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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>Date Service Director agreed report:</b>	23rd January 2026
<b>Date Portfolio Member agreed report:</b>	4 <sup>th</sup> February 2026
<b>Report Author:</b>	Toby Bradley/Shannon Coleman-Slaughter

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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 £136.48 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 Council approve the fees and charges disclosed in Appendix C and Council notes that additional in year fees and charges may be introduced by the Executive during the course of the financial year.
- 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 £136.52 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, with the cumulative balance at March 2027 forecast to be £47.67m 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
<b>Financial:</b>	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

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	<p>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 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</p>

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	<p>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>
<b>Risk Management:</b>	<p>Appendix J contains the Section 151 Officer's view of the robustness of estimates supporting the 2026/27 revenue budget.</p>
<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>	<p>Specific investment in the Council Strategy is included as part of this budget. These areas are highlighted separately in the budget paper.</p>

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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 9<sup>th</sup> February 2026, 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, £178.11 million of funding is available to support the delivery of Council services to residents. The decrease in spending power for West Berkshire is (2.5%) 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:

Expenditure Statement:	Commentary/ Assumptions	2025/26	2026/27
		£ms	£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	25.49
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>133.68</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	1.53
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		-1.53
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>178.11</b>

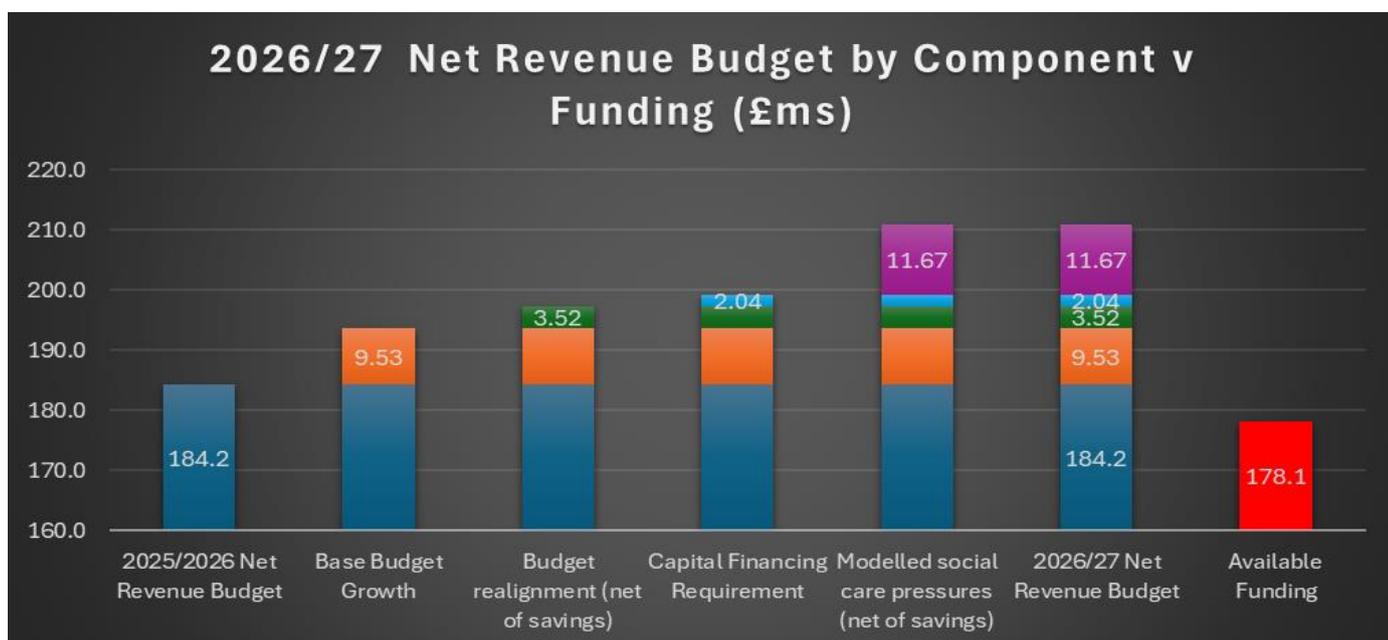
#### Net Revenue Expenditure Budget Requirement 2026/27

