6.1) is amended by a reduction of £1.0m in the Budget Priorities Reserve and £0.2m in the Grants and Contributions Reserve.
- 7. Where estimates have been made in relation to funding for 2026/27 due to final confirmation of sums not being available prior to publication of this report any variations from the estimates will be reported through the Business Management and Monitoring Reports for 2026/27.

## **Risk Management**

8. The statutory report of the Chief Financial Officer required under Section 25 of the Local Government Act 2002, which forms part of the suite of papers considered by Council in setting the budget each February, includes a section assessing the key financial risks.

## **Equality & Inclusion Implications**

9. The Equality Act 2010 imposes a duty on local authorities that, when making decisions of a strategic nature, decision makers must exercise 'due regard to the need to eliminate unlawful discrimination... advance equality of opportunity... and foster good relations.'
10. In developing budget proposals, services have considered the potential impact of change with respect to equality, diversity and inclusion, in line with the council's refreshed framework agreed by Cabinet on 19 November 2024, "Including Everyone".
11. The refresh of the framework gives the opportunity to realign the council's Equality, Diversity and Inclusion (EDI) goals with the broader strategic priorities and reconsider how the framework can be used to drive meaningful change. The council has a track record of going beyond its legal equality duty by considering groups and communities beyond the protected characteristics of the Equality Act. For example, the council considers the impact of its decisions on rural communities, armed forces communities, areas of deprivation and carers. The most recent Including Everyone framework goes further, recognising the council's commitment to considering future generations in decision-making, as well as refugees and asylum seekers by becoming a Council of Sanctuary. The latest framework also includes reference to the socioeconomic duty and consideration of residents experiencing socio-economic disadvantage.
12. An overarching summary impact assessment for equalities, taking into account the overall impact of the budget proposals, is included at Section 4.7 and amended at Green Group Section 4.7. It should be noted that a number of proposals are very early in the business case development process.

## **Sustainability Implications**

13. The Climate Action Framework sets the council's commitment to tackling the climate emergency which is underpinned by the Council's priority to put action to address the climate emergency at the heart of our work.
14. An overarching summary impact assessment for climate of the budget proposals is included at Section 4.8 and amended at Green Group Section 4.8. A number of the proposals are very early in the business case development process and therefore will be subject to fuller Climate Impact Assessment as the proposals are developed.

## **Staff Implications**

15. Staffing implications have been considered as part of the Budget and Business Planning process and the proposals are consistent with the council's People and Culture Strategy.

## **Financial Implications**

16. The Council is required by law to set a balanced budget for 2026/27 before 1 March 2026. Alongside this, there is a requirement under Section 25 of the Local Government Finance Act 2003 for the Chief Finance Officer to prepare a statement on the robustness of the budget estimates and the adequacy of reserves. This report completes the process to achieve these objectives.

Comments checked by: Kathy Wilcox, Head of Corporate Finance

## **Legal Implications**

17. Part 3.2 of the Council's constitution (Budget and Policy Framework) sets out the obligations and responsibilities of both the Cabinet and the Council in approving, adopting and implementing the council's budget and policy framework.
18. The Council Tax scheme is locally determined by each billing authority under Section 13A and Schedule 1A of the Local Government Finance Act 1992. This report provides information which will lead to the council tax requirement being agreed for 2026/27, together with a budget for 2026/27, five-year medium term financial strategy and ten year capital programme.
19. The Council is required to set a balanced budget taking account of balances and any other available reserves before the commencement of the financial year to which it relates. The Local Government Finance Act 1992 requires a council to set a balanced budget. To do this the council must prepare a budget that covers not only the expenditure but also the funding to meet the proposed budget. The Local Government Act 2000 states that it is the responsibility of the council, on the recommendation of the Cabinet to approve the budget and related council tax requirement.
20. The Local Government Act 2003, section 25 requires the Council's Section 151 Officer to report to the council on the robustness of the estimates made and the adequacy of the proposed financial reserves assumed in the budget calculations.
21. The Council has a fiduciary duty to council tax payers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term, the need to strike a fair balance between the interests of the Council Tax payers and ratepayers and the community's interest in adequate and efficient services and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers.
22. Section 106 of the Local Government Finance Act 1992 precludes a councillor from voting on a calculation which might affect the calculation of the council's budget if

they have an outstanding council tax debt of over two months. If a councillor is present at any meeting at which relevant matters are discussed, they must disclose that section 106 applies and may not vote. Failure to comply is a criminal offence.

Comments checked by: Anita Bradley, Director of Law & Governance and Monitoring Officer

**Lorna Baxter, Deputy Chief Executive (Section 151 Officer)**

Background papers:

- 1) Budget and Business Planning Report to [Agenda for Cabinet on Tuesday, 18 November 2025, 2.00 pm | Oxfordshire County Council](#)
- 2) Budget and Business Planning Report to [Agenda for Performance & Corporate Services Overview & Scrutiny Committee on Friday, 16 January 2026, 10.00 am | Oxfordshire County Council](#)
- 3) Budget and Business Planning Report to [Agenda for Cabinet on Tuesday, 27 January 2026, 2.00 pm | Oxfordshire County Council](#)

Contact Officers: Section 2.1: Kerry Middleton, Head of Communications, Marketing and Engagement

Section 3: Lorna Baxter – Deputy Chief Executive (Section 151 Officer)

Section 4: Kathy Wilcox, Head of Corporate Finance

Section 5: Natalie Crawford, Capital Programme Manager and Kathy Wilcox, Head of Corporate Finance

February 2026

This page is intentionally left blank

**Supplementary Section 4.1 Medium Term Financial Strategy 2026/27 - 2030/31**

**Summary**

|   | INDICATIVE BUDGET    |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
|---|----------------------|---------------------------------|---------------------|-----------------|----------------------|---------------------|-----------------|----------------------|---------------------|-----------------|----------------------|---------------------|-----------------|----------------------|---------------------|-----------------|
|   | 2026/27              |                                 |                     |                 | 2027/28              |                     |                 | 2028/29              |                     |                 | 2029/30              |                     |                 | 2030/31              |                     |                 |
|   | Proposed Base Budget | Fair Funding Review 2.0 Changes | Proposed Allocation | Proposed Budget | Proposed Base Budget | Proposed Allocation | Proposed Budget | Proposed Base Budget | Proposed Allocation | Proposed Budget | Proposed Base Budget | Proposed Allocation | Proposed Budget | Proposed Base Budget | Proposed Allocation | Proposed Budget |
|   | £m                   | £m                              | £m                  | £m              | £m                   | £m                  | £m              | £m                   | £m                  | £m              | £m                   | £m                  | £m              | £m                   | £m                  | £m              |
| <b>Service Budgets</b>  |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| Adult Services  | 259.277              | 23.233                          | 13.280              | 295.790         | 295.790              | 16.084              | 311.874         | 311.874              | 15.967              | 327.841         | 327.841              | 16.421              | 344.262         | 344.262              | 16.594              | 360.856         |
| Children's Services   | 214.858              | 1.592                           | 18.126              | 234.576         | 234.576              | 8.423               | 242.999         | 242.999              | 9.483               | 252.482         | 252.482              | 10.670              | 263.152         | 263.152              | 11.534              | 274.686         |
| Environment & Highways  | 55.093               |                                 | -3.302              | 51.791          | 51.791               | 4.556               | 56.347          | 56.347               | 4.352               | 60.700          | 60.700               | -0.704              | 59.996          | 59.996               | 1.706               | 61.702          |
| Economy and Place   | 21.029               |                                 | -2.116              | 18.913          | 18.913               | -0.597              | 18.316          | 18.316               | 1.455               | 19.771          | 19.771               | 0.626               | 20.397          | 20.397               | 0.378               | 20.775          |
| Public Health & Communities   | 13.276               | -4.649                          | 0.500               | 9.126           | 9.126                | 0.128               | 9.254           | 9.254                | -0.072              | 9.181           | 9.181                | -0.012              | 9.169           | 9.169                | -0.012              | 9.157           |
| Oxfordshire Fire & Rescue Service and Community Safety              | 31.728               |                                 | 0.735               | 32.463          | 32.463               | 0.470               | 32.933          | 32.933               | 0.025               | 32.958          | 32.958               | 0.172               | 33.130          | 33.130               | 0.177               | 33.307          |
| Resources and Law & Governance                                      | 64.973               |                                 | 5.311               | 70.283          | 70.283               | -2.180              | 68.103          | 68.103               | 0.416               | 68.519          | 68.519               | 0.724               | 69.243          | 69.243               | 0.873               | 70.116          |
| New Risk Assumption - To be allocated                               | 6.177                |                                 | 2.434               | 8.611           | 8.611                | -4.213              | -4.213          | 8.611                | 6.910               | 22.729          | 22.729               | 8.202               | 8.202           | 7.480                | 7.480               | 15.682          |
| Pay inflation   |                      |                                 |                     |                 |                      |                     |                 | -4.213               | -6.013              | -6.013          | -6.013               | 6.910               | 29.639          | 29.639               | 6.910               | 36.549          |
| Cross Cutting Proposals - To be Allocated to services once achieved |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      | -6.013              | -6.013          | -6.013               | -6.013              | -6.013          |
| <b>Service Budgets</b>  | <b>666.410</b>       | <b>20.176</b>                   | <b>30.755</b>       | <b>717.341</b>  | <b>717.341</b>       | <b>32.292</b>       | <b>749.632</b>  | <b>749.632</b>       | <b>38.536</b>       | <b>788.168</b>  | <b>788.168</b>       | <b>43.009</b>       | <b>831.177</b>  | <b>831.177</b>       | <b>45.640</b>       | <b>876.817</b>  |
| <b>Strategic Measures</b>   |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| Capital Financing   |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| - Principal   | 17.555               |                                 | 2.191               | 19.746          | 19.746               | 0.798               | 20.544          | 20.544               | 0.356               | 20.900          | 20.900               | 1.798               | 22.698          | 22.698               | 2.520               | 25.218          |
| - Interest  | 13.035               |                                 |                     | 13.035          | 13.035               |                     | 13.035          | 13.035               |                     | 13.035          | 13.035               |                     | 13.035          | 13.035               |                     | 13.035          |
| Interest on Balances  |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| - Interest receivable   | -9.827               |                                 | -1.070              | -10.897         | -10.897              | -3.102              | -7.795          | -7.795               |                     | -7.795          | -7.795               |                     | -7.795          | -7.795               |                     | -7.795          |
| External Funds  | -3.813               |                                 |                     | -3.813          | -3.813               | -3.813              | -3.813          | -3.813               |                     | -3.813          | -3.813               |                     | -3.813          | -3.813               |                     | -3.813          |
| Interest on developer contributions                                 | 8.219                |                                 | -0.794              | 7.425           | 7.425                | 0.374               | 7.799           | 7.799                |                     | 7.799           | 7.799                |                     | 7.799           | 7.799                |                     | 7.799           |
| Prudential Borrowing recharges                                      | -7.491               |                                 | 3.100               | -4.391          | -4.391               | -4.391              | -4.391          | -4.391               |                     | -4.391          | -4.391               |                     | -4.391          | -4.391               |                     | -4.391          |
| Off-Ringfenced Specific Grants                                      | -59.349              | 59.349                          | -1.000              | 6.254           | 6.254                |                     | 6.254           | 6.254                |                     | 6.254           | 6.254                |                     | 6.254           | 6.254                |                     | 6.254           |
| Contingency   | 7.254                |                                 |                     | 1.774           | 1.774                |                     | 1.774           | 1.774                |                     | 1.774           | 1.774                |                     | 1.774           | 1.774                |                     | 1.774           |
| Insurance Recharge  | 1.774                |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| <b>Total Strategic Measures</b>                                     | <b>-32.643</b>       | <b>59.349</b>                   | <b>2.427</b>        | <b>29.133</b>   | <b>29.133</b>        | <b>4.274</b>        | <b>33.407</b>   | <b>33.407</b>        | <b>0.356</b>        | <b>33.763</b>   | <b>33.763</b>        | <b>1.798</b>        | <b>35.561</b>   | <b>35.561</b>        | <b>2.520</b>        | <b>38.081</b>   |
| <b>Contributions to/from Balances &amp; Reserves</b>                |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| General Balances  | 2.687                |                                 | -2.687              | 8.290           | 8.290                | 8.290               | 8.290           | 8.290                |                     | 8.290           | 8.290                |                     | 8.290           | 8.290                |                     | 8.290           |
| Prudential Borrowing Costs  | 8.290                |                                 |                     | -1.568          | -1.568               | -1.552              | -3.120          | -3.120               |                     | -3.120          | -3.120               |                     | -3.120          | -3.120               |                     | -3.120          |
| Transformation Reserve  |                      |                                 |                     |                 |                      | -1.000              | -1.000          | -1.000               |                     | -1.000          | -1.000               |                     | -1.000          | -1.000               |                     | -1.000          |
| Budget Priorities Reserve   |                      |                                 |                     |                 |                      | -2.318              | 2.318           | 4.000                |                     | 4.000           | 8.000                |                     | 8.000           | 8.000                |                     | 8.000           |
| COVID - 19 Reserve  |                      |                                 |                     |                 |                      | 4.000               | 4.000           | -2.109               |                     | -2.109          | 2.109                |                     | -2.109          | -2.109               |                     | -2.109          |
| Demographic Risk Reserve  |                      |                                 |                     |                 |                      | -3.649              | -3.649          | -3.649               |                     | -3.649          | 3.649                |                     | -3.649          | -3.649               |                     | -3.649          |
| Collection Fund Reserve   |                      |                                 |                     |                 |                      | 1.400               | -1.400          |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| Local Government Reorganisation Reserve                             |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| Capital Reserve   |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| <b>Total Contributions to (+)/from (-) reserves</b>                 | <b>12.491</b>        |                                 | <b>-6.079</b>       | <b>6.412</b>    | <b>6.412</b>         | <b>9.878</b>        | <b>16.290</b>   | <b>16.290</b>        | <b>-6.509</b>       | <b>-22.016</b>  | <b>-22.016</b>       | <b>-7.034</b>       | <b>-29.049</b>  | <b>-29.049</b>       | <b>-8.192</b>       | <b>-37.241</b>  |
| <b>Budget Shortfall</b>   |                      |                                 |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |                      |                     |                 |
| <b>Net Operating Budget</b>   | <b>646.258</b>       | <b>79.525</b>                   | <b>27.103</b>       | <b>752.886</b>  | <b>752.886</b>       | <b>30.937</b>       | <b>783.822</b>  | <b>783.822</b>       | <b>32.383</b>       | <b>816.205</b>  | <b>816.205</b>       | <b>37.773</b>       | <b>853.978</b>  | <b>853.978</b>       | <b>39.968</b>       | <b>893.946</b>  |

Green Party Group Medium Term Financial Strategy 2026/27 - 2030/31

## Financing

## Previously Proposed and New Budget Changes: Summary

| Service  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m |
|--|---------------|---------------|---------------|---------------|---------------|
| <b>Adult Services</b>  | <b>13.279</b> | <b>16.084</b> | <b>15.967</b> | <b>16.421</b> | <b>16.594</b> |
| Previously Proposed  | 15.153        | 16.393        | 0.000         | 0.000         | 0.000         |
| New  | -1.874        | -0.309        | 15.967        | 16.421        | 16.594        |
| <b>Children's Services</b>                                   | <b>18.127</b> | <b>8.423</b>  | <b>9.483</b>  | <b>10.670</b> | <b>11.534</b> |
| Previously Proposed  | 3.382         | 8.418         | 0.000         | 0.000         | 0.000         |
| New  | 14.745        | 0.005         | 9.483         | 10.670        | 11.534        |
| New expenditure funded by Children, Families and Youth Grant | 3.146         |               | -0.935        |               |               |
| Children, Families and Youth Grant Increase                  | -3.146        |               | 0.935         |               |               |
| <b>Environment &amp; Highways</b>                            | <b>-3.323</b> | <b>4.556</b>  | <b>4.352</b>  | <b>-0.704</b> | <b>1.706</b>  |
| Previously Proposed  | 1.244         | 3.541         | 0.000         | 0.000         | 0.000         |
| New  | -4.567        | 1.015         | 4.352         | -0.704        | 1.706         |
| <b>Economy &amp; Place</b>                                   | <b>-2.116</b> | <b>-0.597</b> | <b>1.455</b>  | <b>0.626</b>  | <b>0.378</b>  |
| Previously Proposed  | -3.470        | -0.242        | 0.000         | 0.000         | 0.000         |
| New  | 1.355         | -0.355        | 1.455         | 0.626         | 0.378         |
| <b>Public Health &amp; Communities</b>                       | <b>0.500</b>  | <b>0.128</b>  | <b>-0.072</b> | <b>-0.012</b> | <b>-0.012</b> |
| Previously Proposed  | 0.760         | -0.012        | 0.000         | 0.000         | 0.000         |
| New  | -0.260        | 0.140         | -0.072        | -0.012        | -0.012        |
| Increase to Public Health Grant Funded Expenditure           | 0.922         | 1.040         | 1.129         | 0.000         | 0.000         |
| Public Health Grant Increase                                 | -0.922        | -1.040        | -1.129        | 0.000         | 0.000         |
| <b>Fire &amp; Rescue and Community Safety</b>                | <b>0.735</b>  | <b>0.470</b>  | <b>0.025</b>  | <b>0.172</b>  | <b>0.177</b>  |
| Previously Proposed  | 0.477         | 0.162         | 0.000         | 0.000         | 0.000         |
| New  | 0.258         | 0.308         | 0.025         | 0.172         | 0.177         |
| <b>Resources and Law &amp; Governance</b>                    | <b>5.332</b>  | <b>-2.160</b> | <b>0.416</b>  | <b>0.724</b>  | <b>0.873</b>  |
| Previously Proposed  | -0.608        | 0.691         | 0.000         | 0.000         | 0.000         |
| New  | 5.940         | -2.851        | 0.416         | 0.724         | 0.873         |
| New Crisis & Resilience Grant Expenditure                    | 4.826         | 0.003         | 0.979         |               |               |
| Crisis and Resilience Fund Grant Increase                    | -4.826        | -0.003        | -0.979        |               |               |
| <b>Pay Inflation and Redesign Savings</b>                    | <b>-1.779</b> | <b>5.408</b>  | <b>6.910</b>  | <b>15.112</b> | <b>14.390</b> |
| Previously Proposed Pay Inflation                            | 7.134         | 7.208         | 0.000         | 0.000         | 0.000         |
| New Risk Assumption to be allocated                          | 0.000         |               |               | 8.202         | 7.480         |
| New Pay Inflation  | -4.700        | 0.000         | 6.910         | 6.910         | 6.910         |
| Previously Proposed Redesign Saving                          | -4.213        |               | 0.000         | 0.000         | 0.000         |
| New Proposed Redesign Saving                                 |               | -1.800        |               |               |               |
| <b>Total Service Changes</b>                                 | <b>30.755</b> | <b>32.312</b> | <b>38.536</b> | <b>43.009</b> | <b>45.640</b> |
| Previously Proposed  | 19.859        | 36.159        | 0.000         | 0.000         | 0.000         |
| New  | 10.896        | -3.847        | 38.536        | 43.009        | 45.640        |

## Previously Proposed and New Budget Changes: Adult Services

|              | Category                     | Description   | 2026/27 £m   | 2027/28 £m   | 2028/29 £m    | 2029/30 £m    | 2030/31 £m    | Total £m      |
|--------------|------------------------------|---|--------------|--------------|---------------|---------------|---------------|---------------|
|              |                              |   |              |              |               |               |               |               |
|              |                              | <b>Inflation for Care Packages</b>  |              |              |               |               |               |               |
| PP Pressure  | Inflation                    | 2026ASC4 - Forecast increases to the cost of care packages due to inflation. Remove previous pressures and replace with 2026ASC02   | 3.847        | 9.964        |               |               |               | 13.811        |
| PP Pressure  | Inflation                    | 2025ASC601 - Increases to the cost of care packages funded by the council. Remove previous pressures and replace with 2026ASC02.  | 5.500        |              |               |               |               | 5.500         |
| New Pressure | Inflation                    | 2027ASC02 - Forecast increases to the cost of care packages due to inflation. 2028/29 onwards are new years being added to the MTFS.  | -3.755       | -0.100       | 10.016        | 10.165        | 10.165        | 26.491        |
|              |                              | <b>Subtotal Inflation for Care Packages</b>   | <b>5.592</b> | <b>9.864</b> | <b>10.016</b> | <b>10.165</b> | <b>10.165</b> | <b>45.802</b> |
|              |                              |   |              |              |               |               |               |               |
|              |                              | <b>Demand Increases from Population Growth</b>  |              |              |               |               |               |               |
| PP Pressure  | Demand                       | 2025ASC590 - Demand increases resulting from population growth  | 8.500        |              |               |               |               | 8.500         |
| PP Pressure  | Demand                       | 2026ASC1 - Projected increase in demand resulting from population growth.   | -2.532       | 6.429        |               |               |               | 3.897         |
| New Pressure | Demand                       | 2027ASC01 - Demand increases resulting from population growth. 2028/29 onwards are new years being added to the MTFS.   | -0.596       |              | 6.429         | 6.429         | 6.429         | 18.691        |
|              |                              | <b>Subtotal Demand Increases from Population Growth</b>   | <b>5.372</b> | <b>6.429</b> | <b>6.429</b>  | <b>6.429</b>  | <b>6.429</b>  | <b>31.088</b> |
|              |                              |   |              |              |               |               |               |               |
| New Pressure | Contract & Third Party spend | 2027ASC06 - High cost complex placements have continued to increase during 2025/26. The ongoing effect of these placements is expected to create a continuing pressure in 2026/27 and beyond. | 3.600        |              |               |               |               | 3.600         |
| PP Pressure  | Other                        | 2026L&CO1 - Revenue costs of borrowing to support the cost of additional complex needs accommodation for adults of working age (Links to 2026L&CO17).   | 0.120        | 0.120        |               |               |               | 0.240         |
| PP Saving    | Other                        | 2026L&CO19 - Savings associated with additional in-house residential accommodation for adults with complex needs  | -0.120       | -0.120       |               |               |               | -0.240        |
| New Pressure | Contract & Third Party spend | 2027ASC03 - Increased cost of emergency contract for telecare provision following provider failure in 2025/26   | 0.647        |              |               |               |               | 0.647         |
| New Pressure | Contract & Third Party spend | 2027ASC04 - Increased cost of emergency contract for community equipment following provider failure in 2025/26  | 0.270        |              |               |               |               | 0.270         |
| New Pressure | Contract & Third Party spend | 2027ASC05 - Increased cost of contract renewal relating to services for Adults with Learning Disabilities to match framework rates (HOWDAB2 contract)   | 0.474        | 0.237        |               |               |               | 0.711         |

