

Detailed Revenue Budget 2025/26

Revenue Budget 2025/26 Summary

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
		£000	£000	£000	£000	£000
Adult Services	Expenditure	288,588	10,947	-7,854	0	291,682
	Recharge Income	-7,938	0	0	0	-7,938
	Grant income	-23,233	0	0	0	-23,233
	Income	-5,763	0	-170	0	-5,933
		251,654	10,947	-8,024	0	254,577
Children's Services	Expenditure	544,922	3,291	13,914	-366	561,761
	Recharge Income	-7,927	0	0	0	-7,927
	DSG income *	-299,135	0	0	0	-299,135
	Grant income	-21,739	0	0	356	-21,383
	Income	-17,063	0	-34	10	-17,087
		199,058	3,291	13,880	0	216,230
Environment & Highways	Expenditure	86,432	1,217	-1,175	0	86,474
	Recharge Income	-11,181	0	-100	0	-11,281
	Grant income	-284	0	0	0	-284
	Income	-21,508	-763	439	0	-21,833
		53,459	453	-836	0	53,076
Economy & Place	Expenditure	28,356	443	3,295	4,396	36,489
	Recharge Income	-1,911	25	0	0	-1,886
	Grant income	-1,129	0	0	-4,396	-5,525
	Income	-8,309	-106	-30	0	-8,445
		17,007	362	3,265	0	20,634
Public Health & Communities	Expenditure	49,776	200	-216	0	49,759
	Recharge Income	-152	0	0	0	-152
	Grant income	-35,196	0	-12	0	-35,208
	Income	-1,483	0	0	0	-1,483
		12,945	200	-228	0	12,916
Fire & Community Safety	Expenditure	31,656	1,043	1,074	-52	33,722
	Recharge Income	-10	0	0	0	-10
	Grant income	-1,479	0	0	52	-1,427
	Income	-1,291	0	-3	0	-1,294
		28,877	1,043	1,071	0	30,992
Resources and Law & Governance	Expenditure	119,062	4,651	853	0	124,567
	Recharge Income	-49,340	-2,118	0	0	-51,458
	Income	-8,395	-66	239	0	-8,222
		61,327	2,468	1,092	0	64,887
		0				
Transformation, Digital & Customer Experience	Expenditure	4,461	-888	1,183	0	4,756
	Recharge Income	-868	0	0	0	-868
	Income	-105	0	-2	0	-107
		3,488	-888	1,181	0	3,781
		0				
Total Service Areas Budgets		627,815	17,877	11,401	0	657,093
		0				
Strategic Measures and Contributions to/from Reserves	Expenditure	64,197	1,564	4,197	0	69,958
	Recharge Income	-9,557	-2,134	4,200	0	-7,491
	Grant income	-52,024	6,914	0	-15,794	-60,905
	Income	-19,154	6,533	-1,019	0	-13,640
		-16,537	12,877	7,378	-15,794	-12,077

Revenue Budget 2025/26 Summary

	Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
	£000	£000	£000	£000	£000
Net Operating Budget	611,277	30,754	18,779	-15,794	645,015
General Government Grants Grant income	-63,467	2,797	0	-3,690	-64,360
Business Rates from District Councils Other Income	-37,494	-4,476	0	2,622	-39,349
Council Tax Collection Fund Surpluse Other Income	-11,705	3,705	0	0	-8,000
Council Tax - Funding for Care Leaver Other Income	21	0	0	0	21
COUNCIL TAX REQUIREMENT	498,632	32,780	18,779	-16,863	533,328
Expenditure	1,217,450	22,469	15,271	3,978	1,259,168
Recharge Income	-88,883	-4,227	4,100	0	-89,010
DSG income *	-299,135	0	0	0	-299,135
Grant income	-198,551	9,711	-12	-23,473	-212,325
Income	-83,070	5,598	-581	10	-78,043
Other Income	-49,178	-771	0	2,622	-47,328
COUNCIL TAX REQUIREMENT	498,632	32,780	18,779	-16,863	533,328

