

**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)

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### 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

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

Summary

	2026/27				INDICATIVE BUDGET											
					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												8.202	8.202	8.202	7.480	15.682
Pay inflation	6.177		2.434	8.611	8.611	7.208	15.819	15.819	6.910	22.729	22.729	6.910	29.639	29.639	6.910	36.549
Cross Cutting Proposals – To be Allocated to services once achieved			-4.213	-4.213	-4.213	-1.800	-6.013	-6.013		-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
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
On-Ringfenced Specific Grants	-59.349	59.349														
Contingency	7.254		-1.000	6.254	6.254		6.254	6.254		6.254	6.254		6.254	6.254		6.254
Insurance Recharge	1.774			1.774	1.774		1.774	1.774		1.774	1.774		1.774	1.774		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													
Prudential Borrowing Costs	8.290			8.290	8.290		8.290	8.290		8.290	8.290		8.290	8.290		8.290
Transformation Reserve	-1.568		-1.552	-3.120	-3.120	3.120										
Budget Priorities Reserve			-1.000	-1.000	-1.000	1.000										
COVID - 19 Reserve	-2.318		2.318													
Demographic Risk Reserve	4.000		4.000	8.000	8.000		8.000	8.000		8.000	8.000		8.000	8.000		8.000
Collection Fund Reserve			-2.109	-2.109	-2.109	2.109										
Local Government Reorganisation Reserve			-3.649	-3.649	-3.649	3.649										
Capital Reserve	1.400		-1.400													
<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>16.290</b>	<b>16.290</b>		<b>16.290</b>	<b>16.290</b>		<b>16.290</b>
<b>Budget Shortfall</b>						-15.507	-15.507	-15.507	-6.509	-22.016	-22.016	-7.034	-29.049	-29.049	-8.192	-37.241
<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

	2026/27				0	2027/28				2028/29				2029/30			0	2030/31			
	Proposed Base Budget	Fair Funding Review 2.0 Changes	Proposed Budget Change	Proposed Budget		Proposed Base Budget	Proposed Budget Change	Proposed Budget		Proposed Base Budget	Proposed Allocation	Proposed Budget		Proposed Base Budget	Proposed Budget Change	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	
Net Operating Budget	646.258	79.525	27.103	752.886		752.886	30.937	783.822		783.822	32.383	816.205		816.205	37.773	853.978		853.978	39.968	893.946	
<b>Funded by:</b>																					
<b>Government Grant</b>																					
- Revenue Support Grant	-2.489	-66.318	-25.753	-94.561		-94.561	-1.586	-96.147		-96.147	10.607	-85.540		-85.540		-85.540		-85.540		-85.540	
- S31 Business Rate Reliefs	-18.900		4.445	-14.455		-14.455	-0.724	-15.180		-15.180	-0.583	-15.763		-15.763		-15.763		-15.763		-15.763	
- Business Rates Top-up	-42.971		28.132	-14.839		-14.839		-14.839		-14.839		-14.839		-14.839		-14.839		-14.839		-14.839	
- Better Care Fund		-13.207		-13.207		-13.207	13.207	0.000		0.000		0.000		0.000		0.000		0.000		0.000	
Total Government Grant	<b>-64.360</b>	<b>-79.525</b>	<b>6.824</b>	<b>-137.062</b>		<b>-137.062</b>	<b>10.896</b>	<b>-126.165</b>		<b>-126.165</b>	<b>10.023</b>	<b>-116.142</b>		<b>-116.142</b>		<b>-116.142</b>		<b>-116.142</b>		<b>-116.142</b>	
<b>Business Rates</b>																					
- Business Rates local share	-39.349		-0.864	-40.213		-40.213	-0.854	-41.067		-41.067	-0.854	-41.921		-41.921		-41.921		-41.921		-41.921	
- Collection Fund Surplus/Deficit																					
<b>Total Business Rates</b>	<b>-39.349</b>		<b>-0.864</b>	<b>-40.213</b>		<b>-40.213</b>	<b>-0.854</b>	<b>-41.067</b>		<b>-41.067</b>	<b>-0.854</b>	<b>-41.921</b>		<b>-41.921</b>		<b>-41.921</b>		<b>-41.921</b>		<b>-41.921</b>	
Council Tax Surpluses	-9.241		0.982	-8.259		-8.259	0.259	-8.000		-8.000		-8.000		-8.000		-8.000		-8.000		-8.000	
Care Leavers Discount	0.021			0.021		0.021		0.021		0.021		0.021		0.021		0.021		0.021		0.021	
<b>COUNCIL TAX REQUIREMENT</b>	<b>533.328</b>		<b>34.044</b>	<b>567.372</b>		<b>567.372</b>	<b>41.239</b>	<b>608.611</b>		<b>608.611</b>	<b>41.552</b>	<b>650.163</b>		<b>650.163</b>	<b>37.773</b>	<b>687.936</b>		<b>687.936</b>	<b>39.968</b>	<b>727.904</b>	
<b>Council Tax Calculation</b>																					
Council Tax Base				282,728				288,863				293,918				299,062				304,295	
Council Tax (Band D equivalent)				£2,006.78				£2,106.92				£2,212.06				£2,300.32				£2,392.10	
<b>Increase in Council Tax (precept)</b>				6.4%				7.3%				6.8%				5.8%				5.8%	
<b>Increase in Band D Council Tax</b>				4.99%				4.99%				4.99%				3.99%				3.99%	