## Supplementary Section 4.2

|              | Category                     | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m   |
|--------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| PP Saving    | Use of technology            | 2026ASC23 - Reduction in the number of packages that include double handed care (the need to have two carers to help support the individual) thanks to the successful implementation of reablement programme and assistive technology solutions.   | -0.112        |               |               |               |               | -0.112        |
| New Saving   | Use of PH grant funding      | 2027PHC1 - Continuation of savings for ASC through reduced charges for social care assessments   | -0.072        |               |               |               |               | -0.072        |
| New Saving   | Use of PH grant funding      | 2027PHC2 - Continuation of utilisation of Public Health Grant to help fund Community Capacity Grants   | -0.250        |               |               |               |               | -0.250        |
| New Saving   | Contract & Third Party spend | 2027ASC008 - Efficiencies in new supported living contract reduces contract costs  | -0.541        | -0.145        | -0.177        | -0.173        |               | -1.036        |
| New Saving   | Other                        | 2027ASC009 - Oxfordshire Employment will deliver the SEQF pathway of the Connect to Work Programme in Oxfordshire. This is a fully funded programme that encompasses some provision previously delivered from the service's core budget (so council funding can be released without impacting on service provision). At present this would be delivered annually over a 5 year period. | -0.100        |               |               |               |               | -0.100        |
| New Saving   | Contract & Third Party spend | 2027ASC011 - Contract reviews within Learning Disability Supported Living settings   | -0.750        |               |               |               |               | -0.750        |
| PP Savings   | Cross Cutting Savings        | 2026RLGEST10 - Several projects are being transitioned into the New Ways of Working with an amalgamation activities/contracts, with a review of both Children's and Adults Transport services.   | -0.050        |               |               |               |               | -0.050        |
| New Saving   | Other                        | 2027ASCPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29  | -0.301        | -0.301        | -0.301        |               |               | -0.903        |
| New Saving   | Other                        | 2027ASC012 The Council's Adult Social Care charging policy currently makes a standard allowance for Disability Related Expenditure (DRE) of 35 per cent. Subject to a full consultation process the Council's proposal is to consider a reduction of the DRE to 25 per cent which would produce a potential in year saving of £0.500m (2027ASC012).                                    | -0.500        |               |               |               |               | -0.500        |
| <b>Total</b> |                              |  | <b>13.279</b> | <b>16.084</b> | <b>15.967</b> | <b>16.421</b> | <b>16.594</b> | <b>78.345</b> |

## Previously Proposed and New Budget Changes: Children's Services

|               | Category                                    | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m   |
|---------------|---|--|---------------|---------------|---------------|---------------|---------------|---------------|
| New Pressures | Demand - ongoing effect of 2025/26 activity | 2027CS01 - Requirement to address underlying on-going effect of the forecast overspend in 2025/26.   | 8.731         |               |               |               |               | 8.731         |
| New Pressures | Demand - ongoing effect of 2025/26 activity | 2027CS11 - Requirement to address underlying on-going effect of the forecast overspend in 2025/26 - additional cost of the full year effect of that activity in 2026/27.   | 2.843         |               |               |               |               | 2.843         |
|               |   |  |               |               |               |               |               | 0.000         |
| PP Pressures  | Demand                                      | 2025CS787 - Financial Strategy originally built into 2024/25 budget estimated that demand would reduce by 2026/27.   | -4.237        |               |               |               |               | -4.237        |
| PP Pressures  | Other                                       | 2026CS11 - Financial Strategy savings risk (100% of previously proposed savings in 2026/27). Use risk adjustment to offset demand reduction assumed in Financial Strategy (2025CS787) that has not materialised.       | 5.000         |               |               |               |               | 5.000         |
|               |   |  |               |               |               |               |               |               |
|               |   | <b>Children we Care For Demographic Growth</b>   |               |               |               |               |               |               |
| PP Pressures  | Demand                                      | 2026CS10 - Demand increases resulting from population growth   | 1.140         | 1.510         |               |               |               | 2.650         |
| New Pressures | Demand                                      | 2027CS02 - Children's Social Care - Demographic growth   | 0.626         | 0.787         | 2.918         | 3.226         | 3.832         | 11.389        |
|               |   | <b>Subtotal Children we Care For Demographic Growth</b>  | <b>1.766</b>  | <b>2.297</b>  | <b>2.918</b>  | <b>3.226</b>  | <b>3.832</b>  | <b>14.039</b> |
|               |   |  |               |               |               |               |               |               |
|               |   | <b>Home to School Transport</b>  |               |               |               |               |               |               |
| PP Pressures  | Demand                                      | 2025CS-HN713 - Future increases in the number of Education, Health and Care Plans (EHCPs)  | 2.500         |               |               |               |               | 2.500         |
| PP Pressures  | Demand                                      | 2026CS16 - Update to Home to School demographic growth. This figure assumes the same annual growth of 7% (Post 16 SEN) and 9% (SEN) and factors in the volume cost impact of increasing Out of County provision.       | 0.700         | 3.200         |               |               |               | 3.900         |
| New Pressures | Demand                                      | 2027CS12 - Add new years to plan for Home to School Transport Demographic Growth   |               |               | 3.400         | 3.400         | 3.400         | 10.200        |
| PP Savings    | Cross Cutting Savings                       | 2026RLGEST10 - Several Home to School Transport projects are being transitioned into the New Ways of Working with an amalgamation activities/contract, with a review of both Children's and Adults Transport services. | -0.925        |               |               |               |               | -0.925        |

## Supplementary Section 4.2

|               | Category                   | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m   |
|---------------|----------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| New Savings   | Other                      | 2027CS14 – Home to School Transport savings through route optimisation and contract negotiations   | -0.250        |               |               |               |               | -0.250        |
|               |                            | <b>Subtotal Home to School Transport</b>   | <b>2.025</b>  | <b>3.200</b>  | <b>3.400</b>  | <b>3.400</b>  | <b>3.400</b>  | <b>15.425</b> |
|               |                            |  |               |               |               |               |               |               |
| PP Pressures  | Demand                     | 2026CS33 - Educational Psychology - Demand for Education, Health and Care Needs Assessments (EHCNA) is expected to increase and there is a statutory requirement to provide information from an Education Psychologist for every EHCNA agreed.   |               | 1.027         |               |               |               | 1.027         |
| New Pressures | Service Enhancement        | 2027CS30 - SEND Casework Team  | 0.800         |               |               |               |               | 0.800         |
| PP Pressures  | Contribution from Reserves | 2026COVID - The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth was deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this resulted in an additional cost to High Needs. One - off funding from the COVID-19 reserve will be removed as planned from 2026/27 as no further funding is available.        |               | 1.200         |               |               |               | 1.200         |
| PP Pressures  | Demand                     | COVID11 - The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs. One - off expenditure funded from the COVID-19 reserve will be removed as planned from 2026/27 as no further funding is available. |               | -1.200        |               |               |               | -1.200        |
| PP Pressures  | Inflation                  | Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)   | 0.780         | 0.836         |               |               |               | 1.616         |
| PP Pressures  | Inflation                  | 2026CS12 - Inflation - funding for estimated inflationary increases to the cost of care.   | 2.628         | 2.890         |               |               |               | 5.518         |
| New Pressures | Inflation                  | 2027CS03 - Children's Social Care - Adjust Contract Inflation to reflect anticipated increases   | -0.241        | -0.280        | 0.587         | 0.614         | 0.645         | 1.325         |
| New Pressures | Inflation                  | 2027CS04 - Children's Social Care - Placement Inflation  | 0.301         | 0.163         | 3.243         | 3.430         | 3.657         | 10.794        |
| PP Pressures  | Inflation                  | Income Inflation (2.0%)  | -0.034        | -0.034        |               |               |               | -0.068        |

## Supplementary Section 4.2

|                | Category                     | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|----------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|-------------|
| New Pressures  | Demand                       | 2027CS05 - Requirement to address 2025/26 Children We Care For saving under-delivery   | 1.208         |               |               |               |               | 1.208       |
| New Pressures  | Other                        | 2027CS08 - Additional funding required to top up Disabled Facilities Grant funding for adaptations to homes etc  | 0.100         |               |               |               |               | 0.100       |
| New Pressures  | Other                        | 2027CS10 - Release uncommitted funding for the Recruitment & Retention Strategy (replaced by new service investments in 2027CS20 and 2027CS30)   | -1.331        |               |               |               |               | -1.331      |
|                |                              |  |               |               |               |               |               | 0.000       |
| PP Savings     | Contract & Third Party spend | 2025CS721 - Agency Staff In Social Care - replacement with permanent Staff   | -1.200        |               |               |               |               | -1.200      |
|                |                              |  |               |               |               |               |               | 0.000       |
| PP Savings     | Demand                       | 2025CS723 - Manage Demand for Children We Care For (CWCF) - Maintain CWCF at the current number  | -0.700        |               |               |               |               | -0.700      |
| PP Savings     | Contract & Third Party spend | 2025CS724 - Bring Children We Care For (CWCF) currently placed out of the county back into Oxfordshire   | -0.300        |               |               |               |               | -0.300      |
| PP Savings     | Demand                       | 2025CS726 - Exits from Care - Ensuring children cease to be Children We Care For (CWCF) in line with their plan in a timely way  | -2.800        |               |               |               |               | -2.800      |
| New Pressures  | Demand                       | Contingency for Savings Risk   | 2.100         |               |               |               |               | 2.100       |
| PP Savings     | Demand                       | 2025L&CO25 - Investment in Family Help Team (2025L&CO3) was expected to reduce future demand for and the cost of care.   | -0.500        |               |               |               |               | -0.500      |
|                |                              |  |               |               |               |               |               | 0.000       |
| PP Savings     | Demand                       | 2026CS23 - Introduction of a no detriment policy for Special Guardianship Orders to increase local capacity to support children we care for  | -0.202        | -0.167        |               |               |               | -0.369      |
| PP Investments | Service Enhancement          | 2025CS790/1/3 - New Service Investments (supporting the Financial Strategy) - Recruitment & Retention Strategy   | 0.408         |               |               |               |               | 0.408       |
| PP Investments | Service Enhancement          | - New Service Investments (supporting the Financial Strategy) - Recruitment & Retention Strategy (apprentices)   | 0.300         |               |               |               |               | 0.300       |
| PP Investments | Service Enhancement          | 2026CS19 - Social Work Apprenticeships - Additional funding to align with 2025CS793 Recruitment & Retention Strategy (apprenticeships). This investment will enable us to recruit at least 25 new social work apprentices, contributing to our long-term goal of reducing reliance on temporary social work staff. | 0.137         | 0.183         |               |               |               | 0.320       |

## Supplementary Section 4.2

|                | Category  | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|----------------|---|--|---------------|---------------|---------------|---------------|---------------|-------------|
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026L&CO2 - Investment to deliver on the outcomes of the Education Commission, with a particular focus on narrowing the gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work - one - off funding falls out in 2026/27.   | -0.250        |               |               |               |               | -0.250      |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026L&CO3 - Extend 2025L&CO3 funding for SEND early-intervention support in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. This will need a disapplication to DfE to obtain Secretary of State agreement to add this funding into Early Years and Primary School settings. One - funding falls out in 2026/27. | -0.120        |               |               |               |               | -0.120      |
| PP Investments | Service Enhancement                             | 2026L&CO5 - Invest in Special Educational Needs and Disabilities Information Advice and Support Service (SENDIASS) to support parents/carers accessing SEND services (2 further FTE) - full year effect of additional posts in 2026/27.  | 0.030         |               |               |               |               | 0.030       |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026L&CO6 - Free Breakfast Club Delivery Strategy to identifying barriers to county-wide roll out of Government scheme (seek match funding from Multi Academy Trusts) so that every child can benefit. The strategy should also consider the role for the potential in-house County School Meals service. One - off funding falls out in 2026/27.  | -0.120        |               |               |               |               | -0.120      |
| PP Investments | Service Enhancement                             | 2026L&CO7 - Scoping work for new Youth Futures Hubs in Oxfordshire. This should use co-production methods to engage with young people alongside the deprivation work done by Public Health to develops plans for Hubs across the County aimed at meeting the needs of marginalised young people.   | 0.120         |               |               |               |               | 0.120       |
| PP Savings     | Contract & Third Party spend                    | 2025L&CO24 - Invest to save returns resulting from reducing numbers of private placements for children we care for through increase in internal care provision (see 2025L&CO5)   | -0.120        | -0.120        |               |               |               | -0.240      |
| PP Investments | Support future savings                          | 2025L&CO5 - Revenue borrowing costs associated with adding three new children's homes from 2026/27 (including one focused on older children) to the capital programme.   | 0.120         | 0.120         |               |               |               | 0.240       |
| New Savings    | Use of PH grant funding                         | 2027PHC3 - Continuation of utilisation of Public Health Grant to support Family Solutions Plus   | -0.250        |               |               |               |               | -0.250      |
| New Savings    | Other   | 2027CSPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29   | -0.665        | -0.665        | -0.665        |               |               | -1.995      |

## Supplementary Section 4.2

|                   | Category | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m   |
|-------------------|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| New Investments   | Other    | Families First Partnership Programme: New activity funded by Children, Families and Youth Grant increase in 2026/27 - respond to new requirements set out by the Government.   | 3.146         |               | -0.935        |               |               | 2.211         |
| New Grant Funding | Other    | Families First Partnership Ringfenced Grant Funding  | -3.146        |               | 0.935         |               |               | -2.211        |
| New Pressures     | Other    | 2027CS20 - Removal of part of prior year Cross Cutting Agency and Contract Savings (pre 2024/25)   | 0.873         |               |               |               |               | 0.873         |
| New Savings       | Other    | 2027CS13 – The school improvement team operates in non-academy schools to support improvement in standards. The team will continue to offer support but a move to schools fully paying for the service is planned meaning additional income of £0.1m is forecast in 2026/27. | -0.100        |               |               |               |               | -0.100        |
| <b>Total</b>      |          |  | <b>18.127</b> | <b>8.423</b>  | <b>9.483</b>  | <b>10.670</b> | <b>11.534</b> | <b>58.237</b> |

## Previously Proposed and New Budget Changes: Environment &amp; Highways

|               | Category   | Description   | 2026/27 £m   | 2027/28 £m   | 2028/29 £m   | 2029/30 £m   | 2030/31 £m   | Total £m     |
|---------------|--|---|--------------|--------------|--------------|--------------|--------------|--------------|
|               |  |   |              |              |              |              |              |              |
|               |  | <b>Countryside &amp; Waste</b>  |              |              |              |              |              |              |
|               |  | <b>Waste Demography</b>   |              |              |              |              |              |              |
| PP Pressures  | Demand   | 2025EPDG2026E&H1 - Add new year of estimated demographic growth for Waste Management (resulting from population growth increasing waste tonnes being disposed of)   | 0.400        |              |              |              |              | 0.400        |
| PP Pressures  | Demand   | 2026EH102026E&H1 - Demand increases resulting from population growth increasing waste tonnes being disposed of, ranging from 2.9% to 3.2% per annum   |              | 0.400        |              |              |              | 0.400        |
| New Pressures | Demand   | 2027E&H2 - Increase in volume of Dry Recycling - add new years to plan  |              |              | 0.047        | 0.053        | 0.054        | 0.154        |
| New Pressures | Demand   | 2027E&H2 - Increase in volume of organic waste - add new years to plan  |              |              | 0.042        | 0.048        | 0.049        | 0.139        |
| New Pressures | Demand   | 2027E&H2 - Energy Recovery - add new years to plan  | 0.250        | -0.150       | 0.206        | 0.221        | 0.226        | 0.753        |
| New Pressures | Demand   | 2027E&H2 - Increase in Landfill volumes - add new years to plan   |              |              | 0.020        | 0.021        | 0.021        | 0.062        |
|               |  | <b>Subtotal Waste Demography</b>  | <b>0.650</b> | <b>0.250</b> | <b>0.315</b> | <b>0.343</b> | <b>0.350</b> | <b>1.908</b> |
|               |  |   |              |              |              |              |              |              |
| PP Pressures  | Policy Change  | 2026EH12 - New carbon tax applied to fossil fuel carbon generated from waste incinerated from April 2028. Need for pre-implementation activity in the run up to the scheme starting in April 2026.  | 0.200        | 0.000        |              |              |              | 0.200        |
| PP Pressures  | Contract & Third Party spend                         | 2026EH14 - The waste management contract was extended until October 2027, so costs associated with a new contract were moved to 2027/28.  | 0.000        | 0.625        |              |              |              | 0.625        |
| PP Pressures  | Other  | 2026EH15 - Dean Pit leachate management and Dix Landfill long term management and Landfill Tax increase   | 0.050        | 0.000        |              |              |              | 0.050        |
| New Pressures | Contract & Third Party spend                         | 2027E&H3 - Contractor passing through costs resulting from a change in law.   | 0.060        |              |              |              |              | 0.060        |
|               |  |   |              |              |              |              |              |              |
| New Pressures | New Responsibilities                                 | 2027E&H9 - Additional costs to cover purchasing strategy of carbon allowances (hedging etc) in the run up to the beginning of the scheme in January 2028. Includes the Monitoring and external support costs.   | 0.160        | 1.000        | 4.000        | 0.000        | 0.000        | 5.160        |
| New Pressures | New Responsibilities                                 | 2027E&H9 - Potential New Burdens grant from central government for Carbon Allowances (not yet confirmed)  |              | -0.800       | -3.328       |              |              | -4.128       |
|               |  |   |              |              |              |              |              |              |
| New Pressures | Commercialisation and Optimization of Fees & Charges | 2027E&H10 - Consultancy support to evaluate options for re-provision of the contract for the disposal of food and garden waste. Current contract expires 2029 and re-procurement options may include Joint Ventures and or construction of our own facilities which need to be evaluated and have a significant lead in period. | 0.100        | 0.000        | 0.000        | -0.100       | 0.000        | 0.000        |

## Supplementary Section 4.2

|               | Category                     | Description   | 2026/27 £m    | 2027/28 £m   | 2028/29 £m   | 2029/30 £m   | 2030/31 £m   | Total £m      |
|---------------|------------------------------|---|---------------|--------------|--------------|--------------|--------------|---------------|
| New Pressures | Other                        | 2027E&H11 - Funding required to carry out essential maintenance at the council's Household Waste Recycling Centres.   | 0.050         | 0.000        | 0.000        | 0.000        | 0.000        | 0.050         |
| New Pressures | Contract & Third Party spend | 2027E&H13 - 2026E&H25 - a short term contract for running HWRCs in Oxfordshire would be relatively more expensive in the short run but would potentially increase options for savings following Local Government Reform.  | 0.000         | 2.000        | 0.000        | 0.000        | 0.000        | 2.000         |
| New Pressures | Contract & Third Party spend | 2027E&H13 - It is anticipated that through commercial negotiation the cost of the contract can partially reduce, though it is anticipated that the council will take a greater share of the risk.   |               | -0.300       |              |              |              | -0.300        |
| New Savings   | Contract & Third Party spend | 2027E&H15 - Savings on food and garden waste contract. Actual spend is weather dependent and mainly driven by that so may not be achievable.  | -0.100        | -0.050       | 0.000        | 0.000        |              | -0.150        |
| New Savings   | Contract & Third Party spend | 2027E&H16 - Improvements to contractual arrangements for bulking, haulage and disposal of Persistent Organic Pollutants.  | -0.100        | -0.050       | 0.000        | 0.000        |              | -0.150        |
|               |                              |   |               |              |              |              |              |               |
|               |                              | <b>Use of Packaging Extended Producer Responsibilities funding</b>  |               |              |              |              |              |               |
| New Pressures | pEPR Funding                 | 2027E&H1 - Waste Management contract inflation funded by packaging Extended Producer Responsibilities (pEPR) funding  | -0.162        |              | -0.985       | -0.942       |              | -2.089        |
| New Pressures | pEPR Funding                 | 2027E&H19 - Use pEPR funding to manage Waste Management pressures.  | -0.420        | -1.650       | -0.987       | -0.243       | 0.000        | -3.300        |
| New Pressures | PEPR Funding                 | 2027E&H20 - Use of pEPR funding to meet costs of managing the disposal of waste packaging means council budget can be released.   | -4.807        | 1.650        | 1.972        | 1.185        | 0.000        | 0.000         |
|               |                              | <b>Subtotal use of Packaging Extended Producer Responsibilities funding</b>   | <b>-5.389</b> | <b>0.000</b> | <b>0.000</b> | <b>0.000</b> | <b>0.000</b> | <b>-5.389</b> |
|               |                              |   |               |              |              |              |              |               |
| PP Savings    | Other                        | 2025EP693 - Various pressures associated with service areas within Environment & Circular Economy - to be managed within the existing budget allocation 2024/25 (offsets pressure EP692)  | 0.123         |              |              |              |              | 0.123         |
| PP Pressures  | Other                        | 2025EP692 - Various pressures associated with service areas within Environment & Circular Economy (offset by saving EP693). Remaining funding in 2025/26 falls out in 2026/27.  | -0.123        | 0.000        |              |              |              | -0.123        |
| New Pressures | Other                        | 2027E&H12 - The council currently provides funding of £6,000 per annum to contribute to the management of 200+ Local Wildlife Sites in Oxfordshire. All partners have been asked to provide additional funding as part of delivery of the Local Nature Recovery Strategy and our Biodiversity Action Framework. | 0.060         | 0.000        | 0.000        | 0.000        | 0.000        | 0.060         |
|               |                              |   |               |              |              |              |              |               |