- 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 £178.1 million funding envelope, generating a £32.82 million gap which is proposed to be funded through £2.82 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 £178.11 million, generating a funding gap of £32.82 million. The funding gap is proposed to be funded through the utilisation of reserves of £2.82 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 million 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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### Background Papers:

\*(add text)

### 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                              | <input type="checkbox"/> |
| Delays in implementation could compromise the Council's position:   | <input type="checkbox"/> |
| Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months | <input type="checkbox"/> |
| Item is Urgent Key Decision   | <input type="checkbox"/> |
| Report is to note only  | <input type="checkbox"/> |

**Wards affected:** All

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### Officer details:

Name: Shannon Coleman-Slaughter  
Job Title: Service Director for Finance, Property & Procurement, Section 151 Officer  
Tel No: 01635 503225  
E-mail: [shannon.colemanslaughter@westberks.gov.uk](mailto:shannon.colemanslaughter@westberks.gov.uk)

## 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 £136,482,448.

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) £479,730,838 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) £336,587,102 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) £143,143,736 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) £2,115.78 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) £6,661,288 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) £2,017.29 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 has 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 it be noted that the Royal Berkshire Fire and Rescue Service has not yet issued precepts to the Council as at 16<sup>th</sup> February 2026, and these values therefore remain outstanding

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

BUDGET RESOLUTION 2026/27			Appendix A i)
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>
FUNDED BY:			
TOTAL COUNCIL TAX FUNDING REQUIRED FOR WEST BERKSHIRE COUNCIL			136,482,448
Other non ring-fenced grants, Collection Fund and reserves total (detailed in the main report)			41,422,389
<b>TOTAL FUNDING</b>			<b>177,904,837</b>
PARISHES			6,661,288
<b>TOTALS FOR PARISHES (SUB TOTAL B)</b>	<b>0</b>	<b>0</b>	<b>6,661,288</b>

## Appendix A ii Valuation Bands 2026/27

### Appendix A ii)

Valuation Bands
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#### West Berkshire Council

A	B	C	D	E	F	G	H
£1,126.76	£1,314.55	£1,502.35	£1,690.14	£2,065.73	£2,441.31	£2,816.90	£3,380.28

#### Adult Social Care

A	B	C	D	E	F	G	H
£218.10	£254.45	£290.80	£327.15	£399.85	£472.55	£545.25	£654.30

#### 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
£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14

Financial Year 2026/27: Revenue Budget

Appendix A iii Council Tax Schedule 2026/27

Appendix A iii)

