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# Financial Year 2026/27: Revenue Budget

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<b>Committee considering report:</b>	Council
<b>Date of Committee:</b>	26 <sup>th</sup> February 2026
<b>Portfolio Member:</b>	Councillor Iain Cottingham
<b>Report Author:</b>	Toby Bradley/Shannon Coleman-Slaughter
<b>Forward Plan Ref:</b>	C4680

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## 1 Purpose of the Report

- 1.1 In accordance with the Local Government Finance Act 1992 and Local Government Act 2003, the Council must set a balanced budget annually by 11<sup>th</sup> March.
- 1.2 The budget acts as an indicator that the Council has set aside sufficient financial resources to achieve its objectives and to ensure that Council Tax bills can be issued to residents across the district prior to the start of the new financial year. This report details the budget proposals for financial year 2026/27 and supporting Council Tax proposals and resolutions.
- 1.3 The report includes various appendices to support members in their decisions on the recommendations disclosed. In advance of preparing this budget paper, the Council has been managing a budget consultation exercise (further relevant content is in Appendix I). Other appendices to this report include the overall savings proposals, budgeted investment, a fees and charges summary and changes and items relating to the setting of Council Tax.
- 1.4 Appendix J sets out the report of the Section 151 Officer on the robustness of budget estimates and adequacy of financial reserves, as required under Section 25 of the Local Government Act 2003. This appendix is of particular importance and guidance to members considering the financial settlement issued on 17<sup>th</sup> December 2025 as part of Central Government's Fair Funding Review 2.0, and the expectation that the Council will require Exceptional Financial Support (EFS) during the life of the Medium Term Financial Strategy (MTFS).

## 2 Recommendations

### Council Tax

- 2.1 That Council approves the 2026/27 Council Tax requirement of £136.28 million, requiring a Council Tax increase of +2.99% with a +2.0% Council Tax precept ring-fenced for Adult Social Care.

## Revenue Budget

- 2.2 That the proposed General Fund net budget requirement of £210.9 million itemised in Appendix B is approved.
- 2.3 That the fees and charges disclosed in Appendix C are approved.
- 2.4 That the proposed savings disclosed in Appendix F and investments disclosed in Appendix E are approved.
- 2.5 To note that a budget consultation was undertaken between 1<sup>st</sup> December 2025 and 12<sup>th</sup> January 2026. The consultation responses are disclosed in Appendix I.
- 2.6 To note the Dedicated Schools Grant (DSG) allocations totalling £139.99 million and agree that the schools block of £74.09 million is allocated to schools using the local formula agreed by The Schools Forum on 19<sup>th</sup> January 2026. The outline DSG budget by block is detailed in Appendix H. Members are asked to note that the expenditure budget set is more than income funding available, and it is therefore anticipated that the cumulative High Needs Block (HNB) deficit will be increased by +£16.98 million in 2026/27 to £31.53 million. The cost of financing the HNB is factored into the revenue capital financing requirement for 2026/27 and drives part of the Council’s EFS request.
- 2.7 That the Executive ratifies the EFS request to Central Government of £50 million, split between £20 million attributable to 2025/26 to provide resilience to the reserves position, and £30 million required to balance the 2026/27 revenue budget.
- 2.8 It is further proposed that Council approve a 100% Council Tax discount for Care Leavers aged 18- 25 who reside in West Berkshire.

## 3 Implications and Impact Assessment

Implication	Commentary
<p><b>Financial:</b></p>	<p>The financial position of the Council is challenging, with considerable budgetary pressures in commissioned social care provision and general inflationary expenditure growth. The underlying funding streams are constrained with a significant readjustment of the Council Tax base (detailed in Appendix B of the MTFS), and an adverse settlement from Central Government (detailed in Appendix A of the MTFS). The Council’s reserve position is delicate, with the existing General Fund (£10.6 million as of 31st March 2025), generated from Exceptional Financial Support (EFS), under pressure from in-year overspends (2025/26). Additional EFS requests for financial year 2025/26, and to balance the revenue budget in 2026/27, were submitted to Ministry for Housing Communities and Local Government (MHCLG) on 12<sup>th</sup> December 2025, and a decision from Central Government remains outstanding at the time of writing this report. Without EFS, the Council, as with</p>

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	<p>many other upper tier authorities will be in a Section 114 position given the absence of significant and robustly substantiated savings programmes.</p>
<p><b>Human Resource:</b></p>	<p>Any changes to staffing would need to comply with the relevant HR Policies and Procedures. Several redundancies are listed within the savings (Appendix F).</p>
<p><b>Legal:</b></p>	<p>There is a requirement to produce a Revenue Budget under the various Local Government Finance Acts.</p> <p>The savings proposals have been consulted upon as appropriate, and further consultations may be required prior to implementing certain strategies.</p> <p>The Public Sector Equality Duty (149 (1) Act requires a Local Authority in exercise of its functions to have due regard to the need to:</p> <ul style="list-style-type: none"> <li>(a) Eliminate discrimination, harassment, victimisation, and any other conduct that is prohibited by or under this Act</li> <li>(b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it</li> <li>(c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it</li> </ul> <p>The Council consulted on a variety of specific savings and income proposals between December 2025 and January 2026. A summary of the outcome of these consultations, together with equality impacts assessments are included in Appendix I of this report.</p> <p>In respect of the proposed care leavers discount, under the Local Government Finance Act 1992, local authorities have discretionary powers to reduce Council Tax liability under Section 13A (1) (c). This provision allows councils to offer discounts in individual cases or classes of cases, such as Care Leavers.</p>

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<b>Risk Management:</b>	Appendix J contains the Section 151 Officer's view of the robustness of estimates supporting the 2026/27 revenue budget.
<b>Property:</b>	<p>Significant amendments to the property and infrastructure portfolio are included as part of the Capital Strategy which is funded through revenue financing. Transformation activity will be sourced through the flexible use of capital receipts.</p> <p>The Council will be required to focus on an asset optimisation and potential disposals strategy in 2026/27 to fund both capital activity (to avoid debt costs associated with financing), and fund transformation activity designed to support long-term revenue savings.</p>
<b>Policy:</b>	Specific investment in the Council Strategy is included as part of this budget. These areas are highlighted separately in the budget paper.

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	Positive	Neutral	Negative	Commentary
<b>Equalities Impact:</b>				
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		Individual savings have been subject to Equalities Impact Assessments where required. These are detailed in Appendix I.
<b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		See Appendix I.
<b>Environmental Impact:</b>		X		
<b>Health Impact:</b>		X		
<b>ICT Impact:</b>		X		
<b>Digital Services Impact:</b>		X		
<b>Council Strategy Priorities:</b>	X			Revenue capital financing enables the investment in the capital programme, which is aligned to the Council Strategy.
<b>Core Business:</b>		X		
<b>Data Impact:</b>		X		

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<b>Consultation and Engagement:</b>	Corporate Board Financial Planning and Savings Board
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### 4 Executive Summary

#### Funding Available 2026/27

- 4.1 On 17<sup>th</sup> December 2025, Central Government issued a three-year funding settlement. The longer-term financial impacts of the settlement on Core Spending Power (CSP), and local adjustments to the tax base are detailed within the MTFs. In respect of financial year 2026/27 and revenue budget setting, £177.9 million of funding is available to support the delivery of Council services to residents. The decrease in spending power for West Berkshire is (3.4%) compared to 2025/26, inclusive of the government assumption that the Council takes the maximum increase in Council Tax +2.99% and the Adult Social Care precept +2.0%, without triggering a referendum (+4.99% as an overall total for West Berkshire Council).
- 4.2 The Council Tax Resolution is included in Appendix A. The 2026/27 funding statement is itemised in Appendix B, detailing the funding assumptions underpinning the financing of the net revenue budget.
- 4.3 The funding statement for financial year 2026/27 is as follows:

Funding Statement	Commentary/ Assumptions	2025/26	2026/27
		£ms	£ms
<i>Government Assumed Council Tax (Core Spending Power)</i>			<i>139.87</i>
<i>Council Tax Increase</i>		<i>2.99%</i>	<i>2.99%</i>
<i>Adult Social Care Precept</i>		<i>2.00%</i>	<i>2.00%</i>
Council Tax	Maximum percentage increase applied to tax base	109.59	110.99
Adult Social Care Precept	Maximum percentage increase applied to tax base	22.05	25.29
Collection Fund Deficit on Council Tax	Latest modelling of forecast deficit	-0.99	-2.81
<b>Net Council Tax Funding Stream</b>		<b>130.65</b>	<b>133.48</b>
Retained Business Rates	Government prescribed under settlement	30.57	13.27
Collection Fund Deficit on Business Rates	Latest modelling of forecast deficit	-4.60	-0.48
<b>Net Retained Business Rates</b>		<b>25.97</b>	<b>12.79</b>
Revenue Support Grant	Government prescribed under settlement	16.24	27.04
Homelessness & Domestic Abuse Grant Funding Streams	Government prescribed under settlement	0.32	1.43
Families First Grant Funding Stream	Government prescribed under settlement	0.33	1.42
Homelessness & Domestic Abuse Grant Funding Streams (Ringfenced Expenditure)	Government prescribed under settlement		-1.43
Families First Grant Funding Stream (Ringfenced Expenditure)	Government prescribed under settlement		-1.42
Extended Producer Responsibility Grant	Government prescribed	4.66	4.60
<b>Net Un Ringfenced Revenue Support Grant</b>		<b>21.55</b>	<b>31.64</b>
<b>Total Funds Available</b>	<b>Total government funds, retained business rates and council tax revenues</b>	<b>178.17</b>	<b>177.90</b>

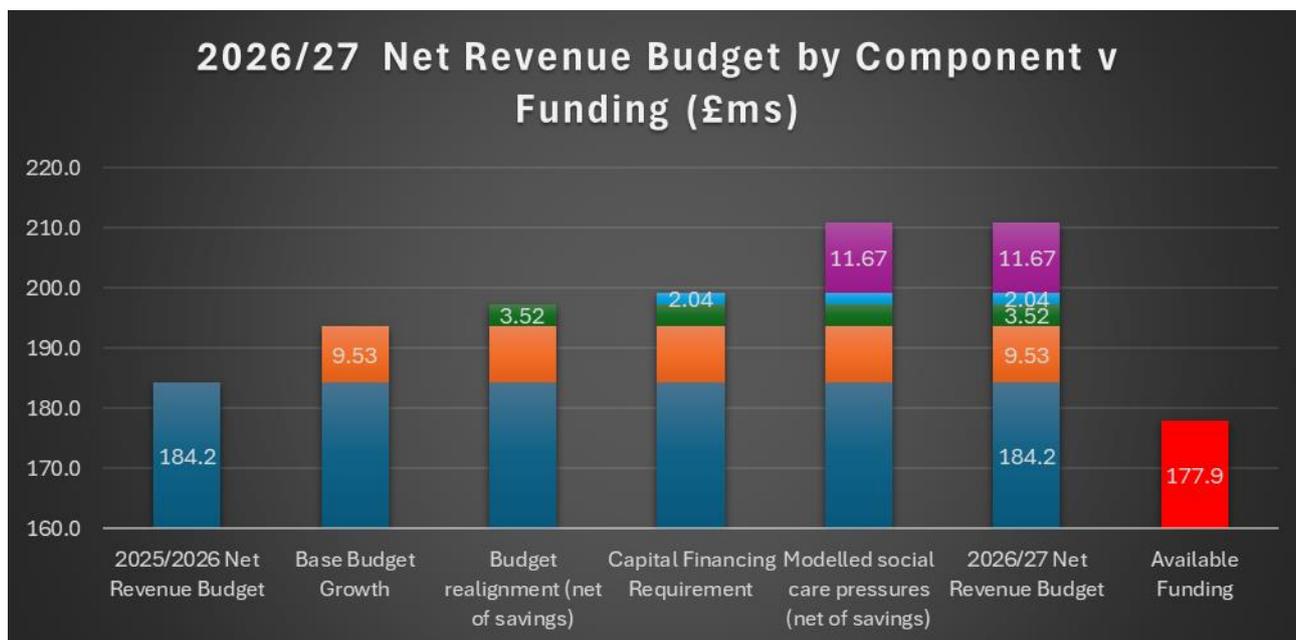
#### Net Revenue Expenditure Budget Requirement 2026/27

- 4.4 The net revenue budget requirement for financial year 2026/27 is detailed below, by directorate, in tabular form. The table below also outlines gross revenue and gross income, for Budget 2025/26, Q3 2025/26 and Budget 2026/27:

## Financial Year 2026/27: Revenue Budget

	Expenditure Budget 2025/26	Income Budget 2025/26	Net Budget 2025/26	Q3 Expenditure Forecast 2025/26	Q3 Income Forecast 2025/26	Q3 Net Forecast 2025/26	Expenditure Budget 2026/27	Income Budget 2026/27	Net Budget 2026/27	Variance - Net Q3 vs Net Budget 2026/27	Variance - Net Budget 2025/26 vs Net Budget 2026/27		
ED People - ASC & Public Health	£0.3 m	£0.0 m	£0.3 m	£0.3 m	£0.0 m	£0.3 m	£0.2 m	£0.0 m	£0.2 m	-7.1%	£0.0 m	-16.0%	£0.0 m
Adult Social Care	£101.0 m	£-26.9 m	£74.2 m	£105.2 m	£-26.9 m	£78.3 m	£111.3 m	£-27.3 m	£84.1 m	5.6%	£4.1 m	13.3%	£9.9 m
Public Health & Wellbeing	£7.5 m	£-7.6 m	£-0.1 m	£7.1 m	£-7.2 m	£-0.1 m	£7.4 m	£-7.5 m	£-0.1 m	0.0%	£0.0 m	0.0%	£0.0 m
<b>People - ASC &amp; Public Health</b>	<b>£108.8 m</b>	<b>£-34.4 m</b>	<b>£74.4 m</b>	<b>£112.6 m</b>	<b>£-34.1 m</b>	<b>£78.5 m</b>	<b>£119.0 m</b>	<b>£-34.8 m</b>	<b>£84.2 m</b>	<b>5.5%</b>	<b>£4.1 m</b>	<b>13.2%</b>	<b>£9.8 m</b>
ED People - Children's Services	£0.2 m	£0.0 m	£0.2 m	£0.2 m	£0.0 m	£0.2 m	£0.2 m	£0.0 m	£0.2 m	0.9%	£0.0 m	5.7%	£0.0 m
Children's Social Care	£35.7 m	£-3.0 m	£32.8 m	£39.9 m	£-3.4 m	£36.4 m	£43.6 m	£-3.0 m	£40.6 m	11.1%	£3.7 m	23.9%	£7.8 m
Education & SEND	£12.1 m	£-3.3 m	£8.9 m	£13.1 m	£-3.7 m	£9.3 m	£12.4 m	£-2.9 m	£9.5 m	5.4%	£0.5 m	7.7%	£0.7 m
Education (DSG Funded)	£157.1 m	£-157.6 m	£-0.4 m	£156.1 m	£-156.5 m	£-0.4 m	£148.2 m	£-148.6 m	£-0.4 m	0.0%	£0.0 m	0.0%	£0.0 m
<b>People - Children's Services</b>	<b>£205.3 m</b>	<b>£-163.8 m</b>	<b>£41.4 m</b>	<b>£209.3 m</b>	<b>£-163.7 m</b>	<b>£45.6 m</b>	<b>£204.4 m</b>	<b>£-154.4 m</b>	<b>£50.0 m</b>	<b>10.0%</b>	<b>£4.1 m</b>	<b>20.6%</b>	<b>£8.5 m</b>
Executive Director – Place	£0.3 m	£0.0 m	£0.3 m	£0.2 m	£0.0 m	£0.2 m	£0.3 m	£0.0 m	£0.3 m	-14.9%	£0.0 m	4.8%	£0.0 m
Community Services	£10.3 m	£-4.8 m	£5.5 m	£10.4 m	£-5.1 m	£5.4 m	£11.1 m	£-5.4 m	£5.7 m	-2.7%	£-0.1 m	4.5%	£0.2 m
Environment	£40.1 m	£-13.1 m	£27.0 m	£42.0 m	£-14.7 m	£27.2 m	£41.9 m	£-14.0 m	£27.9 m	1.0%	£0.3 m	3.5%	£0.9 m
Development & Housing	£8.1 m	£-4.5 m	£3.6 m	£11.3 m	£-7.6 m	£3.7 m	£10.4 m	£-5.6 m	£4.9 m	1.6%	£0.1 m	34.9%	£1.3 m
<b>Place</b>	<b>£58.9 m</b>	<b>£-22.5 m</b>	<b>£36.3 m</b>	<b>£63.9 m</b>	<b>£-27.4 m</b>	<b>£36.5 m</b>	<b>£63.8 m</b>	<b>£-25.0 m</b>	<b>£38.8 m</b>	<b>0.4%</b>	<b>£0.1 m</b>	<b>6.8%</b>	<b>£2.5 m</b>
Transformation, Customer & ICT	£4.2 m	£-0.6 m	£3.6 m	£5.3 m	£-0.7 m	£4.6 m	£6.4 m	£-0.5 m	£5.9 m	26.9%	£1.0 m	62.5%	£2.3 m
Executive Director - Resources	£0.8 m	£0.0 m	£0.8 m	£0.9 m	£0.0 m	£0.9 m	£1.1 m	£0.0 m	£1.1 m	4.4%	£0.0 m	30.1%	£0.3 m
Finance, Property & Procurement	£49.2 m	£-45.1 m	£4.0 m	£55.1 m	£-50.2 m	£4.8 m	£50.8 m	£-45.2 m	£5.6 m	19.6%	£0.8 m	38.0%	£1.5 m
Strategy & Governance	£7.0 m	£-1.7 m	£5.4 m	£7.1 m	£-1.6 m	£5.5 m	£7.6 m	£-1.8 m	£5.9 m	3.3%	£0.2 m	9.6%	£0.5 m
<b>Resources</b>	<b>£61.2 m</b>	<b>£-47.4 m</b>	<b>£13.9 m</b>	<b>£68.3 m</b>	<b>£-52.5 m</b>	<b>£15.8 m</b>	<b>£65.9 m</b>	<b>£-47.5 m</b>	<b>£18.4 m</b>	<b>14.3%</b>	<b>£2.0 m</b>	<b>33.0%</b>	<b>£4.6 m</b>
Chief Executive	£0.6 m	£0.0 m	£0.6 m	£0.7 m	£-0.2 m	£0.6 m	£0.7 m	£0.0 m	£0.7 m	-9.9%	£-0.1 m	4.9%	£0.0 m
Capital Financing and Mgmt	£17.3 m	£-0.5 m	£16.8 m	£15.0 m	£0.0 m	£15.0 m	£19.4 m	£-0.5 m	£18.9 m	-10.6%	£-1.8 m	12.1%	£2.0 m
<b>WBC Total</b>	<b>£452.1 m</b>	<b>£-268.6 m</b>	<b>£183.4 m</b>	<b>£469.9 m</b>	<b>£-277.9 m</b>	<b>£192.0 m</b>	<b>£473.1 m</b>	<b>£-262.1 m</b>	<b>£210.9 m</b>	<b>4.6%</b>	<b>£8.5 m</b>	<b>15.0%</b>	<b>£27.5 m</b>