## Previously Proposed and New Budget Changes: Summary

Service		2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £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>
	<i>Previously Proposed</i>	15.153	16.393	0.000	0.000	0.000
	<i>New</i>	-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>
	<i>Previously Proposed</i>	3.382	8.418	0.000	0.000	0.000
	<i>New</i>	14.745	0.005	9.483	10.670	11.534
	<i>New expenditure funded by Children, Families and Youth Grant</i>	3.146		-0.935		
	<i>Children, Families and Youth Grant Increase</i>	-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>
	<i>Previously Proposed</i>	1.244	3.541	0.000	0.000	0.000
	<i>New</i>	-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>
	<i>Previously Proposed</i>	-3.470	-0.242	0.000	0.000	0.000
	<i>New</i>	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>
	<i>Previously Proposed</i>	0.760	-0.012	0.000	0.000	0.000
	<i>New</i>	-0.260	0.140	-0.072	-0.012	-0.012
	<i>Increase to Public Health Grant Funded Expenditure</i>	0.922	1.040	1.129	0.000	0.000
	<i>Public Health Grant Increase</i>	-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>
	<i>Previously Proposed</i>	0.477	0.162	0.000	0.000	0.000
	<i>New</i>	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>
	<i>Previously Proposed</i>	-0.608	0.691	0.000	0.000	0.000
	<i>New</i>	5.940	-2.851	0.416	0.724	0.873
	<i>New Crisis &amp; Resilience Grant Expenditure</i>	4.826	0.003	0.979		
	<i>Crisis and Resilience Fund Grant Increase</i>	-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>
	<i>Previously Proposed Pay Inflation</i>	7.134	7.208	0.000	0.000	0.000
	<i>New Risk Assumption to be allocated</i>	0.000			8.202	7.480
	<i>New Pay Inflation</i>	-4.700	0.000	6.910	6.910	6.910
	<i>Previously Proposed Redesign Saving</i>	-4.213		0.000	0.000	0.000
	<i>New Proposed Redesign Saving</i>		-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>
	<i>Previously Proposed</i>	19.859	36.159	0.000	0.000	0.000
	<i>New</i>	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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £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	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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 reprovision 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 Fundng	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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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>

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 implentation/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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 & Community Services**

	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 uUtilisation 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) 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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 & OUH 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