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	£1,126.76	£1,314.55	£1,502.35	£1,690.14	£2,065.73	£2,441.31	£2,816.90	£3,380.28
West Berkshire Council Adult Social Care	£218.10	£254.45	£290.80	£327.15	£399.85	£472.55	£545.25	£654.30
<b>Total West Berkshire Council Precepts</b>	<b>£1,344.86</b>	<b>£1,569.00</b>	<b>£1,793.15</b>	<b>£2,017.29</b>	<b>£2,465.57</b>	<b>£2,913.86</b>	<b>£3,362.15</b>	<b>£4,034.58</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)	£1,364.05	£1,591.39	£1,818.74	£2,046.08	£2,500.76	£2,955.45	£3,410.13	£4,092.16
	(c)	£1,562.90	£1,823.39	£2,083.87	£2,344.36	£2,865.33	£3,386.30	£3,907.26	£4,688.72
Aldworth	(a)	£66.37	£77.43	£88.49	£99.55	£121.67	£143.79	£165.92	£199.10
	(b)	£1,411.23	£1,646.43	£1,881.64	£2,116.84	£2,587.24	£3,057.65	£3,528.07	£4,233.68
	(c)	£1,610.08	£1,878.43	£2,146.77	£2,415.12	£2,951.81	£3,488.50	£4,025.20	£4,830.24
Ashampstead	(a)	£40.35	£47.07	£53.80	£60.52	£73.97	£87.42	£100.87	£121.04
	(b)	£1,385.21	£1,616.07	£1,846.95	£2,077.81	£2,539.54	£3,001.28	£3,463.02	£4,155.62
	(c)	£1,584.06	£1,848.07	£2,112.08	£2,376.09	£2,904.11	£3,432.13	£3,960.15	£4,752.18
Basildon	(a)	£16.20	£18.90	£21.60	£24.30	£29.70	£35.10	£40.50	£48.60
	(b)	£1,361.06	£1,587.90	£1,814.75	£2,041.59	£2,495.27	£2,948.96	£3,402.65	£4,083.18
	(c)	£1,559.91	£1,819.90	£2,079.88	£2,339.87	£2,859.84	£3,379.81	£3,899.78	£4,679.74
Beech Hill	(a)	£58.65	£68.42	£78.20	£87.97	£107.52	£127.07	£146.62	£175.94
	(b)	£1,403.51	£1,637.42	£1,871.35	£2,105.26	£2,573.09	£3,040.93	£3,508.77	£4,210.52
	(c)	£1,602.36	£1,869.42	£2,136.48	£2,403.54	£2,937.66	£3,471.78	£4,005.90	£4,807.08
Beedon	(a)	£36.37	£42.43	£48.49	£54.55	£66.67	£78.79	£90.92	£109.10
	(b)	£1,381.23	£1,611.43	£1,841.64	£2,071.84	£2,532.24	£2,992.65	£3,453.07	£4,143.68
	(c)	£1,580.08	£1,843.43	£2,106.77	£2,370.12	£2,896.81	£3,423.50	£3,950.20	£4,740.24
Beenham	(a)	£27.51	£32.09	£36.68	£41.26	£50.43	£59.60	£68.77	£82.52
	(b)	£1,372.37	£1,601.09	£1,829.83	£2,058.55	£2,516.00	£2,973.46	£3,430.92	£4,117.10
	(c)	£1,571.22	£1,833.09	£2,094.96	£2,356.83	£2,880.57	£3,404.31	£3,928.05	£4,713.66
Boxford	(a)	£29.00	£33.83	£38.67	£43.50	£53.17	£62.83	£72.50	£87.00