(*) Notes

1. DSG = Dedicated Schools Grant.

**Revenue Budget 2025/26
Adult Services**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000	
SCS1	SCS1	ADULT SOCIAL CARE							
SCS1-1	SCS1-1	Social Care Management & Practice	Expenditure	1,697	0	0	0	1,697	
		Subtotal Social Care Management			1,697	0	0	0	1,697
SCS1-2	SCS1-2	Safeguarding & Mental Health	Expenditure	5,267	0	0	0	5,267	
			Income	-30	0	0	0	-30	
		Subtotal Adult Protection & Mental Capacity			5,237	0	0	0	5,237
SCS1-3	SCS1-3	Support Services	Expenditure	4,757	0	0	0	4,757	
			Recharge Income	-135	0	0	0	-135	
			Income	-806	0	-150	0	-956	
		Subtotal Provider & Support Services			3,816	0	-150	0	3,666
SCS1-4	SCS1-4	Community Teams	Expenditure	16,022	0	0	0	16,022	
			Recharge Income	-144	0	0	0	-144	
			Income	-168	0	0	0	-168	
		Subtotal Domestic Violence & Abuse			15,710	0	0	0	15,710
SCS1-5	SCS1-5	Provider Services	Expenditure	10,221	0	0	0	10,221	
			Recharge Income	-7,236	0	0	0	-7,236	
			Income	-1,258	0	0	0	-1,258	
		Subtotal Housing Related Support			1,727	0	0	0	1,727
SCS1-7	*	SE ADASS	Expenditure	2	0	0	0	2	
		Subtotal			2	0	0	0	2
SCS1-8	SCS1-8	Grants & Funding	Expenditure	150	-796	0	0	-646	
		Subtotal Adult Social Care Recharges			150	-796	0	0	-646
TOTAL ADULT SOCIAL CARE				28,338	-796	-150	0	27,392	
SCS2-1	SCS2-1	Health Ed. & Social Care Commissioning	Expenditure	10,935	-189	0	0	10,746	
			Recharge Income	-423	0	0	0	-423	
			Income	-3,501	0	-20	0	-3,521	
		TOTAL Health Ed. & Social Care Commissioning			7,011	-189	-20	0	6,802
SCS4-1	SCS4-1	Business Support Service	Expenditure	1,194	0	0	0	1,194	
		TOTAL Business Support Service			1,194	0	0	0	1,194
SCS5-1		<u>Pooled Contribution</u>							
SCS5-1A	SCS1-1A	Live Well Pool Contribution	Expenditure	141,372	-459	-1,175	0	139,738	
				141,372	-459	-1,175	0	139,738	
SCS5-1B	SCS1-1B	Age Well Pool Contribution	Expenditure	89,848	-175	3,980	0	93,653	
			Grant income	-23,233	0	0	0	-23,233	
				66,615	-175	3,980	0	70,420	
SCS5-1C	SCS1-1C	Pool Funding to Allocate	Expenditure	7,124	11,656	-8,500	0	10,280	
				7,124	11,656	-8,500	0	10,280	
Subtotal Pooled Budget Contributions				215,111	11,022	-5,695	0	220,438	
TOTAL COMMISSIONING				251,654	10,037	-5,865	0	255,826	

Revenue Budget 2025/26
Adult Services

Ref.	Ref.	Service Area	Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
2025/26	2024/25		£000	£000	£000	£000	£000
		<u>To be applied across the service area</u>					
		Pay inflation 2.5%		910			910
		Cross Cutting Proposals					
		Expenditure			-2,984		-2,984
		Increase in NI Employer contributions					
		Expenditure			825		825
		To be applied across the service area	0	910	-2,159	0	-1,249
		Expenditure	288,588	10,947	-7,854	0	291,682
		Recharge Income	-7,938	0	0	0	-7,938
		Grant income	-23,233	0	0	0	-23,233
		Income	-5,763	0	-170	0	-5,933
		BUDGET CONTROLLABLE BY ADULT SERVICES	251,654	10,947	-8,024	0	254,577

Revenue Budç 2025/26
Children's Services

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
CEF1	CEF1	EDUCATION & LEARNING						
CEF1-1	CEF1-1	Education Management (including administration)	Expenditure	1,935	-120	0	0	1,815
			DSG Grant Income	-303	0	0	0	-303
				1,633	-120	0	0	1,513
CEF1-2	CEF1-2	SEND Service	Expenditure	89,135	0	-59	0	89,076
			Recharge Income	-444	0	0	0	-444
			DSG Grant Income	-79,649	0	0	0	-79,649
			Income	-1,706	0	0	0	-1,706
				7,335	0	-59	0	7,276
CEF1-3	CEF1-3	Learning & School Improvement	Expenditure	3,047	53	0	0	3,100
			Recharge Income	-1,657	0	0	0	-1,657
			DSG Grant Income	-27	0	0	0	-27
			Income	-40	0	0	0	-40
				1,324	53	0	0	1,377
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Expenditure	68,273	1,318	3,000	0	72,591
			Recharge Income	-251	0	0	0	-251
			DSG Grant Income	-28,525	0	0	0	-28,525
			Income	-58	0	0	0	-58
				39,440	1,318	3,000	0	43,758
CEF1-5	CEF1-5	Virtual School	Expenditure	2,498	0	0	0	2,498
			DSG Grant Income	-404	0	0	0	-404
			Grant Income	-1,650	0	0	0	-1,650
			Income	-2	0	0	0	-2
				442	0	0	0	442
CEF1-7	*	Music Service	Expenditure	2,579	0	0	0	2,579
			Recharge Income	-184	0	0	0	-184
			Grant Income	-844	0	0	0	-844
			Income	-1,550	0	0	0	-1,550
				1	0	0	0	1
CEF1-8	*	Early Years	Expenditure	1,172	0	0	0	1,172
			Recharge Income	-50	0	0	0	-50
			DSG Grant Income	-1,022	0	0	0	-1,022
			Income	-100	0	0	0	-100
				0	0	0	0	0
CEF1-9	*	Attendance	Expenditure	566	0	0	0	566
			DSG Grant Income	-450	0	0	0	-450
			Income	-19	0	0	0	-19
				97	0	0	0	97
SUBTOTAL EDUCATION & LEARNING				50,271	1,251	2,941	0	54,463