4.5 The net revenue budget of £210.9 million can be split between expenditure as follows:



4.6 The above graphic details the growth elements of the net 2026/27 revenue budget building from a base budget in 2025/26, compared to available funding, i.e. £210.9 million net expenditure requirement versus a £177.9 million funding envelope, generating a £33.02 million gap which is proposed to be funded through £3.02 million of reserves and a £30 million EFS request.

4.7 2026/27 revenue expenditure growth is broken down as follows:

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(a) Base budget growth: £9.53 million (£8.23 million in 2025/26)

Base Budget Growth	£millions	Underlying Assumptions
Establishment costs	4.72	Assumed pay inflation 3.5%, plus incremental rises, national insurance, pension contributions
Secondary Pension Contributions	1.28	Deficit contributions determined by the Royal Berkshire Pension Fund
Supplies and services inflation	3.52	Specified contractual inflationary sums.
<b>Total Base Budget Growth</b>	<b>9.53</b>	

(Note: Establishment growth for 2026/27 includes growth for the 2025/26 pay award which was finally settled at 3.2% compared to 2.5% budget assumption. The 2026/27 assumption has been increased to 3.5% as inflation in September 2025 was 3.8%).

(b) Budget Realignment: £3.52million (Appendices E & F)

Appendix E details a number of realignments processes as part of a review of the revenue budget designed to ensure compliance with grant conditions and accounting regulations. Appendix E also details where there has been investment into the 2026/27 budget (+£0.42 million relating to Children's social care). Appendix F details non-social care commissioning savings, focusing on increasing fees and charges (£0.8 million), and removal of posts from the establishment (£0.2 million).

(c) Capital Financing: +£2.04 million (Appendix G)

Financing Requirement	2026/27
Capital financing of historic and planned capital programme £ms	£14.17
Capital financing of exceptional financial support £ms	£2.71
Additional borrowing required from HNB deficit £ms	£1.26
<b>Total revenue budget requirement</b>	<b>£18.15</b>
<b>Revenue pressure (budget investment required)</b>	<b>£2.04</b>

Capital financing, historically driven by funding the capital programme (past and planned), if now incurring financing costs relating to funding the HNB), and Minimum Revenue Provision (MRP) costs associated with EFS.

(d) Net Modelled Social Care Pressures: +£11.67million (Appendix D).

Social Care	£millions
Modelled Adult Social Care Pressures	9.22
Modelled Adult Social Care Savings	-2.37
Modelled Children's Social Care Pressures	5.78
Modelled Children's Social Care Savings	-0.95
<b>Net Social care Pressures</b>	<b>11.67</b>

Social care pressures and savings are broken down by category of care, demographic and inflation pressure in Appendix D.

4.8 A comparator of net revenue growth for 2026/27 compared to the 2025/26 revenue budget is included in the funding statement in Appendix B. Included within the net revenue budget position is investment and savings proposals in relation to social care commissioning detailed in Appendix D, non-social care commissioning investments outlined in Appendix E, and savings proposals presented in Appendix F. The

consultation responses relating to public facing savings proposals are included in Appendix I.

### **Funding Gap and Exceptional Financial Support**

- 4.9 The 2026/27 net revenue budget of £210.9 million is set against available funding of £177.9 million, generating a funding gap of £33.02 million. The funding gap of £33.02 million, proposed to be funded through the utilisation of reserves of £3.02 million and an EFS request (submitted on 12<sup>th</sup> December 2025 to Central Government) of £30 million.
- 4.10 EFS has long-term financing implications for the Council, as the associated MRP allocation is chargeable to the Council's revenue account. The EFS over the life of the MTFs period compounds the additional support ask. The Council has limited reserves, with a General Fund of £10.6million as of 1st April 2025. There is already a planned usage of this reserve as part of the 2025/26 revenue budget setting (£2.27 m Collection Fund deficit), and in-year pressures generated by significant overspends against the Adults and Children's Social Care commissioning budgets. The Council's reserve statement is included in the MTFs, Appendix E. The Section 151 Officer's view of the robustness of estimates is included in Appendix J of this report.

## **5 Care Leavers Council Tax Discount**

- 5.1 Care Leavers often face significant financial and emotional challenges as they transition into independent living. National guidance and best practice recommend that local authorities consider measures to support Care Leavers, including financial relief through Council Tax exemptions or discounts.
- 5.2 It is therefore proposed that West Berkshire Council introduces a policy to grant a 100% Council Tax Discount to all Care Leavers residing within the district, effective until their 25th birthday. The discount would apply regardless of tenancy type or whether the Care Leaver lives alone or with others.