	(b)	£1,373.86	£1,602.83	£1,831.82	£2,060.79	£2,518.74	£2,976.69	£3,434.65	£4,121.58
	(c)	£1,572.71	£1,834.83	£2,096.95	£2,359.07	£2,883.31	£3,407.54	£3,931.78	£4,718.14
Bradfield	(a)	£20.62	£24.06	£27.49	£30.93	£37.80	£44.68	£51.55	£61.86
	(b)	£1,365.48	£1,593.06	£1,820.64	£2,048.22	£2,503.37	£2,958.54	£3,413.70	£4,096.44
	(c)	£1,564.33	£1,825.06	£2,085.77	£2,346.50	£2,867.94	£3,389.39	£3,910.83	£4,693.00
Brightwalton	(a)	£61.77	£72.07	£82.36	£92.66	£113.25	£133.84	£154.43	£185.32
	(b)	£1,406.63	£1,641.07	£1,875.51	£2,109.95	£2,578.82	£3,047.70	£3,516.58	£4,219.90
	(c)	£1,605.48	£1,873.07	£2,140.64	£2,408.23	£2,943.39	£3,478.55	£4,013.71	£4,816.46
Brimpton	(a)	£22.68	£26.46	£30.24	£34.02	£41.58	£49.14	£56.70	£68.04
	(b)	£1,367.54	£1,595.46	£1,823.39	£2,051.31	£2,507.15	£2,963.00	£3,418.85	£4,102.62
	(c)	£1,566.39	£1,827.46	£2,088.52	£2,349.59	£2,871.72	£3,393.85	£3,915.98	£4,699.18
Bucklebury	(a)	£28.17	£32.87	£37.56	£42.26	£51.65	£61.04	£70.43	£84.52
	(b)	£1,373.03	£1,601.87	£1,830.71	£2,059.55	£2,517.22	£2,974.90	£3,432.58	£4,119.10
	(c)	£1,571.88	£1,833.87	£2,095.84	£2,357.83	£2,881.79	£3,405.75	£3,929.71	£4,715.66
Burghfield	(a)	£79.32	£92.54	£105.76	£118.98	£145.42	£171.86	£198.30	£237.96
	(b)	£1,424.18	£1,661.54	£1,898.91	£2,136.27	£2,610.99	£3,085.72	£3,560.45	£4,272.54
	(c)	£1,623.03	£1,893.54	£2,164.04	£2,434.55	£2,975.56	£3,516.57	£4,057.58	£4,869.10
Catmore	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Chaddleworth	(a)	£58.81	£68.62	£78.42	£88.22	£107.82	£127.43	£147.03	£176.44
	(b)	£1,403.67	£1,637.62	£1,871.57	£2,105.51	£2,573.39	£3,041.29	£3,509.18	£4,211.02
	(c)	£1,602.52	£1,869.62	£2,136.70	£2,403.79	£2,937.96	£3,472.14	£4,006.31	£4,807.58
Chieveley	(a)	£25.59	£29.86	£34.12	£38.39	£46.92	£55.45	£63.98	£76.78
	(b)	£1,370.45	£1,598.86	£1,827.27	£2,055.68	£2,512.49	£2,969.31	£3,426.13	£4,111.36
	(c)	£1,569.30	£1,830.86	£2,092.40	£2,353.96	£2,877.06	£3,400.16	£3,923.26	£4,707.92
Cold Ash	(a)	£31.69	£36.97	£42.25	£47.53	£58.09	£68.65	£79.22	£95.06
	(b)	£1,376.55	£1,605.97	£1,835.40	£2,064.82	£2,523.66	£2,982.51	£3,441.37	£4,129.64
	(c)	£1,575.40	£1,837.97	£2,100.53	£2,363.10	£2,888.23	£3,413.36	£3,938.50	£4,726.20
Combe	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14