## Supplementary Section 4.2

|                | Category   | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|----------------|--|--|---------------|---------------|---------------|---------------|---------------|-------------|
|                |  | <b>Highways Maintenance</b>  |               |               |               |               |               |             |
| PP Pressures   | Demand   | 2026EH11 - Increase in maintenance of street lighting and lit signs as a result of highways asset growth.  | 0.145         | 0.000         |               |               |               | 0.145       |
| PP Pressures   | Demand   | 2026EH19 - Increase in maintenance of highway assets as a result of the maintainable network growing.  | 0.270         | 0.250         |               |               |               | 0.520       |
| PP Pressures   | Demand   | 2026EH20 - Increase in the number of traffic signals that need to be maintained as a result of asset growth.   | 0.120         | 0.000         |               |               |               | 0.120       |
| PP Pressures   | Reserves funded expenditure                          | 2026EH28 - Use commuted sums to fund increase in maintenance as a result of network and asset growth (offsets 2026EH11, 19, 20 and 28)   | -0.535        | -0.250        |               |               |               | -0.785      |
| PP Pressures   | Inflation  | Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates)  | 2.517         | 2.910         |               |               |               | 5.427       |
| New Pressures  | Inflation  | 2027E&H2 - Contract Inflation - changes to the current assumption in the MTFS and add new years to plan 2028/29 (CPI -1.9% to 2%; RPI - 3.1% to 2.9% RPIX - 2.9% to 2.8% and other fixes rates)              | 0.225         |               | 1.773         | 1.822         | 1.858         | 5.678       |
| New Pressures  | Inflation  | Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates) move home to school transport inflation to Children's Services.  | -0.661        | -0.790        |               |               |               | -1.451      |
| New Pressures  | Inflation  | Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates) move Concessionary Fares inflation to E&P.   | -0.339        | -0.350        |               |               |               | -0.689      |
| PP Pressures   | Demand   | 2025EP622 - Increased highway maintenance activity (additional funding for potholes)   | 0.050         |               |               |               |               | 0.050       |
| New Pressures  | Other  | 2027E&H14 - Current funding for CCTV expires.  | 0.250         |               | -0.125        | -0.125        | 0.000         | 0.000       |
| New Pressures  | Reserves funded expenditure                          | 2027E&H14 - Fund CCTV pressure from reserves (Parking Account)   | -0.250        |               | 0.125         | 0.125         | 0.000         | 0.000       |
| PP Pressures   | Inflation  | Income Inflation (2.0%)  | -0.394        | -0.394        |               |               |               | -0.788      |
| PP Pressures   | Policy Change  | 2026EH23 - the Department of Transport have now approved the Lane Rental Scheme in Oxfordshire so income is expected to start to be received in 2026/27 in line with previously proposed budget assumptions. | -1.075        |               |               |               |               | -1.075      |
| PP Savings     | Commercialisation and Optimization of Fees & Charges | 2026L&CO21 - Full year effect of receipts from increased enforcement of streetworks achieved through investment in increased enforcement of streetworks (2 Officers and 1 Senior Officer). See 2026L&CO9     | -0.114        |               |               |               |               | -0.114      |
| PP Investments | Service Enhancement                                  | 2026L&CO9 - Full year effect of increased enforcement of streetworks (2 Officers and 1 Senior Officer) from 2026/27  | 0.065         |               |               |               |               | 0.065       |
| New Pressures  | Service Enhancement                                  | 2027E&H7 - Ongoing / increased drainage activity to extend beyond gullies - look at carrier drain and surveys etc  | 0.200         |               |               |               |               | 0.200       |
| New Pressures  | Reserves funded expenditure                          | 2027E&H7 - Fund additional drainage activity from Commuted Sums  | -0.200        |               |               |               |               | -0.200      |

## Supplementary Section 4.2

|                         | Category   | Description  | 2026/27 £m    | 2027/28 £m   | 2028/29 £m   | 2029/30 £m   | 2030/31 £m   | Total £m      |
|-------------------------|--|--|---------------|--------------|--------------|--------------|--------------|---------------|
| New Pressures           | Demand   | 2027E&H5 - Increased number of network management assets across county due to sustained BSIP investment. To ensure larger asset base can be maintained and maximum operating lifespans achieved additional funding will be required.                         | 0.320         | 0.017        | 0.018        | 0.019        |              | 0.374         |
| New Pressures           | Reserves funded expenditure                          | 2027E&H5 - Funding from reserves to support increased number of network management assets  | -0.320        | -0.017       | -0.018       | -0.019       |              | -0.374        |
| New Saving              | Other  | 2027E&H19 - The council will reduce the on-going £1.5m additional investment in its gully cleaning budget agreed in February 2025 by £0.3m following analysis of information collected from this year's programme to empty every highway gully in the county | -0.300        |              |              |              |              | -0.300        |
| New Pressures           | Other  | 2027GG4 - Reclaim footpaths and cycleways and pavements– including vegetation clearance, siding-out and repair of uneven surfaces and defects  | 0.900         | -0.900       |              |              |              |               |
| PP Pressures            | Contract & Third Party spend                         | 2025EP588 - Increased Parking Service operational and maintenance costs  | 0.200         | 0.000        |              |              |              | 0.200         |
| PP Pressures            | Reserves funded expenditure                          | 2025EP598 - Increased drawdown from Parking Reserve to support increased Parking Service operational and maintenance costs   | -0.200        | 0.000        |              |              |              | -0.200        |
| PP Pressures            | Demand   | 2026EH22 - Additional maintenance & management costs associated with Park and Ride car parks.  | 0.075         | 0.000        |              |              |              | 0.075         |
| New Pressures           | Demand   | 2027E&H8 - Pressures relating to asset routine & cyclical maintenance  | 0.350         |              |              |              |              | 0.350         |
| New Pressures           | Reserves funded expenditure                          | 2027E&H1 - Maintenance contract inflation funded by Commuted Sums.   | -0.063        |              | -0.521       | -0.535       | -0.525       | -1.644        |
| PP Savings              | Reserves Funded Expenditure                          | 2025EP620 - Increase the use of commuted sums held in reserves to maintain new infrastructure as a result of new developments and changes to the highway   | -0.100        |              |              |              |              | -0.100        |
| <b>Park &amp; Rides</b> |  |  |               |              |              |              |              |               |
| PP Investments          | Other  | 2026EH40 - Investment of £0.4m required to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25 falls out in 2026/27.  | -0.400        | 0.000        |              |              |              | -0.400        |
| New Pressures           | Demand   | 2027E&H4 - Demand for joint ticketing deal has exceeded expectations, to provide service on an ongoing basis additional funding will be required.  | 0.400         | 0.062        | 0.065        | 0.068        |              | 0.595         |
| New Pressures           | Reserves funded expenditure                          | 2027E&H4 - Funding for P&R joint ticketing deal  | -0.400        | -0.062       | -0.065       | -0.068       |              | -0.595        |
| PP Savings              | Commercialisation and Optimization of Fees & Charges | 2026L&CO22 - Introduce long stay parking charge(s) at Thornhill Park & Ride in 2026/27 for those connecting to coach-services for Heathrow and Gatwick. Nominal amount included pending actual income generated through scheme operation.                    | -0.010        |              |              |              |              | -0.010        |
|                         |  | <b>Subtotal Park &amp; Rides</b>   | <b>-0.410</b> | <b>0.000</b> | <b>0.000</b> | <b>0.000</b> | <b>0.000</b> | <b>-0.410</b> |

## Supplementary Section 4.2

|               | Category                    | Description   | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m  |
|---------------|-----------------------------|---|---------------|---------------|---------------|---------------|---------------|--------------|
|               |                             | <b>Ash Tree Dieback</b>   |               |               |               |               |               |              |
| New Pressures | Other                       | 2027E&H17 - Annual revenue maintenance costs associated with the council's ash tree dieback plan.   | 0.150         |               |               |               |               | 0.150        |
| New Pressures | Reserves funded expenditure | 2027E&H17 - Fund revenue maintenance cost of ash tree dieback from Commuted Sums  | -0.150        |               |               |               |               | -0.150       |
| New Pressures | Other                       | 2027E&H18 - The cost of the planned programme to assess, inspect and remove infected ash trees across the county.   | 0.353         | 1.528         | 2.236         | -2.234        | 0.023         | 1.906        |
|               |                             | <b>Subtotal Ash Tree Dieback</b>  | <b>0.353</b>  | <b>1.528</b>  | <b>2.236</b>  | <b>-2.234</b> | <b>0.023</b>  | <b>1.906</b> |
|               |                             |   |               |               |               |               |               |              |
| New Saving    | Other                       | 2027E&HPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29 | -0.123        | -0.123        | -0.123        |               |               | -0.368       |
|               |                             | <b>Total</b>  | <b>-3.303</b> | <b>4.556</b>  | <b>4.352</b>  | <b>-0.704</b> | <b>1.706</b>  | <b>6.607</b> |

## Previously Proposed and New Budget Changes: Economy &amp; Place

|                | Category  | Description  | 2026/27 £m | 2027/28 £m | 2028/29 £m | 2029/30 £m | 2030/31 £m | Total £m |
|----------------|---|--|------------|------------|------------|------------|------------|----------|
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026EP12 - £1m one – off investment to leverage investment in rail, including supporting active travel access, improvement programmes and the development of strategic cases and masterplans to prove the environmental, economic and community case for rail falls out in 2026/27. Any funding not used in 2025/26 will be held in reserves for use in 2026/27.                               | -1.000     |            |            |            |            | -1.000   |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026EP10 - Investment in pro-active flooding measures and working with communities who have suffered flooding (one - off funding falls out - some of this will be held in reserves at the end of 2025/26 and used in 2026/27)  | -2.000     |            |            |            |            | -2.000   |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026L&CO11 - Removal of one - off funding for the development of a Kerbside Strategy (including lobbying Government for powers to tackle pavement parking)   | -0.040     |            |            |            |            | -0.040   |
| PP Pressures   | One off funding in 2025/26 falls out in 2026/27 | 24EP30 - Transport Hubs (revenue funding for capital expenditure of £0.5m per year for three years (2023/24, 2024/25 and 2025/26) in locations across Oxfordshire including e-bike hire, car club promotion etc). Funding falls out in 2026/27.  | -0.500     |            |            |            |            | -0.500   |
| PP Pressures   | One off funding in 2025/26 falls out in 2026/27 | 2026EP5 - Funding for pressure in energy and retrofit staffing budget owing to gap between expenditure and grant funding falls out in 2026/27.   | -0.050     |            |            |            |            | -0.050   |
| New Pressures  | Inflation                                       | Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates) move to E&P RE Concessionary Fares   | 0.340      | 0.350      |            |            |            | 0.690    |
| New Pressures  | Inflation                                       | 2027E&P1 - Contract Inflation - Add new years to plan for 2028/29 onwards (CPI -1.9% to 2%; RPI - 3.1% to 2.9% RPIX - 2.9% to 2.8% and other fixed rates)  |            |            | 0.360      | 0.371      | 0.378      | 1.109    |
| PP Pressures   | Inflation                                       | Income Inflation (2.0%)  | -0.027     | -0.027     |            |            |            | -0.054   |
| New Pressures  | Other   | 2027E&P2 - Highway Agreements Team income profile requires adjustment to ensure alignment with income forecast. In past 3 years there has been over-lap in fee type and timing of fees drawn in, that has artificially inflated income. 'Old' fees are now running down and as such just one style of fee is being drawn in. This will result in a net reduction each year in forecast income. | 0.700      | 0.700      |            |            |            | 1.400    |
| New Pressures  | Reserves funded expenditure                     | 2027E&P2 - Use of S278 Reserve to offset against Highways Agreements team income generation risk, due to the tailing off of the number of houses being developed. This is only a short term funding fix, by which time the risk of an on-going income shortfall may be realised.   | -0.700     | -0.475     | 1.175      |            |            | 0.000    |
| New Pressures  | Other   | 2027E&P3 - One - off funding to support the delivery of a rail strategy for Oxfordshire.   | 0.350      | -0.350     |            |            |            | 0.000    |
| New Pressures  | Reserves funded expenditure                     | 2027E&P3 - Use Enterprise Zone retained business rates funding for the delivery of the Rail strategy (as per conditional approval by Cabinet in October 2025)  | -0.350     | 0.350      |            |            |            | 0.000    |
| New Pressures  | Other   | 2027E&P4 - additional monitoring and evaluation activity needed to assess impact of place investment schemes - ensuring consistency, reducing duplicative evaluation costs in projects and improving outcomes.   | 0.250      |            |            |            |            | 0.250    |
|                |   | <b>Spatial Development Plan</b>  |            |            |            |            |            |          |
| New Pressures  | Service Enhancement                             | 2027E&P5 - Model renewal required to baseline the new Spatial Development Plan for Oxfordshire and/or the Thames Valley. Funded from the Local Government Reorganisation and Devolution Reserve.   | 0.500      | -0.500     |            |            |            | 0.000    |

## Supplementary Section 4.2

|                | Category  | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m  |
|----------------|---|--|---------------|---------------|---------------|---------------|---------------|--------------|
| New Pressures  | Other   | 2027E&P6 - Increase strategic planning resources to start the production of the new Spatial Development Plan for Oxfordshire and/or the Thames Valley. Funded from the Local Government Reorganisation and Devolution Reserve. | 0.350         | -0.350        |               |               |               | 0.000        |
|                |   | <b>Subtotal Spatial Development Plan</b>   | <b>0.850</b>  | <b>-0.850</b> | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b> |
|                |   |  |               |               |               |               |               |              |
| New Pressures  | New Responsibilities                            | 2027E&P7 - Estimated cost of purchasing Carbon credits to offset to deliver the 2030 Net Zero target   |               |               |               | 0.255         |               | 0.255        |
| New Saving     | Other   | 2027E&P7 - cease market making activity for local carbon credits   | -0.080        |               |               |               |               | -0.080       |
| PP Savings     | One off funding falls out                       | 2025EP774 - Utilisation of Bus Service Operators Grant (BSOG) to support spend in 2024/25 and 2025/26 falls out in 2026/27   | 0.400         | 0.000         |               |               |               | 0.400        |
| PP Savings     | One off funding falls out                       | 2025EP745 - One - off funding to manage various pressures associated with policy development under existing budget allocation (offsets pressure EP744) falls out in 2026/27  | 0.568         | 0.000         |               |               |               | 0.568        |
| PP Pressures   | One off funding in 2025/26 falls out in 2026/27 | 2025EP744 - Funding for pressures associated with policy development for area travel plans, HGV studies and Multi Modal transport model (offset by saving EP745) falls out in 2026/27.   |               | -0.568        |               |               |               | -0.568       |
| PP Savings     | One off funding falls out                       | 2026EP7 - Temporary reduction in revenue works budget in central Oxfordshire team while activity is focussed on alternatively funded core schemes falls out in 2027/28   | 0.000         | 0.040         |               |               |               | 0.040        |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2025L&CO13 - Implementation costs for Phase four of the school streets scheme falls out in 2026/27   |               | -0.030        |               |               |               | -0.030       |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2025L&CO15 - One - off seed funding for supporting pilot Demand Responsive Transport (DRT) bus services, building on business case developed through 2025L&CO14 falls out in 2026/27   |               | -0.250        | 0.000         |               |               | -0.250       |
| PP Investments | One off funding falls out in 2027/28            | 2026EP1 - Additional temporary resource to support the development of four nationally significant infrastructure projects in 2025/26 and 2026/27 falls out in 2027/28  |               | 0.000         | -0.075        |               |               | -0.075       |
| PP Investments | One off funding falls out in 2027/28            | 2026L&CO8 - Resourcing to support the recommendations of the Citizens Assembly on transport in 2025/26 and 2026/27 falls out in 2027/28  |               | 0.000         | -0.050        |               |               | -0.050       |
| PP Investments | One off funding falls out in 2027/28            | 2026L&CO10 - £0.1m funding for Full Business Case development for Greenways cross-country cycle routes connecting rural villages and market towns to/from Oxford will continue in 2026/27 but then falls out in 2027/28.       |               | 0.000         | -0.100        |               |               | -0.100       |
| PP Investments | One off funding in 2025/26 falls out in 2026/27 | 2026L&CO13 - Funding for a one - off piece of work for evidence gathering and design work for developing further area based HGV enforcement falls out in 2026/27   |               | -0.140        |               |               |               | -0.140       |
| PP Investments | Other   | 2025L&CO17 - Revenue borrowing costs for pipeline delivery of capital projects identified as part of the East Oxford Mini-Holland Project.   |               | 0.120         |               |               |               | 0.120        |
| PP Investments | Other   | 2026L&CO12 - Phase five of School Streets scheme (revenue cost of implementation/maintenance)  |               | 0.047         | -0.030        |               |               | 0.017        |
| New Pressures  | Service Enhancement                             | 2027E&H6 - Public realm maintenance of town centres  |               | 0.075         |               |               |               | 0.075        |
| New Saving     | Other   | 2027E&PPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29  |               | -0.080        | -0.080        | -0.080        |               | -0.240       |
|                |   |  |               |               |               |               |               |              |

## Supplementary Section 4.2

|                | Category              | Description   | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m   |
|----------------|-----------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|
| New Investment | Other                 | 2027E&P8 Budgeted expenditure of £1.254m and the equivalent EZ Business Rates funding is proposed to initially be added to the budget for Economy & Place for additional economic strategy and delivery capacity and capability at Oxfordshire County Council and Enterprise Oxfordshire. | 1.254         |               |               |               |               | 1.254         |
| New Saving     | Funding from reserves | 2027E&P9 Utilise Retained Enterprise Zone Business Rates Funding  | -1.254        |               |               |               |               | -1.254        |
|                | <b>Total</b>          |   | <b>-2.116</b> | <b>-0.597</b> | <b>1.455</b>  | <b>0.626</b>  | <b>0.378</b>  | <b>-0.254</b> |

## Previously Proposed and New Budget Changes: Public Health &amp; Community Services

|                   | Category   | Description   | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m  |
|-------------------|--|---|---------------|---------------|---------------|---------------|---------------|--------------|
| PP Pressures      | Inflation  | Income Inflation (2.0%)   | -0.012        | -0.012        |               |               |               | -0.024       |
| New Pressures     | Inflation  | Income Inflation (2.0%)   |               |               | -0.012        | -0.012        | -0.012        | -0.036       |
|                   |  |   |               |               |               |               |               |              |
|                   |  | <b>Public Health</b>  |               |               |               |               |               |              |
| PP Savings        | One off use of Public Health grant funding falls out | 2025PH1 - Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can be released in 2025/26. One - off release of funding falls out in 2026/27. | 0.200         |               |               |               |               | 0.200        |
| New Savings       | Use of PH grant funding                              | 2027PHC4 - Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can continue to be released in 2026/27.                                       | -0.200        | 0.200         |               |               |               | 0.000        |
| PP Savings        | One off use of Public Health grant funding falls out | 2025PH6 - Utilisation of Public Health Grant to support Family Solutions Plus (replaced in 2026/27 by 2027PHC3 in Children's Services)  | 0.250         |               |               |               |               | 0.250        |
| PP Savings        | One off use of Public Health grant funding falls out | 2025PH7 - one - off utilisation of Public Health Grant to help fund Community Capacity Grants in 2025/26 falls out in 2026/27 (replaced in 2026/27 by 2027PHC2 in Adult Services)         | 0.250         |               |               |               |               | 0.250        |
| PP Savings        | One off use of Public Health grant funding falls out | 2025PH8 - one - off funding for savings for ASC through reduced charges for social care assessments in 2025/26 falls out in 2026/27 (replaced in 2026/27 by 2027PHC1 in Adult Services)   | 0.072         |               |               |               |               | 0.072        |
| New Saving        | Other  | 2027PHPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29                        | -0.060        | -0.060        | -0.060        |               |               | -0.181       |
| New Pressures     | Other  | New expenditure budget for the increase to the Public Health Grant to address the latest requirements set out by the Government.  | 0.922         | 1.040         | 1.129         |               |               | 3.091        |
| New Grant Funding | Other  | Increase to public health grant funding notified in Provisional Finance Settlement  | -0.922        | -1.040        | -1.129        |               |               | -3.091       |
| New Pressures     | Other  | 2027GG1 - One - off funding for climate change adaptation/resilience  | 0.150         | -0.150        |               |               |               |              |
| New Pressures     | Other  | 2027GG2 - Support for the Community Action Group to support climate related mental health   | 0.050         | -0.050        |               |               |               |              |
| New Saving        | Other  | Green Party Group Revenue Budget Amendments - Contribution from Public Health reserve   | -0.200        | 0.200         |               |               |               |              |
| <b>Total</b>      |  |   | <b>0.500</b>  | <b>0.128</b>  | <b>-0.072</b> | <b>-0.012</b> | <b>-0.012</b> | <b>0.531</b> |

