ADDENDA
Detailed Revenue Budget 2026/27

OXFORDSHIRE COUNTY COUNCIL

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
Adult Services	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
		253,570	**5,707**	**259,277**	**5,807**	**5,592**	**1,881**	**23,233**	**295,790**
Children's Services	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
		214,681	**177**	**214,858**	**2,635**	**806**	**14,685**	**1,592**	**234,576**
Environment & Highways	Expenditure	86,722	2,767	89,489	965	1,993	447	300	93,194
	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
		52,290	**2,803**	**55,093**	**-859**	**1,599**	**-4,942**	**0**	**50,891**
Economy & Place	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
		21,342	**-313**	**21,029**	**-3,443**	**312**	**1,015**	**0**	**18,913**
Public Health & Communities	Expenditure	52,253	333	52,586	772	0	-60	988	54,285
	Recharge Income	-152	-53	-205	0	0	0	-72	-277
	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
		12,960	**316**	**13,276**	**772**	**12**	**-60**	**-4,874**	**9,126**
Fire & Community Safety	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
		29,685	**2,043**	**31,728**	**320**	**157**	**258**	**0**	**32,463**

		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
Resources and Law & Governance	Expenditure	131,872	2,374	134,246	-1,274	880	10,563	-485	143,930
	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
		67,587	**-2,615**	**64,973**	**-1,334**	**858**	**5,687**	**0**	**70,183**
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**
Total Service Areas Budgets		**670,018**	**-3,608**	**666,410**	**-130**	**16,287**	**13,824**	**19,951**	**716,341**
Strategic Measures									
	Expenditure	57,569	2,759	60,328	6,079	0	0	-10,761	55,646
and Contributions to/from Reserves	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
		-26,281	**6,129**	**-20,152**	**13,283**	**0**	**0**	**43,414**	**36,545**
Net Operating Budget		**643,736**	**2,521**	**646,258**	**13,153**	**16,287**	**13,824**	**63,365**	**752,886**
General Government Grants	Grant income	**-63,168**	**-1,192**	**-64,360**	**0**	**0**	**0**	**-72,701**	**-137,062**
Business Rates from District Councils	Other Income	**-40,054**	**705**	**-39,349**	**-864**	**0**	**0**	**0**	**-40,213**
Council Tax Collection Fund Surpluses	Other Income	**-9,241**	**0**	**-9,241**	**0**	**0**	**0**	**982**	**-8,259**
Council Tax - Funding for Care Leavers Discount	Other Income	**21**	**0**	**21**	**0**	**0**	**0**	**0**	**21**
COUNCIL TAX REQUIREMENT		**531,294**	**2,034**	**533,328**	**12,289**	**16,287**	**13,824**	**-8,354**	**567,372**
	Expenditure	**1,792,873**	**23,675**	**1,816,548**	**7,833**	**16,755**	**37,985**	**-6,563**	**1,872,557**
	Recharge Income	**-320,258**	**-17,658**	**-337,916**	**3,100**	**0**	**-8,972**	**1,800**	**-341,988**
	DSG income *	**-213,018**	**-419**	**-213,437**	**0**	**0**	**0**	**0**	**-213,437**
	Grant income	**-345,501**	**-2,564**	**-348,065**	**2,174**	**12**	**-13,361**	**1,861**	**-357,379**
	Income	**-333,528**	**-1,705**	**-335,233**	**46**	**-480**	**-1,828**	**-6,433**	**-343,929**
	Other Income	**-49,274**	**705**	**-48,569**	**-864**	**0**	**0**	**982**	**-48,451**
COUNCIL TAX REQUIREMENT		**531,294**	**2,034**	**533,328**	**12,289**	**16,287**	**13,824**	**-8,354**	**567,372**

