

Detailed Revenue Budget 2026/27



Revenue Budget 2026/27
 Summary

		Budget	Permanent	Revised	Previously	Inflation	New	Function	Budget
		2025/26	Virements	Budget	Agreed		Pressures	and	2026/27
		£000	£000	£000	Changes	£000	£000	Funding	£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	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
		52,290	2,803	55,093	-859	1,599	-4,042	0	51,791
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	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
		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

Supplementary Section 4.4

		Budget	Permanent	Revised	Previously	Inflation	New	Function	Budget
		2025/26	Virements	Budget	Agreed		Pressures	and	2026/27
		£000	£000	£000	£000	£000	£000	Function	£000
Resources and Law & Governance	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
		67,587	-2,615	64,973	-1,334	858	5,787	0	70,283
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	14,824	19,951	717,341
Strategic Measures	Expenditure	57,569	2,759	60,328	6,079	0	0	-11,761	54,646
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	42,414	35,545
Net Operating Budget		643,736	2,521	646,258	13,153	16,287	14,824	62,365	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	Other Income	21	0	21	0	0	0	0	21
COUNCIL TAX REQUIREMENT		531,294	2,034	533,328	12,289	16,287	14,824	-9,354	567,372
	Expenditure	1,792,873	23,675	1,816,548	7,833	16,755	39,185	-7,563	1,872,757
	Recharge Income	-320,258	-17,658	-337,916	3,100	0	-9,172	1,800	-342,188
	DSG income *	-213,018	-419	-213,437	0	0	0	0	-213,437
	Grant income	-345,501	-2,564	-348,065	2,174	12	-13,361	1,861	-357,379
	Income	-333,528	-1,705	-335,233	46	-480	-1,828	-6,433	-343,929
	Other Income	-49,274	705	-48,569	-864	0	982	-48,451	

Supplementary Section 4.4

	Budget 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
COUNCIL TAX REQUIREMENT	531,294	2,034	533,328	12,289	16,287	14,824	-9,354	567,372

(*) Notes

1. DSG = Dedicated Schools Grant.

Revenue Budget
Adult Services

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
SCS1 ADULT SOCIAL CARE									
SCS1-1	Social Care Management & Practice	Expenditure	1,611	5	1,616	0	0	-15	351 1,952
	Subtotal Social Care Management		1,611	5	1,616	0	0	-15	351 1,952
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
	Subtotal Adult Protection & Mental Capacity		5,298	129	5,427	0	0	-10	-637 4,780
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
	Subtotal Provider & Support Services		3,753	-52	3,702	0	0	-33	0 3,669
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
	Subtotal Domestic Violence & Abuse Support Service		15,976	650	16,625	0	0	-369	306 16,562
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
	Subtotal Housing Related Support		1,921	-297	1,624	0	0	-126	0 1,498
SCS1-7	SE ADASS	Expenditure	3	2	4	0	0	0	0 4
	Subtotal		3	2	4	0	0	0	0 4
TOTAL ADULT SOCIAL CARE		28,711	287	28,998	0	0	-553	20	28,465

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

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
BUDGET CONTROLLABLE BY 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
	BUDGET CONTROLLABLE BY ADULT SERVICES	253,570	5,707	259,277	5,807	5,592	1,881	23,233	295,790