## **6 Other Options Considered**

The budget proposal contains a blend of savings options, Council Tax changes and request for EFS. The Council could enact a Council Tax referendum to introduce additional funding into the budget. This strategy has been rejected however due to the increased burden on local taxpayers that could have a negative local economic impact, the associated costs of the referendum and the likely adverse impact on the electoral vote.

## **7 Appendices**

- 7.1 Appendix A – Formal Council Tax Resolution 2026/27.
- 7.2 Appendix A i to iv – Formal Council Tax Resolution 2026/27 supporting appendices.
- 7.3 Appendix B - General Fund Revenue Budget 2026/27: Funding Statement.
- 7.4 Appendix C - General Fund Revenue Budget 2026/27: Proposed Fees & Charges.

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- 7.5 Appendix D - General Fund Revenue Budget 2026/27: Social Care Commissioning Budgets.
  - 7.6 Appendix E - General Fund Revenue Budget 2026/27: Non-Social Care Commissioning Investments.
  - 7.7 Appendix F - General Fund Revenue Budget 2026/27: Non- Social Care Commissioning Savings.
  - 7.8 Appendix G - General Fund Revenue Budget 2026/27: Revenue Capital Financing Requirement.
  - 7.9 Appendix H - Financial Year 2026/27: Dedicated Schools Grant (DSG).
  - 7.10 Appendix I - General Fund Revenue Budget 2026/27: Budget Consultation Responses.
  - 7.11 Appendix J - Section 25 Statement of the Section 151 Officer.
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**Subject to Call-In:**

Yes:  No: X

- The item is due to be referred to Council for final approval X
- Delays in implementation could have serious financial implications for the Council
- Delays in implementation could compromise the Council's position:
- Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months
- Item is Urgent Key Decision
- Report is to note only

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## Appendix A

### General Fund Revenue Budget 2026/27: Formal Council Tax Resolution

That it be noted that the following amounts for the year 2026/27, in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (by the Localism Act 2011), are as follows: -

- (a) 67,655.39 being the amount calculated by the Council, (Item T) in accordance with Regulation 31B of the Local Authorities (Calculation of Council Tax base) Regulations 1992 (as amended by the Localism Act 2011), as its Council Tax base for the year (the number of properties paying Council Tax)
- (b) Part of the Council's area being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which a Parish precept relates

Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £136,281,660.

That the following amounts be now calculated by the Council for the year 2026/27 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992, amended by the Localism Act: -

- (a) £479,621,222 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2), (a) to (f) of the Act taking account of all precepts issued to it by Parish councils
- (b) £336,787,890 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3), (a) to (d) of the Act
- (c) £142,833,333 being the amount by which the aggregate at (a) above, exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year (Item R specified in the Act)
- (d) £2,111.19 being the amount at (c) above (Item R specified in the Act), all divided by (a) above (Item T in the Act), calculated by the Council, in accordance with Section 31B of the Act, as the 'basic' amount of its Council Tax for the year (including Parish precepts)
- (e) £6,551,672 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act (Appendix A i)

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- (f) £1,976.00 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at (a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate

That it be noted that for the year 2026/27, the Police and Crime Commissioner for Thames Valley and the Royal Berkshire Fire and Rescue Service have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in Appendix A i to iv.

That the Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the aggregate amounts disclosed in Appendix A i to iv as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.

In accordance with Section 52ZB of the Local Government Finance Act 1992, the Council determines its relevant basic amount of Council Tax for the financial year 2026/27 is not excessive.

## Appendix A i to iv

# General Fund Revenue Budget 2026/27: Formal Council Tax Resolution – Supporting Appendices

## Appendix A i Budget Resolution 2026/27

DIRECTORATE	GROSS EXP	GROSS INC	NET EXP
	£	£	£
PEOPLE	323,364,330	189,188,130	134,176,200
PLACE	63,780,460	24,973,410	38,807,050
RESOURCES/CHIEF EXECUTIVE	66,559,560	47,469,170	19,090,390
CAPITAL FINANCING	19,365,200	510,000	18,855,200
<b>TOTALS FOR WEST BERKSHIRE COUNCIL (SUB TOTAL A)</b>	<b>473,069,550</b>	<b>262,140,710</b>	<b>210,928,840</b>
<b>FUNDED BY:</b>			
TOTAL COUNCIL TAX FUNDING REQUIRED FOR WEST BERKSHIRE COUNCIL			136,281,660
Other non ring-fenced grants, Collection Fund and reserves total (detailed in the main report)			41,623,177
<b>TOTAL FUNDING</b>			<b>177,904,837</b>
PARISHES			6,551,672
<b>TOTALS FOR PARISHES (SUB TOTAL B)</b>	<b>0</b>	<b>0</b>	<b>6,551,672</b>

## Financial Year 2026/27: Revenue Budget

### Appendix A ii Valuation Bands 2026/27

#### West Berkshire Council

A	B	C	D	E	F	G	H
£1,121.00	£1,307.84	£1,494.67	£1,681.51	£2,055.18	£2,428.84	£2,802.51	£3,363.01

#### Adult Social Care

A	B	C	D	E	F	G	H
£196.33	£229.05	£261.77	£294.49	£359.94	£425.38	£490.82	£588.99

#### Police and Crime Commissioner for Thames Valley

A	B	C	D	E	F	G	H
£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56

#### Royal Berkshire Fire and Rescue Service

A	B	C	D	E	F	G	H
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

\*The valuation bands for the Royal Berkshire Fire and Rescue Service are outstanding at the time of production of this summary

#### Aggregate Of Council Tax Requirements

A	B	C	D	E	F	G	H
£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56

Financial Year 2026/27: Revenue Budget

Appendix A iii Council Tax Schedule 2026/27

Council Tax schedule 2026-27	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>West Berkshire Council Precepts</b>								
West Berkshire Council	£1,121.00	£1,307.84	£1,494.67	£1,681.51	£2,055.18	£2,428.84	£2,802.51	£3,363.01
West Berkshire Council Adult Social Care	£196.33	£229.05	£261.77	£294.49	£359.94	£425.38	£490.82	£588.99
<b>Total West Berkshire Council Precepts</b>	<b>£1,317.33</b>	<b>£1,536.89</b>	<b>£1,756.45</b>	<b>£1,976.00</b>	<b>£2,415.11</b>	<b>£2,854.22</b>	<b>£3,293.34</b>	<b>£3,952.00</b>
<b>Other major preceptors</b>								
Police and Crime Commissioner for Thames Valley	£198.85	£232.00	£265.14	£298.28	£364.56	£430.85	£497.13	£596.56
Royal Berkshire Fire And Rescue Service	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total for other major preceptors</b>	<b>£198.85</b>	<b>£232.00</b>	<b>£265.14</b>	<b>£298.28</b>	<b>£364.56</b>	<b>£430.85</b>	<b>£497.13</b>	<b>£596.56</b>

\*The valuation bands for the Royal Berkshire Fire and Rescue Service are outstanding at the time of production of this summary