**Previously Proposed and New Budget Changes:**  
**Oxfordshire Fire & Rescue Service and Community Safety**

|              | Category  | Description  | 2026/27 £m   | 2027/28 £m   | 2028/29 £m   | 2029/30 £m   | 2030/31 £m   | Total £m     |
|--------------|-----------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| PP Pressure  | Inflation | Income Inflation (2.0%)  | -0.003       | -0.003       |              |              |              | -0.006       |
| New Pressure | Inflation | Income Inflation (2.0%)  |              |              | -0.003       | -0.003       | -0.003       | -0.009       |
| PP Pressure  | Inflation | Contract Inflation   | 0.160        | 0.165        |              |              |              | 0.325        |
| New Pressure | Inflation | 2027CSS100 - Contract Inflation at 3% per OBR estimate - add new years to plan   |              |              | 0.170        | 0.175        | 0.180        | 0.525        |
| PP Pressure  | Other     | 2025CSafety670 - Vehicle Renewals, increase revenue contribution for replacement of Fire Vehicles  | 0.120        |              |              |              |              | 0.120        |
| PP Pressure  | Other     | 2026FRCS2 - Emergency Services Mobile Communication Programme (Operational Radios)<br>There is an ongoing government led central project to replace the mobile communications platform for emergency services. It is expected to cost us an additional £200k a year once implemented.  | 0.200        |              |              |              |              | 0.200        |
| New Pressure | Other     | 2027CSS101 - Grant funding shortfall for nine posts within the Fire Protection team. The Fire Protection grant for 2025/26 is £0.252m and this leaves a funding gap of £0.120m, with no remaining reserve to cover this. Whilst MHCLG have confirmed the grant for 2025/26, a risk remains that this could be reduced/removed in future years. | 0.120        |              |              |              |              | 0.120        |
| New Pressure | Other     | 2027CSS103 - Ill health and injury - ongoing pressures   | 0.100        |              |              |              |              | 0.100        |
| New Saving   | Other     | 2027CSS104 - Allocated staffing savings from 2023/24 that have not been achieved.  | 0.080        |              |              |              |              | 0.080        |
| New Pressure | Other     | 2027CSS106 - Thames Valley Shared Fire Control System one-off set up costs   |              | 0.350        | -0.350       |              |              | 0.000        |
| New Pressure | Other     | 2027CSS107 - Thames Valley Shared Fire Control System costs (on-going increase)  |              |              | 0.250        |              |              | 0.250        |
| New Saving   | Other     | 2027FRCSSPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29  | -0.042       | -0.042       | -0.042       |              |              | -0.126       |
| <b>Total</b> |           |  | <b>0.735</b> | <b>0.470</b> | <b>0.025</b> | <b>0.172</b> | <b>0.177</b> | <b>1.579</b> |

**Previously Proposed and New Budget Changes:**  
**Resources and Law and Governance**

|               | Category                     | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|---------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|-------------|
|               |                              |  |               |               |               |               |               |             |
| PP Pressures  | Inflation                    | 2025Corp973 - Revised structure and pay scales for the council's Strategic Leadership Team (approved by Council on 7 November 2023). Full year effect in 2026/27   | 0.028         |               |               |               |               | 0.028       |
|               |                              |  |               |               |               |               |               |             |
|               |                              | <b>IT Services</b>   |               |               |               |               |               |             |
| PP Pressures  | Inflation                    | 2026RLGIT1 - IT - Contract Inflation   | 0.070         | 0.090         |               |               |               | 0.160       |
| New Pressures | Inflation - New Plan Years   | 2027RES100 - IT - Contract Inflation - add new years to plan   |               |               | 0.200         | 0.070         | 0.200         | 0.470       |
|               |                              |  |               |               |               |               |               |             |
|               |                              | <b>IT Structure and Licences</b>   |               |               |               |               |               |             |
| New Pressures | Contract & Third Party spend | 2027RES101 - CoPilot licences costs - to be funded by Transformation Reserve in 2026/27 only   | 1.342         |               |               |               |               | 1.342       |
| New Pressures | Other                        | 2027RES112 - E5 licence costs - to be funded by Transformation Reserve in 2026/27 only   | 0.500         |               |               |               |               | 0.500       |
| New Pressures | Other                        | 2027RES111 - Additional costs arising from the IT Operations redesign, and investment needed to support the organisation be ready for Local Government Reorganisation is estimated to be up to £1.0m in 2026/27 increasing to £1.3m on-going from 2027/28. The part year cost in 2026/27 is proposed to be met from the Transformation Reserve. Further organisational redesign savings will be required to offset the on-going cost from 2027/28. | 1.000         | 0.300         |               |               |               | 1.300       |
|               |                              |  |               |               |               |               |               |             |
|               |                              | <b>HR and Cultural Change</b>  |               |               |               |               |               |             |
| PP Pressures  | Inflation                    | 2026RLGHR1 / 2026RLGHR2 - Contract Inflation   | 0.010         | 0.010         |               |               |               | 0.020       |
| New Pressures | Inflation - New Plan Years   | 2027RES100 - Contract inflation (add new years to plan)  |               |               | 0.010         | 0.010         | 0.010         | 0.030       |
|               |                              |  |               |               |               |               |               |             |
|               |                              | <b>Coroner Service</b>   |               |               |               |               |               |             |
| PP Pressures  | Inflation                    | 2026RLGL1 - Coroners - Contract Inflation  | 0.040         | 0.040         |               |               |               | 0.080       |
| New Pressures | Inflation - New Plan Years   | 2027RES100 - Coroner Service - Contract Inflation (add new years to plan)  |               |               | 0.041         | 0.042         | 0.043         | 0.126       |

## Supplementary Section 4.2

|                | Category                   | Description   | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|----------------|----------------------------|---|---------------|---------------|---------------|---------------|---------------|-------------|
| New Pressures  | Inflation                  | 2027L&G101 - Coroner Service - Agreed fee increase on current body removal contract as of 01/04/25 creating overall budget pressure of £0.060m (£0.040m previously agreed inflation for 2026/27 so additional £0.020m pressure). The current contract expires on 28.02.26 so a tender process will begin imminently for a new contract as of 01.03.26. Pressure is based on the current contract but any new contract may differ. | 0.020         |               |               |               |               | 0.020       |
| New Pressures  | Policy Change              | 2027L&G103 - Senior Coroner and Area Coroner pay alignment to the judicial pay scale effective 1/4/2025 as approved by RemCom on 9/10/2025. Annual increase £0.064m plus on costs. Total £0.086m  | 0.086         |               |               |               |               | 0.086       |
| New Pressures  | Inflation                  | 2027L&G100 - Coroner Service - The Coroner Mortuary Provision annual £0.264m contract expired on 31/03/25 after 30 years, an extension has been agreed by OCC & OEH with £0.291m increase effective 1/4/2025. Total annual cost £0.555m.  | 0.308         | 0.017         | 0.017         | 0.018         | 0.019         | 0.379       |
|                |                            |   |               |               |               |               |               |             |
|                |                            | <b>Members' Allowances</b>  |               |               |               |               |               |             |
| New Pressures  | Policy Change              | 2027L&G104 - Adoption of Scheme of Members' Allowances as recommended by the Independent Remuneration Panel. Current budget £1.582m, required budget £1.713m. £0.131m increase (8.3%)   | 0.131         |               |               |               |               | 0.131       |
|                |                            |   |               |               |               |               |               |             |
|                |                            | <b>Public Affairs, Policy &amp; Partnerships</b>  |               |               |               |               |               |             |
| New Pressures  | Demand                     | 2027SST634 - Public Affairs, Policy & Partnerships - 2027/28 pressure from the withdrawal of government funding for Healthwatch.  |               |               |               |               |               | 0.000       |
| PP Investments | Service Enhancement        | 2026L&CO16 - Publicise the findings of the Citizens Assembly on the future of transport and undertake a follow-up public engagement exercise. One - off funding in 2025/26 falls out in 2026/27.  | -0.050        |               |               |               |               | -0.050      |
| PP Investments | Other                      | 2026PAPP05 - Funding for the continuation of the Councillor Priority Fund for 2025/26 and 2026/27 falls out in 2026/27. The fund enables councillors to support local projects in their communities and will continue to run through 2026/27.   | -0.775        |               |               |               |               | -0.775      |
|                |                            |   |               |               |               |               |               |             |
|                |                            | <b>Registration Service</b>   |               |               |               |               |               |             |
| PP Savings     | Inflation                  | 2026RLGR1 - Registration Service - Income Inflation - Fees & Charges  | -0.060        | -0.060        |               |               |               | -0.120      |
| New Savings    | Inflation - New Plan Years | 2027RES100 - Registration Service - Income Inflation - Fees & Charges - add new years to plan   |               |               | -0.062        | -0.064        | -0.066        | -0.192      |
|                |                            |   |               |               |               |               |               |             |

## Supplementary Section 4.2

|                 | Category                     | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|-----------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|-------------|
|                 |                              | <b>Property &amp; Assets</b>   |               |               |               |               |               |             |
| PP Pressures    | Inflation                    | Multiple - Contract/Business Rates Inflation   | 0.388         | 0.403         |               |               |               | 0.791       |
| New Pressures   | Inflation - New Plan Years   | 2027RES100 - Contract Inflation - Facilities Management Operations (add new years to plan)   |               |               | 0.196         | 0.202         | 0.208         | 0.605       |
| New Pressures   | Inflation - New Plan Years   | 2027RES100 - Contract Inflation - Estates (add new years to plan)  |               |               | 0.219         | 0.226         | 0.233         | 0.678       |
| PP Pressures    | Inflation                    | Income Inflation (2.0%)  | -0.020        | -0.020        |               |               |               | -0.040      |
| PP Pressures    | Other                        | 2026RLGFM7a - Delay in the occupation of a new library facility in Banbury to 2025/26. Remainder of £150k saving from 2024/25 falls out in 2026/27.  | -0.075        |               |               |               |               | -0.075      |
| PP Savings      | Other                        | 2025PI&FM691 - Delay in the occupation of a new library facility in the Banbury to 2025/26. £0.150m saving from 2024/25 falls out in 2025/26 and 2026/27.  | 0.075         |               |               |               |               | 0.075       |
| New Pressures   | Inflation                    | 2027RES104 - Estates - New Banbury Library joint project with Cherwell District Council to be delivered in 2027/28   |               | 0.150         |               |               |               | 0.150       |
| New Pressures   | Demand                       | 2027RES103 - Estates - Housing Team to support development of housing provision for social care, for example - funded by Transformation Reserve on one - off basis in 2026/27  | 0.278         |               |               |               |               | 0.278       |
| New Savings     | Contract & Third Party spend | 2027RES106 - Estates/Assets, trend of energy costs currently shows a downturn vs planned budget  | -0.250        |               |               |               |               | -0.250      |
| New Savings     | other                        | 2027RES107 - FM Operations, Delivery of operational efficiency processes & contract reviews.   | -0.250        |               |               |               |               | -0.250      |
|                 |                              |  |               |               |               |               |               |             |
| PP Investments  | Other                        | 2026RLGFM8 - Funding for discretionary rent concessions currently provided to tenants in the Voluntary and Community Sector (VCS) falls out in March 2026.   | -0.100        |               |               |               |               | -0.100      |
| New Investments | Service Enhancement          | 2027RES105 - The discretionary rent concessions currently provided to tenants in the Voluntary and Community Sector (VCS) are scheduled to end in March 2025. Plans are in place to extend this support for an additional year.          | 0.100         |               |               |               |               | 0.100       |
|                 |                              |  |               |               |               |               |               |             |
|                 |                              | <b>Financial &amp; Commercial Services</b>   |               |               |               |               |               |             |
| New Investments | Service Enhancement          | 2027RES102 - The investment in Financial and Commercial Services is expected to deliver an at least equal saving across the organisation as a result of better management and identification of commercial and third party opportunities | 0.770         |               |               |               |               | 0.770       |

## Supplementary Section 4.2

|                 | Category                     | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m |
|-----------------|------------------------------|--|---------------|---------------|---------------|---------------|---------------|-------------|
| New Savings     | Contract & Third Party spend | 2027RES102 - Financial and Commercial Services is expected to deliver an at least equal saving across the organisation as a result of better management and identification of commercial and third party opportunities | -0.770        |               |               |               |               | -0.770      |
| PP Pressures    | Inflation                    | 2026RLGFC1 - Contract Inflation  | 0.155         | 0.160         |               |               |               | 0.315       |
| New Pressures   | Inflation - New Plan Years   | 2027RES100 - IBC Contract Inflation (add new years to plan)  |               |               | 0.165         | 0.170         | 0.175         | 0.510       |
| New Pressures   | Inflation                    | 2027RES109 - IBC Contract Inflation - 2026LRGFC1 previously agreed not required  | -0.155        |               |               |               |               | -0.155      |
| New Saving      | Other                        | 2027RES110 - Capitalisation of commercial staffing costs where they are incurred in support of capital projects  | -0.150        |               |               |               |               | -0.150      |
| PP Investments  | Service Enhancement          | 2026TDCE6 - Investment in Revised Data Team Structure  | 0.298         |               |               |               |               | 0.298       |
|                 |                              |  |               |               |               |               |               |             |
|                 |                              | <b>Legal Services</b>  |               |               |               |               |               |             |
| New Investments | Other                        | 2027L&G102 - Revised Operating structure for Legal Services.   | 0.500         |               |               |               |               | 0.500       |
| PP Pressures    | Inflation                    | 2026RLGL1 - Legal - Contract Inflation   | 0.035         | 0.040         |               |               |               | 0.075       |
| New Pressures   | Inflation - New Plan Years   | 2027RES100 - Legal Services - Contract Inflation (add new years to plan)   |               |               | 0.041         | 0.042         | 0.043         | 0.126       |
|                 |                              |  |               |               |               |               |               |             |
|                 |                              | <b>Technology &amp; Customer Experience</b>  |               |               |               |               |               |             |
| PP Pressures    | Inflation                    | Income Inflation (2.0%)  | -0.002        | -0.002        |               |               |               | -0.004      |
| New Pressures   | Inflation                    | Income Inflation (2.0%)  |               |               | -0.002        | -0.002        | -0.002        | -0.006      |
| PP Pressures    | Inflation                    | 2026TDCE3 - Contract Inflation   | 0.010         | 0.010         |               |               |               | 0.020       |
| PP Pressures    | One off funding falls out    | 24COVID4 - Funding for additional resource for the Social & Health Care Team in the council's Customer Service Centre from 2023/24 to 2025/26 (originally funded from the COVID-19 reserve) drops out in 2026/27       | -0.175        |               |               |               |               | -0.175      |
| PP Investments  | Service Enhancement          | 2026TDCE2 - Programme Management Office - Cohort 2 Inhouse training provision funding  | 0.020         |               |               |               |               | 0.020       |
| New Pressures   | Inflation                    | 2027TDC100 - Customer Experience Contract inflation at 3% per OBR estimate. £10k for Blue badge and bus passes - add new years to plan   |               |               | 0.010         | 0.010         | 0.010         | 0.030       |

## Supplementary Section 4.2

|                      | Category | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m  |
|----------------------|----------|--|---------------|---------------|---------------|---------------|---------------|--------------|
|                      |          |  |               |               |               |               |               |              |
|                      |          | <b>Other Changes</b>   |               |               |               |               |               |              |
| PP<br>Pressures      | Demand   | COVID18 - Local Council Tax Support Scheme: anticipation of future emergency welfare demand in 2022/23 falls out in 2026/27 (originally funded from COVID-19 Reserve)                      | -0.500        |               |               |               |               | -0.500       |
| New Saving           | Other    | 2027RLGPEN - Reduction within employer pension contribution rate reduced by 1% from 19.9% to 18.9% for 2026/27 and then a further 1% in each of 2027/28 and 2028/29                        | -0.419        | -0.419        | -0.419        |               |               | -1.257       |
| New<br>Pressures     | Other    | New expenditure budget for the Household Support Fund, under the Crisis & Resilience Fund, to address the latest requirements set out by the Government (Government Grant funded)          | 4.826         | 0.003         | 0.979         |               |               | 5.808        |
| New grant<br>Funding | Other    | New grant funding: Crisis & Resilience Fund notified in Provisional Local Government Settlement  | -4.826        | -0.003        | -0.979        |               |               | -5.808       |
|                      |          | <b>Local Government Reform</b>   |               |               |               |               |               |              |
| New<br>Pressures     | Other    | Planned expenditure on activity required to support the transition towards Local Government Reform in Oxfordshire. Funded from the Local Government Re-organisation and Devolution Reserve | 2.799         | -2.799        |               |               |               | 0.000        |
| <b>Total</b>         |          |  | <b>5.212</b>  | <b>-2.080</b> | <b>0.416</b>  | <b>0.724</b>  | <b>0.873</b>  | <b>5.144</b> |

**Previously Proposed and New Budget Changes**  
**Other Changes within Service Budgets**

|               | Category  | Description  | 2026/27<br>£m | 2027/28<br>£m | 2028/29<br>£m | 2029/30<br>£m | 2030/31<br>£m | Total<br>£m   |
|---------------|-----------|--|---------------|---------------|---------------|---------------|---------------|---------------|
|               |           |  |               |               |               |               |               |               |
| PP Pressure   | Inflation | CORP110 - Impact of increases in employers National Insurance contribution on Employee and services expenditure  | 0.185         | 0.259         |               |               |               | 0.444         |
| PP Pressure   | Inflation | Pay Inflation @ 3.5% in 2026/27 then 3.0% from 2027/28. (NB. There is existing funding that will roll forward from 2025/26 to add to the 2026/27 funding). | 6.949         | 6.949         |               |               |               | 13.898        |
| New Pressure  | Inflation | Add new years for pay inflation at 3%  |               |               | 6.910         | 6.910         | 6.910         | 20.730        |
| New Saving    | Inflation | Release excess pay inflation held in 2025/26   | -2.500        |               |               |               |               | -2.500        |
| New Saving    | Other     | Reduce Pay Inflation Contingency (on-going)  | -1.400        |               |               |               |               | -1.400        |
| New Saving    | Other     | Release excess funding for employers NI held in 2025/26  | -0.800        |               |               |               |               | -0.800        |
| PP Saving     | Other     | Cross Cutting Savings - Organisational Redesign  | -4.213        |               |               |               |               | -4.213        |
| New Saving    | Other     | Cross Cutting Savings - Organisational Redesign  |               | -1.800        |               |               |               | -3.142        |
| New Pressures | Other     | Risk Assumption to be allocated  |               |               |               | 8.202         | 7.480         | 15.682        |
| <b>Total</b>  |           |  | <b>-1.779</b> | <b>5.408</b>  | <b>6.910</b>  | <b>15.112</b> | <b>14.390</b> | <b>40.041</b> |