(*) Notes

1. DSG = Dedicated Schools Grant.

Revenue Budget for Children's Services

Ref.	Service Area Titles	ADDENDA Service Area Titles
CEF1	**EDUCATION & LEARNING**	**Education Services**
CEF1-1	Education Management (including administration)	Education & Learning
CEF1-2	SEND Service	SEND
CEF1-3	Learning & School Improvement	Learning & School Improvement
CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Access to Learning
CEF1-5	Virtual School	Learner Engagement Service (Virtual School)
CEF1-6	Strategy & Partnership	Strategy & Partnership
CEF1-7	Music Service	Music Service
CEF1-8	Early Years	Early Years
CEF1-9	Attendance	Attendance
CEF2	**CHILDREN'S SOCIAL CARE**	**Children's Social Care**
CEF2-1	Family Help	County Services
CEF2-2	Front Door	Early Help, Prevention & Assessment
CEF2-3	Childrens Social Care	Family Support and Safeguarding
CEF2-4	Corporate Parenting	Corporate Parenting
CEF3	**CHILDREN'S SOCIAL CARE COUNTYWIDE SERVICES**	**Safeguarding, QA, Partnerships and Improvement**
CEF3-1	Provider Services	Safeguarding, QA, Partnerships and Improvement
CEF3-2	QA Safeguarding + Recruit & Retention	Transformation
CEF4	**SCHOOLS**	**Schools**
CEF4-1	Maintained Schools Budgets	Maintained Schools Budgets
CEF4-2	Nursery Education Funding (EY)	Nursery Education Funding (EY)
CEF4-3	Non-Delegated Schools Costs	Non-Delegated School Costs
CEF4-4	Schools Support Service Recharges	School Support Non-Negotiable Recharges
CEF4-5	Capitalised Repairs & Maintenance	Capitalised Repairs & Maintenance
CEF5	**CHILDREN'S SERVICES' CENTRAL COSTS**	**Children's Services Central Costs**
CEF5-1	Management, Admin & Central Support Service Recharges	Management & Administration
CEF5-2	Premature Retirement Compensation	Premature Retirement Compensation

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**	**Budget 2027/28**	**Budget 2028/29**	**Budget 2029/30**	**Budget 2030/31**
			£0	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**
EH1	**Transport Property Infrastructure Deliv.**	Expenditure	11,353	104	11,457	0	0	-10	0	11,447	11,447	11,447	11,447	11,447
		Recharge Income	-9,607	0	-9,607	0	0	0	0	-9,607	-9,607	-9,607	-9,607	-9,607
		Grant Income	-58	0	-58	0	0	0	0	-58	-58	-58	-58	-58
			1,688	**104**	**1,792**	**0**	**0**	**-10**	**0**	**1,782**	**1,782**	**1,782**	**1,782**	**1,782**
EH2	**Countryside & Waste**	Expenditure	38,893	774	39,667	650	1,385	549	0	42,251	48,144	51,512	49,866	51,572
		Recharge Income	-784	0	-784	0	0	0	0	-784	-784	-784	-784	-784
		Grant Income	-227	0	-227	0	0	-5,389	0	-5,616	-5,616	-4,631	-3,689	-3,689
		Income	-1,336	73	-1,263	0	0	0	0	-1,263	-1,700	-1,700	-1,700	-1,700
			36,546	**847**	**37,393**	**650**	**1,385**	**-4,840**	**0**	**34,588**	**40,044**	**44,397**	**43,693**	**45,399**
EH4	**Highways & Maintenance**	Expenditure	25,190	-345	24,845	465	538	-58	0	25,790	26,040	26,040	26,040	26,040
		Recharge Income	-1,810	0	-1,810	0	0	0	0	-1,810	-1,810	-1,810	-1,810	-1,810
		Income	-2,902	30	-2,872	-635	-8	0	0	-3,515	-3,765	-3,765	-3,765	-3,765
			20,478	**-315**	**20,163**	**-170**	**531**	**-58**	**0**	**20,466**	**20,466**	**20,466**	**20,466**	**20,466**
EH5	**Network Management**	Expenditure	12,352	195	12,547	-150	70	-28	300	12,739	12,739	12,739	12,739	12,739
		Income	-17,708	-67	-17,776	-1,189	-387	0	-300	-19,651	-19,651	-19,651	-19,651	-19,651
			-5,357	**128**	**-5,229**	**-1,339**	**-316**	**-28**	**0**	**-6,912**	**-6,912**	**-6,912**	**-6,912**	**-6,912**
EH6	**Senior Management Team**	Expenditure	-1,065	2,039	973	0	0	-6	0	967	967	967	967	967
			-1,065	**2,039**	**973**	**0**	**0**	**-6**	**0**	**967**	**967**	**967**	**967**	**967**
		Expenditure	86,722	2,767	89,489	965	1,993	447	300	93,194	99,338	102,706	101,060	102,765
		Recharge Income	-12,201	0	-12,201	0	0	0	0	-12,201	-12,201	-12,201	-12,201	-12,201
		Grant Income	-284	0	-284	0	0	-5,389	0	-5,673	-5,673	-4,688	-3,746	-3,746
		Income	-21,947	36	-21,911	-1,824	-394	0	-300	-24,429	-25,116	-25,116	-25,116	-25,116
BUDGET CONTROLLABLE BY ENVIRONMENT AND HIGHWAYS			**52,290**	**2,803**	55,093	**-859**	**1,599**	**-4,942**	**0**	**50,891**	**56,347**	**60,701**	**59,997**	**61,702**