Parish/town only (a)									
Parish/Town, and District and Special Expenses (b)									
Total with all precepts (c)									
Aldermaston	(a)	£19.19	£22.39	£25.59	£28.79	£35.19	£41.59	£47.98	£57.58
	(b)	£1,336.52	£1,559.28	£1,782.04	£2,004.79	£2,450.30	£2,895.81	£3,341.32	£4,009.58
	(c)	£1,535.38	£1,791.28	£2,047.17	£2,303.07	£2,814.87	£3,326.66	£3,838.45	£4,606.14
Aldworth	(a)	£66.37	£77.43	£88.49	£99.55	£121.67	£143.79	£165.92	£199.10
	(b)	£1,383.70	£1,614.32	£1,844.94	£2,075.55	£2,536.78	£2,998.01	£3,459.26	£4,151.10
	(c)	£1,582.56	£1,846.32	£2,110.07	£2,373.83	£2,901.35	£3,428.86	£3,956.39	£4,747.66
Ashampstead	(a)	£40.35	£47.07	£53.80	£60.52	£73.97	£87.42	£100.87	£121.04
	(b)	£1,357.68	£1,583.96	£1,810.25	£2,036.52	£2,489.08	£2,941.64	£3,394.21	£4,073.04
	(c)	£1,556.54	£1,815.96	£2,075.38	£2,334.80	£2,853.65	£3,372.49	£3,891.34	£4,669.60
Basildon	(a)	£16.20	£18.90	£21.60	£24.30	£29.70	£35.10	£40.50	£48.60
	(b)	£1,333.53	£1,555.79	£1,778.05	£2,000.30	£2,444.81	£2,889.32	£3,333.84	£4,000.60
	(c)	£1,532.39	£1,787.79	£2,043.18	£2,298.58	£2,809.38	£3,320.17	£3,830.97	£4,597.16
Beech Hill	(a)	£58.65	£68.42	£78.20	£87.97	£107.52	£127.07	£146.62	£175.94
	(b)	£1,375.98	£1,605.31	£1,834.65	£2,063.97	£2,522.63	£2,981.29	£3,439.96	£4,127.94
	(c)	£1,574.84	£1,837.31	£2,099.78	£2,362.25	£2,887.20	£3,412.14	£3,937.09	£4,724.50
Beedon	(a)	£36.37	£42.43	£48.49	£54.55	£66.67	£78.79	£90.92	£109.10
	(b)	£1,353.70	£1,579.32	£1,804.94	£2,030.55	£2,481.78	£2,933.01	£3,384.26	£4,061.10
	(c)	£1,552.56	£1,811.32	£2,070.07	£2,328.83	£2,846.35	£3,363.86	£3,881.39	£4,657.66
Beenham	(a)	£27.51	£32.09	£36.68	£41.26	£50.43	£59.60	£68.77	£82.52
	(b)	£1,344.84	£1,568.98	£1,793.13	£2,017.26	£2,465.54	£2,913.82	£3,362.11	£4,034.52
	(c)	£1,543.70	£1,800.98	£2,058.26	£2,315.54	£2,830.11	£3,344.67	£3,859.24	£4,631.08
Boxford	(a)	£29.00	£33.83	£38.67	£43.50	£53.17	£62.83	£72.50	£87.00
	(b)	£1,346.33	£1,570.72	£1,795.12	£2,019.50	£2,468.28	£2,917.05	£3,365.84	£4,039.00
	(c)	£1,545.19	£1,802.72	£2,060.25	£2,317.78	£2,832.85	£3,347.90	£3,862.97	£4,635.56
Bradfield	(a)	£20.62	£24.06	£27.49	£30.93	£37.80	£44.68	£51.55	£61.86
	(b)	£1,337.95	£1,560.95	£1,783.94	£2,006.93	£2,452.91	£2,898.90	£3,344.89	£4,013.86
	(c)	£1,536.81	£1,792.95	£2,049.07	£2,305.21	£2,817.48	£3,329.75	£3,842.02	£4,610.42
Brightwalton	(a)	£61.77	£72.07	£82.36	£92.66	£113.25	£133.84	£154.43	£185.32
	(b)	£1,379.10	£1,608.96	£1,838.81	£2,068.66	£2,528.36	£2,988.06	£3,447.77	£4,137.32
	(c)	£1,577.96	£1,840.96	£2,103.94	£2,366.94	£2,892.93	£3,418.91	£3,944.90	£4,733.88
Brimpton	(a)	£22.68	£26.46	£30.24	£34.02	£41.58	£49.14	£56.70	£68.04
	(b)	£1,340.01	£1,563.35	£1,786.69	£2,010.02	£2,456.69	£2,903.36	£3,350.04	£4,020.04
	(c)	£1,538.87	£1,795.35	£2,051.82	£2,308.30	£2,821.26	£3,334.21	£3,847.17	£4,616.60
Bucklebury	(a)	£28.17	£32.87	£37.56	£42.26	£51.65	£61.04	£70.43	£84.52
	(b)	£1,345.50	£1,569.76	£1,794.01	£2,018.26	£2,466.76	£2,915.26	£3,363.77	£4,036.52
	(c)	£1,544.36	£1,801.76	£2,059.14	£2,316.54	£2,831.33	£3,346.11	£3,860.90	£4,633.08
Burghfield	(a)	£79.32	£92.54	£105.76	£118.98	£145.42	£171.86	£198.30	£237.96
	(b)	£1,396.65	£1,629.43	£1,862.21	£2,094.98	£2,560.53	£3,026.08	£3,491.64	£4,189.96
	(c)	£1,595.51	£1,861.43	£2,127.34	£2,393.26	£2,925.10	£3,456.93	£3,988.77	£4,786.52