Revenue Budç 2025/26
Children's Services

Ref.	Ref.	Service Area		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
2025/26	2024/25			£000	£000	£000	£000	£000
CEF2	CEF2	CHILDREN'S SOCIAL CARE						
CEF2-1	CEF2-1	Family Help	Expenditure	10,699	235	240	0	11,174
			Recharge Income	-230	0	0	0	-230
				10,469	235	240	0	10,944
CEF2-2	CEF2-2	Front Door	Expenditure	6,091	0	0	0	6,091
			Recharge Income	-138	0	0	0	-138
				5,953	0	0	0	5,953
CEF2-3	CEF2-3	Childrens Social Care	Expenditure	75,453	-6,967	5,904	-112	74,278
			Recharge Income	-2,150	0	0	0	-2,150
			Grant Income	-4,748	0	0	112	-4,636
			Income	-822	0	-34	0	-856
				67,732	-6,967	5,870	0	66,635
CEF2-9	CEF2-9	Change	Expenditure	1,282	-1,199	0	0	83
				1,282	-1,199	0	0	83
SUBTOTAL CHILDREN'S SOCIAL CARE				85,436	-7,931	6,110	0	83,615
CEF3	CEF3	CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES						
CEF3-1	CEF3-1	Provider Services	Expenditure	56,228	-449	-292	-254	55,233
			Recharge Income	-1,589	0	0	0	-1,589
			Grant Income	-1,038	0	0	254	-784
			Income	-4,007	0	0	0	-4,007
				49,594	-449	-292	0	48,853
CEF3-2	CEF3-2	QA Safeguarding + Recruit & Retention	Expenditure	5,045	0	127	0	5,172
			Recharge Income	-86	0	0	0	-86
			DSG Grant Income	-74	0	0	0	-74
			Income	-177	0	0	0	-177
				4,709	0	127	0	4,836
SUBTOTAL CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES				54,303	-449	-165	0	53,689
CEF4	CEF4	SCHOOLS						
CEF4-1	CEF4-1	Maintained Schools Budgets	Expenditure	157,125	0	0	0	157,125
			Recharge Income	-791	0	0	0	-791
			DSG Grant Income	-134,573	0	0	0	-134,573
			Grant Income	-13,179	0	0	-10	-13,189
			Income	-8,583	0	0	10	-8,573
CEF4-2	CEF4-2	Nursery Education Funding (EY)	Expenditure	48,016	0	0	0	48,016
			DSG Grant Income	-48,016	0	0	0	-48,016
				0	0	0	0	0
CEF4-3	CEF4-3	Non-Delegated Schools Costs	Expenditure	1,521	0	0	0	1,521
			DSG Grant Income	-1,305	0	0	0	-1,305
				216	0	0	0	216
CEF4-4	CEF4-4	Schools Support Service Recharges	Expenditure	2,058	0	0	0	2,058
			DSG Grant Income	-2,058	0	0	0	-2,058
				0	0	0	0	0
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	Expenditure	1,567	0	0	0	1,567
			DSG Grant Income	-1,567	0	0	0	-1,567
				0	0	0	0	0
SUBTOTAL SCHOOLS				216	0	0	0	216

Revenue Budç 2025/26
Children's Services

Ref.	Ref.	Service Area		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Budget 2025/26
2025/26	2024/25			£000	£000	£000	£000	£000
CEF5	CEF5	CHILDREN'S SERVICES' CENTRAL COSTS						
CEF5-1	CEF5-1	Management, Admin & Central Support	Expenditure	6,943	8,497	5,690	0	21,130
			Recharge Income	-357	0	0	0	-357
			DSG Grant Income	-1,164	0	0	0	-1,164
				5,422	8,497	5,690	0	19,609
CEF5-2	CEF5-2	Premature Retirement Compensation	Expenditure	3,403	0	0	0	3,403
				3,403	0	0	0	3,403
SUBTOTAL CENTRAL COSTS				8,825	8,497	5,690	0	23,012
<u>To be applied across the service area</u>								
		Pay inflation 2.5%	Expenditure		1,924			1,924
		Cross Cutting Proposals	Expenditure			-1,912		-1,912
		Increase in NI Employer contributions	Expenditure			1,216		1,216
					1,924	-696	0	1,228
			Expenditure	544,922	3,291	13,914	-366	561,761
			Recharge Income	-7,927	0	0	0	-7,927
			DSG Grant Income	-299,135	0	0	0	-299,135
			Grant Income	-21,739	0	0	356	-21,383
			Income	-17,063	0	-34	10	-17,087
BUDGET CONTROLLABLE BY CHILDREN'S SERVICES				199,058	3,291	13,880	0	216,230

