

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
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 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
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 and Contributions to/from Reserves									
	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
		-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 Discount	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	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
<p><u>(*) Notes</u></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
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 £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
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 £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
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 £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
CEF1	EDUCATION SERVICES									
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
			1,498	10	1,508	-120	0	-5	0	1,383
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
			7,743	210	7,953	657	0	742	0	9,352
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
			1,387	15	1,402	0	0	-106	0	1,296
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
			46,014	96	46,110	3,230	0	-279	475	49,536
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
			390	16	406	0	0	-5	66	467
CEF1-6	Strategy & Partnership	Expenditure	0	15	15	0	0	0	0	14
			0	15	15	0	0	0	0	14
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
			1	0	1	0	0	-19	0	-19
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
			0	0	0	0	0	-11	0	-11
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
			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	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
			50,394	7,320	57,714	-3,739	0	3,202	1,253	58,430
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
			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

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
SUBTOTAL SCHOOLS			216	0	216	0	0	0	0	216
CEF5	CHILDREN'S SERVICES' CENTRAL COSTS									
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
			15,885	-7,110	8,775	334	0	554	-447	9,216
CEF5-2	Premature Retirement Compensation	Expenditure	3,456	0	3,456	0	0	0	0	3,456
			3,456	0	3,456	0	0	0	0	3,456
SUBTOTAL CENTRAL COSTS			19,341	-7,110	12,231	334	0	554	-447	12,672

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
			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
					0					
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 £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
	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 £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
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 £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
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	22,717	-18	22,698	772	0	198	238	23,907
		Recharge Income	-145	0	-145	0	0	-200	-72	-417
		Grant Income	-795	0	-795	0	0	0	795	0
		Income	-394	0	-394	0	0	0	0	-394
			21,382	-18	21,364	772	0	-2	961	23,095
PH3	Public Health Recharges	Expenditure	577	0	577	0	0	0	100	677
			577	0	577	0	0	0	100	677
PH4	Grant Income	Expenditure	0	0	0	0	0	0	0	0
		Grant Income	-36,914	0	-36,914	0	12	0	-6,584	-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	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
			0	0	0	0	0	0	0	0
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
			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. 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
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
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
PADIR	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
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 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
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									
Contingency and inflation	Grant income	-62,719	3,370	-59,349	2,174	0	0	57,175	0
Insurance	Expenditure	7,254	0	7,254	4,886	0	0	-5,886	6,254
	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 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
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
<u>GENERAL GOVERNMENT GRANT INCOME</u>									
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 (-)/ DEFICITS (+)	Income	0	0	0	0	0	0	0	0
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-40,054	705	-39,349	-864	0	0	0	-40,213
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
	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 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
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
	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

[illegible]