Revenue Budget Economy & Place		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	Budget 2027/28 £000	Budget 2028/29 £000	Budget 2029/30 £000	Budget 2030/31 £000
EP1	**Place Shaping**	Expenditure	24,671	-565	24,106	-1,393	340	1,151	0	24,203	23,385	23,665	24,036	24,414
		Recharge Income	-1,308	0	-1,308	0	0	0	0	-1,308	-1,308	-1,308	-1,308	-1,308
		Grant Income	-4,705	0	-4,705	0	0	0	0	-4,705	-4,705	-4,705	-4,705	-4,705
		Income	-307	-1	-307	0	-1	0	0	-308	-308	-308	-308	-308
			18,352	**-566**	**17,786**	**-1,393**	**339**	**1,151**	**0**	**17,883**	**17,065**	**17,345**	**17,716**	**18,094**
EP2	**Future Economy**	Expenditure	105	0	105	0	0	0	0	105	105	105	105	105
			105	**0**	**105**	**0**	**0**	**0**	**0**	**105**	**105**	**105**	**105**	**105**
EP3	**Regulatory Planning & Enforcement**	Expenditure	8,079	151	8,230	-2,000	0	-736	0	5,494	5,019	6,194	6,194	6,194
		Recharge Income	-36	0	-36	0	0	0	0	-36	-36	-36	-36	-36
		Income	-7,944	-19	-7,963	0	-26	700	0	-7,289	-6,593	-6,593	-6,593	-6,593
			99	**133**	**232**	**-2,000**	**-26**	**-36**	**0**	**-1,831**	**-1,610**	**-435**	**-435**	**-435**
EP4	**Climate Action**	Expenditure	1,272	27	1,299	-50	0	-81	0	1,168	1,168	1,168	1,423	1,423
			1,272	27	1,299	-50	0	-81	0	1,168	1,168	1,168	1,423	1,423
EP5	**OxLEP**	Expenditure	1,043	0	1,043	0	0	-2	0	1,042	1,042	1,042	1,042	1,042
		Recharge Income	-146	0	-146	0	0	0	0	-146	-146	-146	-146	-146
		Grant Income	-820	0	-820	0	0	0	0	-820	-820	-820	-820	-820
		Income	-74	0	-74	0	0	0	0	-74	-74	-74	-74	-74
			3	**0**	**3**	**0**	**0**	**-2**	**0**	**2**	**2**	**2**	**2**	**2**
EP6	**Innovation**	Expenditure	453	0	453	0	0	-2	0	451	451	451	451	451
		Recharge Income	-296	0	-296	0	0	0	0	-296	-296	-296	-296	-296
		Income	-120	0	-120	0	0	0	0	-120	-120	-120	-120	-120
			37	**0**	**37**	**0**	**0**	**-2**	**0**	**35**	**35**	**35**	**35**	**35**
EP7	**Senior Management Team**	Expenditure	654	61	715	0	0	-7	0	708	708	708	708	708
		Recharge Income	-86	0	-86	0	0	0	0	-86	-86	-86	-86	-86
			568	**61**	**629**	**0**	**0**	**-7**	**0**	**622**	**622**	**622**	**622**	**622**
EP8	**Service Improvement**	Expenditure	1,005	32	1,038	0	0	-8	0	1,029	1,029	1,029	1,029	1,029
		Recharge Income	-100	0	-100	0	0	0	0	-100	-100	-100	-100	-100
			905	**32**	**938**	**0**	**0**	**-8**	**0**	**929**	**929**	**929**	**929**	**929**
		Expenditure	37,283	-294	36,989	-3,443	340	315	0	34,201	32,908	34,363	34,989	35,367
		Recharge Income	-1,971	0	-1,971	0	0	0	0	-1,971	-1,971	-1,971	-1,971	-1,971
		Grant Income	-5,525	0	-5,525	0	0	0	0	-5,525	-5,525	-5,525	-5,525	-5,525
		Income	-8,445	-19	-8,464	0	-27	700	0	-7,791	-7,095	-7,095	-7,095	-7,095
BUDGET CONTROLLABLE BY ECONOMY AND PLACE			**21,342**	**-313**	**21,029**	**-3,443**	**312**	**1,015**	**0**	**18,913**	**18,316**	**19,771**	**20,397**	**20,775**