Revenue Budget 2025/26
Environment & Highways

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
EH1	EP1-3	Transport Property Infrastructure Deliv.	Expenditure	9,961	0	0	0	9,961
			Recharge Income	-8,587	0	-100	0	-8,687
			Grant Income	-58	0	0	0	-58
				1,317	0	-100	0	1,217
EH2	*	Countryside & Waste	Expenditure	37,259	2,060	-408	0	38,910
			Recharge Income	-784	0	0	0	-784
			Grant Income	-227	0	0	0	-227
			Income	-1,265	-19	-54	0	-1,337
				34,984	2,041	-462	0	36,562
EH3	EP4-2	Business Support	Expenditure	396	0	0	0	396
				396	0	0	0	396
EH4	EP3-1	Highways & Maintenance	Expenditure	26,012	-853	-55	0	25,105
			Recharge Income	-1,810	0	0	0	-1,810
			Income	-2,199	-110	-592	0	-2,901
				22,003	-962	-647	0	20,394
EH5	EP3-2	Network Management	Expenditure	11,946	-334	595	0	12,207
			Income	-18,044	-635	1,085	0	-17,594
				-6,098	-969	1,680	0	-5,387
EH6	EP3-4	Senior Management Team	Expenditure	859	0	0	0	859
				859	0	0	0	859
		<u>To be applied across the service area</u>						
		Pay inflation 2.5%	Expenditure		344			344
		Cross Cutting Proposals	Expenditure			-1,705		-1,705
		Increase in NI Employer contributions	Expenditure			398		398
		To be applied across the service area			344	-1,307	0	-963
			Expenditure	86,432	1,217	-1,175	0	86,474
			Recharge Income	-11,181	0	-100	0	-11,281
			Grant Income	-284	0	0	0	-284
			Income	-21,508	-763	439	0	-21,833
		BUDGET CONTROLLABLE BY ENVIRONMENT AND HIGHWAYS		53,459	453	-836	0	53,076

**Revenue Budget 2025/26
Economy & Place**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
EP1	EP1-2	Place Shaping	Expenditure	21,626	638	1,035	4,396	27,694
			Recharge Income	-1,333	25	0	0	-1,308
			Grant Income	-514	0	0	-4,396	-4,910
			Income	-7,441	-99	0	0	-7,540
				12,338	563	1,035	0	13,936
EP2	EP2-3	Future Economy	Expenditure	105	0	0	0	105
				105	0	0	0	105
EP3	EP2-1	Regulatory Planning & Enforcement	Expenditure	2,694	-18	2,100	0	4,776
			Recharge Income	-36	0	0	0	-36
			Income	-662	-19	-30	0	-710
				1,996	-37	2,070	0	4,030
EP4	EP2-2	Climate Action	Expenditure	1,224	-128	160	0	1,256
			Income	-12	12	0	0	0
				1,212	-116	160	0	1,256
EP5		OxLEP	Expenditure	837	0	0	0	837
			Recharge Income	-146	0	0	0	-146
			Grant Income	-615	0	0	0	-615
			Income	-74	0	0	0	-74
				2	0	0	0	2
EP6	*	Innovation	Expenditure	747	-321	0	0	426
			Recharge Income	-296	0	0	0	-296
			Income	-120	0	0	0	-120
				331	-321	0	0	10
EP7	EP1-4	Senior Management Team	Expenditure	509	0	0	0	509
				509	0	0	0	509
EP8	EP2-4	Service Improvement	Expenditure	615	-20	0	0	595
			Recharge Income	-100	0	0	0	-100
				515	-20	0	0	495
		<u>To be applied across the service area</u>						
			Pay inflation 2.5%		292			292
			Cross Cutting Proposals			0		0
			Increase in NI Employer contributions			0		0
			<u>To be applied across the service area</u>		292	0	0	292
			Expenditure	28,356	443	3,295	4,396	36,489
			Recharge Income	-1,911	25	0	0	-1,886
			Grant Income	-1,129	0	0	-4,396	-5,525
			Income	-8,309	-106	-30	0	-8,445
		BUDGET CONTROLLABLE BY ECONOMY AND PLACE		17,007	362	3,265	0	20,634