## Financial Year 2026/27: Revenue Budget

Compton	(a)	£89.49	£104.40	£119.32	£134.23	£164.06	£193.89	£223.72	£268.46
	(b)	£1,434.35	£1,673.40	£1,912.47	£2,151.52	£2,629.63	£3,107.75	£3,585.87	£4,303.04
	(c)	£1,633.20	£1,905.40	£2,177.60	£2,449.80	£2,994.20	£3,538.60	£4,083.00	£4,899.60
East Garston	(a)	£25.44	£29.68	£33.92	£38.16	£46.64	£55.12	£63.60	£76.32
	(b)	£1,370.30	£1,598.68	£1,827.07	£2,055.45	£2,512.21	£2,968.98	£3,425.75	£4,110.90
	(c)	£1,569.15	£1,830.68	£2,092.20	£2,353.73	£2,876.78	£3,399.83	£3,922.88	£4,707.46
East Ilsley	(a)	£58.99	£68.82	£78.65	£88.48	£108.14	£127.80	£147.47	£176.96
	(b)	£1,403.85	£1,637.82	£1,871.80	£2,105.77	£2,573.71	£3,041.66	£3,509.62	£4,211.54
	(c)	£1,602.70	£1,869.82	£2,136.93	£2,404.05	£2,938.28	£3,472.51	£4,006.75	£4,808.10
Enborne	(a)	£30.41	£35.48	£40.55	£45.62	£55.76	£65.90	£76.03	£91.24
	(b)	£1,375.27	£1,604.48	£1,833.70	£2,062.91	£2,521.33	£2,979.76	£3,438.18	£4,125.82
	(c)	£1,574.12	£1,836.48	£2,098.83	£2,361.19	£2,885.90	£3,410.61	£3,935.31	£4,722.38
Englefield	(a)	£28.69	£33.48	£38.26	£43.04	£52.60	£62.17	£71.73	£86.08
	(b)	£1,373.55	£1,602.48	£1,831.41	£2,060.33	£2,518.17	£2,976.03	£3,433.88	£4,120.66
	(c)	£1,572.40	£1,834.48	£2,096.54	£2,358.61	£2,882.74	£3,406.88	£3,931.01	£4,717.22
Farnborough	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Fawley	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Frilsham	(a)	£41.19	£48.06	£54.92	£61.79	£75.52	£89.25	£102.98	£123.58
	(b)	£1,386.05	£1,617.06	£1,848.07	£2,079.08	£2,541.09	£3,003.11	£3,465.13	£4,158.16
	(c)	£1,584.90	£1,849.06	£2,113.20	£2,377.36	£2,905.66	£3,433.96	£3,962.26	£4,754.72
Great Shefford	(a)	£56.89	£66.38	£75.86	£85.34	£104.30	£123.27	£142.23	£170.68
	(b)	£1,401.75	£1,635.38	£1,869.01	£2,102.63	£2,569.87	£3,037.13	£3,504.38	£4,205.26
	(c)	£1,600.60	£1,867.38	£2,134.14	£2,400.91	£2,934.44	£3,467.98	£4,001.51	£4,801.82
Greenham	(a)	£25.67	£29.94	£34.22	£38.50	£47.06	£55.61	£64.17	£77.00
	(b)	£1,370.53	£1,598.94	£1,827.37	£2,055.79	£2,512.63	£2,969.47	£3,426.32	£4,111.58
	(c)	£1,569.38	£1,830.94	£2,092.50	£2,354.07	£2,877.20	£3,400.32	£3,923.45	£4,708.14
Hampstead Norreys	(a)	£52.20	£60.90	£69.60	£78.30	£95.70	£113.10	£130.50	£156.60
	(b)	£1,397.06	£1,629.90	£1,862.75	£2,095.59	£2,561.27	£3,026.96	£3,492.65	£4,191.18
	(c)	£1,595.91	£1,861.90	£2,127.88	£2,393.87	£2,925.84	£3,457.81	£3,989.78	£4,787.74
Hamstead Marshall	(a)	£24.57	£28.67	£32.76	£36.86	£45.05	£53.24	£61.43	£73.72
	(b)	£1,369.43	£1,597.67	£1,825.91	£2,054.15	£2,510.62	£2,967.10	£3,423.58	£4,108.30
	(c)	£1,568.28	£1,829.67	£2,091.04	£2,352.43	£2,875.19	£3,397.95	£3,920.71	£4,704.86
Hermitage	(a)	£49.29	£57.50	£65.72	£73.93	£90.36	£106.79	£123.22	£147.86
	(b)	£1,394.15	£1,626.50	£1,858.87	£2,091.22	£2,555.93	£3,020.65	£3,485.37	£4,182.44
	(c)	£1,593.00	£1,858.50	£2,124.00	£2,389.50	£2,920.50	£3,451.50	£3,982.50	£4,779.00
Holybrook	(a)	£36.51	£42.59	£48.68	£54.76	£66.93	£79.10	£91.27	£109.52
	(b)	£1,381.37	£1,611.59	£1,841.83	£2,072.05	£2,532.50	£2,992.96	£3,453.42	£4,144.10
	(c)	£1,580.22	£1,843.59	£2,106.96	£2,370.33	£2,897.07	£3,423.81	£3,950.55	£4,740.66
Hungerford	(a)	£104.67	£122.11	£139.56	£157.00	£191.89	£226.78	£261.67	£314.00
	(b)	£1,449.53	£1,691.11	£1,932.71	£2,174.29	£2,657.46	£3,140.64	£3,623.82	£4,348.58