## Financial Year 2026/27: Revenue Budget

Catmore	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Chaddleworth	(a)	£58.81	£68.62	£78.42	£88.22	£107.82	£127.43	£147.03	£176.44
	(b)	£1,376.14	£1,605.51	£1,834.87	£2,064.22	£2,522.93	£2,981.65	£3,440.37	£4,128.44
	(c)	£1,575.00	£1,837.51	£2,100.00	£2,362.50	£2,887.50	£3,412.50	£3,937.50	£4,725.00
Chieveley	(a)	£25.59	£29.86	£34.12	£38.39	£46.92	£55.45	£63.98	£76.78
	(b)	£1,342.92	£1,566.75	£1,790.57	£2,014.39	£2,462.03	£2,909.67	£3,357.32	£4,028.78
	(c)	£1,541.78	£1,798.75	£2,055.70	£2,312.67	£2,826.60	£3,340.52	£3,854.45	£4,625.34
Cold Ash	(a)	£31.69	£36.97	£42.25	£47.53	£58.09	£68.65	£79.22	£95.06
	(b)	£1,349.02	£1,573.86	£1,798.70	£2,023.53	£2,473.20	£2,922.87	£3,372.56	£4,047.06
	(c)	£1,547.88	£1,805.86	£2,063.83	£2,321.81	£2,837.77	£3,353.72	£3,869.69	£4,643.62
Combe	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Compton	(a)	£89.49	£104.40	£119.32	£134.23	£164.06	£193.89	£223.72	£268.46
	(b)	£1,406.82	£1,641.29	£1,875.77	£2,110.23	£2,579.17	£3,048.11	£3,517.06	£4,220.46
	(c)	£1,605.68	£1,873.29	£2,140.90	£2,408.51	£2,943.74	£3,478.96	£4,014.19	£4,817.02
East Garston	(a)	£25.44	£29.68	£33.92	£38.16	£46.64	£55.12	£63.60	£76.32
	(b)	£1,342.77	£1,566.57	£1,790.37	£2,014.16	£2,461.75	£2,909.34	£3,356.94	£4,028.32
	(c)	£1,541.63	£1,798.57	£2,055.50	£2,312.44	£2,826.32	£3,340.19	£3,854.07	£4,624.88
East Ilsley	(a)	£58.99	£68.82	£78.65	£88.48	£108.14	£127.80	£147.47	£176.96
	(b)	£1,376.32	£1,605.71	£1,835.10	£2,064.48	£2,523.25	£2,982.02	£3,440.81	£4,128.96
	(c)	£1,575.18	£1,837.71	£2,100.23	£2,362.76	£2,887.82	£3,412.87	£3,937.94	£4,725.24
Enborne	(a)	£30.41	£35.48	£40.55	£45.62	£55.76	£65.90	£76.03	£91.22
	(b)	£1,347.74	£1,572.37	£1,797.00	£2,021.62	£2,470.87	£2,920.12	£3,369.37	£4,043.24
	(c)	£1,546.60	£1,804.37	£2,062.13	£2,319.90	£2,835.44	£3,350.97	£3,866.50	£4,639.80
Englefield	(a)	£28.69	£33.48	£38.26	£43.04	£52.60	£62.17	£71.73	£86.08
	(b)	£1,346.02	£1,570.37	£1,794.71	£2,019.04	£2,467.71	£2,916.39	£3,365.07	£4,038.08
	(c)	£1,544.88	£1,802.37	£2,059.84	£2,317.32	£2,832.28	£3,347.24	£3,862.20	£4,634.64
Farnborough	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Fawley	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Frilsham	(a)	£41.19	£48.06	£54.92	£61.79	£75.52	£89.25	£102.98	£123.58
	(b)	£1,358.52	£1,584.95	£1,811.37	£2,037.79	£2,490.63	£2,943.47	£3,396.32	£4,075.58
	(c)	£1,557.38	£1,816.95	£2,076.50	£2,336.07	£2,855.20	£3,374.32	£3,893.45	£4,672.14
Great Shefford	(a)	£56.89	£66.38	£75.86	£85.34	£104.30	£123.27	£142.23	£170.68
	(b)	£1,374.22	£1,603.27	£1,832.31	£2,061.34	£2,519.41	£2,977.49	£3,435.57	£4,122.68
	(c)	£1,573.08	£1,835.27	£2,097.44	£2,359.62	£2,883.98	£3,408.34	£3,932.70	£4,719.24
Greenham	(a)	£25.67	£29.94	£34.22	£38.50	£47.06	£55.61	£64.17	£77.00
	(b)	£1,343.00	£1,566.83	£1,790.67	£2,014.50	£2,462.17	£2,909.83	£3,357.51	£4,029.00
	(c)	£1,541.86	£1,798.83	£2,055.80	£2,312.78	£2,826.74	£3,340.68	£3,854.64	£4,625.56
Hampstead Norreys	(a)	£52.20	£60.90	£69.60	£78.30	£95.70	£113.10	£130.50	£156.60
	(b)	£1,369.53	£1,597.79	£1,826.05	£2,054.30	£2,510.81	£2,967.32	£3,423.84	£4,108.60
	(c)	£1,568.39	£1,829.79	£2,091.18	£2,352.58	£2,875.38	£3,398.17	£3,920.97	£4,705.16
Hamstead Marshall	(a)	£24.57	£28.67	£32.76	£36.86	£45.05	£53.24	£61.43	£73.72
	(b)	£1,341.90	£1,565.56	£1,789.21	£2,012.86	£2,460.16	£2,907.46	£3,354.77	£4,025.72
	(c)	£1,540.76	£1,797.56	£2,054.34	£2,311.14	£2,824.73	£3,338.31	£3,851.90	£4,622.28
Hermitage	(a)	£49.29	£57.50	£65.72	£73.93	£90.36	£106.79	£123.22	£147.86
	(b)	£1,366.62	£1,594.39	£1,822.17	£2,049.93	£2,505.47	£2,961.01	£3,416.56	£4,099.86
	(c)	£1,565.48	£1,826.39	£2,087.30	£2,348.21	£2,870.04	£3,391.86	£3,913.69	£4,696.42
Holybrook	(a)	£36.51	£42.59	£48.68	£54.76	£66.93	£79.10	£91.27	£109.52
	(b)	£1,353.84	£1,579.48	£1,805.13	£2,030.76	£2,482.04	£2,933.32	£3,384.61	£4,061.52
	(c)	£1,552.70	£1,811.48	£2,070.26	£2,329.04	£2,846.61	£3,364.17	£3,881.74	£4,658.08
Hungerford	(a)	£104.67	£122.11	£139.56	£157.00	£191.89	£226.78	£261.67	£314.00
	(b)	£1,422.00	£1,659.00	£1,896.01	£2,133.00	£2,607.00	£3,081.00	£3,555.01	£4,266.00
	(c)	£1,620.86	£1,891.00	£2,161.14	£2,431.28	£2,971.57	£3,511.85	£4,052.14	£4,862.56
Inkpen	(a)	£22.65	£26.42	£30.20	£33.97	£41.52	£49.07	£56.62	£67.94
	(b)	£1,339.98	£1,563.31	£1,786.65	£2,009.97	£2,456.63	£2,903.29	£3,349.96	£4,019.94
	(c)	£1,538.84	£1,795.31	£2,051.78	£2,308.25	£2,821.20	£3,334.14	£3,847.09	£4,616.50
Kintbury	(a)	£40.56	£47.32	£54.08	£60.84	£74.36	£87.88	£101.40	£121.68
	(b)	£1,357.89	£1,584.21	£1,810.53	£2,036.84	£2,489.47	£2,942.10	£3,394.74	£4,073.68
	(c)	£1,556.75	£1,816.21	£2,075.66	£2,335.12	£2,854.04	£3,372.95	£3,891.87	£4,670.24