Revenue Budget 2025/26
Public Health & Communities

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000	
PH1 & 2	PH1 & 2	Public Health Functions							
PH1	PH1	PH - Mandatory Functions	Expenditure	19,470	0	0	0	19,470	
				19,470	0	0	0	19,470	
PH2	PH2	PH - Non-Mandatory Functions	Expenditure	20,591	200	-480	0	20,311	
			Recharge Income	-145	0	0	0	-145	
			Grant Income	-795	0	0	0	-795	
			Income	-445	0	0	0	-445	
				19,206	200	-480	0	18,926	
PH3	PH3	Public Health Recharges	Expenditure	577	0	0	0	577	
				577	0	0	0	577	
PH4	PH4	Grant Income	Expenditure	0	0	0	0	0	
			Grant Income	-34,401	0	-12	0	-34,413	
				-34,401	0	-12	0	-34,413	
SUBTOTAL PUBLIC HEALTH				4,826	0	-12	0	4,814	
Communities Functions									
COD1-2	*	Homes for Ukraine	Expenditure	0	0	0	0	0	
		Note: Budget is fully distributed	Recharge Income	0	0	0	0	0	
		either internally or to the District	Grant Income	0	0	0	0	0	
		and City Councils	Income	0	0	0	0	0	
				0	0	0	0	0	
COD5-3	*	Libraries and Heritage	Expenditure	9,132	0	160	0	9,292	
			Recharge Income	-7	0	0	0	-7	
			Income	-1,038	0	0	0	-1,038	
				8,088	0	160	0	8,248	
COD9-3	*	Migration	Expenditure	5	0	0	0	5	
				5	0	0	0	5	
TOTAL COMMUNITIES				8,093	0	160	0	8,253	
		<u>To be applied across the service area</u>						0	
		Pay inflation 2.5%	Expenditure					0	
		Cross Cutting Proposals	Expenditure			-45		-45	
		Increase in NI Employer contributions	Expenditure			149		149	
		New services areas in 2025/26				103	0	103	
		<u>To be applied across the service area</u>		0	0	103	0	103	
				Expenditure	49,776	200	-216	0	49,759
				Recharge Income	-152	0	0	0	-152
				Grant Income	-35,196	0	-12	0	-35,208
				Income	-1,483	0	0	0	-1,483
BUDGET CONTROLLABLE BY PUBLIC HEALTH & COMMUNITIES				12,945	200	-228	0	12,916	

**Revenue Budget 2025/26
Fire & Community Safety**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
COM4-1	*	Community Safety Management	Expenditure	0	0	0	0	0
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				0	0	0	0	0
COM4-2	COM4-2	Fire & Rescue	Expenditure	29,490	522	337	-52	59,788
			Recharge Income	0	0	0	0	0
			Grant Income	-1,479	0	0	52	-2,906
			Income	-887	0	-3	0	-1,777
				27,125	522	334	0	55,105
COM4-3	COM4-3	Emergency Planning	Expenditure	347	0	0	0	695
			Recharge Income	0	0	0	0	0
			Income	-28	0	0	0	-55
				320	0	0	0	640
COM4-5	COM4-5	Trading Standards	Expenditure	1,819	0	0	0	3,638
			Recharge Income	-10	0	0	0	-20
			Income	-376	0	0	0	-753
				1,433	0	0	0	2,865
FIRE & RESCUE SERVICE & COMMUNITY SAFETY				28,877	522	334	0	58,610
<u>To be applied across the service area</u>								
		Pay inflation 2.5% Green Book	Expenditure		521			521
		Pay inflation Fire Service	Expenditure			419		419
		Cross Cutting Proposals	Expenditure			-165		-165
		Increase in NI Employer contributions	Expenditure			484		484
		<u>To be applied across the service area</u>		0	521	737	0	1,259
BUDGET CONTROLLABLE BY FIRE & RESCUE SERVICES				28,877	1,043	1,071	0	59,869

**Revenue Budget 2025/26
Resources**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
HRCCDIR	COD2	HR & Cultural Change Directorate	Expenditure	5,667	0	0	0	5,667
			Recharge Income	-578	0	0	0	-578
			Income	-41	0	0	0	-41
				5,048	0	0	0	5,048
FCSDIR	COD6	Financial & Commercial Services Dir.	Expenditure	12,449	75	762	0	13,286
			Recharge Income	-978	0	0	0	-978
			Income	-1,788	0	300	0	-1,488
				9,683	75	1,062	0	10,820
PADIR	COD7	Property & Assets Directorate	Expenditure	71,706	3,542	-969	0	74,279
			Recharge Income	-46,500	-2,118	0	0	-48,618
			Income	-3,057	-19	-54	0	-3,130
				22,149	1,405	-1,023	0	22,531
				0				0
PAPDIR	COD9/COD3	Public Affairs, Policy & Part'ships Dir.	Expenditure	4,678	-210	775	0	5,243
			Recharge Income	-171	0	0	0	-171
			Income	-120	0	0	0	-120
				4,387	-210	775	0	4,952
				0				0
CORPDIR	COD1	Corporate Services Directorate	Expenditure	11,691	28	0	0	11,719
			Recharge Income	-599	0	0	0	-599
			Income	-203	0	0	0	-203
				10,889	28	0	0	10,917
				0				0
LGCRDIR	COD8	Law & Governance Directorate	Expenditure	12,873	0	355	0	13,228
			Recharge Income	-514	0	0	0	-514
			Income	-3,187	-47	-7	0	-3,241
				9,172	-47	348	0	9,473
		<u>To be applied across the service area</u>						
		Pay inflation 2.5%	Expenditure		1,217			1,217
		Cross Cutting Proposals	Expenditure			-831		-831
		Increase in NI Employer contributions	Expenditure			760		760
				0	1,217	-70	0	1,146
			Expenditure	119,062	4,651	853	0	124,567
			Recharge Income	-49,340	-2,118	0	0	-51,458
			Grant Income	0	0	0	0	0
			Income	-8,395	-66	239	0	-8,222
		BUDGET CONTROLLABLE BY RESOURCES		61,327	2,468	1,092	0	64,887