# **Detailed Revenue Budget 2026/27**

**Revenue Budget 2026/27**  
**Summary**

|  |                 | Budget         | Permanent    | Revised        | Previously    | Inflation    | New           | Function      | Budget         |
|--|-----------------|----------------|--------------|----------------|---------------|--------------|---------------|---------------|----------------|
|  |                 | 2025/26        | Virements    | Budget         | Agreed        |              | Pressures     | and           | 2026/27        |
|  |                 | £000           | £000         | £000           | Budget        | Changes      | & Savings     | Funding       | £000           |
| <b>Adult Services</b>                  | Expenditure     | 767,302        | 18,947       | 786,248        | 5,807         | 5,592        | 13,331        | 3,333         | 814,312        |
|  | Recharge Income | -232,213       | -12,704      | -244,917       | 0             | 0            | -8,822        | -190          | -253,929       |
|  | Grant income    | -23,233        | 0            | -23,233        | 0             | 0            | 0             | 23,233        | 0              |
|  | Income          | -258,286       | -536         | -258,822       | 0             | 0            | -2,628        | -3,143        | -264,593       |
|  |                 | <b>253,570</b> | <b>5,707</b> | <b>259,277</b> | <b>5,807</b>  | <b>5,592</b> | <b>1,881</b>  | <b>23,233</b> | <b>295,790</b> |
| <b>Children's Services</b>             | Expenditure     | 610,241        | 6,601        | 616,842        | 2,635         | 840          | 17,831        | 62            | 638,210        |
|  | Recharge Income | -10,190        | -1,027       | -11,216        | 0             | 0            | 0             | 1,587         | -9,630         |
|  | DSG income *    | -213,018       | -419         | -213,437       | 0             | 0            | 0             | 0             | -213,437       |
|  | Grant income    | -151,436       | -4,863       | -156,299       | 0             | 0            | -3,146        | -56           | -159,501       |
|  | Income          | -20,916        | -115         | -21,031        | 0             | -34          | 0             | 0             | -21,065        |
|  |                 | <b>214,681</b> | <b>177</b>   | <b>214,858</b> | <b>2,635</b>  | <b>806</b>   | <b>14,685</b> | <b>1,592</b>  | <b>234,576</b> |
| <b>Environment &amp; Highways</b>      | Expenditure     | 86,722         | 2,767        | 89,489         | 965           | 1,993        | 1,347         | 300           | 94,094         |
|  | Recharge Income | -12,201        | 0            | -12,201        | 0             | 0            | 0             | 0             | -12,201        |
|  | Grant income    | -284           | 0            | -284           | 0             | 0            | -5,389        | 0             | -5,673         |
|  | Income          | -21,947        | 36           | -21,911        | -1,824        | -394         | 0             | -300          | -24,429        |
|  |                 | <b>52,290</b>  | <b>2,803</b> | <b>55,093</b>  | <b>-859</b>   | <b>1,599</b> | <b>-4,042</b> | <b>0</b>      | <b>51,791</b>  |
| <b>Economy &amp; Place</b>             | Expenditure     | 37,283         | -294         | 36,989         | -3,443        | 340          | 315           | 0             | 34,201         |
|  | Recharge Income | -1,971         | 0            | -1,971         | 0             | 0            | 0             | 0             | -1,971         |
|  | Grant income    | -5,525         | 0            | -5,525         | 0             | 0            | 0             | 0             | -5,525         |
|  | Income          | -8,445         | -19          | -8,464         | 0             | -27          | 700           | 0             | -7,791         |
|  |                 | <b>21,342</b>  | <b>-313</b>  | <b>21,029</b>  | <b>-3,443</b> | <b>312</b>   | <b>1,015</b>  | <b>0</b>      | <b>18,913</b>  |
| <b>Public Health &amp; Communities</b> | Expenditure     | 52,253         | 333          | 52,586         | 772           | 0            | 140           | 988           | 54,485         |
|  | Recharge Income | -152           | -53          | -205           | 0             | 0            | -200          | -72           | -477           |
|  | Grant income    | -37,709        | 0            | -37,709        | 0             | 12           | 0             | -5,789        | -43,486        |
|  | Income          | -1,432         | 36           | -1,396         | 0             | 0            | 0             | 0             | -1,396         |
|  |                 | <b>12,960</b>  | <b>316</b>   | <b>13,276</b>  | <b>772</b>    | <b>12</b>    | <b>-60</b>    | <b>-4,874</b> | <b>9,126</b>   |
| <b>Fire &amp; Community Safety</b>     | Expenditure     | 31,730         | 1,914        | 33,644         | 320           | 160          | 258           | 0             | 34,382         |
|  | Recharge Income | -10            | -21          | -31            | 0             | 0            | 0             | 0             | -31            |
|  | Grant income    | -1,427         | 121          | -1,306         | 0             | 0            | 0             | 0             | -1,306         |
|  | Income          | -608           | 29           | -579           | 0             | -3           | 0             | 0             | -582           |
|  |                 | <b>29,685</b>  | <b>2,043</b> | <b>31,728</b>  | <b>320</b>    | <b>157</b>   | <b>258</b>    | <b>0</b>      | <b>32,463</b>  |

## Supplementary Section 4.4

|  |                 | Budget         | Permanent     | Revised        | Previously    | Inflation     | New           | Function      | Budget         |
|--|-----------------|----------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|
|  |                 | 2025/26        | Virements     | Budget         | Agreed        |               | Pressures     | and           | 2026/27        |
|  |                 | £000           | £000          | £000           | £000          | £000          | £000          | Function      | £000           |
| <b>Resources and Law &amp; Governance</b>        | Expenditure     | 131,872        | 2,374         | 134,246        | -1,274        | 880           | 10,663        | -485          | 144,030        |
|  | Recharge Income | -56,030        | -3,853        | -59,883        | 0             | 0             | -150          | 475           | -59,558        |
|  | Grant income    | 0              | 0             | 0              | 0             | 0             | -4,826        | 0             | -4,826         |
|  | Income          | -8,255         | -1,136        | -9,391         | -60           | -22           | 100           | 10            | -9,363         |
|  |                 | <b>67,587</b>  | <b>-2,615</b> | <b>64,973</b>  | <b>-1,334</b> | <b>858</b>    | <b>5,787</b>  | <b>0</b>      | <b>70,283</b>  |
| <b>Pay inflation</b>                             | Expenditure     | 17,901         | -11,725       | 6,177          | 185           | 6,950         | -4,700        | 0             | 8,611          |
| <b>Cross Cutting Proposals –</b>                 |                 |                |               |                |               |               |               |               |                |
| <b>To be Allocated to services once achieved</b> | Expenditure     | 0              | 0             | 0              | -4,213        | 0             | 0             | 0             | -4,213         |
| <b>Total Service Areas Budgets</b>               |                 | <b>670,018</b> | <b>-3,608</b> | <b>666,410</b> | <b>-130</b>   | <b>16,287</b> | <b>14,824</b> | <b>19,951</b> | <b>717,341</b> |
| <b>Strategic Measures</b>                        |                 |                |               |                |               |               |               |               |                |
| <b>and Contributions to/from Reserves</b>        | Expenditure     | 57,569         | 2,759         | 60,328         | 6,079         | 0             | 0             | -11,761       | 54,646         |
|  | Recharge Income | -7,491         | 0             | -7,491         | 3,100         | 0             | 0             | 0             | -4,391         |
|  | Grant income    | -62,719        | 3,370         | -59,349        | 2,174         | 0             | 0             | 57,175        | 0              |
|  | Income          | -13,640        | 0             | -13,640        | 1,930         | 0             | 0             | -3,000        | -14,710        |
|  |                 | <b>-26,281</b> | <b>6,129</b>  | <b>-20,152</b> | <b>13,283</b> | <b>0</b>      | <b>0</b>      | <b>42,414</b> | <b>35,545</b>  |
| <b>Net Operating Budget</b>                      |                 | <b>643,736</b> | <b>2,521</b>  | <b>646,258</b> | <b>13,153</b> | <b>16,287</b> | <b>14,824</b> | <b>62,365</b> | <b>752,886</b> |
| <b>General Government Grants</b>                 | Grant income    | -63,168        | -1,192        | -64,360        | 0             | 0             | 0             | -72,701       | -137,062       |
| <b>Business Rates from District Councils</b>     | Other Income    | -40,054        | 705           | -39,349        | -864          | 0             | 0             | 0             | -40,213        |
| <b>Council Tax Collection Fund Surpluses</b>     | Other Income    | -9,241         | 0             | -9,241         | 0             | 0             | 0             | 982           | -8,259         |
| <b>Council Tax - Funding for Care Leavers</b>    | Other Income    | 21             | 0             | 21             | 0             | 0             | 0             | 0             | 21             |
| <b>COUNCIL TAX REQUIREMENT</b>                   |                 | <b>531,294</b> | <b>2,034</b>  | <b>533,328</b> | <b>12,289</b> | <b>16,287</b> | <b>14,824</b> | <b>-9,354</b> | <b>567,372</b> |
|  | Expenditure     | 1,792,873      | 23,675        | 1,816,548      | 7,833         | 16,755        | 39,185        | -7,563        | 1,872,757      |
|  | Recharge Income | -320,258       | -17,658       | -337,916       | 3,100         | 0             | -9,172        | 1,800         | -342,188       |
|  | DSG income *    | -213,018       | -419          | -213,437       | 0             | 0             | 0             | 0             | -213,437       |
|  | Grant income    | -345,501       | -2,564        | -348,065       | 2,174         | 12            | -13,361       | 1,861         | -357,379       |
|  | Income          | -333,528       | -1,705        | -335,233       | 46            | -480          | -1,828        | -6,433        | -343,929       |
|  | Other Income    | -49,274        | 705           | -48,569        | -864          | 0             | 982           | -48,451       |                |

#### Supplementary Section 4.4

|                                | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation     | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|--------------------------------|-------------------|------------------------|------------------------------|---|---------------|----------------------------------|---------------------------------------|-------------------|
|                                | £000              | £000                   | £000                         | £000                                      | £000          | £000                             | £000                                  | £000              |
| <b>COUNCIL TAX REQUIREMENT</b> | <b>531,294</b>    | <b>2,034</b>           | <b>533,328</b>               | <b>12,289</b>                             | <b>16,287</b> | <b>14,824</b>                    | <b>-9,354</b>                         | <b>567,372</b>    |

(\*) Notes

1. DSG = Dedicated Schools Grant.

Revenue Budget  
Adult Services

2026/27

| Ref.<br>2026/27                | Service Area  | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|--------------------------------|---|-------------------|------------------------|------------------------------|---|-----------|----------------------------------|---------------------------------------|-------------------|
|                                |   | £000              | £000                   | £000                         | £000                                      | £000      | £000                             | £000                                  | £000              |
| <b>SCS1 ADULT SOCIAL CARE</b>  |   |                   |                        |                              |   |           |                                  |                                       |                   |
| SCS1-1                         | Social Care Management & Practice                             | Expenditure       | 1,611                  | 5                            | 1,616                                     | 0         | 0                                | -15                                   | 351 1,952         |
|                                | <b>Subtotal Social Care Management</b>                        |                   | <b>1,611</b>           | <b>5</b>                     | <b>1,616</b>                              | <b>0</b>  | <b>0</b>                         | <b>-15</b>                            | <b>351 1,952</b>  |
| SCS1-2                         | Safeguarding & Mental Health                                  | Expenditure       | 5,328                  | 129                          | 5,457                                     | 0         | 0                                | -10                                   | -637 4,810        |
|                                | Recharge Income   | 0                 | 0                      | 0                            | 0   | 0         | 0                                | 0                                     | 0                 |
|                                | Grant income  | 0                 | 0                      | 0                            | 0   | 0         | 0                                | 0                                     | 0                 |
|                                | Income  | -30               | 0                      | -30                          | 0   | 0         | 0                                | 0                                     | -30               |
| Page<br>39                     | <b>Subtotal Adult Protection &amp; Mental Capacity</b>        |                   | <b>5,298</b>           | <b>129</b>                   | <b>5,427</b>                              | <b>0</b>  | <b>0</b>                         | <b>-10</b>                            | <b>-637 4,780</b> |
|                                | SCS1-3  | Support Services  | Expenditure            | 4,844                        | 108                                       | 4,952     | 0                                | 0                                     | -33 0 4,919       |
|                                |   | Recharge Income   | -135                   | 41                           | -94                                       | 0         | 0                                | 0                                     | 0 -94             |
|                                |   | Income            | -956                   | -200                         | -1,156                                    | 0         | 0                                | 0                                     | 0 -1,156          |
|                                | <b>Subtotal Provider &amp; Support Services</b>               |                   | <b>3,753</b>           | <b>-52</b>                   | <b>3,702</b>                              | <b>0</b>  | <b>0</b>                         | <b>-33</b>                            | <b>0 3,669</b>    |
| SCS1-4                         | Community Teams   | Expenditure       | 16,288                 | 650                          | 16,938                                    | 0         | 0                                | -119                                  | 496 17,314        |
|                                | Recharge Income   | -144              | 0                      | -144                         | 0   | 0         | -250                             | -190 -190 -584                        |                   |
|                                | Grant income  | 0                 | 0                      | 0                            | 0   | 0         | 0                                | 0 0                                   |                   |
|                                | Income  | -168              | 0                      | -168                         | 0   | 0         | 0                                | 0 0 -168                              |                   |
|                                | <b>Subtotal Domestic Violence &amp; Abuse Support Service</b> |                   | <b>15,976</b>          | <b>650</b>                   | <b>16,625</b>                             | <b>0</b>  | <b>0</b>                         | <b>-369</b>                           | <b>306 16,562</b> |
| SCS1-5                         | Provider Services   | Expenditure       | 11,523                 | 263                          | 11,786                                    | 0         | 0                                | -126                                  | 0 11,660          |
|                                | Recharge Income   | -8,205            | -559                   | -8,764                       | 0   | 0         | 0                                | 0 0 -8,764                            |                   |
|                                | Income  | -1,398            | 0                      | -1,398                       | 0   | 0         | 0                                | 0 0 -1,398                            |                   |
|                                | <b>Subtotal Housing Related Support</b>                       |                   | <b>1,921</b>           | <b>-297</b>                  | <b>1,624</b>                              | <b>0</b>  | <b>0</b>                         | <b>-126</b>                           | <b>0 1,498</b>    |
| SCS1-7                         | SE ADASS  | Expenditure       | 3                      | 2                            | 4   | 0         | 0                                | 0                                     | 0 4               |
|                                | <b>Subtotal</b>   |                   | <b>3</b>               | <b>2</b>                     | <b>4</b>                                  | <b>0</b>  | <b>0</b>                         | <b>0</b>                              | <b>0 4</b>        |
| <b>TOTAL ADULT SOCIAL CARE</b> |   |                   | <b>28,711</b>          | <b>287</b>                   | <b>28,998</b>                             | <b>0</b>  | <b>0</b>                         | <b>-553</b>                           | <b>20 28,465</b>  |

## Supplementary Section 4.4

| Ref.<br>2026/27 | Service Area  | Budget<br>2025/26 |                | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation    | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|-----------------|---|-------------------|----------------|------------------------|------------------------------|---|--------------|----------------------------------|---------------------------------------|-------------------|
|                 |   | £000              | £000           |                        |                              |   |              |                                  |                                       |                   |
| SCS2-1          | Health Ed. & Social Care Commissioning                  | Expenditure       | 10,948         | 229                    | 11,177                       | 0   | 0            | -119                             | 0                                     | 11,058            |
|                 |   | Recharge Income   | -423           | 0                      | -423                         | 0   | 0            | 0                                | 0                                     | -423              |
|                 |   | Income            | -3,521         | -5                     | -3,526                       | 0   | 0            | 0                                | 0                                     | -3,526            |
|                 | <b>TOTAL Health Ed. &amp; Social Care Commissioning</b> |                   | <b>7,004</b>   | <b>223</b>             | <b>7,227</b>                 | <b>0</b>                                  | <b>0</b>     | <b>-119</b>                      | <b>0</b>                              | <b>7,108</b>      |
| SCS4-1          | Business Support Service                                | Expenditure       | 1,222          | 43                     | 1,265                        | 0   | 0            | -9                               | 0                                     | 1,256             |
|                 | <b>TOTAL Business Support Service</b>                   |                   | <b>1,222</b>   | <b>43</b>              | <b>1,265</b>                 | <b>0</b>                                  | <b>0</b>     | <b>-9</b>                        | <b>0</b>                              | <b>1,256</b>      |
| SCS5-1          | <u>Pooled Contributions</u>                             |                   |                |                        |                              |   |              |                                  |                                       |                   |
| SCS5-1A         | Live Well   | Expenditure       | 138,848        | 7,607                  | 146,455                      | 0   | 0            | 4,708                            | 0                                     | 151,163           |
|                 |   |                   | <b>138,848</b> | <b>7,607</b>           | <b>146,455</b>               | <b>0</b>                                  | <b>0</b>     | <b>4,708</b>                     | <b>0</b>                              | <b>151,163</b>    |
| SCS5-1B         | Age Well Pool Contribution                              | Expenditure       | 93,833         | 4,731                  | 98,565                       | 0   | 0            | 3,864                            | 0                                     | 102,429           |
|                 |   | Grant income      | -23,233        | 0                      | -23,233                      | 0   | 0            | 0                                | 23,233                                | 0                 |
|                 |   |                   | <b>70,600</b>  | <b>4,731</b>           | <b>75,332</b>                | <b>0</b>                                  | <b>0</b>     | <b>3,864</b>                     | <b>23,233</b>                         | <b>102,429</b>    |
| SCS5-1C         | Pool Finding to Allocate                                | Expenditure       | 7,185          | -7,185                 | 0                            | 5,919                                     | 5,592        | -5,968                           | 0                                     | 5,543             |
|                 |   | Income            | 0              | 0                      | 0                            | 0   | 0            | 0                                | 0                                     | 0                 |
|                 |   |                   | <b>7,185</b>   | <b>-7,185</b>          | <b>0</b>                     | <b>5,919</b>                              | <b>5,592</b> | <b>-5,968</b>                    | <b>0</b>                              | <b>5,543</b>      |
|                 | <b>Subtotal Pooled Budget Contributions</b>             |                   | <b>216,633</b> | <b>5,154</b>           | <b>221,787</b>               | <b>5,919</b>                              | <b>5,592</b> | <b>2,604</b>                     | <b>23,233</b>                         | <b>259,134</b>    |
| ACSNPOOL        | Adults with Care and Support Needs Pool                 | Expenditure       | 181,488        | 7,334                  | 188,822                      | 0   | 0            | 4,987                            | 3,123                                 | 196,933           |
|                 |   | Recharge Income   | -127,559       | -7,454                 | -135,012                     | 0   | 0            | -4,708                           | 0                                     | -139,720          |
|                 |   | Income            | -53,930        | 120                    | -53,810                      | 0   | 0            | -276                             | -3,143                                | -57,229           |
|                 |   |                   | <b>0</b>       | <b>0</b>               | <b>0</b>                     | <b>0</b>                                  | <b>0</b>     | <b>3</b>                         | <b>-20</b>                            | <b>-17</b>        |
| BCFPOOL         | Better Care Fund Pool                                   | Expenditure       | 294,031        | 5,182                  | 299,213                      | -112                                      | 0            | 6,171                            | 0                                     | 305,272           |
|                 |   | Recharge Income   | -95,748        | -4,731                 | -100,480                     | 0   | 0            | -3,864                           | 0                                     | -104,344          |
|                 |   | Income            | -198,283       | -450                   | -198,733                     | 0   | 0            | -2,352                           | 0                                     | -201,085          |
|                 |   |                   | <b>0</b>       | <b>0</b>               | <b>0</b>                     | <b>-112</b>                               | <b>0</b>     | <b>-45</b>                       | <b>0</b>                              | <b>-157</b>       |
|                 | <b>TOTAL COMMISSIONING</b>                              |                   | <b>253,570</b> | <b>5,707</b>           | <b>259,277</b>               | <b>5,919</b>                              | <b>5,592</b> | <b>1,923</b>                     | <b>23,253</b>                         | <b>295,963</b>    |

#### Supplementary Section 4.4

| Ref.<br>2026/27                              | Service Area    | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation    | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|--|-----------------|-------------------|------------------------|------------------------------|---|--------------|----------------------------------|---------------------------------------|-------------------|
|  |                 | £000              | £000                   | £000                         | £000                                      | £000         | £000                             | £000                                  | £000              |
| <b>Expenditure</b>                           |                 |                   |                        |                              |   |              |                                  |                                       |                   |
|  | Expenditure     | 767,302           | 18,947                 | 786,248                      | 5,807                                     | 5,592        | 13,331                           | 3,333                                 | 814,312           |
|  | Recharge Income | -232,213          | -12,704                | -244,917                     | 0   | 0            | -8,822                           | -190                                  | -253,929          |
|  | Grant income    | -23,233           | 0                      | -23,233                      | 0   | 0            | 0                                | 23,233                                | 0                 |
|  | Income          | -258,286          | -536                   | -258,822                     | 0   | 0            | -2,628                           | -3,143                                | -264,593          |
| <b>BUDGET CONTROLLABLE BY ADULT SERVICES</b> |                 | <b>253,570</b>    | <b>5,707</b>           | <b>259,277</b>               | <b>5,807</b>                              | <b>5,592</b> | <b>1,881</b>                     | <b>23,233</b>                         | <b>295,790</b>    |