Revenue Budget 2026/27
Fire & Community Safety

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	Budget 2027/28 '£000	Budget 2028/29 '£000	Budget 2029/30 '£000	Budget 2030/31 '£000
FRCS1	**Fire & Rescue**	Expenditure	29,514	1,850	31,363	320	160	273	0	32,117	32,590	32,617	32,792	32,973
		Grant Income	-1,427	121	-1,306	0	0	0	0	-1,306	-1,306	-1,306	-1,306	-1,306
		Income	-204	8	-196	0	-3	0	0	-199	-202	-205	-208	-211
			27,883	**1,979**	**29,862**	**320**	**157**	**273**	**0**	**30,612**	**31,082**	**31,107**	**31,279**	**31,456**
FRCS2	**Emergency Planning**	Expenditure	354	12	366	0	0	-3	0	363	363	363	363	363
		Income	-28	0	-28	0	0	0	0	-28	-28	-28	-28	-28
			326	**12**	**338**	**0**	**0**	**-3**	**0**	**336**	**336**	**336**	**336**	**336**
FRCS3	**Trading Standards**	Expenditure	1,863	53	1,915	0	0	-13	0	1,902	1,902	1,902	1,902	1,902
		Recharge Income	-10	-21	-31	0	0	0	0	-31	-31	-31	-31	-31
		Income	-376	21	-355	0	0	0	0	-355	-355	-355	-355	-355
			1,476	**53**	**1,529**	**0**	**0**	**-13**	**0**	**1,516**	**1,516**	**1,516**	**1,516**	**1,516**
		Expenditure	31,730	1,914	33,644	320	160	258	0	34,382	34,855	34,883	35,058	35,238
		Recharge Income	-10	-21	-31	0	0	0	0	-31	-31	-31	-31	-31
		Grant Income	-1,427	121	-1,306	0	0	0	0	-1,306	-1,306	-1,306	-1,306	-1,306
		Income	-608	29	-579	0	-3	0	0	-582	-585	-588	-591	-594
BUDGET CONTROLLABLE BY FIRE & RESCUE SERVICES			**29,685**	**2,043**	**31,728**	**320**	**157**	**258**	**0**	**32,463**	**32,933**	**32,958**	**33,130**	**33,307**