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	Category	Description	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
		<b>Other Changes</b>						
PP 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 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 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 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 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £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 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 2026/27
		£000	£000	£000	£000	£000	£000	£000	£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 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 2026/27
		£000	£000	£000	£000	£000	£000	£000	£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	<b>17,901</b>	<b>-11,725</b>	<b>6,177</b>	<b>185</b>	<b>6,950</b>	<b>-4,700</b>	<b>0</b>	<b>8,611</b>
<b>Cross Cutting Proposals – To be Allocated to services once achieved</b>	Expenditure	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,213</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,213</b>
<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 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	<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>	Other Income	<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</b>	Other Income	<b>-9,241</b>	<b>0</b>	<b>-9,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>982</b>	<b>-8,259</b>
<b>Council Tax - Funding for Care Leavers Discount</b>	Other Income	<b>21</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>
<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>
	<b>Expenditure</b>	<b>1,792,873</b>	<b>23,675</b>	<b>1,816,548</b>	<b>7,833</b>	<b>16,755</b>	<b>39,185</b>	<b>-7,563</b>	<b>1,872,757</b>
	<b>Recharge Income</b>	<b>-320,258</b>	<b>-17,658</b>	<b>-337,916</b>	<b>3,100</b>	<b>0</b>	<b>-9,172</b>	<b>1,800</b>	<b>-342,188</b>
	<b>DSG income *</b>	<b>-213,018</b>	<b>-419</b>	<b>-213,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-213,437</b>
	<b>Grant income</b>	<b>-345,501</b>	<b>-2,564</b>	<b>-348,065</b>	<b>2,174</b>	<b>12</b>	<b>-13,361</b>	<b>1,861</b>	<b>-357,379</b>
	<b>Income</b>	<b>-333,528</b>	<b>-1,705</b>	<b>-335,233</b>	<b>46</b>	<b>-480</b>	<b>-1,828</b>	<b>-6,433</b>	<b>-343,929</b>
	<b>Other Income</b>	<b>-49,274</b>	<b>705</b>	<b>-48,569</b>	<b>-864</b>	<b>0</b>	<b>0</b>	<b>982</b>	<b>-48,451</b>

# Supplementary Section 4.4

	Budget 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 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>
<p>(*) Notes</p> <p>1. DSG = Dedicated Schools Grant.</p>								

**Revenue Budget  
Adult Services**

**2026/27**

Ref. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
<b>SCS1</b>	<b>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</b>	<b>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
	<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</b>	<b>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</b>	<b>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	-584
		Grant income	0	0	0	0	0	0	0	0
		Income	-168	0	-168	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</b>	<b>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	-8,764
		Income	-1,398	0	-1,398	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</b>	<b>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</b>	<b>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</b>	<b>28,465</b>

## Supplementary Section 4.4

Ref. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
<b>SCS2-1</b>	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>
<b>SCS4-1</b>	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>
<b>SCS5-1</b>	<u>Pooled Contributions</u>									
<b>SCS5-1A</b>	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>
<b>SCS5-1B</b>	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>
<b>SCS5-1C</b>	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>
<b>ACSNPOOL</b>	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>
<b>BCFPOOL</b>	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>



Ref. 2026/27	Service Area	Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
	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. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
<b>CEF1 EDUCATION SERVICES</b>										
CEF1-1	Education & Learning (including administration)	Expenditure	1,822	47	1,869	-120	0	-5	0	1,744
		DSG Grant Income	-324	-37	-361	0	0	0	0	-361
			<b>1,498</b>	<b>10</b>	<b>1,508</b>	<b>-120</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>1,383</b>
CEF1-2	SEND Service	Expenditure	97,940	-1,747	96,193	657	0	742	0	97,593
		Recharge Income	-444	0	-444	0	0	0	0	-444
		DSG Grant Income	-88,047	1,957	-86,090	0	0	0	0	-86,090
		Income	-1,706	0	-1,706	0	0	0	0	-1,706
			<b>7,743</b>	<b>210</b>	<b>7,953</b>	<b>657</b>	<b>0</b>	<b>742</b>	<b>0</b>	<b>9,352</b>
CEF1-3	Learning & School Improvement	Expenditure	3,110	7	3,117	0	0	-106	1,649	4,660
		Recharge Income	-1,657	0	-1,657	0	0	0	0	-1,657
		DSG Grant Income	-27	9	-19	0	0	0	0	-19
		Grant Income	0	0	0	0	0	0	-1,649	-1,649
		Income	-40	0	-40	0	0	0	0	-40
			<b>1,387</b>	<b>15</b>	<b>1,402</b>	<b>0</b>	<b>0</b>	<b>-106</b>	<b>0</b>	<b>1,296</b>
CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Expenditure	107,858	660	108,517	3,230	0	-279	475	111,944
		Recharge Income	-6	0	-6	0	0	0	0	-6
		DSG Grant Income	-61,781	-564	-62,345	0	0	0	0	-62,345
		Income	-58	0	-58	0	0	0	0	-58
			<b>46,014</b>	<b>96</b>	<b>46,110</b>	<b>3,230</b>	<b>0</b>	<b>-279</b>	<b>475</b>	<b>49,536</b>
CEF1-5	Learner Engagement Service (Virtual School)	Expenditure	2,446	89	2,534	0	0	-5	0	2,529
		DSG Grant Income	-404	-6	-410	0	0	0	0	-410
		Grant Income	-1,650	0	-1,650	0	0	0	0	-1,650
		Income	-2	0	-2	0	0	0	0	-2