**Revenue Budget  
Children's Services**
**2026/27**

| Ref.<br>2026/27                | Service Area   | Budget<br>2025/26  | Permanent<br>Virements              | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation             | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27              |
|--------------------------------|--|--|-------------------------------------|------------------------------|---|-----------------------|----------------------------------|---------------------------------------|--------------------------------|
|                                |  | £000   | £000                                | £000                         | £000                                      | £000                  | £000                             | £000                                  | £000                           |
| <b>CEF1 EDUCATION SERVICES</b> |  |  |                                     |                              |   |                       |                                  |                                       |                                |
| CEF1-1                         | Education & Learning<br>(including administration)                     | Expenditure<br>DSG Grant Income  | 1,822<br>-324                       | 47<br>-37                    | 1,869<br>-361                             | -120<br>0             | 0<br>0                           | -5<br>0                               | 0<br>0                         |
|                                |  |  | <b>1,498</b>                        | <b>10</b>                    | <b>1,508</b>                              | <b>-120</b>           | <b>0</b>                         | <b>-5</b>                             | <b>0</b>                       |
| CEF1-2                         | SEND Service   | Expenditure<br>Recharge Income<br>DSG Grant Income<br>Income                 | 97,940<br>-444<br>-88,047<br>-1,706 | -1,747<br>0<br>1,957<br>0    | 96,193<br>-444<br>-86,090<br>-1,706       | 657<br>0<br>0<br>0    | 0<br>0<br>0<br>0                 | 742<br>0<br>0<br>0                    | 0<br>0<br>0<br>0               |
|                                |  |  | <b>7,743</b>                        | <b>210</b>                   | <b>7,953</b>                              | <b>657</b>            | <b>0</b>                         | <b>742</b>                            | <b>0</b>                       |
| CEF1-3                         | Learning & School Improvement  | Expenditure<br>Recharge Income<br>DSG Grant Income<br>Grant Income<br>Income | 3,110<br>-1,657<br>-27<br>0<br>-40  | 7<br>0<br>9<br>0<br>0        | 3,117<br>-1,657<br>-19<br>0<br>-40        | 0<br>0<br>0<br>0<br>0 | 0<br>0<br>0<br>0<br>0            | -106<br>0<br>0<br>0<br>0              | 1,649<br>0<br>0<br>-1,649<br>0 |
|                                |  |  | <b>1,387</b>                        | <b>15</b>                    | <b>1,402</b>                              | <b>0</b>              | <b>0</b>                         | <b>-106</b>                           | <b>0</b>                       |
| CEF1-4                         | Access to Learning<br>(Including Home to School Transport<br>Recharge) | Expenditure<br>Recharge Income<br>DSG Grant Income<br>Income                 | 107,858<br>-6<br>-61,781<br>-58     | 660<br>0<br>-564<br>0        | 108,517<br>-6<br>-62,345<br>-58           | 3,230<br>0<br>0<br>0  | 0<br>0<br>0<br>0                 | -279<br>0<br>0<br>0                   | 475<br>0<br>0<br>0             |
|                                |  |  | <b>46,014</b>                       | <b>96</b>                    | <b>46,110</b>                             | <b>3,230</b>          | <b>0</b>                         | <b>-279</b>                           | <b>475</b>                     |
| CEF1-5                         | Learner Engagement Service (Virtual School)                            | Expenditure<br>DSG Grant Income<br>Grant Income<br>Income                    | 2,446<br>-404<br>-1,650<br>-2       | 89<br>-6<br>0<br>0           | 2,534<br>-410<br>-1,650<br>-2             | 0<br>0<br>0<br>0      | 0<br>0<br>0<br>0                 | -5<br>0<br>0<br>0                     | 0<br>0<br>0<br>0               |
|                                |  |  | <b>2,529</b>                        | <b>-410</b>                  | <b>-1,650</b>                             | <b>-2</b>             | <b>0</b>                         | <b>0</b>                              | <b>0</b>                       |

| Ref.<br>2026/27 | Service Area                        | Budget           | Permanent     | Revised      | Previously    | Inflation     | New       | Function     | Budget       |               |
|-----------------|-------------------------------------|------------------|---------------|--------------|---------------|---------------|-----------|--------------|--------------|---------------|
|                 |                                     | 2025/26          | Virements     | Budget       | Agreed        |               | Pressures | and          | 2026/27      |               |
|                 |                                     | £000             | £000          | £000         | £000          | £000          | £000      | £000         | £000         |               |
|                 |                                     | 390              | 16            | 406          | 0             | 0             | -5        | 66           | 467          |               |
| CEF1-6          | Strategy & Partnership              | Expenditure      | 0             | 15           | 15            | 0             | 0         | 0            | 14           |               |
|                 |                                     |                  | 0             | 15           | 15            | 0             | 0         | 0            | 14           |               |
| CEF1-7          | Music Service                       | Expenditure      | 2,629         | 0            | 2,629         | 0             | 0         | -19          | 0            |               |
|                 |                                     | Recharge Income  | -184          | 0            | -184          | 0             | 0         | 0            | -184         |               |
|                 |                                     | DSG Grant Income | -50           | 0            | -50           | 0             | 0         | 0            | -50          |               |
|                 |                                     | Grant Income     | -844          | 0            | -844          | 0             | 0         | 0            | -844         |               |
|                 |                                     | Income           | -1,550        | 0            | -1,550        | 0             | 0         | 0            | -1,550       |               |
|                 |                                     |                  | 1             | 0            | 1             | 0             | 0         | -19          | 0            |               |
| CEF1-8          | Early Years                         | Expenditure      | 1,521         | 12           | 1,533         | 0             | 0         | -11          | 0            |               |
|                 |                                     | Recharge Income  | -50           | 0            | -50           | 0             | 0         | 0            | -50          |               |
|                 |                                     | DSG Grant Income | -1,371        | -12          | -1,383        | 0             | 0         | 0            | -1,383       |               |
|                 |                                     | Income           | -100          | 0            | -100          | 0             | 0         | 0            | -100         |               |
|                 |                                     |                  | 0             | 0            | 0             | 0             | 0         | -11          | 0            |               |
| CEF1-9          | Attendance                          | Expenditure      | 616           | 68           | 684           | 0             | 0         | -5           | 0            |               |
|                 |                                     | DSG Grant Income | -497          | -63          | -561          | 0             | 0         | 0            | -561         |               |
|                 |                                     | Income           | -19           | 0            | -19           | 0             | 0         | 0            | -19          |               |
|                 |                                     |                  | 100           | 5            | 104           | 0             | 0         | -5           | 0            |               |
|                 |                                     |                  |               |              |               |               |           |              | 99           |               |
|                 | <b>SUBTOTAL EDUCATION SERVICES</b>  |                  | <b>57,132</b> | <b>366</b>   | <b>57,498</b> | <b>3,767</b>  | <b>0</b>  | <b>313</b>   | <b>541</b>   | <b>62,119</b> |
| <b>CEF2</b>     | <b>CHILDREN'S SOCIAL CARE</b>       |                  |               |              |               |               |           |              |              |               |
| CEF2-1          | County Services                     | Expenditure      | 54,969        | 8,573        | 63,542        | -3,739        | 0         | 3,202        | 0            | 63,005        |
|                 |                                     | Recharge Income  | -1,579        | -1,253       | -2,832        | 0             | 0         | 0            | 1,253        | -1,579        |
|                 |                                     | Income           | -2,996        | 0            | -2,996        | 0             | 0         | 0            | 0            | -2,996        |
|                 |                                     |                  | <b>50,394</b> | <b>7,320</b> | <b>57,714</b> | <b>-3,739</b> | <b>0</b>  | <b>3,202</b> | <b>1,253</b> | <b>58,430</b> |
| CEF2-2          | Early Help, Prevention & Assessment | Expenditure      | 18,261        | 1,902        | 20,162        | 0             | 0         | 3,030        | -28          | 23,164        |
|                 |                                     | Recharge Income  | -368          | 230          | -138          | 0             | 0         | 0            | 0            | -138          |
|                 |                                     | Grant Income     | -713          | -3,273       | -3,986        | 0             | 0         | -3,146       | 0            | -7,132        |
|                 |                                     | Income           | -64           | -23          | -87           | 0             | 0         | 0            | 0            | -87           |

## Supplementary Section 4.4

| Ref.<br>2026/27 | Service Area   | Budget            | Permanent        | Revised      | Previously     | Inflation     | New        | Function      | Budget       |                |              |
|-----------------|--|-------------------|------------------|--------------|----------------|---------------|------------|---------------|--------------|----------------|--------------|
|                 |  | 2025/26           | Virements        | Budget       | Agreed         |               | Pressures  | and           | 2026/27      |                |              |
|                 |  | £000              | £000             | £000         | £000           | £000          | £000       | £000          | £000         |                |              |
|                 |  | 17,116            | -1,164           | 15,951       | 0              | 0             | -116       | -28           | 15,807       |                |              |
| CEF2-3          | Family Support and Safeguarding                                | Expenditure       | 30,373           | 611          | 30,984         | -792          | 0          | -1,329        | 0            | 28,862         |              |
|                 |  | Recharge Income   | -10              | 0            | -10            | 0             | 0          | 0             | 0            | -10            |              |
|                 |  | Income            | -947             | 0            | -947           | 0             | 0          | 0             | 0            | -947           |              |
|                 |  |                   | 29,416           | 611          | 30,027         | -792          | 0          | -1,329        | 0            | 27,905         |              |
| CEF2-4          | Corporate Parenting  | Expenditure       | 42,484           | -243         | 42,241         | 2,628         | 840        | 12,140        | 0            | 57,848         |              |
|                 |  | Recharge Income   | -2,150           | -273         | -2,424         | 0             | 0          | 0             | 273          | -2,150         |              |
|                 |  | Grant Income      | -4,707           | 2            | -4,705         | 0             | 0          | 0             | 0            | -4,705         |              |
|                 |  | Income            | -856             | 331          | -525           | 0             | -34        | 0             | 0            | -559           |              |
|                 |  |                   | 34,770           | -183         | 34,587         | 2,628         | 806        | 12,140        | 273          | 50,435         |              |
|                 | <b>SUBTOTAL CHILDREN'S SOCIAL CARE</b>                         |                   | <b>131,695</b>   | <b>6,584</b> | <b>138,279</b> | <b>-1,903</b> | <b>806</b> | <b>13,896</b> | <b>1,498</b> | <b>152,577</b> |              |
| CEF3<br>→<br>→  | <b>SAFEGUARDING, QA, PARTNERSHIPS AND IMPROVEMENT</b>          |                   |                  |              |                |               |            |               |              |                |              |
|                 | CEF3-1   | Provider Services | Expenditure      | 5,641        | 398            | 6,039         | 437        | 0             | -39          | 0              | 6,437        |
|                 |  |                   | Recharge Income  | -86          | 0              | -86           | 0          | 0             | 0            | 0              | -86          |
|                 |  |                   | DSG Grant Income | -74          | -2             | -75           | 0          | 0             | 0            | 0              | -75          |
|                 |  |                   | Income           | -177         | 0              | -177          | 0          | 0             | 0            | 0              | -177         |
|                 |  |                   |                  | 5,305        | 396            | 5,701         | 437        | 0             | -39          | 0              | 6,099        |
| CEF3-2          | QA Safeguarding + Recruit & Retention                          | Expenditure       |                  | 880          | 22             | 902           | 0          | 0             | -5           | 0              | 898          |
|                 |  |                   |                  |              | 880            | 22            | 902        | 0             | -5           | 0              | 898          |
|                 | <b>SUBTOTAL SAFEGUARDING, QA, PARTNERSHIPS AND IMPROVEMENT</b> |                   |                  | <b>6,185</b> | <b>418</b>     | <b>6,603</b>  | <b>437</b> | <b>0</b>      | <b>-43</b>   | <b>0</b>       | <b>6,997</b> |
| CEF4            | <b>SCHOOLS</b>   |                   |                  |              |                |               |            |               |              |                |              |
| CEF4-1          | Maintained Schools Budgets                                     | Expenditure       | 158,044          | 0            | 158,044        | 0             | 0          | 0             | 0            | 158,044        |              |
|                 |  | Recharge Income   | -805             | 0            | -805           | 0             | 0          | 0             | 0            | -805           |              |
|                 |  | DSG Grant Income  | -6,645           | 0            | -6,645         | 0             | 0          | 0             | 0            | -6,645         |              |
|                 |  | Grant Income      | -142,017         | 0            | -142,017       | 0             | 0          | 0             | 0            | -142,017       |              |

| Ref.<br>2026/27               | Service Area                              | Budget           | Permanent     | Revised       | Previously    | Inflation  | New       | Function   | Budget        |
|-------------------------------|---|------------------|---------------|---------------|---------------|------------|-----------|------------|---------------|
|                               |   | 2025/26          | Virements     | Budget        | Agreed        |            | Pressures | and        | 2026/27       |
|                               |   | £000             | £000          | £000          | £000          | £000       | £000      | £000       | £000          |
|                               |   | Income           | -8,578        | 0             | -8,578        | 0          | 0         | 0          | -8,578        |
|                               |   |                  | 0             | 0             | 0             | 0          | 0         | 0          | 0             |
| CEF4-2                        | Nursery Education Funding (EY)            | Expenditure      | 48,239        | 1,559         | 49,798        | 0          | 0         | 0          | 49,798        |
|                               |   | DSG Grant Income | -48,239       | -1,559        | -49,798       | 0          | 0         | 0          | -49,798       |
|                               |   |                  | 0             | 0             | 0             | 0          | 0         | 0          | 0             |
| CEF4-3                        | Non-Delegated Schools Costs               | Expenditure      | 935           | 95            | 1,029         | 0          | 0         | 0          | 1,029         |
|                               |   | DSG Grant Income | -719          | -95           | -814          | 0          | 0         | 0          | -814          |
|                               |   |                  | 216           | 0             | 216           | 0          | 0         | 0          | 216           |
| CEF4-4                        | Schools Support Service Recharges         | Expenditure      | 2,090         | 52            | 2,142         | 0          | 0         | 0          | 2,142         |
|                               |   | DSG Grant Income | -2,090        | -52           | -2,142        | 0          | 0         | 0          | -2,142        |
|                               |   |                  | 0             | 0             | 0             | 0          | 0         | 0          | 0             |
| CEF4-5                        | Capitalised Repairs & Maintenance         | Expenditure      | 1,567         | 0             | 1,567         | 0          | 0         | 0          | 1,567         |
|                               |   | DSG Grant Income | -1,567        | 0             | -1,567        | 0          | 0         | 0          | -1,567        |
|                               |   |                  | 0             | 0             | 0             | 0          | 0         | 0          | 0             |
| <b>SUBTOTAL SCHOOLS</b>       |   |                  | <b>216</b>    | <b>0</b>      | <b>216</b>    | <b>0</b>   | <b>0</b>  | <b>0</b>   | <b>216</b>    |
| CEF5                          | <b>CHILDREN'S SERVICES' CENTRAL COSTS</b> |                  |               |               |               |            |           |            |               |
| CEF5-1                        | Management & Administration               | Expenditure      | 17,425        | -5,822        | 11,603        | 334        | 0         | 554        | -2,039        |
|                               |   | Recharge Income  | -357          | 300           | -57           | 0          | 0         | 0          | 0             |
|                               |   | DSG Grant Income | -1,183        | 4             | -1,179        | 0          | 0         | 0          | -1,179        |
|                               |   | Grant Income     | 0             | -1,592        | -1,592        | 0          | 0         | 0          | 1,592         |
|                               |   |                  | <b>15,885</b> | <b>-7,110</b> | <b>8,775</b>  | <b>334</b> | <b>0</b>  | <b>554</b> | <b>-447</b>   |
| CEF5-2                        | Premature Retirement Compensation         | Expenditure      | 3,456         | 0             | 3,456         | 0          | 0         | 0          | 3,456         |
|                               |   |                  | <b>3,456</b>  | <b>0</b>      | <b>3,456</b>  | <b>0</b>   | <b>0</b>  | <b>0</b>   | <b>3,456</b>  |
| <b>SUBTOTAL CENTRAL COSTS</b> |   |                  | <b>19,341</b> | <b>-7,110</b> | <b>12,231</b> | <b>334</b> | <b>0</b>  | <b>554</b> | <b>-447</b>   |
|                               |   |                  |               |               |               |            |           |            | <b>12,672</b> |

#### Supplementary Section 4.4

| Ref.<br>2026/27 | Service Area  | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation  | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|-----------------|---|-------------------|------------------------|------------------------------|---|------------|----------------------------------|---------------------------------------|-------------------|
|                 |   | £000              | £000                   | £000                         | £000                                      | £000       | £000                             | £000                                  | £000              |
| ATV1            | Adoption Service                                      |                   |                        |                              |   |            |                                  |                                       |                   |
|                 | Expenditure   | 4,186             | 258                    | 4,444                        | 0   | 0          | -22                              | 0                                     | 4,422             |
|                 | Recharge Income                                       | -1,375            | 104                    | -1,272                       | 0   | 0          | 0                                | 0                                     | -1,272            |
|                 | Income  | -2,811            | -362                   | -3,173                       | 0   | 0          | 0                                | 0                                     | -3,173            |
|                 |   | <b>0</b>          | <b>0</b>               | <b>0</b>                     | <b>0</b>                                  | <b>0</b>   | <b>-22</b>                       | <b>0</b>                              | <b>-22</b>        |
| ATV2            | Permanency Support Team                               |                   |                        |                              |   |            |                                  |                                       |                   |
|                 | Expenditure   | 3,751             | 48                     | 3,798                        | 0   | 0          | -13                              | 6                                     | 3,792             |
|                 | Recharge Income                                       | -1,119            | -68                    | -1,187                       | 0   | 0          | 0                                | -6                                    | -1,192            |
|                 | Grant Income  | -1,506            | 0                      | -1,506                       | 0   | 0          | 0                                | 0                                     | -1,506            |
|                 | Income  | -1,013            | -62                    | -1,075                       | 0   | 0          | 0                                | 0                                     | -1,075            |
|                 |   | <b>113</b>        | <b>-82</b>             | <b>32</b>                    | <b>0</b>                                  | <b>0</b>   | <b>-13</b>                       | <b>0</b>                              | <b>19</b>         |
|                 | <b>SUBTOTAL ATV</b>                                   | <b>113</b>        | <b>-82</b>             | <b>32</b>                    | <b>0</b>                                  | <b>0</b>   | <b>-35</b>                       | <b>0</b>                              | <b>-3</b>         |
| Page<br>46      | Expenditure   | 610,241           | 6,601                  | 616,842                      | 2,635                                     | 840        | 17,831                           | 62                                    | 638,210           |
|                 | Recharge Income                                       | -10,190           | -1,027                 | -11,216                      | 0   | 0          | 0                                | 1,587                                 | -9,630            |
|                 | DSG Grant Income                                      | -213,018          | -419                   | -213,437                     | 0   | 0          | 0                                | 0                                     | -213,437          |
|                 | Grant Income  | -151,436          | -4,863                 | -156,299                     | 0   | 0          | -3,146                           | -56                                   | -159,501          |
|                 | Income  | -20,916           | -115                   | -21,031                      | 0   | -34        | 0                                | 0                                     | -21,065           |
|                 | <b>BUDGET CONTROLLABLE BY<br/>CHILDREN'S SERVICES</b> | <b>214,681</b>    | <b>177</b>             | <b>214,858</b>               | <b>2,635</b>                              | <b>806</b> | <b>14,685</b>                    | <b>1,592</b>                          | <b>234,576</b>    |

**Revenue Budget**  
**Environment & Highways**
**2026/27**

| Ref.<br>2026/27  | Service Area                      | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation     | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|--|-----------------------------------|-------------------|------------------------|------------------------------|---|---------------|----------------------------------|---------------------------------------|-------------------|
|  |                                   | £000              | £000                   | £000                         | £000                                      | £000          | £000                             | £000                                  | £000              |
| <b>Transport Property Infrastructure Deliv.</b>        |                                   |                   |                        |                              |   |               |                                  |                                       |                   |
| EH1  |                                   | Expenditure       | 11,353                 | 104                          | 11,457                                    | 0             | 0                                | -10                                   | 0 11,447          |
|  |                                   | Recharge Income   | -9,607                 | 0                            | -9,607                                    | 0             | 0                                | 0                                     | 0 -9,607          |
|  |                                   | Grant Income      | -58                    | 0                            | -58                                       | 0             | 0                                | 0                                     | 0 -58             |
|  |                                   |                   | <b>1,688</b>           | <b>104</b>                   | <b>1,792</b>                              | <b>0</b>      | <b>0</b>                         | <b>-10</b>                            | <b>0 1,782</b>    |
| EH2  | <b>Countryside &amp; Waste</b>    | Expenditure       | 38,893                 | 774                          | 39,667                                    | 650           | 1,385                            | 549                                   | 0 42,251          |
|  |                                   | Recharge Income   | -784                   | 0                            | -784                                      | 0             | 0                                | 0                                     | 0 -784            |
|  |                                   | Grant Income      | -227                   | 0                            | -227                                      | 0             | 0                                | -5,389                                | 0 -5,616          |
|  |                                   | Income            | -1,336                 | 73                           | -1,263                                    | 0             | 0                                | 0                                     | 0 -1,263          |
|  |                                   |                   | <b>36,546</b>          | <b>847</b>                   | <b>37,393</b>                             | <b>650</b>    | <b>1,385</b>                     | <b>-4,840</b>                         | <b>0 34,588</b>   |
| EH3  | <b>Highways &amp; Maintenance</b> | Expenditure       | 25,190                 | -345                         | 24,845                                    | 465           | 538                              | 842                                   | 0 26,690          |
|  |                                   | Recharge Income   | -1,810                 | 0                            | -1,810                                    | 0             | 0                                | 0                                     | 0 -1,810          |
|  |                                   | Income            | -2,902                 | 30                           | -2,872                                    | -635          | -8                               | 0                                     | 0 -3,515          |
|  |                                   |                   | <b>20,478</b>          | <b>-315</b>                  | <b>20,163</b>                             | <b>-170</b>   | <b>531</b>                       | <b>842</b>                            | <b>0 21,366</b>   |
| EH5  | <b>Network Management</b>         | Expenditure       | 12,352                 | 195                          | 12,547                                    | -150          | 70                               | -28                                   | 300 12,739        |
|  |                                   | Income            | -17,708                | -67                          | -17,776                                   | -1,189        | -387                             | 0                                     | -300 -19,651      |
|  |                                   |                   | <b>-5,357</b>          | <b>128</b>                   | <b>-5,229</b>                             | <b>-1,339</b> | <b>-316</b>                      | <b>-28</b>                            | <b>0 -6,912</b>   |
| EH6  | <b>Senior Management Team</b>     | Expenditure       | -1,065                 | 2,039                        | 973                                       | 0             | 0                                | -6                                    | 0 967             |
|  |                                   |                   | <b>-1,065</b>          | <b>2,039</b>                 | <b>973</b>                                | <b>0</b>      | <b>0</b>                         | <b>-6</b>                             | <b>0 967</b>      |
|  |                                   |                   |                        |                              |   |               |                                  |                                       |                   |
|  |                                   | Expenditure       | 86,722                 | 2,767                        | 89,489                                    | 965           | 1,993                            | 1,347                                 | 300 94,094        |
|  |                                   | Recharge Income   | -12,201                | 0                            | -12,201                                   | 0             | 0                                | 0                                     | 0 -12,201         |
|  |                                   | Grant Income      | -284                   | 0                            | -284                                      | 0             | 0                                | -5,389                                | 0 -5,673          |
|  |                                   | Income            | -21,947                | 36                           | -21,911                                   | -1,824        | -394                             | 0                                     | -300 -24,429      |
| <b>BUDGET CONTROLLABLE BY ENVIRONMENT AND HIGHWAYS</b> |                                   | <b>52,290</b>     | <b>2,803</b>           | <b>55,093</b>                | <b>-859</b>                               | <b>1,599</b>  | <b>-4,042</b>                    | <b>0</b>                              | <b>51,791</b>     |