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Lambourn	(a)	£69.75	£81.37	£93.00	£104.62	£127.87	£151.12	£174.37	£209.24
	(b)	£1,387.08	£1,618.26	£1,849.45	£2,080.62	£2,542.98	£3,005.34	£3,467.71	£4,161.24
	(c)	£1,585.94	£1,850.26	£2,114.58	£2,378.90	£2,907.55	£3,436.19	£3,964.84	£4,757.80
Leckhampstead	(a)	£37.97	£44.30	£50.63	£56.96	£69.62	£82.28	£94.93	£113.92
	(b)	£1,355.30	£1,581.19	£1,807.08	£2,032.96	£2,484.73	£2,936.50	£3,388.27	£4,065.92
	(c)	£1,554.16	£1,813.19	£2,072.21	£2,331.24	£2,849.30	£3,367.35	£3,885.40	£4,662.48
Midgham	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Newbury	(a)	£96.97	£113.13	£129.29	£145.45	£177.77	£210.09	£242.42	£290.90
	(b)	£1,414.30	£1,650.02	£1,885.74	£2,121.45	£2,592.88	£3,064.31	£3,535.76	£4,242.90
	(c)	£1,613.16	£1,882.02	£2,150.87	£2,419.73	£2,957.45	£3,495.16	£4,032.89	£4,839.46
Padworth	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Pangbourne	(a)	£102.99	£120.16	£137.32	£154.49	£188.82	£223.15	£257.48	£308.98
	(b)	£1,420.32	£1,657.05	£1,893.77	£2,130.49	£2,603.93	£3,077.37	£3,550.82	£4,260.98
	(c)	£1,619.18	£1,889.05	£2,158.90	£2,428.77	£2,968.50	£3,508.22	£4,047.95	£4,857.54
Peasmore	(a)	£52.85	£61.65	£70.46	£79.27	£96.89	£114.50	£132.12	£158.54
	(b)	£1,370.18	£1,598.54	£1,826.91	£2,055.27	£2,512.00	£2,968.72	£3,425.46	£4,110.54
	(c)	£1,569.04	£1,830.54	£2,092.04	£2,353.55	£2,876.57	£3,399.57	£3,922.59	£4,707.10
Purley on Thames	(a)	£65.57	£76.50	£87.43	£98.36	£120.22	£142.08	£163.93	£196.72
	(b)	£1,382.90	£1,613.39	£1,843.88	£2,074.36	£2,535.33	£2,996.30	£3,457.27	£4,148.72
	(c)	£1,581.76	£1,845.39	£2,109.01	£2,372.64	£2,899.90	£3,427.15	£3,954.40	£4,745.28
Shaw-Cum-Donnington	(a)	£39.36	£45.92	£52.48	£59.04	£72.16	£85.28	£98.40	£118.08
	(b)	£1,356.69	£1,582.81	£1,808.93	£2,035.04	£2,487.27	£2,939.50	£3,391.74	£4,070.08
	(c)	£1,555.55	£1,814.81	£2,074.06	£2,333.32	£2,851.84	£3,370.35	£3,888.87	£4,666.64
Speen	(a)	£38.06	£44.40	£50.75	£57.09	£69.78	£82.46	£95.15	£114.18
	(b)	£1,355.39	£1,581.29	£1,807.20	£2,033.09	£2,484.89	£2,936.68	£3,388.49	£4,066.18
	(c)	£1,554.25	£1,813.29	£2,072.33	£2,331.37	£2,849.46	£3,367.53	£3,885.62	£4,662.74
Stanford Dingley	(a)	£40.09	£46.77	£53.45	£60.13	£73.49	£86.85	£100.22	£120.26
	(b)	£1,357.42	£1,583.66	£1,809.90	£2,036.13	£2,488.60	£2,941.07	£3,393.56	£4,072.26
	(c)	£1,556.28	£1,815.66	£2,075.03	£2,334.41	£2,853.17	£3,371.92	£3,890.69	£4,668.82
Stratfield Mortimer	(a)	£63.71	£74.33	£84.95	£95.57	£116.81	£138.05	£159.28	£191.14
	(b)	£1,381.04	£1,611.22	£1,841.40	£2,071.57	£2,531.92	£2,992.27	£3,452.62	£3,554.15
	(c)	£1,579.90	£1,843.22	£2,106.53	£2,369.85	£2,896.49	£3,423.12	£3,949.75	£4,739.70
Streatley	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Sulhamstead	(a)	£22.89	£26.71	£30.52	£34.34	£41.97	£49.60	£57.23	£68.68
	(b)	£1,340.22	£1,563.60	£1,786.97	£2,010.34	£2,457.08	£2,903.82	£3,350.57	£4,020.68
	(c)	£1,539.08	£1,795.60	£2,052.10	£2,308.62	£2,821.65	£3,334.67	£3,847.70	£4,617.24
Thatcham	(a)	£90.61	£105.71	£120.81	£135.91	£166.11	£196.31	£226.52	£271.82
	(b)	£1,407.94	£1,642.60	£1,877.26	£2,111.91	£2,581.22	£3,050.53	£3,519.86	£4,223.82
	(c)	£1,606.80	£1,874.60	£2,142.39	£2,410.19	£2,945.79	£3,481.38	£4,016.99	£4,820.38
Theale	(a)	£105.25	£122.79	£140.33	£157.87	£192.95	£228.03	£263.12	£315.74
	(b)	£1,422.58	£1,659.68	£1,896.78	£2,133.87	£2,608.06	£3,082.25	£3,556.46	£4,267.74
	(c)	£1,621.44	£1,891.68	£2,161.91	£2,432.15	£2,972.63	£3,513.10	£4,053.59	£4,864.30
Tidmarsh with Sulham	(a)	£23.27	£27.14	£31.02	£34.90	£42.66	£50.41	£58.17	£69.80
	(b)	£1,340.60	£1,564.03	£1,787.47	£2,010.90	£2,457.77	£2,904.63	£3,351.51	£4,021.80
	(c)	£1,539.46	£1,796.03	£2,052.60	£2,309.18	£2,822.34	£3,335.48	£3,848.64	£4,618.56
Tilehurst	(a)	£44.31	£51.69	£59.08	£66.46	£81.23	£96.00	£110.77	£132.92
	(b)	£1,361.64	£1,588.58	£1,815.53	£2,042.46	£2,496.34	£2,950.22	£3,404.11	£4,084.92
	(c)	£1,560.50	£1,820.58	£2,080.66	£2,340.74	£2,860.91	£3,381.07	£3,901.24	£4,681.48
Ufton Nervet	(a)	£22.07	£25.75	£29.43	£33.11	£40.47	£47.83	£55.18	£66.22
	(b)	£1,339.40	£1,562.64	£1,785.88	£2,009.11	£2,455.58	£2,902.05	£3,348.52	£4,018.22
	(c)	£1,538.26	£1,794.64	£2,051.01	£2,307.39	£2,820.15	£3,332.90	£3,845.65	£4,614.78
Wasing	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Welford	(a)	£31.81	£37.12	£42.42	£47.72	£58.32	£68.93	£79.53	£95.44
	(b)	£1,349.14	£1,574.01	£1,798.87	£2,023.72	£2,473.43	£2,923.15	£3,372.87	£4,047.44
	(c)	£1,548.00	£1,806.01	£2,064.00	£2,322.00	£2,838.00	£3,354.00	£3,870.00	£4,644.00
West Ilsley	(a)	£49.49	£57.73	£65.98	£74.23	£90.73	£107.22	£123.72	£148.46
	(b)	£1,366.82	£1,594.62	£1,822.43	£2,050.23	£2,505.84	£2,961.44	£3,417.06	£4,100.46
	(c)	£1,565.68	£1,826.62	£2,087.56	£2,348.51	£2,870.41	£3,392.29	£3,914.19	£4,697.02
West Woodhay	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Winterbourne	(a)	£34.83	£40.63	£46.44	£52.24	£63.85	£75.46	£87.07	£104.48
	(b)	£1,352.16	£1,577.52	£1,802.89	£2,028.24	£2,478.96	£2,929.68	£3,380.41	£4,056.48
	(c)	£1,551.02	£1,809.52	£2,068.02	£2,326.52	£2,843.53	£3,360.53	£3,877.54	£4,653.04
Wokefield	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Woolhampton	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,317.33	£1,536.89	£1,756.45	£1,976.00	£2,415.11	£2,854.22	£3,293.34	£3,952.00
	(c)	£1,516.19	£1,768.89	£2,021.58	£2,274.28	£2,779.68	£3,285.07	£3,790.47	£4,548.56
Yattendon	(a)	£51.96	£60.62	£69.28	£77.94	£95.26	£112.58	£129.90	£155.88
	(b)	£1,369.29	£1,597.51	£1,825.73	£2,053.94	£2,510.37	£2,966.80	£3,423.24	£4,107.88
	(c)	£1,568.15	£1,829.51	£2,090.86	£2,352.22	£2,874.94	£3,397.65	£3,920.37	£4,704.44

\*Nil entries in line a above indicate that the Council is awaiting this data

Appendix A iv Town and Parish Council Precepts 2026/27

Town & Parish Council Precepts							
Parish	2025-26			2026-27			Council Tax increase/decrease (-)
	Taxbase 2025	Precept 2025	Band D 2025	Taxbase 2026	Precept 2026	Band D 2026	
Aldermaston	479.44	£ 13,500.00	£28.16	468.87	£ 13,500.00	£28.79	£0.63
Aldworth	135.61	£ 13,500.00	£99.55	135.02	£ 13,441.00	£99.55	£0.00
Ashampstead	188.94	£ 10,080.00	£53.35	185.58	£ 11,231.00	£60.52	£7.17
Basildon	972.70	£ 23,000.00	£23.65	946.54	£ 23,000.00	£24.30	£0.65
Beech Hill	153.14	£ 13,000.00	£84.89	153.46	£ 13,500.00	£87.97	£3.08
Beedon	197.86	£ 10,700.00	£54.08	197.99	£ 10,800.00	£54.55	£0.47
Beenham	520.63	£ 19,215.00	£36.91	516.73	£ 21,320.00	£41.26	£4.35
Boxford	249.10	£ 10,400.00	£41.75	248.26	£ 10,800.00	£43.50	£1.75
Bradfield	864.25	£ 23,500.00	£27.19	856.69	£ 26,500.00	£30.93	£3.74
Brightwalton	174.98	£ 13,200.00	£75.44	181.52	£ 16,820.00	£92.66	£17.22
Brimpton	315.73	£ 11,850.00	£37.53	308.62	£ 10,500.00	£34.02	£-3.51
Bucklebury	1,074.72	£ 40,000.00	£37.22	1,064.77	£ 45,000.00	£42.26	£5.04
Burghfield	2,650.10	£ 309,511.00	£116.79	2,601.37	£ 309,511.00	£118.98	£2.19