## Supplementary Section 4.4

Ref. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
			<b>390</b>	<b>16</b>	<b>406</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>66</b>	<b>467</b>
CEF1-6	Strategy & Partnership	Expenditure	0	15	15	0	0	0	0	14
			<b>0</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
CEF1-7	Music Service	Expenditure	2,629	0	2,629	0	0	-19	0	2,610
		Recharge Income	-184	0	-184	0	0	0	0	-184
		DSG Grant Income	-50	0	-50	0	0	0	0	-50
		Grant Income	-844	0	-844	0	0	0	0	-844
		Income	-1,550	0	-1,550	0	0	0	0	-1,550
			<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-19</b>	<b>0</b>	<b>-19</b>
CEF1-8	Early Years	Expenditure	1,521	12	1,533	0	0	-11	0	1,522
		Recharge Income	-50	0	-50	0	0	0	0	-50
		DSG Grant Income	-1,371	-12	-1,383	0	0	0	0	-1,383
		Income	-100	0	-100	0	0	0	0	-100
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11</b>	<b>0</b>	<b>-11</b>
CEF1-9	Attendance	Expenditure	616	68	684	0	0	-5	0	679
		DSG Grant Income	-497	-63	-561	0	0	0	0	-561
		Income	-19	0	-19	0	0	0	0	-19
			<b>100</b>	<b>5</b>	<b>104</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>99</b>
<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. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
			<b>17,116</b>	<b>-1,164</b>	<b>15,951</b>	<b>0</b>	<b>0</b>	<b>-116</b>	<b>-28</b>	<b>15,807</b>
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
			<b>29,416</b>	<b>611</b>	<b>30,027</b>	<b>-792</b>	<b>0</b>	<b>-1,329</b>	<b>0</b>	<b>27,905</b>
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
			<b>34,770</b>	<b>-183</b>	<b>34,587</b>	<b>2,628</b>	<b>806</b>	<b>12,140</b>	<b>273</b>	<b>50,435</b>
<b>DSG</b>	<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>
<b>CEP3</b>	<b>SAFEGUARDING, QA, PARTNERSHIPS AND IMPROVEMENT</b>									
CEP3-1	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
			<b>5,305</b>	<b>396</b>	<b>5,701</b>	<b>437</b>	<b>0</b>	<b>-39</b>	<b>0</b>	<b>6,099</b>
CEF3-2	QA Safeguarding + Recruit & Retention	Expenditure	880	22	902	0	0	-5	0	898
			<b>880</b>	<b>22</b>	<b>902</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>898</b>
	<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>
<b>CEF4</b>	<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