Revenue Budget  
Economy & Place

2026/27

| Ref.<br>2026/27 | Service Area                      | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation     | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|-----------------|-----------------------------------|-------------------|------------------------|------------------------------|---|---------------|----------------------------------|---------------------------------------|-------------------|
|                 |                                   | £000              | £000                   | £000                         | £000                                      | £000          | £000                             | £000                                  | £000              |
| EP1             | Place Shaping                     | Expenditure       | 24,671                 | -565                         | 24,106                                    | -1,393        | 340                              | 1,151                                 | 0 24,203          |
|                 |                                   | Recharge Income   | -1,308                 | 0                            | -1,308                                    | 0             | 0                                | 0                                     | 0 -1,308          |
|                 |                                   | Grant Income      | -4,705                 | 0                            | -4,705                                    | 0             | 0                                | 0                                     | 0 -4,705          |
|                 |                                   | Income            | -307                   | -1                           | -307                                      | 0             | -1                               | 0                                     | 0 -308            |
|                 |                                   |                   | <b>18,352</b>          | <b>-566</b>                  | <b>17,786</b>                             | <b>-1,393</b> | <b>339</b>                       | <b>1,151</b>                          | <b>0 17,883</b>   |
| EP2             | Future Economy                    | Expenditure       | 105                    | 0                            | 105                                       | 0             | 0                                | 0                                     | 0 105             |
|                 |                                   |                   | <b>105</b>             | <b>0</b>                     | <b>105</b>                                | <b>0</b>      | <b>0</b>                         | <b>0</b>                              | <b>0 105</b>      |
| EP3             | Regulatory Planning & Enforcement | Expenditure       | 8,079                  | 151                          | 8,230                                     | -2,000        | 0                                | -736                                  | 0 5,494           |
|                 |                                   | Recharge Income   | -36                    | 0                            | -36                                       | 0             | 0                                | 0                                     | 0 -36             |
|                 |                                   | Income            | -7,944                 | -19                          | -7,963                                    | 0             | -26                              | 700                                   | 0 -7,289          |
|                 |                                   |                   | <b>99</b>              | <b>133</b>                   | <b>232</b>                                | <b>-2,000</b> | <b>-26</b>                       | <b>-36</b>                            | <b>0 -1,831</b>   |
| EP4             | Climate Action                    | Expenditure       | 1,272                  | 27                           | 1,299                                     | -50           | 0                                | -81                                   | 0 1,168           |
|                 |                                   |                   | <b>1,272</b>           | <b>27</b>                    | <b>1,299</b>                              | <b>-50</b>    | <b>0</b>                         | <b>-81</b>                            | <b>0 1,168</b>    |
| EP5             | OxLEP                             | Expenditure       | 1,043                  | 0                            | 1,043                                     | 0             | 0                                | -2                                    | 0 1,042           |
|                 |                                   | Recharge Income   | -146                   | 0                            | -146                                      | 0             | 0                                | 0                                     | 0 -146            |
|                 |                                   | Grant Income      | -820                   | 0                            | -820                                      | 0             | 0                                | 0                                     | 0 -820            |
|                 |                                   | Income            | -74                    | 0                            | -74                                       | 0             | 0                                | 0                                     | 0 -74             |
|                 |                                   |                   | <b>3</b>               | <b>0</b>                     | <b>3</b>                                  | <b>0</b>      | <b>0</b>                         | <b>-2</b>                             | <b>0 2</b>        |
| EP6             | Innovation                        | Expenditure       | 453                    | 0                            | 453                                       | 0             | 0                                | -2                                    | 0 451             |
|                 |                                   | Recharge Income   | -296                   | 0                            | -296                                      | 0             | 0                                | 0                                     | 0 -296            |
|                 |                                   | Income            | -120                   | 0                            | -120                                      | 0             | 0                                | 0                                     | 0 -120            |
|                 |                                   |                   | <b>37</b>              | <b>0</b>                     | <b>37</b>                                 | <b>0</b>      | <b>0</b>                         | <b>-2</b>                             | <b>0 35</b>       |
| EP7             | Senior Management Team            | Expenditure       | 654                    | 61                           | 715                                       | 0             | 0                                | -7                                    | 0 708             |
|                 |                                   | Recharge Income   | -86                    | 0                            | -86                                       | 0             | 0                                | 0                                     | 0 -86             |
|                 |                                   |                   | <b>568</b>             | <b>61</b>                    | <b>629</b>                                | <b>0</b>      | <b>0</b>                         | <b>-7</b>                             | <b>0 622</b>      |

#### Supplementary Section 4.4

| Ref.<br>2026/27                                 | Service Area               | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation  | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |            |
|---|----------------------------|-------------------|------------------------|------------------------------|---|------------|----------------------------------|---------------------------------------|-------------------|------------|
|   |                            | £000              | £000                   | £000                         | £000                                      | £000       | £000                             | £000                                  | £000              |            |
| EP8   | <b>Service Improvement</b> | Expenditure       | 1,005                  | 32                           | 1,038                                     | 0          | 0                                | -8                                    | 0                 | 1,029      |
|   |                            | Recharge Income   | -100                   | 0                            | -100                                      | 0          | 0                                | 0                                     | 0                 | -100       |
|   |                            |                   | <b>905</b>             | <b>32</b>                    | <b>938</b>                                | <b>0</b>   | <b>0</b>                         | <b>-8</b>                             | <b>0</b>          | <b>929</b> |
|   |                            | Expenditure       | 37,283                 | -294                         | 36,989                                    | -3,443     | 340                              | 315                                   | 0                 | 34,201     |
|   |                            | Recharge Income   | -1,971                 | 0                            | -1,971                                    | 0          | 0                                | 0                                     | 0                 | -1,971     |
|   |                            | Grant Income      | -5,525                 | 0                            | -5,525                                    | 0          | 0                                | 0                                     | 0                 | -5,525     |
|   |                            | Income            | -8,445                 | -19                          | -8,464                                    | 0          | -27                              | 700                                   | 0                 | -7,791     |
| <b>BUDGET CONTROLLABLE BY ECONOMY AND PLACE</b> |                            | <b>21,342</b>     | <b>-313</b>            | <b>21,029</b>                | <b>-3,443</b>                             | <b>312</b> | <b>1,015</b>                     | <b>0</b>                              | <b>18,913</b>     |            |

## Revenue Budget

2026/27

## Public Health &amp; Communities

| Ref.<br>2026/27                            | Service Area  | Budget<br>2025/26  | Permanent<br>Virements         | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation          | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27           |
|--|---|--|--------------------------------|------------------------------|---|--------------------|----------------------------------|---------------------------------------|-----------------------------|
|  |   | £000   | £000                           | £000                         | £000                                      | £000               | £000                             | £000                                  | £000                        |
| <b>PH1 &amp; 2 Public Health Functions</b> |   |  |                                |                              |   |                    |                                  |                                       |                             |
| PH1  | PH - Mandatory Functions  | Expenditure<br><u>19,500</u>                             | 0                              | 19,500                       | 0   | 0                  | 0                                | 649                                   | 20,149                      |
|  |   | <b>19,500</b>  | <b>0</b>                       | <b>19,500</b>                | <b>0</b>                                  | <b>0</b>           | <b>0</b>                         | <b>649</b>                            | <b>20,149</b>               |
| PH2  | PH - Non-Mandatory Functions  | Expenditure<br>Recharge Income<br>Grant Income<br>Income | 22,717<br>-145<br>-795<br>-394 | -18<br>0<br>0<br>0           | 22,698<br>-145<br>-795<br>-394            | 772<br>0<br>0<br>0 | 0<br>198<br>0<br>0               | 238<br>-200<br>795<br>0               | 23,907<br>-417<br>0<br>-394 |
|  |   | <b>21,382</b>  | <b>-18</b>                     | <b>21,364</b>                | <b>772</b>                                | <b>0</b>           | <b>-2</b>                        | <b>961</b>                            | <b>23,095</b>               |
| PH3<br>Page 50                             | Public Health Recharges   | Expenditure<br><u>577</u>                                | 0                              | 577                          | 0   | 0                  | 0                                | 100                                   | 677                         |
|  |   | <b>577</b>   | <b>0</b>                       | <b>577</b>                   | <b>0</b>                                  | <b>0</b>           | <b>0</b>                         | <b>100</b>                            | <b>677</b>                  |
| PH4  | Grant Income  | Expenditure<br>Grant Income                              | 0<br><u>-36,914</u>            | 0<br>0                       | 0<br>-36,914                              | 0<br>0             | 0<br>12                          | 0<br>0                                | 0<br>-6,584                 |
|  |   | <b>0</b>   | <b>-36,914</b>                 | <b>0</b>                     | <b>-36,914</b>                            | <b>0</b>           | <b>12</b>                        | <b>0</b>                              | <b>-6,584</b>               |
|  |   | <b>0</b>   | <b>0</b>                       | <b>0</b>                     | <b>0</b>                                  | <b>0</b>           | <b>0</b>                         | <b>0</b>                              | <b>-43,486</b>              |
| <b>SUBTOTAL PUBLIC HEALTH</b>              |   | <b>4,546</b>   | <b>0</b>                       | <b>4,546</b>                 | <b>0</b>                                  | <b>12</b>          | <b>0</b>                         | <b>-6,584</b>                         | <b>-2,027</b>               |
| <b>Communities Functions</b>               |   |  |                                |                              |   |                    |                                  |                                       |                             |
| COD1-2                                     | Homes for Ukraine<br>Note: Budget is fully distributed<br>either internally or to the District<br>and City Councils | Expenditure<br>Recharge Income<br>Grant Income<br>Income | 0<br>0<br>0<br>0               | 0<br>0<br>0<br>0             | 0<br>0<br>0<br>0                          | 0<br>0<br>0<br>0   | 0<br>0<br>0<br>0                 | 0<br>0<br>0<br>0                      | 0<br>0<br>0<br>0            |
|  |   | <b>0</b>   | <b>0</b>                       | <b>0</b>                     | <b>0</b>                                  | <b>0</b>           | <b>0</b>                         | <b>0</b>                              | <b>0</b>                    |
| COD5-3                                     | Libraries and Heritage  | Expenditure<br>Recharge Income<br>Income                 | 9,459<br>-7<br>-1,038          | 351<br>-53<br>36             | 9,811<br>-60<br>-1,002                    | 0<br>0<br>0        | -59<br>0<br>0                    | 0<br>0<br>0                           | 9,752<br>-60<br>-1,002      |
|  |   | <b>8,415</b>   | <b>334</b>                     | <b>8,749</b>                 | <b>0</b>                                  | <b>0</b>           | <b>-59</b>                       | <b>0</b>                              | <b>8,690</b>                |

#### Supplementary Section 4.4

| Ref.<br>2026/27 | Service Area  | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|-----------------|---|-------------------|------------------------|------------------------------|---|-----------|----------------------------------|---------------------------------------|-------------------|
|                 |   | £000              | £000                   | £000                         | £000                                      | £000      | £000                             | £000                                  | £000              |
|                 | <b>TOTAL COMMUNITIES</b>                                      | <b>8,415</b>      | <b>334</b>             | <b>8,749</b>                 | <b>0</b>                                  | <b>0</b>  | <b>-59</b>                       | <b>0</b>                              | <b>8,690</b>      |
|                 | Expenditure   | 52,253            | 333                    | <b>52,586</b>                | 772                                       | 0         | 140                              | 988                                   | <b>54,485</b>     |
|                 | Recharge Income   | -152              | -53                    | <b>-205</b>                  | 0   | 0         | -200                             | -72                                   | <b>-477</b>       |
|                 | Grant Income  | -37,709           | 0                      | <b>-37,709</b>               | 0   | 12        | 0                                | -5,789                                | <b>-43,486</b>    |
|                 | Income  | -1,432            | 36                     | <b>-1,396</b>                | 0   | 0         | 0                                | 0                                     | <b>-1,396</b>     |
|                 | <b>BUDGET CONTROLLABLE BY PUBLIC HEALTH &amp; COMMUNITIES</b> | <b>12,960</b>     | <b>316</b>             | <b>13,276</b>                | <b>772</b>                                | <b>12</b> | <b>-60</b>                       | <b>-4,874</b>                         | <b>9,126</b>      |

**Revenue Budget**                   **2026/27**  
**Fire & Community Safety**

| Ref.    | Service Area   | Budget          | Permanent     | Revised      | Previously    | Inflation  | New        | Function   | Budget   |               |
|---------|--|-----------------|---------------|--------------|---------------|------------|------------|------------|----------|---------------|
|         |  | 2025/26         | Virements     | Budget       | Agreed        |            | Pressures  | and        | 2026/27  |               |
|         |  | £000            | £000          | £000         | £000          | £000       | £000       | £000       | £000     |               |
| FRCS1   | Fire & Rescue  | Expenditure     | 29,514        | 1,850        | <b>31,363</b> | 320        | 160        | 273        | 0        | 32,117        |
|         |  | Grant Income    | -1,427        | 121          | <b>-1,306</b> | 0          | 0          | 0          | 0        | -1,306        |
|         |  | Income          | -204          | 8            | <b>-196</b>   | 0          | -3         | 0          | 0        | -199          |
|         |  |                 | <b>27,883</b> | <b>1,979</b> | <b>29,862</b> | <b>320</b> | <b>157</b> | <b>273</b> | <b>0</b> | <b>30,612</b> |
| Page 52 | Emergency Planning                                       | Expenditure     | 354           | 12           | <b>366</b>    | 0          | 0          | -3         | 0        | 363           |
|         |  | Income          | -28           | 0            | <b>-28</b>    | 0          | 0          | 0          | 0        | -28           |
|         |  |                 | <b>326</b>    | <b>12</b>    | <b>338</b>    | <b>0</b>   | <b>0</b>   | <b>-3</b>  | <b>0</b> | <b>336</b>    |
|         | Trading Standards  | Expenditure     | 1,863         | 53           | <b>1,915</b>  | 0          | 0          | -13        | 0        | 1,902         |
|         |  | Recharge Income | -10           | -21          | <b>-31</b>    | 0          | 0          | 0          | 0        | -31           |
|         |  | Income          | -376          | 21           | <b>-355</b>   | 0          | 0          | 0          | 0        | -355          |
|         |  |                 | <b>1,476</b>  | <b>53</b>    | <b>1,529</b>  | <b>0</b>   | <b>0</b>   | <b>-13</b> | <b>0</b> | <b>1,516</b>  |
|         |  | Expenditure     | 31,730        | 1,914        | <b>33,644</b> | 320        | 160        | 258        | 0        | <b>34,382</b> |
|         |  | Recharge Income | -10           | -21          | <b>-31</b>    | 0          | 0          | 0          | 0        | -31           |
|         |  | Grant Income    | -1,427        | 121          | <b>-1,306</b> | 0          | 0          | 0          | 0        | -1,306        |
|         |  | Income          | -608          | 29           | <b>-579</b>   | 0          | -3         | 0          | 0        | -582          |
|         | <b>BUDGET CONTROLLABLE BY FIRE &amp; RESCUE SERVICES</b> |                 | <b>29,685</b> | <b>2,043</b> | <b>31,728</b> | <b>320</b> | <b>157</b> | <b>258</b> | <b>0</b> | <b>32,463</b> |

**Revenue Budget  
Resources**

2026/27

| Ref.<br>2026/27 | Service Area                            | Budget<br>2025/26  | Permanent<br>Virements      | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation             | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|-----------------|---|--|-----------------------------|------------------------------|---|-----------------------|----------------------------------|---------------------------------------|-------------------|
|                 |   | £000   | £000                        | £000                         | £000                                      | £000                  | £000                             | £000                                  | £000              |
| HRCCDIR         | HR & Cultural Change                    | Expenditure<br>Recharge Income<br>Income                 | 5,612<br>-540<br>-41        | 996<br>-402<br>-59           | 6,608<br>-942<br>-100                     | 0<br>0<br>0           | 0<br>0<br>0                      | -40<br>0<br>0                         | 0<br>0<br>0       |
|                 |   |  | <b>5,031</b>                | <b>535</b>                   | <b>5,566</b>                              | <b>0</b>              | <b>0</b>                         | <b>-40</b>                            | <b>0</b>          |
| FCSDIR          | Finance & Commercial Services           | Expenditure<br>Recharge Income<br>Income                 | 14,995<br>-1,024<br>-1,486  | 1,869<br>-896<br>-992        | 16,864<br>-1,920<br>-2,479                | 298<br>0<br>0         | 1<br>0<br>0                      | -69<br>-150<br>0                      | 0<br>0<br>0       |
|                 |   |  | <b>12,485</b>               | <b>-19</b>                   | <b>12,465</b>                             | <b>298</b>            | <b>1</b>                         | <b>-219</b>                           | <b>0</b>          |
| PADDIR          | Property & Assets                       | Expenditure<br>Recharge Income<br>Income                 | 76,474<br>-52,099<br>-3,214 | 3,761<br>-3,079<br>-173      | 80,235<br>-55,177<br>-3,387               | -100<br>0<br>0        | 396<br>0<br>-20                  | -341<br>0<br>100                      | -485<br>475<br>10 |
|                 |   |  | <b>21,162</b>               | <b>509</b>                   | <b>21,670</b>                             | <b>-100</b>           | <b>376</b>                       | <b>-241</b>                           | <b>0</b>          |
| PAPPDIR         | Public Affairs, Policy and Partnerships | Expenditure<br>Recharge Income<br>Grant Income<br>Income | 7,421<br>-968<br>0<br>-137  | -466<br>697<br>0<br>117      | 6,955<br>-271<br>0<br>-20                 | -1,325<br>0<br>0<br>0 | 0<br>0<br>0<br>0                 | 5,251<br>0<br>-4,826<br>0             | 0<br>0<br>0<br>0  |
|                 |   |  | <b>6,317</b>                | <b>348</b>                   | <b>6,664</b>                              | <b>-1,325</b>         | <b>0</b>                         | <b>425</b>                            | <b>0</b>          |
| CORPDIR         | Corporate Services                      | Expenditure<br>Grant Income                              | 203<br>0                    | -5,838<br>0                  | -5,635<br>0                               | 28<br>0               | 0<br>0                           | 2,458<br>0                            | 0<br>0            |
|                 |   |  | <b>203</b>                  | <b>-5,838</b>                | <b>-5,635</b>                             | <b>28</b>             | <b>0</b>                         | <b>2,458</b>                          | <b>0</b>          |
| LGCRDIR         | Law & Governance                        | Expenditure<br>Recharge Income<br>Income                 | 13,245<br>-729<br>-3,085    | 778<br>0<br>-13              | 14,022<br>-729<br>-3,097                  | 0<br>0<br>-60         | 403<br>0<br>0                    | 651<br>0<br>0                         | 0<br>0<br>0       |
|                 |   |  | <b>9,431</b>                | <b>765</b>                   | <b>10,196</b>                             | <b>-60</b>            | <b>403</b>                       | <b>651</b>                            | <b>0</b>          |
| TDCEDIR         | Technology & Customer Experience        | Expenditure<br>Recharge Income<br>Income                 | 13,922<br>-670<br>-293      | 1,275<br>-174<br>-15         | 15,197<br>-843<br>-308                    | -175<br>0<br>0        | 80<br>0<br>-2                    | 2,752<br>0<br>0                       | 0<br>0<br>0       |
|                 |   |  | <b>12,960</b>               | <b>1,087</b>                 | <b>14,046</b>                             | <b>-175</b>           | <b>78</b>                        | <b>2,752</b>                          | <b>0</b>          |
|                 |   |  |                             |                              |   |                       |                                  |                                       | <b>16,701</b>     |

#### Supplementary Section 4.4

| Ref.<br>2026/27                         | Service Area    | Budget<br>2025/26 | Permanent<br>Virements | Revised<br>Budget<br>2025/26 | Previously<br>Agreed<br>Budget<br>Changes | Inflation  | New<br>Pressures<br>&<br>Savings | Function<br>and<br>Funding<br>Changes | Budget<br>2026/27 |
|---|-----------------|-------------------|------------------------|------------------------------|---|------------|----------------------------------|---------------------------------------|-------------------|
|   |                 | £000              | £000                   | £000                         | £000                                      | £000       | £000                             | £000                                  | £000              |
|   | Expenditure     | 131,872           | 2,374                  | 134,246                      | -1,274                                    | 880        | 10,663                           | -485                                  | 144,030           |
|   | Recharge Income | -56,030           | -3,853                 | -59,883                      | 0   | 0          | -150                             | 475                                   | -59,558           |
|   | Grant Income    | 0                 | 0                      | 0                            | 0   | 0          | -4,826                           | 0                                     | -4,826            |
|   | Income          | -8,255            | -1,136                 | -9,391                       | -60                                       | -22        | 100                              | 10                                    | -9,363            |
| <b>BUDGET CONTROLLABLE BY RESOURCES</b> |                 | <b>67,587</b>     | <b>-2,615</b>          | <b>64,973</b>                | <b>-1,334</b>                             | <b>858</b> | <b>5,787</b>                     | <b>0</b>                              | <b>70,283</b>     |