	(c)	£1,648.38	£1,923.11	£2,197.84	£2,472.57	£3,022.03	£3,571.49	£4,120.95	£4,945.14
Inkpen	(a)	£22.65	£26.42	£30.20	£33.97	£41.52	£49.07	£56.62	£67.94
	(b)	£1,367.51	£1,595.42	£1,823.35	£2,051.26	£2,507.09	£2,962.93	£3,418.77	£4,102.52
	(c)	£1,566.36	£1,827.42	£2,088.48	£2,349.54	£2,871.66	£3,393.78	£3,915.90	£4,699.08
Kintbury	(a)	£40.56	£47.32	£54.08	£60.84	£74.36	£87.88	£101.40	£121.68
	(b)	£1,385.42	£1,616.32	£1,847.23	£2,078.13	£2,539.93	£3,001.74	£3,463.55	£4,156.26
	(c)	£1,584.27	£1,848.32	£2,112.36	£2,376.41	£2,904.50	£3,432.59	£3,960.68	£4,752.82
Lambourn	(a)	£69.75	£81.37	£93.00	£104.62	£127.87	£151.12	£174.37	£209.24
	(b)	£1,414.61	£1,650.37	£1,886.15	£2,121.91	£2,593.44	£3,064.98	£3,536.52	£4,243.82
	(c)	£1,613.46	£1,882.37	£2,151.28	£2,420.19	£2,958.01	£3,495.83	£4,033.65	£4,840.38
Leckhampstead	(a)	£37.97	£44.30	£50.63	£56.96	£69.62	£82.28	£94.93	£113.92
	(b)	£1,382.83	£1,613.30	£1,843.78	£2,074.25	£2,535.19	£2,996.14	£3,457.08	£4,148.50
	(c)	£1,581.68	£1,845.30	£2,108.91	£2,372.53	£2,899.76	£3,426.99	£3,954.21	£4,745.06
Midgham	(a)	£44.16	£51.52	£58.88	£66.24	£80.96	£95.68	£110.40	£132.48
	(b)	£1,389.02	£1,620.52	£1,852.03	£2,083.53	£2,546.53	£3,009.54	£3,472.55	£4,167.06
	(c)	£1,587.87	£1,852.52	£2,117.16	£2,381.81	£2,911.10	£3,440.39	£3,969.68	£4,763.62
Newbury	(a)	£96.97	£113.13	£129.29	£145.45	£177.77	£210.09	£242.42	£290.90
	(b)	£1,441.83	£1,682.13	£1,922.44	£2,162.74	£2,643.34	£3,123.95	£3,604.57	£4,325.48
	(c)	£1,640.68	£1,914.13	£2,187.57	£2,461.02	£3,007.91	£3,554.80	£4,101.70	£4,922.04
Padworth	(a)	£31.21	£36.41	£41.61	£46.81	£57.21	£67.61	£78.02	£93.62
	(b)	£1,376.07	£1,605.41	£1,834.76	£2,064.10	£2,522.78	£2,981.47	£3,440.17	£4,128.20
	(c)	£1,574.92	£1,837.41	£2,099.89	£2,362.38	£2,887.35	£3,412.32	£3,937.30	£4,724.76
Pangbourne	(a)	£102.99	£120.16	£137.32	£154.49	£188.82	£223.15	£257.48	£308.98
	(b)	£1,447.85	£1,689.16	£1,930.47	£2,171.78	£2,654.39	£3,137.01	£3,619.63	£4,343.56
	(c)	£1,646.70	£1,921.16	£2,195.60	£2,470.06	£3,018.96	£3,567.86	£4,116.76	£4,940.12
Peasmore	(a)	£52.85	£61.65	£70.46	£79.27	£96.89	£114.50	£132.12	£158.54
	(b)	£1,397.71	£1,630.65	£1,863.61	£2,096.56	£2,562.46	£3,028.36	£3,494.27	£4,193.12
	(c)	£1,596.56	£1,862.65	£2,128.74	£2,394.84	£2,927.03	£3,459.21	£3,991.40	£4,789.68
Purley on Thames	(a)	£65.57	£76.50	£87.43	£98.36	£120.22	£142.08	£163.93	£196.72
	(b)	£1,410.43	£1,645.50	£1,880.58	£2,115.65	£2,585.79	£3,055.94	£3,526.08	£4,231.30
	(c)	£1,609.28	£1,877.50	£2,145.71	£2,413.93	£2,950.36	£3,486.79	£4,023.21	£4,827.86
Shaw-Cum-Donnington	(a)	£39.36	£45.92	£52.48	£59.04	£72.16	£85.28	£98.40	£118.08
	(b)	£1,384.22	£1,614.92	£1,845.63	£2,076.33	£2,537.73	£2,999.14	£3,460.55	£4,152.66
	(c)	£1,583.07	£1,846.92	£2,110.76	£2,374.61	£2,902.30	£3,429.99	£3,957.68	£4,749.22
Speen	(a)	£38.06	£44.40	£50.75	£57.09	£69.78	£82.46	£95.15	£114.18
	(b)	£1,382.92	£1,613.40	£1,843.90	£2,074.38	£2,535.35	£2,996.32	£3,457.30	£4,148.76
	(c)	£1,581.77	£1,845.40	£2,109.03	£2,372.66	£2,899.92	£3,427.17	£3,954.43	£4,745.32
Stanford Dingley	(a)	£40.09	£46.77	£53.45	£60.13	£73.49	£86.85	£100.22	£120.26
	(b)	£1,384.95	£1,615.77	£1,846.60	£2,077.42	£2,539.06	£3,000.71	£3,462.37	£4,154.84
	(c)	£1,583.80	£1,847.77	£2,111.73	£2,375.70	£2,903.63	£3,431.56	£3,959.50	£4,751.40