## Supplementary Section 4.4

Ref. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
		Income	-8,578	0	-8,578	0	0	0	0	-8,578
			0	0	0	0	0	0	0	0
CEF4-2	Nursery Education Funding (EY)	Expenditure	48,239	1,559	49,798	0	0	0	0	49,798
		DSG Grant Income	-48,239	-1,559	-49,798	0	0	0	0	-49,798
			0	0	0	0	0	0	0	0
CEF4-3	Non-Delegated Schools Costs	Expenditure	935	95	1,029	0	0	0	0	1,029
		DSG Grant Income	-719	-95	-814	0	0	0	0	-814
			216	0	216	0	0	0	0	216
CEF4-4	Schools Support Service Recharges	Expenditure	2,090	52	2,142	0	0	0	0	2,142
		DSG Grant Income	-2,090	-52	-2,142	0	0	0	0	-2,142
			0	0	0	0	0	0	0	0
CEF4-5	Capitalised Repairs & Maintenance	Expenditure	1,567	0	1,567	0	0	0	0	1,567
		DSG Grant Income	-1,567	0	-1,567	0	0	0	0	-1,567
			0	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>0</b>	<b>216</b>
<b>CEF5</b>	<b>CHILDREN'S SERVICES' CENTRAL COSTS</b>									
CEF5-1	Management & Administration	Expenditure	17,425	-5,822	11,603	334	0	554	-2,039	10,452
		Recharge Income	-357	300	-57	0	0	0	0	-57
		DSG Grant Income	-1,183	4	-1,179	0	0	0	0	-1,179
		Grant Income	0	-1,592	-1,592	0	0	0	1,592	0
			<b>15,885</b>	<b>-7,110</b>	<b>8,775</b>	<b>334</b>	<b>0</b>	<b>554</b>	<b>-447</b>	<b>9,216</b>
CEF5-2	Premature Retirement Compensation	Expenditure	3,456	0	3,456	0	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>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. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £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>
					0					
	<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>
		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 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. 2026/27	Service Area		Budget 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 2026/27
			£000	£000	£000	£000	£000	£000	£000	£000
Page 47	Transport Property Infrastructure Deliv.									
	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
			1,688	104	1,792	0	0	-10	0	1,782
	EH2 Countryside & Waste									
		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
			36,546	847	37,393	650	1,385	-4,840	0	34,588
	EH3 Highways & Maintenance									
		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
			20,478	-315	20,163	-170	531	842	0	21,366
EH5 Network Management										
	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	
		-5,357	128	-5,229	-1,339	-316	-28	0	-6,912	
EH6 Senior Management Team										
	Expenditure	-1,065	2,039	973	0	0	-6	0	967	
		-1,065	2,039	973	0	0	-6	0	967	
		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
BUDGET CONTROLLABLE BY ENVIRONMENT AND HIGHWAYS			52,290	2,803	55,093	-859	1,599	-4,042	0	51,791

Revenue Budget  
Economy & Place

2026/27

Ref. 2026/27	Service Area		Budget 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 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</b>	<b>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</b>	<b>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</b>	<b>-1,831</b>
EP4	Climate Action	Expenditure	1,272	27	1,299	-50	0	-81	0	1,168
			1,272	27	1,299	-50	0	-81	0	1,168
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</b>	<b>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</b>	<b>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</b>	<b>622</b>



Supplementary Section 4.4

Ref. 2026/27	Service Area		Budget 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 2026/27
			£000	£000	£000	£000	£000	£000	£000	£000
EP8	Service Improvement	Expenditure	1,005	32	1,038	0	0	-8	0	1,029
		Recharge Income	-100	0	-100	0	0	0	0	-100
			905	32	938	0	0	-8	0	929
		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
BUDGET CONTROLLABLE BY ECONOMY AND PLACE			21,342	-313	21,029	-3,443	312	1,015	0	18,913

Revenue Budget  
Public Health & Communities

2026/27

Ref. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000
Page 50	<b>PH1 &amp; 2 Public Health Functions</b>									
	PH1	PH - Mandatory Functions	Expenditure	19,500	0	19,500	0	0	649	20,149
			<b>19,500</b>	<b>0</b>	19,500	<b>0</b>	<b>0</b>	<b>0</b>	<b>649</b>	20,149
	PH2	PH - Non-Mandatory Functions	Expenditure	22,717	-18	22,698	772	0	238	23,907
			Recharge Income	-145	0	-145	0	-200	-72	-417
			Grant Income	-795	0	-795	0	0	795	0
			Income	-394	0	-394	0	0	0	-394
			<b>21,382</b>	<b>-18</b>	21,364	772	0	-2	<b>961</b>	23,095
	PH3	Public Health Recharges	Expenditure	577	0	577	0	0	100	677
			<b>577</b>	<b>0</b>	577	0	0	0	100	677
	PH4	Grant Income	Expenditure	0	0	0	0	0	0	0
			Grant Income	-36,914	0	-36,914	0	12	-6,584	-43,486
			<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>-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	Expenditure	0	0	0	0	0	0	0	0
	Note: Budget is fully distributed either internally or to the District and City Councils	Recharge Income	0	0	0	0	0	0	0	0
		Grant Income	0	0	0	0	0	0	0	0
		Income	0	0	0	0	0	0	0	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>	<b>0</b>
COD5-3	Libraries and Heritage	Expenditure	9,459	351	9,811	0	0	-59	0	9,752
		Recharge Income	-7	-53	-60	0	0	0	0	-60
		Income	-1,038	36	-1,002	0	0	0	0	-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>0</b>	<b>8,690</b>