**Revenue Budget
Children's Services**
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
CEF1 EDUCATION SERVICES									
CEF1-1	Education & Learning (including administration)	Expenditure DSG Grant Income	1,822 -324	47 -37	1,869 -361	-120 0	0 0	-5 0	0 0
			1,498	10	1,508	-120	0	-5	0
CEF1-2	SEND Service	Expenditure Recharge Income DSG Grant Income Income	97,940 -444 -88,047 -1,706	-1,747 0 1,957 0	96,193 -444 -86,090 -1,706	657 0 0 0	0 0 0 0	742 0 0 0	0 0 0 0
			7,743	210	7,953	657	0	742	0
CEF1-3	Learning & School Improvement	Expenditure Recharge Income DSG Grant Income Grant Income Income	3,110 -1,657 -27 0 -40	7 0 9 0 0	3,117 -1,657 -19 0 -40	0 0 0 0 0	0 0 0 0 0	-106 0 0 0 0	1,649 0 0 -1,649 0
			1,387	15	1,402	0	0	-106	0
CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Expenditure Recharge Income DSG Grant Income Income	107,858 -6 -61,781 -58	660 0 -564 0	108,517 -6 -62,345 -58	3,230 0 0 0	0 0 0 0	-279 0 0 0	475 0 0 0
			46,014	96	46,110	3,230	0	-279	475
CEF1-5	Learner Engagement Service (Virtual School)	Expenditure DSG Grant Income Grant Income Income	2,446 -404 -1,650 -2	89 -6 0 0	2,534 -410 -1,650 -2	0 0 0 0	0 0 0 0	-5 0 0 0	0 0 0 0
			2,529	-410	-1,650	-2	0	0	-2

Supplementary Section 4.4

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

Supplementary Section 4.4

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

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
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
		0	0	0	0	0	-22	0	-22
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
		113	-82	32	0	0	-13	0	19
SUBTOTAL ATV		113	-82	32	0	0	-35	0	-3
	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
BUDGET CONTROLLABLE BY CHILDREN'S SERVICES		214,681	177	214,858	2,635	806	14,685	1,592	234,576

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
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
EH4	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
			18,352	-566	17,786	-1,393	339	1,151	0 17,883
EP2	Future Economy	Expenditure	105	0	105	0	0	0	0 105
			105	0	105	0	0	0	0 105
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
			99	133	232	-2,000	-26	-36	0 -1,831
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
			3	0	3	0	0	-2	0 2
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
			37	0	37	0	0	-2	0 35
EP7	Senior Management Team	Expenditure	654	61	715	0	0	-7	0 708
		Recharge Income	-86	0	-86	0	0	0	0 -86
			568	61	629	0	0	-7	0 622

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

2026/27

Public Health & Communities

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
PH1 & 2 Public Health Functions									
PH1	PH - Mandatory Functions	Expenditure 19,500	0	19,500	0	0	0	649	20,149
		19,500	0	19,500	0	0	0	649	20,149
PH2	PH - Non-Mandatory Functions	Expenditure Recharge Income Grant Income Income	22,717 -145 -795 -394	-18 0 0 0	22,698 -145 -795 -394	772 0 0 0	0 198 0 0	238 -200 795 0	23,907 -417 0 -394
		21,382	-18	21,364	772	0	-2	961	23,095
PH3	Public Health Recharges	Expenditure	577	0	577	0	0	100	677
		577	0	577	0	0	0	100	677
PH4	Grant Income	Expenditure Grant Income	0 -36,914	0 0	0 -36,914	0 0	0 12	0 -6,584	0 -43,486
		-36,914	0	-36,914	0	12	0	-6,584	-43,486
SUBTOTAL PUBLIC HEALTH		4,546	0	4,546	0	12	0	-6,584	-2,027
Communities Functions									
COD1-2	Homes for Ukraine Note: Budget is fully distributed either internally or to the District and City Councils	Expenditure Recharge Income Grant Income Income	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
		0	0	0	0	0	0	0	0
COD5-3	Libraries and Heritage	Expenditure Recharge Income Income	9,459 -7 -1,038	351 -53 36	9,811 -60 -1,002	0 0 0	-59 0 0	0 0 0	9,752 -60 -1,002
		8,415	334	8,749	0	0	-59	0	8,690

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
	TOTAL COMMUNITIES	8,415	334	8,749	0	0	-59	0	8,690
	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
	BUDGET CONTROLLABLE BY PUBLIC HEALTH & COMMUNITIES	12,960	316	13,276	772	12	-60	-4,874	9,126