**Revenue Budget 2025/26
Transformation, Digital & Customer Experience**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
TDCE1	COD4	Transformation & Digital	Expenditure	-1,015	-1,000	0	0	-2,015
			Recharge Income	0	0	0	0	0
			Income	0	0	0	0	0
				-1,015	-1,000	0	0	-2,015
TDCE2	COD5	Customer Experience	Expenditure	3,752	0	160	0	3,912
			Recharge Income	-71	0	0	0	-71
			Income	-88	0	-2	0	-90
				3,594	0	158	0	3,752
TDCE3	*	Data	Expenditure	0	0	895	0	895
				0	0	895	0	895
TDCE4	COD3	Insight & Corporate Programmes	Expenditure	1,542	19	0	0	1,561
			Recharge Income	-797	0	0	0	-797
			Income	-17	0	0	0	-17
				728	19	0	0	747
TDCE5	*	TDCE Management	Expenditure	180	0	30	0	210
				180	0	30	0	210
TDCEOLDZC	*	TDCE Old Cost Centres	Expenditure	2	0	50	0	52
				2	0	50	0	52
		<u>To be applied across the service area</u>						
		Pay inflation 2.5%	Expenditure	0	93			93
		Cross Cutting Proposals	Expenditure	0		-21		-21
		Increase in NI Employer contributions	Expenditure	0		69		69
				0	93	48	0	141
			Expenditure	4,461	-888	1,183	0	4,756
			Recharge Income	-868	0	0	0	-868
			Grant Income	0	0	0	0	0
			Income	-105	0	-2	0	-107
			BUDGET CONTROLLABLE BY TRANSFORMATION, DIGITAL & CUSTOMER	3,488	-888	1,181	0	3,781

Revenue Budget 2025/26
Strategic Measures

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Function Pressures & Savings	Other Budget Virements	Budget 2025/26
		£000	£000	£000	£000	£000
CAPITAL FINANCING						
Principal	Expenditure	14,933	1,484	418		16,835
Interest	Expenditure	15,351	-161	-2,155		13,035
Net Interest on Balances (split income and expenditure):						
Interest on developer contributions	Expenditure	8,480	-265	4		8,219
Prudential borrowing recharges	Recharge Income	-9,557	-2,134	4,200		-7,491
Interest receivable and External funds	Income	-19,154	6,533	-1,019		-13,640
		-20,230	4,134	3,185		-12,912
SUBTOTAL CAPITAL FINANCING		10,054	5,457	1,448	0	16,958
UNRINGFENCED SPECIFIC GRANT INCOME	Grant income	-52,024	6,914		-15,794	-60,905
TOTAL UNRINGFENCED SPECIFIC GRANT INCOME		-52,024	6,914	0	-15,794	-60,905
Contingency and inflation	Expenditure	7,180	110	0		7,290
Pay inflation and award	Expenditure	7,797		4,330		12,127
Insurance	Expenditure	1,737	0	0		1,737
	Expenditure	55,478	1,168	2,597	0	59,243
	Recharge Income	-9,557	-2,134	4,200	0	-7,491
	Grant Income	-52,024	6,914	0	-15,794	-60,905
	Income	-19,154	6,533	-1,019	0	-13,640
STRATEGIC MEASURES TOTAL		-25,256	12,481	5,778	-15,794	0
Contributions to / (-) from Balances and Reserves						
CONTRIBUTIONS TO/FROM GENERAL BALANCES						
General Balances	Expenditure	0	0	0		0
SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES		0	0	0	0	0
CONTRIBUTIONS TO/FROM RESERVES						
Reserves	Expenditure	8,719	396	1,600		10,715
		8,719	396	1,600	0	10,715
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		8,719	396	1,600	0	10,715

Revenue Budget 2025/26
Strategic Measures

		Revised Budget 2024/25 £000	Previously Agreed Budget £000 Changes	New Function Pressures & Savings £000	Function and Funding Changes £000	Other Budget Virements £000	Budget 2025/26 £000
COUNCIL TAX COLLECTION FUND (-) SURPLUSES / (+) DEFICITS							
	Other income	-11,705	3,705	0			-8,000
TOTAL COLLECTION FUND SURPLUSES/DEFICITS		-11,705	3,705	0	0	0	-8,000
CARE LEAVERS DISCOUNT							
	Income	21	0	0			21
TOTAL CARE LEAVERS DISCOUNT		21	0	0	0	0	21
BUSINESS RATES FROM DISTRICT COUNCILS							
	Income	-37,494	-4,476	0	2,622		-39,349
BUSINESS RATES COLLECTION FUND SURPLUSES (-)/ DEFICITS (+)							
	Income	0				0	0
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-37,494	-4,476	0	2,622	0	-39,349
GENERAL GOVERNMENT GRANT INCOME							
	Revenue Support Grant	-1,394	0	0	-1,095		-2,489
	Section 31 Business Rates Reliefs Grants	-19,945	3,640	0	-2,595		-18,900
	Business Rates Top-Up	-42,128	-843	0			-42,971
TOTAL GENERAL GOVERNMENT GRANT INCOME		-63,467	2,797	0	-3,690	0	-64,360