Supplementary Section 4.4

Ref. 2026/27	Service Area	Budget 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 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 2025/26	Permanent Virements	Revised Budget 2025/26	Previously Agreed Budget Changes	Inflation	New Pressures & Savings	Function and Funding Changes	Budget 2026/27	
2026/27			£000	£000	£000	£000	£000	£000	£000	£000	
Page 52	FRCS1	Fire & Rescue	Expenditure	29,514	1,850	31,363	320	160	273	0	32,117
			Grant Income	-1,427	121	-1,306	0	0	0	0	-1,306
			Income	-204	8	-196	0	-3	0	0	-199
				27,883	1,979	29,862	320	157	273	0	30,612
	FRCS2	Emergency Planning	Expenditure	354	12	366	0	0	-3	0	363
			Income	-28	0	-28	0	0	0	0	-28
				326	12	338	0	0	-3	0	336
	FRCS3	Trading Standards	Expenditure	1,863	53	1,915	0	0	-13	0	1,902
			Recharge Income	-10	-21	-31	0	0	0	0	-31
			Income	-376	21	-355	0	0	0	0	-355
				1,476	53	1,529	0	0	-13	0	1,516
		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	
BUDGET CONTROLLABLE BY FIRE & RESCUE SERVICES			29,685	2,043	31,728	320	157	258	0	32,463	

# Revenue Budget Resources

2026/27

Ref. 2026/27	Service Area		Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £000	
Page 53	HRCCDIR	HR & Cultural Change	Expenditure	5,612	996	6,608	0	0	-40	0	6,568
			Recharge Income	-540	-402	-942	0	0	0	0	-942
			Income	-41	-59	-100	0	0	0	0	-100
				5,031	535	5,566	0	0	-40	0	5,526
	FCSDIR	Finance & Commercial Services	Expenditure	14,995	1,869	16,864	298	1	-69	0	17,095
			Recharge Income	-1,024	-896	-1,920	0	0	-150	0	-2,070
			Income	-1,486	-992	-2,479	0	0	0	0	-2,479
				12,485	-19	12,465	298	1	-219	0	12,546
	PACDIR	Property & Assets	Expenditure	76,474	3,761	80,235	-100	396	-341	-485	79,705
			Recharge Income	-52,099	-3,079	-55,177	0	0	0	475	-54,702
		Income	-3,214	-173	-3,387	0	-20	100	10	-3,297	
			21,162	509	21,670	-100	376	-241	0	21,706	
PAPPDIR	Public Affairs, Policy and Partnerships	Expenditure	7,421	-466	6,955	-1,325	0	5,251	0	10,881	
		Recharge Income	-968	697	-271	0	0	0	0	-271	
		Grant Income	0	0	0	0	0	-4,826	0	-4,826	
		Income	-137	117	-20	0	0	0	0	-20	
			6,317	348	6,664	-1,325	0	425	0	5,764	
CORPDIR	Corporate Services	Expenditure	203	-5,838	-5,635	28	0	2,458	0	-3,149	
		Grant Income	0	0	0	0	0	0	0	0	
			203	-5,838	-5,635	28	0	2,458	0	-3,149	
LGCRDIR	Law & Governance	Expenditure	13,245	778	14,022	0	403	651	0	15,076	
		Recharge Income	-729	0	-729	0	0	0	0	-729	
		Income	-3,085	-13	-3,097	-60	0	0	0	-3,157	
			9,431	765	10,196	-60	403	651	0	11,190	
TD CEDIR	Technology & Customer Experience	Expenditure	13,922	1,275	15,197	-175	80	2,752	0	17,854	
		Recharge Income	-670	-174	-843	0	0	0	0	-843	
		Income	-293	-15	-308	0	-2	0	0	-310	
			12,960	1,087	14,046	-175	78	2,752	0	16,701	