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

Ref.	Service Area	Budget	Permanent	Revised	Previously	Inflation	New	Function	Budget	
		2025/26	Virements	Budget	Agreed		Pressures	and	2026/27	
2026/27		£000	£000	£000	£000	£000	£000	£000	£000	
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

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
	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
BUDGET CONTROLLABLE BY RESOURCES		67,587	-2,615	64,973	-1,334	858	5,787	0	70,283

Revenue Budget 2026/27
Strategic Measures

		Budget	Permanent	Revised	Previously	Inflation	New	Function	Budget
		2025/26	Virements	Budget	Agreed		Pressures	and	
		£000	Agreed in	2025/26	Budget	Changes	£000	Savings	Funding
Held on behalf of Service Areas									
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
Held on behalf of Service Areas		17,901	-11,725	6,177	-4,028	6,950	-4,700	0	4,398
CAPITAL FINANCING									
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
SUBTOTAL CAPITAL FINANCING		16,958	720	17,678	6,427	0	0	-3,000	21,105
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
STRATEGIC MEASURES TOTAL		-18,832	-7,635	-26,467	9,459	6,950	-4,700	48,289	33,532

Supplementary Section 4.4

		Budget	Permanent	Revised	Previously	Inflation	New	Function	Budget
		2025/26	Virements	Budget	Agreed		Pressures	and	Revenue
		£000	Agreed in	2025/26	Budget	Changes	& Savings	Funding	Budget
Contributions to / (-) from Balances and Reserves									
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
GENERAL GOVERNMENT GRANT INCOME									
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
TOTAL GENERAL GOVERNMENT GRANT INCOME		-63,168	-1,192	-64,360	0	0	0	-72,701	-137,062
BUSINESS RATES FROM DISTRICT COUNCILS	Income	-40,054	705	-39,349	-864	0	0	0	-40,213
BUSINESS RATES COLLECTION FUND									
SURPLUSES	Income	0	0	0	0	0	0	0	0
(-)/ DEFICITS (+)	Income								
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-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
(+) DEFICITS	Income	21	0	21	0	0	0	0	21

Revenue Government Grants 2026/27

Ringfenced	Directorate	Issued by	Budget Book	Transfers (unring to ring)	In year adjustments / Updated allocations	Latest Allocation	Updated allocations	Transfers (unring to ring)	Estimate 2026/27
			2025/26	£000	£000	2025/26	£000	£000	£000
Adult Services									
R	Improved Better Care Fund	DHSC	13,207	0	0	13,207		-13,207	0
R	Market Sustainability and Improvement Fund	DHSC	10,026	0	0	10,026		-10,026	0
R	International Recruitment Funding	DHSC		0	2,107	2,107	-2,107		0
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	Transfers	In year	Latest	Updated	Transfers	Estimate
			Book 2025/26	(unring to ring)	adjustments / Updated allocations	Allocation 2025/26	allocations	(unring to ring)	2026/27
		£000	£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

Ringfenced	Directorate	Issued by	Budget Book	Transfers (unring to ring)	In year adjustments / Updated allocations	Latest Allocation	Updated allocations	Transfers (unring to ring)	Estimate 2026/27
			2025/26			2025/26			
			£000	£000	£000	£000	£000	£000	£000
R	Bus Service Improvement Grant		3,785	0		3,785			795
R	Bus Service Improvement Plan		795	0		795			3,785
	TOTAL ECONOMY & PLACE		5,525	0	0	5,525			5,525
	Public Health & Communities								
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
	TOTAL PUBLIC HEALTH & COMMUNITIES		37,709	0	184	37,893			43,498
	Fire & Rescue Service and Community Safety								
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	TOTAL FIRE & RESCUE and COMMUNITY SAFETY		1,427	0	-122	1,305			1,305
	Resources and Law & Governance								
R	LGF Data Review		0	0	95	95	-95		0
R	Crisis & Resilience Fund		0			0	4,826		4,826
R	TOTAL RESOURCES and LAW & GOVERNANCE		0	0	95	95	4,731	0	4,826
	Strategic Measures								
	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