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
			£000	New Allocations reported previously reported	New Allocations reported this time	£000	£000	£000	£000
Adult Services									
R	Local Authority Better Care Fund	DHSC	10,705	0	0	0	13,207	10,705	10,705
R	Market Sustainability and Improvement Fund	DHSC	10,026	0	0	10,026	10,026	10,026	10,026
R	Imporved Better Care Fund	DHSC	10,705	0	0	10,705	0	0	0
R	Adult Social Care Discharge Fund	DHSC	1,501	1,000	0	2,501	0	0	0
R	Adult Social Care MSFI - Workforce Fund	DHSC	0	0	0	0	0	0	0
R	CQC Review and Assessment Grant	DHSC	0	0	0	0	0	0	0
TOTAL ADULT SERVICES			32,937	1,000	0	23,232	23,233	20,731	20,731
Children's Services									
Dedicated School Grants									
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	132,163	-3,721	-839	127,603	129,099	129,099	129,099
R	Dedicated Schools Grant (DSG) - Central Block	DfE	5,153	1	42	5,196	5,196	5,196	5,196
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	73,221	386	1,759	75,366	75,366	75,366	75,366
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	89,405	81	-12	89,474	89,474	89,474	89,474
Subtotal DSG Grants			299,942	-3,253	950	297,639	299,135	299,135	299,135
School Grants									
R	Pupil Premium	DfE	8,194	-122		8,072	8,194	8,194	8,194
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	321		50	371	371	371	371
R	PE and Sport Grant	DfE	2,217		-136	2,081	2,217	2,217	2,217
R	Universal Infant Free School Meals	DfE	4,047		-118	3,929	4,047	4,047	4,047
R	Recovery Premium Grant	DfE		137		137	0	0	0
R	National Tutoring Grant	DfE		96		96	0	0	0
R	Early Career Framework - Off Timetable	DfE			166	166	0	0	0
R	Early Career Framework - Mentor	DfE			65	65	0	0	0
R	Teacher's Pay Additional Grant	DfE		1,684	1,220	2,904	0	0	0
R	ESFA Training Grant	DfE		19	0	19	0	0	0
R	Core Schools Budget Grant	DfE			4,063	4,063	0	0	0
R	Early Years Supplement Grant	DfE				0	0	0	0
Subtotal School Grants			14,779	1,814	5,309	21,902	14,829	14,829	14,829

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments / New Allocations reported previously reported	Adjustments/ New Allocations reported this time	2024/25	2025/26	2026/27	2027/28
			£000	£000	£000	£000	£000	£000	£000
Other Children's Services Grants									
<u>Education</u>									
R	Teacher's Pension Grant	DfE	10	2,342	1,709	4,061	10	10	10
R	Role of Virtual School Heads to children with a social worker	DfE	0	88	76	164	0	0	0
R	Role of Virtual School Heads to Previously Looked after Children	DfE	0	0	66	66	0	0	0
R	Pupil Premium Plus post 16 pilot	DfE	0	0	148	148	0	0	0
R	Supported Internships for Young People with SEND	NDTi	0	0	0	0	0	0	0
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE	0	0	0	0	0	0	0
R	Multiply	DfE	0	717	182	899	0	0	0
R	Music Service	AC	844	0	0	844	844	844	844
R	<u>Social Care</u>								
R	Youth Justice Grant	YJB	704	9		713	713	713	713
R	Asylum (UASC and Post 18)	HO	4,636	1,335		5,971	4,636	4,636	4,636
R	Extended Personal Adviser Duty Grant - Care Leavers Staffing	DfE	112			112	0	0	0
R	Staying Put Implementation Grant - Fostering Main	DfE	288			288	0	0	0
R	Remand Framework	YJB	37		34	71	71	34	34
R	Reducing Parental Conflict Workforce Development Grant	DWP		60	-12	48	0	0	0
R	Matching project - Adoption Grant	DfE		114		114	0	0	0
R	Holiday Activities and Food Programme	DfE		1,547		1,547	0	0	0
R	Adopton Support Fund	DfE				0	0	0	0
R	Family Group Conferences	DfE		178	-54	124	0	0	0
R	Turnaround Programme	YJB		170		170	0	0	0
R	Child Decision Making Pilots (NRM)	HO		48	-5	44	0	0	0
R	Fostering Recruitment Support Hub Mobilisation	DfE		42		42	0	0	0
R	Employer Support Fund - Social Work Apprenticeships	DfE		2	65	67	0	0	0
R	Establishing new agency child and family social worker data collection	DfE			1	1	0	0	0
U	Implementation of Supported Accommodation Reforms	DfE	299	-299		0	0	0	0
U	Children's Social Care Prevention Grant							0	0
Subtotal Other children's Services Grants			6,930	6,353	2,211	15,494	6,275	6,237	6,237
TOTAL CHILDREN'S SERVICES			321,651	4,914	8,471	335,035	320,238	320,201	320,201