**Revenue Budget 2026/27**  
**Strategic Measures**

|   |                 | Budget         | Permanent      | Revised        | Previously    | Inflation    | New           | Function      | Budget        |
|---|-----------------|----------------|----------------|----------------|---------------|--------------|---------------|---------------|---------------|
|   |                 | 2025/26        | Virements      | Budget         | Agreed        |              | Pressures     | and           | Revenue       |
|   |                 | £000           | Agreed in      | 2025/26        | Budget        | Changes      | £000          | Funding       | Budget        |
| <b>Held on behalf of Service Areas</b>                              |                 |                |                |                |               |              |               |               |               |
| Pay inflation   | Expenditure     | 17,901         | -11,725        | 6,177          | 185           | 6,950        | -4,700        | 0             | 8,611         |
| Cross Cutting Proposals – To be Allocated to services once achieved | Expenditure     | 0              | 0              | 0              | -4,213        | 0            | 0             | 0             | -4,213        |
| New Risk Assumption - To be allocated                               | Expenditure     | 0              | 0              | 0              | 0             | 0            | 0             | 0             | 0             |
| <b>Held on behalf of Service Areas</b>                              |                 | <b>17,901</b>  | <b>-11,725</b> | <b>6,177</b>   | <b>-4,028</b> | <b>6,950</b> | <b>-4,700</b> | <b>0</b>      | <b>4,398</b>  |
| <b>CAPITAL FINANCING</b>  |                 |                |                |                |               |              |               |               |               |
| Principal   | Expenditure     | 16,835         | 720            | 17,555         | 2,191         | 0            | 0             | 0             | 19,746        |
| Interest  | Expenditure     | 13,035         | 0              | 13,035         | 0             | 0            | 0             | 0             | 13,035        |
| Interest on Balances  |                 |                |                |                |               |              |               |               |               |
| Interest receivable   | Income          | -9,827         | 0              | -9,827         | 1,930         | 0            | 0             | -3,000        | -10,897       |
| External funds  | Income          | -3,813         | 0              | -3,813         | 0             | 0            | 0             | 0             | -3,813        |
| Interest on developer contributions                                 | Expenditure     | 8,219          | 0              | 8,219          | -794          | 0            | 0             | 0             | 7,425         |
| Prudential borrowing recharges                                      | Recharge Income | -7,491         | 0              | -7,491         | 3,100         | 0            | 0             | 0             | -4,391        |
| <b>SUBTOTAL CAPITAL FINANCING</b>                                   |                 | <b>16,958</b>  | <b>720</b>     | <b>17,678</b>  | <b>6,427</b>  | <b>0</b>     | <b>0</b>      | <b>-3,000</b> | <b>21,105</b> |
| UNRINGFENCED SPECIFIC GRANT INCOME                                  | Grant income    | -62,719        | 3,370          | -59,349        | 2,174         | 0            | 0             | 57,175        | 0             |
| Contingency and inflation   | Expenditure     | 7,254          | 0              | 7,254          | 4,886         | 0            | 0             | -5,886        | 6,254         |
| Insurance   | Expenditure     | 1,774          | 0              | 1,774          | 0             | 0            | 0             | 0             | 1,774         |
|   | Expenditure     | 65,018         | -11,005        | 54,013         | 2,255         | 6,950        | -4,700        | -5,886        | 52,632        |
|   | Recharge Income | -7,491         | 0              | -7,491         | 3,100         | 0            | 0             | 0             | -4,391        |
|   | Grant Income    | -62,719        | 3,370          | -59,349        | 2,174         | 0            | 0             | 57,175        | 0             |
|   | Income          | -13,640        | 0              | -13,640        | 1,930         | 0            | 0             | -3,000        | -14,710       |
| <b>STRATEGIC MEASURES TOTAL</b>                                     |                 | <b>-18,832</b> | <b>-7,635</b>  | <b>-26,467</b> | <b>9,459</b>  | <b>6,950</b> | <b>-4,700</b> | <b>48,289</b> | <b>33,532</b> |

#### Supplementary Section 4.4

|   |              | Budget         | Permanent     | Revised        | Previously  | Inflation | New       | Function       | Budget          |
|---|--------------|----------------|---------------|----------------|-------------|-----------|-----------|----------------|-----------------|
|   |              | 2025/26        | Virements     | Budget         | Agreed      |           | Pressures | and            | Revenue         |
|   |              | £000           | Agreed in     | 2025/26        | Budget      | Changes   | & Savings | Funding        | Budget          |
| <b>Contributions to / (-) from Balances and Reserves</b>        |              |                |               |                |             |           |           |                |                 |
| General Balances  | Expenditure  | 2,687          | 0             | 2,687          | 0           | 0         | 0         | -2,687         | 0               |
| Reserves  | Expenditure  | 7,765          | 2,039         | 9,804          | -204        | 0         | 0         | -3,188         | 6,412           |
| <b>GENERAL GOVERNMENT GRANT INCOME</b>                          |              |                |               |                |             |           |           |                |                 |
| Revenue Support Grant   | Grant income | -2,489         | 0             | -2,489         | 0           | 0         | 0         | -92,071        | -94,561         |
| Section 31 Business Rates Reliefs Grants                        | Grant income | -17,397        | -1,503        | -18,900        | 0           | 0         | 0         | 4,445          | -14,455         |
| Business Rates Top-Up   | Grant income | -43,282        | 311           | -42,971        | 0           | 0         | 0         | 28,132         | -14,839         |
| Better Care Fund  | Grant income |                |               | 0              |             |           |           | -13,207        | -13,207         |
| <b>TOTAL GENERAL GOVERNMENT GRANT INCOME</b>                    |              | <b>-63,168</b> | <b>-1,192</b> | <b>-64,360</b> | <b>0</b>    | <b>0</b>  | <b>0</b>  | <b>-72,701</b> | <b>-137,062</b> |
| <b>BUSINESS RATES FROM DISTRICT COUNCILS</b>                    | Income       | -40,054        | 705           | -39,349        | -864        | 0         | 0         | 0              | -40,213         |
| <b>BUSINESS RATES COLLECTION FUND</b>                           |              |                |               |                |             |           |           |                |                 |
| <b>SURPLUSES (-)/ DEFICITS (+)</b>                              | Income       | 0              | 0             | 0              | 0           | 0         | 0         | 0              | 0               |
| <b>TOTAL BUSINESS RATES FROM DISTRICT COUNCILS</b>              |              | <b>-40,054</b> | <b>705</b>    | <b>-39,349</b> | <b>-864</b> | <b>0</b>  | <b>0</b>  | <b>0</b>       | <b>-40,213</b>  |
| <b>COUNCIL TAX COLLECTION FUND (-) SURPLUSES / (+) DEFICITS</b> | Other income | -9,241         | 0             | -9,241         | 0           | 0         | 0         | 982            | -8,259          |
| <b>CARE LEAVERS DISCOUNT</b>                                    | Income       | 21             | 0             | 21             | 0           | 0         | 0         | 0              | 21              |

## Revenue Government Grants 2026/27

| Ringfenced                     | Directorate   | Issued by | Budget Book    | Transfers (unring to ring) | In year adjustments / Updated allocations | Latest Allocation | Updated allocations | Transfers (unring to ring) | Estimate 2026/27 |
|--------------------------------|---|-----------|----------------|----------------------------|---|-------------------|---------------------|----------------------------|------------------|
|                                |   |           | 2025/26        | £000                       | £000                                      | 2025/26           | £000                | £000                       | £000             |
| <b>Adult Services</b>          |   |           |                |                            |   |                   |                     |                            |                  |
| R                              | Improved Better Care Fund                                   | DHSC      | 13,207         | 0                          | 0   | 13,207            |                     | -13,207                    | 0                |
| R                              | Market Sustainability and Improvement Fund                  | DHSC      | 10,026         | 0                          | 0   | 10,026            |                     | -10,026                    | 0                |
| R                              | International Recruitment Funding                           | DHSC      |                | 0                          | 2,107                                     | 2,107             | -2,107              |                            | 0                |
| <b>TOTAL ADULT SERVICES</b>    |   |           | <b>23,233</b>  | <b>0</b>                   | <b>2,107</b>                              | <b>25,340</b>     | <b>-2,107</b>       | <b>-23,233</b>             | <b>0</b>         |
| <b>Children's Services</b>     |   |           |                |                            |   |                   |                     |                            |                  |
| <b>Dedicated School Grants</b> |   |           |                |                            |   |                   |                     |                            |                  |
| R                              | Dedicated Schools Grant (DSG) - Schools Block               | DfE       | 128,827        | 0                          | 0   | 128,827           |                     |                            | 128,827          |
| R                              | Dedicated Schools Grant (DSG) - Central Block               | DfE       | 5,779          | 0                          | 0   | 5,779             |                     |                            | 5,779            |
| R                              | Dedicated Schools Grant (DSG) - Early Years Block           | DfE       | 111,190        | 0                          | 0   | 111,190           |                     |                            | 111,190          |
| R                              | Dedicated Schools Grant (DSG) - High Needs Block            | DfE       | 96,469         | 0                          | 0   | 96,469            |                     |                            | 96,469           |
| <b>Subtotal DSG Grants</b>     |   |           | <b>342,265</b> | <b>0</b>                   | <b>0</b>                                  | <b>342,265</b>    | <b>0</b>            | <b>0</b>                   | <b>342,265</b>   |
| <b>School Grants</b>           |   |           |                |                            |   |                   |                     |                            |                  |
| R                              | Pupil Premium   | DfE       | 8,194          | 0                          |   | 8,194             | -148                |                            | 8,046            |
| R                              | Education Funding Agency - Sixth Form Funding and Threshold | DfE       | 371            | 0                          | 0   | 371               |                     |                            | 371              |
| R                              | PE and Sport Grant  | DfE       | 2,217          | 0                          | 0   | 2,217             |                     |                            | 2,217            |
| R                              | Universal Infant Free School Meals                          | DfE       | 4,047          | 0                          | 0   | 4,047             |                     |                            | 4,047            |
| R                              | Holiday Activity Food Programme                             | DfE       |                |                            |   | 0                 | 1,649               | -1,649                     | 0                |
| R                              | Teacher's Pension Grant                                     | DfE       | 10             | 0                          | 0   | 10                |                     |                            | 10               |
| <b>Subtotal School Grants</b>  |   |           | <b>14,839</b>  | <b>0</b>                   | <b>0</b>                                  | <b>14,839</b>     | <b>1,501</b>        | <b>-1,649</b>              | <b>14,691</b>    |

| Ringfenced                                       | Directorate                             | Issued by | Budget          | Transfers           | In year                                 | Latest                | Updated      | Transfers           | Estimate       |
|--|---|-----------|-----------------|---------------------|---|-----------------------|--------------|---------------------|----------------|
|  |   |           | Book<br>2025/26 | (unring to<br>ring) | adjustments<br>/ Updated<br>allocations | Allocation<br>2025/26 | allocations  | (unring to<br>ring) | 2026/27        |
|  |   |           |                 |                     |   |                       |              |                     |                |
|  |   |           | £000            | £000                | £000                                    | £000                  | £000         | £000                | £000           |
| <b>Other Children's Services Grants</b>          |   |           |                 |                     |   |                       |              |                     |                |
| R  | Music Service                           | AC        | 844             | 0                   | 0                                       | 844                   |              |                     | 844            |
| R  | Youth Justice Grant                     | YJB       | 4,636           | 0                   |   | 4,636                 |              |                     | 4,636          |
| R  | Asylum (UASC and Post 18)               | HO        | 713             | 0                   | 12                                      | 725                   |              |                     | 725            |
| R  | Remand Framework                        | YJB       | 71              | 0                   | -3                                      | 68                    |              |                     | 68             |
| R  | Adoption Support Fund                   | DfE       | 1,506           | 0                   |   | 1,506                 |              |                     | 1,506          |
| R  | Family Group Conferences                | DfE       | 0               |                     |   | 0                     |              |                     | 0              |
| R  | Turnaround Programme                    | YJB       | 0               |                     |   | 0                     |              |                     | 0              |
| R  | Child Decision Making Pilots (NRM)      | HO        | 0               |                     |   | 0                     |              |                     | 0              |
| R  | Families First Partnership              | MHCLG     | 0               |                     |   | 0                     | 6,407        |                     | 6,407          |
| R  | Children's Social Care Prevention Grant | MHCLG     | 0               |                     | 1,530                                   | 1,530                 | -1,530       |                     | 0              |
| R  | Children & Families Grant               | MHCLG     | 0               |                     | 1,592                                   | 1,592                 | -1,592       | 1,797               | 1,797          |
| R  | Children & Families Grant - family help | MHCLG     | 0               |                     | 1,732                                   | 1,732                 | -1,732       |                     | 0              |
| <b>Subtotal Other children's Services Grants</b> |   |           | <b>7,770</b>    | <b>0</b>            | <b>4,863</b>                            | <b>12,633</b>         | <b>1,553</b> | <b>1,797</b>        | <b>15,983</b>  |
| <b>TOTAL CHILDREN'S SERVICES</b>                 |   |           | <b>364,873</b>  | <b>0</b>            | <b>4,863</b>                            | <b>369,736</b>        | <b>3,054</b> | <b>148</b>          | <b>372,938</b> |
| <b>Environment &amp; Highways</b>                |   |           |                 |                     |   |                       |              |                     |                |
| R  | LNRS Natural Environment                | DEFRA     | 227             | 0                   | 0                                       | 227                   |              |                     | 227            |
| R  | Active travel                           | H&GD      | 58              | 0                   | 0                                       | 58                    |              |                     | 58             |
| R  | Extended Producer Responsibility        | NE        | 0               | 0                   | 0                                       | 0                     | 5,389        |                     | 5,389          |
| <b>TOTAL ENVIRONMENT &amp; HIGHWAYS</b>          |   |           | <b>284</b>      | <b>0</b>            | <b>0</b>                                | <b>284</b>            | <b>5,389</b> | <b>0</b>            | <b>5,673</b>   |
| <b>Economy &amp; Place</b>                       |   |           |                 |                     |   |                       |              |                     |                |
| R  | LEP                                     |           | 615             | 0                   |   | 615                   |              |                     | 615            |
| R  | OBS                                     |           | 205             | 0                   |   | 205                   |              |                     | 205            |
| R  | Capability & Ambition Fund              |           | 125             | 0                   |   | 125                   |              |                     | 125            |

| Ringfenced | Directorate   | Issued by | Budget Book   | Transfers (unring to ring) | In year adjustments / Updated allocations | Latest Allocation | Updated allocations | Transfers (unring to ring) | Estimate 2026/27 |
|------------|---|-----------|---------------|----------------------------|---|-------------------|---------------------|----------------------------|------------------|
|            |   |           | 2025/26       |                            |   | 2025/26           |                     |                            |                  |
|            |   |           | £000          | £000                       | £000                                      | £000              | £000                | £000                       | £000             |
| R          | Bus Service Improvement Grant                                 |           | 3,785         | 0                          |   | 3,785             |                     |                            | 795              |
| R          | Bus Service Improvement Plan                                  |           | 795           | 0                          |   | 795               |                     |                            | 3,785            |
|            | <b>TOTAL ECONOMY &amp; PLACE</b>                              |           | <b>5,525</b>  | <b>0</b>                   | <b>0</b>                                  | <b>5,525</b>      |                     |                            | <b>5,525</b>     |
|            | <b>Public Health &amp; Communities</b>                        |           |               |                            |   |                   |                     |                            |                  |
| R          | Public Health Grant   | DHSC      | 36,914        | 0                          | 184                                       | 37,098            | 4,123               |                            | 41,221           |
| R          | Homelessness, Rough Sleeping and Domestic Abuse Grant         | MHCLG     | 0             |                            |   | 0                 |                     | 1,482                      | 1,482            |
| R          | Local Stop Smoking Grant                                      | DHSC      | 795           | 0                          |   | 795               |                     |                            | 795              |
| R          | Homes for Ukraine   | MHCLG     | 0             | 0                          |   | 0                 |                     |                            | 0                |
|            | <b>TOTAL PUBLIC HEALTH &amp; COMMUNITIES</b>                  |           | <b>37,709</b> | <b>0</b>                   | <b>184</b>                                | <b>37,893</b>     |                     |                            | <b>43,498</b>    |
| Page 50    | <b>Fire &amp; Rescue Service and Community Safety</b>         |           |               |                            |   |                   |                     |                            |                  |
|            | Fire Fighter's Pension Fund Grant                             | MHCLG     | 1,061         | 0                          | -47                                       | 1,014             |                     |                            | 1,014            |
|            | Fire Protection Uplift Grant                                  | MHCLG     | 252           | 0                          |   | 252               |                     |                            | 252              |
|            | Fire Fighter's New Dimensions Grant                           | MHCLG     | 39            | 0                          |   | 39                |                     |                            | 39               |
|            | <b>TOTAL FIRE &amp; RESCUE and COMMUNITY SAFETY</b>           |           | <b>1,427</b>  | <b>0</b>                   | <b>-122</b>                               | <b>1,305</b>      |                     |                            | <b>1,305</b>     |
|            | <b>Resources and Law &amp; Governance</b>                     |           |               |                            |   |                   |                     |                            |                  |
| R          | LGF Data Review   |           | 0             | 0                          | 95  | 95                | -95                 |                            | 0                |
| R          | Crisis & Resilience Fund                                      |           | 0             |                            |   | 0                 | 4,826               |                            | 4,826            |
| R          | <b>TOTAL RESOURCES and LAW &amp; GOVERNANCE</b>               |           | <b>0</b>      | <b>0</b>                   | <b>95</b>                                 | <b>95</b>         | <b>4,731</b>        | <b>0</b>                   | <b>4,826</b>     |
|            | <b>Strategic Measures</b>                                     |           |               |                            |   |                   |                     |                            |                  |
|            | Local Authority Better Care Fund                              |           |               |                            |   | 0                 |                     |                            | 0                |
| U          | Social Care Support Grant (including Independent Living Fund) | MHCLG     | 48,596        |                            | 52  | 48,648            |                     | -48,648                    | 0                |
| U          | Employers National Insurance compensation                     | MHCLG     | 3,721         |                            | 707                                       | 4,428             | -1,328              | -3,100                     | 0                |
| U          | Drug & Alcohol Treatment, Recovery & Improvement Grant        | OHID      | 2,978         |                            | -61                                       | 2,917             |                     | -2,917                     | 0                |
| U          | Domestic Abuse Duty Grant                                     | MHCLG     | 1,482         |                            |   | 1,482             |                     | -1,482                     | 0                |
| U          | New Homes Bonus   | MHCLG     | 1,127         |                            |   | 1,127             | -1,127              | 0                          | 0                |

| Ringfenced | Directorate  | Issued by | Budget Book    | Transfers (unring to ring) | In year adjustments / Updated allocations | Latest Allocation | Updated allocations | Transfers (unring to ring) | Estimate 2026/27 |
|------------|--|-----------|----------------|----------------------------|---|-------------------|---------------------|----------------------------|------------------|
|            |  |           | 2025/26        |                            |   | 2025/26           |                     |                            |                  |
|            |  |           | £000           | £000                       | £000                                      | £000              | £000                | £000                       | £000             |
| U          | Local Reform & Community Voices Grant  | DfE       | 328            |                            |   | 328               |                     | -328                       | 0                |
| U          | Individual Placement and Support in community drug and alcohol treatment                   | OHID      | 228            |                            | 11  | 239               |                     | -239                       | 0                |
| U          | Social Care in Prisons Grant   | DfE       | 183            |                            |   | 183               |                     | -183                       | 0                |
| U          | War Pensions Disregard Grant   | DfE       | 4              |                            | 108                                       | 112               |                     | -112                       | 0                |
| U          | Rough Sleeping Drugs & Alcohol Grant   | OHID      | 0              |                            | 95  | 95                |                     | -95                        | 0                |
| U          | Supporting Families - previously Troubled Families   | DfE       | 1,141          |                            | -1,119                                    | 22                |                     | -22                        | 0                |
| Page 60    | Grants no longer awarded (Firelink, Implement of Supported Accommodation, Extended travel) |           | 327            | 707                        | -1,034                                    | 0                 | -118                | 118                        | 0                |
|            | Grants transferred across to other areas (Children Social Care Prevention grant)           |           | 1530           |                            | -1,530                                    | 0                 |                     |                            | 0                |
|            | <b>Subtotal Strategic Measures</b>   |           | <b>61,645</b>  | <b>707</b>                 | <b>-2,771</b>                             | <b>59,581</b>     | <b>-2,573</b>       | <b>-57,008</b>             | <b>0</b>         |
|            | <b>Business Rates</b>  |           |                |                            |   |                   |                     |                            |                  |
|            | Better Care Fund   | DH        | 0              |                            |   | 0                 |                     | 13,207                     | 13,207           |
| U          | Section 31 Grant for Business Rate Compensation  | MHCLG     | 18,900         |                            |   | 18,900            | -4,163              |                            | 14,737           |
| U          | Business Rates S31 Grant Top-Up  | MHCLG     | 42,971         |                            |   | 42,971            | -27,821             |                            | 15,150           |
| U          | Revenue Support Grant  | MHCLG     | 2,489          |                            |   | 2,489             | 82,007              | 10,026                     | 94,522           |
|            | <b>Subtotal Business Rates</b>   |           | <b>64,360</b>  | <b>0</b>                   | <b>0</b>                                  | <b>64,360</b>     | <b>50,023</b>       | <b>23,233</b>              | <b>137,616</b>   |
|            | <b>TOTAL STRATEGIC MEASURES</b>  |           | <b>126,004</b> | <b>707</b>                 | <b>-2,771</b>                             | <b>61,589</b>     | <b>109,604</b>      | <b>20,660</b>              | <b>137,616</b>   |
|            | <b>Total All Grants</b>  |           | <b>559,055</b> | <b>707</b>                 | <b>4,357</b>                              | <b>501,767</b>    | <b>120,671</b>      | <b>-2,425</b>              | <b>571,381</b>   |

\* Estimated and not included in budget - will be updated through the Business Management & Monitoring Report as retrospective claims are made throughout the year.

\*\* Estimated and is based on quarterly retrospective claims