**Financial Year 2026/27: Revenue Budget**

Catmore	14.09	£ -	£0.00	13.72	£ -	£0.00	£0.00
Chaddleworth	199.64	£ 15,000.00	£75.14	204.04	£ 18,000.00	£88.22	£13.08
Chieveley	1,150.50	£ 42,500.00	£36.94	1,159.14	£ 44,500.00	£38.39	£1.45
Cold Ash	1,664.87	£ 73,928.00	£44.40	1,658.01	£ 78,809.12	£47.53	£3.13
Combe	23.51	£ -	£0.00	36.64	£ -	£0.00	£0.00
Compton	699.16	£ 84,403.00	£120.72	666.37	£ 89,444.00	£134.23	£13.51
East Garston	284.48	£ 10,500.00	£36.91	288.24	£ 11,000.00	£38.16	£1.25
East Ilsley	264.76	£ 23,000.00	£86.87	259.94	£ 23,000.00	£88.48	£1.61
Enborne	382.33	£ 15,993.00	£41.83	372.68	£ 17,000.00	£45.62	£3.79
Englefield	123.69	£ 5,000.00	£40.42	120.82	£ 5,200.00	£43.04	£2.62
Farnborough	48.45	£ -	£0.00	51.86	£ -	£0.00	£0.00
Fawley	74.58	£ -	£0.00	77.52	£ -	£0.00	£0.00
Frilsham	165.61	£ 9,500.00	£57.36	161.83	£ 10,000.00	£61.79	£4.43
Great Shefford	420.29	£ 23,300.00	£55.44	421.83	£ 36,000.00	£85.34	£29.90
Greenham	2,983.96	£ 103,774.00	£34.78	2,700.99	£ 104,000.00	£38.50	£3.72
Hampstead Norreys	358.33	£ 26,821.00	£74.85	362.51	£ 28,385.00	£78.30	£3.45
Hamstead Marshall	155.12	£ 5,643.00	£36.38	153.11	£ 5,643.00	£36.86	£0.48
Hermitage	911.50	£ 63,500.00	£69.67	886.01	£ 65,500.00	£73.93	£4.26
Holybrook	2,751.15	£ 143,357.00	£52.11	2,722.26	£ 149,067.00	£54.76	£2.65
Hungerford	2,513.98	£ 383,939.00	£152.72	2,505.42	£ 393,344.00	£157.00	£4.28
Inkpen	440.22	£ 15,000.00	£34.07	441.56	£ 15,000.00	£33.97	£-0.10
Kintbury	1,236.68	£ 71,150.00	£57.53	1,235.76	£ 75,186.00	£60.84	£3.31

**Financial Year 2026/27: Revenue Budget**

Lambourn	1,798.87	£ 182,115.00	£101.24	1,794.05	£ 187,692.00	£104.62	£3.38
Leckhampstead	175.63	£ 9,400.00	£53.52	170.29	£ 9,700.00	£56.96	£3.44
Midgham	168.57	£ 10,000.00	£59.32	166.07		£0.00	-£59.32
Newbury	13,491.52	£1,817,641.00	£134.72	13,526.89	£1,967,492.00	£145.45	£10.73
Padworth	442.53	£ 20,000.00	£45.19	427.25		£0.00	-£45.19
Pangbourne	1,587.47	£ 232,227.68	£146.29	1,582.16	£ 244,427.37	£154.49	£8.20
Peasemore	154.67	£ 10,000.00	£64.65	151.39	£ 12,000.00	£79.27	£14.62
Purley on Thames	2,052.65	£ 190,000.00	£92.56	2,033.40	£ 200,000.00	£98.36	£5.80
Shaw-Cum-Donnington	1,057.30	£ 62,400.00	£59.02	1,104.35	£ 65,200.00	£59.04	£0.02
Speen	1,155.22	£ 64,381.00	£55.73	1,183.59	£ 67,569.00	£57.09	£1.36
Stanford Dingley	125.22	£ 6,000.00	£47.92	124.74	£ 7,500.00	£60.13	£12.21
Stratfield Mortimer	1,815.26	£ 161,729.00	£89.09	1,793.77	£ 171,433.00	£95.57	£6.48
Streatley	573.88	£ 46,776.00	£81.51	578.34		£0.00	-£81.51
Sulham (see Tidmarsh)		£ 10,500.00					£0.00
Sulhamstead	655.80	£ 22,000.00	£33.55	640.65	£ 22,000.00	£34.34	£0.79
Thatcham	9,365.94	£1,179,921.00	£125.98	9,216.23	£1,252,552.00	£135.91	£9.93
Theale	1,569.56	£ 229,135.00	£145.99	1,403.29	£ 221,540.00	£157.87	£11.88
Tidmarsh with Sulham	305.00	£ 10,500.00	£34.43	315.22	£ 11,000.00	£34.90	£0.47
Tilehurst	5,635.94	£ 336,712.00	£59.74	5,553.00	£ 369,048.00	£66.46	£6.72
Ufton Nervet	143.21	£ 4,500.00	£31.42	141.95	£ 4,700.00	£33.11	£1.69
Wasing	26.62	£ -	£0.00	25.67	£ -	£0.00	£0.00

**Financial Year 2026/27: Revenue Budget**

Welford	258.42	£ 12,428.00	£48.09	260.43	£ 12,428.00	£47.72	-£0.37
West Ilsley	153.98	£ 11,000.00	£71.44	152.29	£ 11,304.00	£74.23	£2.79
West Woodhay	60.03	£ -	£0.00	61.51	£ -	£0.00	£0.00
Winterbourne	106.85	£ 5,500.00	£51.47	105.29	£ 5,500.00	£52.24	£0.77
Wokefield	151.82	£ 1,750.00	£11.53	149.41		£0.00	-£11.53
Woolhampton	460.04	£ 26,000.00	£56.52	454.17		£0.00	-£56.52
Yattendon	175.28	£ 12,589.00	£71.82	174.31	£ 13,586.00	£77.94	£6.12
	68,511.38	£6,292,468.68		67,655.39	£6,551,672.49		

## General Fund Revenue Budget 2026/27: Funding Statement

Funding is reviewed in detail within the MTFS, Appendices A and B

Funding Statement	Commentary / Assumptions	2025/26 £ms	2026/27 £ms
<i>Government Assumed Council Tax (Core Spending Power)</i>			139.87
<i>Council Tax Increase</i>		2.99%	2.99%
<i>Adult Social Care Precept</i>		2.00%	2.00%
Council Tax	Maximum percentage increase applied to tax base	109.59	110.99
Adult Social Care Precept	Maximum percentage increase applied to tax base	22.05	25.29
Collection Fund Deficit on Council Tax	Latest modelling of forecast deficit	-0.99	-2.81
<b>Net Council Tax Funding Steam</b>		<b>130.65</b>	<b>133.48</b>
Retained Business Rates	Government prescribed under settlement	30.57	13.27
Collection Fund Deficit on Business Rates	Latest modelling of forecast deficit	-4.60	-0.48
<b>Net Retained Business Rates</b>		<b>25.97</b>	<b>12.79</b>
Revenue Support Grant	Government prescribed under settlement	16.24	27.04
Homelessness & Domestic Abuse Grant Funding Steams	Government prescribed under settlement	0.32	1.43
Families First Grant Funding Steam	Government prescribed under settlement	0.33	1.42
Homelessness & Domestic Abuse Grant Funding Steams (Ringfenced Expenditure)	Government prescribed under settlement		-1.43
Families First Grant Funding Steam (Ringfenced Expenditure)	Government prescribed under settlement		-1.42
Extended Producer Responsibility Grant	Government prescribed	4.66	4.60
<b>Net Un Ringfenced Revenue Support Grant</b>		<b>21.55</b>	<b>31.64</b>
<b>Total Funds Available</b>	<b>Total government funds, retained business rates and council tax revenues</b>	<b>178.17</b>	<b>177.90</b>
Base Budget:	2025/26 net revenue budget with one off prior year savings reversed back into the base budget	167.15	184.17
Base Budget Growth	Establishment costs (pay 3.5%, NI, secondary pension) and contractual inflation on service contracts	8.23	9.53
Budget Realignment	Detailed in appendix	0.90	4.25
Investment in Services	Detailed in appendix	3.97	0.42
Capital Financing Requirement	Detailed in appendix	3.30	2.04
Modelled Social Care Commissioning Pressures	Detailed in appendix	8.07	14.99
Social Care Commissioning Savings Identified	Detailed in appendix	-1.80	-3.32
Non Commissioning Savings identified	Detailed in appendix	-6.38	-1.16
Savings to be identified			0.00
<b>Net Revenue Budget Requirement</b>	<b>Net revenue requirement to deliver services to residents</b>	<b>183.44</b>	<b>210.93</b>
Funding Gap	Balance between net revenue budget and funds available	5.27	33.02
Funding gap supported by use of reserves	Reserves allocated to support the budget	2.27	3.02
<b>Funding gap supported by Exceptional Financial Support</b>	<b>Additional support requested from central government</b>	<b>3.00</b>	<b>30.00</b>

## Appendix C

# General Fund Revenue Budget 2026/27: Proposed Fees and Charge