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments / New Allocations reported previously reported	Adjustments/ New Allocations reported this time	2024/25	2025/26	2026/27	2027/28
			£000	£000	£000	£000	£000	£000	£000
Environment & Highways									
R	Natural England	DEFRA	227	0	0	227	227	227	227
R	PMO	H&GD	70	0	0	70	58	58	58
R	LNRS Natural Environment	NE	0	111	0	111	0	0	0
R	Active travel	ATE	0	90	0	90	0	0	0
TOTAL ENVIRONMENT & HIGHWAYS			297	201	0	498	284	285	285
Economy & Place									
R	Zero Emissions Transport City		0	187	0	187	0	0	0
R	LEP		0	615	0	615	615	0	0
R	OBS		0	205	0	205	205	0	0
R	Capability & Ambition Fund		0	1,136	0	1,136	125	0	0
R	Bus Service Improvement Grant		309	0	0	309	795	0	0
R	Bus Service Improvement Plan		0	3,564	0	3,564	3,785	0	0
TOTAL ECONOMY & PLACE			309	5,707	0	6,016	5,525	0	0
Public Health & Communities									
R	Public Health Grant	DHSC	34,401	0	629	35,030	34,413	34,401	34,401
R	Local Stop Smoking Grant	DHSC	790	5	0	795	795	0	0
R	Innovate UK	Innovate	0	0	16				
R	Domestic Abuse Safe Accommodation Grant	MHCLG							
R	Homes for Ukraine	MHCLG	0	0	0	0	0	0	0
TOTAL PUBLIC HEALTH & COMMUNITIES			35,191	5	645	35,825	35,208	34,401	34,401
Fire & Rescue Service and Community Safety									
R	Fire Fighter's Pension Fund Grant	MHCLG	1,061	0	0	1,061	1,061	1,061	1,061
R	Fire Fighter's Pension Fund Admin Grant	MHCLG	75	0	0	75	75	0	0
R	Fire Protection Uplift Grant	MHCLG	304	-52	0	252	252	252	252
R	Fire Fighter's New Dimensions Grant	MHCLG	40	0	0	40	39	39	39
R	TOTAL FIRE & RESCUE and COMMUNITY SAFETY		1,480	-52	0	1,428	1,427	1,352	1,352
Resources and Law & Governance									
R	Household Support Fund - April 24 to Mar 25		0		6,722				
R	TOTAL RESOURCES and LAW & GOVERNANCE		0	0	6,722	0	84,321	71,507	71,507

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate	Estimate	Estimate
			2024/25	Adjustments /	Adjustments/	2024/25	2025/26	2026/27	2027/28
			£000	New Allocations reported previously reported	New Allocations reported this time	£000	£000	£000	£000
R									
R	Transformation, Digital & Customer Experience								
R									
R	TOTAL TRANSFORMATION, DIGITAL & CUSTOMER EXPERIENCE		0	0	0	0	0	0	0
	Strategic Measures								
U	Lead Local Flood Authority	DEFRA	45	-45	0	0	0	0	0
U	New Homes Bonus	MHCLG	1,700	-26	0	1,674	1,127		0
U	Local Reform & Community Voices Grant	DfE	328	0	0	329	329	329	329
U	Social Care in Prisons Grant	DfE	183	0	7	190	183	183	183
U	War Pensions Disregard Grant	DfE	4	0	102	106	4	4	4
U	Social Care Support Grant (including Independent Living Fund)	MHCLG	42,443	0	0	42,443	48,596	48,595	48,595
U	Services Grant	DHSC	444	58	0	502	0	0	0
U	Extended Rights to Free Travel	DfE	278	707	0	985	0	0	0
U	Firelink	HO	213	-126	0	87	44	44	44
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	635	501	0	1,136	1,136	1,136	1,136
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	622	0	0	622	622	622	622
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	80	0	0	80	80	80	80
U	Rough Sleeping Drugs & Alcohol Grant	OHID	1,140	0	0	1,140	1,140	1,140	1,140
U	Domestic Abuse Duty Grant	MHCLG	1,151	38	0	1,189	1,482	1,482	1,482
U	Individual Placement and Support in community drug and alcohol treatment	OHID	228	0	0	228	228	228	228
U	Supporting Families - previously Troubled Families	DfE	1,048	245	183	1,476	1,710	1,710	1,710
U	Leaving Care Allowance Uplift Grant	DfE	0	136	0	136	136	136	136
U	Rough sleeping strategy - Care Leavers	DfE	0	95	0	95	0	0	0
U	Implementation of Supported Accommodation Reforms	DfE	0	990	0	990	990	990	990
U	Wraparound Childcare Programmme	DfE	0	2,110	0	2,110	0	0	0
U	Phonics & Moderation Grant	DfE	0		20	20	0	0	0
U	Trading Standards - Offensive Weapons Act grant	HO	0		10	10	0	0	0
U	Financial Reporting Grant	MHCLG	0	41	-41	0	0	0	0
U	Employers National Insurance compensation		0	0	0	0	3,100	3,100	3,100
	Subtotal Strategic Measures		50,541	4,723	282	55,546	60,905	59,778	59,778