# Supplementary Section 4.4

Ref. 2026/27	Service Area	Budget 2025/26 £000	Permanent Virements £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2026/27 £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 2025/26 £000	Permanent Virements Agreed in 2025/26 £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget Revenue Budget 2026/27 £000
<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 2025/26 £000	Permanent Virements Agreed in 2025/26 £000	Revised Budget 2025/26 £000	Previously Agreed Budget Changes £000	Inflation £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget Revenue Budget 2026/27 £000
<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><u>GENERAL GOVERNMENT GRANT INCOME</u></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>
BUSINESS RATES FROM DISTRICT COUNCILS	Income	-40,054	705	-39,349	-864	0	0	0	-40,213
BUSINESS RATES COLLECTION FUND SURPLUSES		0	0	0	0	0	0	0	0
(-)/ DEFICITS (+)	Income								
<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>
COUNCIL TAX COLLECTION FUND (-) SURPLUSES / (+) DEFICITS	Other income	-9,241	0	-9,241	0	0	0	982	-8,259
CARE LEAVERS DISCOUNT	Income	21	0	21	0	0	0	0	21



## Revenue Government Grants 2026/27

Ringfenced	Directorate	Issued by	Budget Book 2025/26	Transfers (unring to ring)	In year adjustments / Updated allocations	Latest Allocation 2025/26	Updated allocations	Transfers (unring to ring)	Estimate 2026/27	
			£000	£000	£000	£000	£000	£000	£000	
Page 57	Adult Services									
	R	Imporved 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
	TOTAL ADULT SERVICES			23,233	0	2,107	25,340	-2,107	-23,233	0
	Children's Services									
	Dedicated School Grants									
	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
	Subtotal DSG Grants			342,265	0	0	342,265	0	0	342,265
	School Grants									
	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
	Subtotal School Grants			14,839	0	0	14,839	1,501	-1,649	14,691

# Supplementary Section 4.4

Ringfenced	Directorate		Issued by	Budget Book	Transfers	In year	Latest	Updated	Transfers	Estimate
				2025/26	(unring to ring)	adjustments / Updated allocations	Allocation 2025/26	allocations	(unring to ring)	2026/27
				£000	£000	£000	£000	£000	£000	£000
Other Children's Services Grants										
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
Subtotal Other children's Services Grants			7,770	0	4,863	12,633	1,553	1,797		15,983
TOTAL CHILDREN'S SERVICES			364,873	0	4,863	369,736	3,054	148		372,938
Environment & Highways										
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
TOTAL ENVIRONMENT & HIGHWAYS			284	0	0	284	5,389	0		5,673
Economy & Place										
R	LEP		615	0		615				615
R	OBS		205	0		205				205
R	Capability & Ambition Fund		125	0		125				125

# Supplementary Section 4.4

Ringfenced	Directorate	Issued by	Budget Book 2025/26	Transfers (unring to ring)	In year adjustments / Updated allocations	Latest Allocation 2025/26	Updated allocations	Transfers (unring to ring)	Estimate 2026/27
			£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>
	<b>Fire &amp; Rescue Service and Community Safety</b>								
R	Fire Fighter's Pension Fund Grant	MHCLG	1,061	0	-47	1,014			1,014
R	Fire Protection Uplift Grant	MHCLG	252	0		252			252
R	Fire Fighter's New Dimensions Grant	MHCLG	39	0		39			39
R	<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

# Supplementary Section 4.4

Ringfenced	Directorate	Issued by	Budget Book 2025/26	Transfers (unring to ring)	In year adjustments / Updated allocations	Latest Allocation 2025/26	Updated allocations	Transfers (unring to ring)	Estimate 2026/27
			£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
U	Grants no longer awarded (Firelink, Implement of Supported Accommodation, Extended travel)		327	707	-1,034	0	-118	118	0
U	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		13207	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									