## Financial Year 2026/27: Revenue Budget

Stratfield Mortimer	(a)	£63.71	£74.33	£84.95	£95.57	£116.81	£138.05	£159.28	£191.14
	(b)	£1,408.57	£1,643.33	£1,878.10	£2,112.86	£2,582.38	£3,051.91	£3,521.43	£3,571.42
	(c)	£1,607.42	£1,875.33	£2,143.23	£2,411.14	£2,946.95	£3,482.76	£4,018.56	£4,822.28
Streatley	(a)	£56.62	£66.06	£75.49	£84.93	£103.80	£122.68	£141.55	£169.86
	(b)	£1,401.48	£1,635.06	£1,868.64	£2,102.22	£2,569.37	£3,036.54	£3,503.70	£4,204.44
	(c)	£1,600.33	£1,867.06	£2,133.77	£2,400.50	£2,933.94	£3,467.39	£4,000.83	£4,801.00
Sulhamstead	(a)	£22.89	£26.71	£30.52	£34.34	£41.97	£49.60	£57.23	£68.68
	(b)	£1,367.75	£1,595.71	£1,823.67	£2,051.63	£2,507.54	£2,963.46	£3,419.38	£4,103.26
	(c)	£1,566.60	£1,827.71	£2,088.80	£2,349.91	£2,872.11	£3,394.31	£3,916.51	£4,699.82
Thatcham	(a)	£90.61	£105.71	£120.81	£135.91	£166.11	£196.31	£226.52	£271.82
	(b)	£1,435.47	£1,674.71	£1,913.96	£2,153.20	£2,631.68	£3,110.17	£3,588.67	£4,306.40
	(c)	£1,634.32	£1,906.71	£2,179.09	£2,451.48	£2,996.25	£3,541.02	£4,085.80	£4,902.96
Theale	(a)	£105.25	£122.79	£140.33	£157.87	£192.95	£228.03	£263.12	£315.74
	(b)	£1,450.11	£1,691.79	£1,933.48	£2,175.16	£2,658.52	£3,141.89	£3,625.27	£4,350.32
	(c)	£1,648.96	£1,923.79	£2,198.61	£2,473.44	£3,023.09	£3,572.74	£4,122.40	£4,946.88
Tidmarsh with Sulham	(a)	£23.27	£27.14	£31.02	£34.90	£42.66	£50.41	£58.17	£69.80
	(b)	£1,368.13	£1,596.14	£1,824.17	£2,052.19	£2,508.23	£2,964.27	£3,420.32	£4,104.38
	(c)	£1,566.98	£1,828.14	£2,089.30	£2,350.47	£2,872.80	£3,395.12	£3,917.45	£4,700.94
Tilehurst	(a)	£44.31	£51.69	£59.08	£66.46	£81.23	£96.00	£110.77	£132.92
	(b)	£1,389.17	£1,620.69	£1,852.23	£2,083.75	£2,546.80	£3,009.86	£3,472.92	£4,167.50
	(c)	£1,588.02	£1,852.69	£2,117.36	£2,382.03	£2,911.37	£3,440.71	£3,970.05	£4,764.06
Ufton Nervet	(a)	£22.07	£25.75	£29.43	£33.11	£40.47	£47.83	£55.18	£66.22
	(b)	£1,366.93	£1,594.75	£1,822.58	£2,050.40	£2,506.04	£2,961.69	£3,417.33	£4,100.80
	(c)	£1,565.78	£1,826.75	£2,087.71	£2,348.68	£2,870.61	£3,392.54	£3,914.46	£4,697.36
Wasing	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Welford	(a)	£31.81	£37.12	£42.42	£47.72	£58.32	£68.93	£79.53	£95.44
	(b)	£1,376.67	£1,606.12	£1,835.57	£2,065.01	£2,523.89	£2,982.79	£3,441.68	£4,130.02
	(c)	£1,575.52	£1,838.12	£2,100.70	£2,363.29	£2,888.46	£3,413.64	£3,938.81	£4,726.58
West Ilsley	(a)	£49.49	£57.73	£65.98	£74.23	£90.73	£107.22	£123.72	£148.46
	(b)	£1,394.35	£1,626.73	£1,859.13	£2,091.52	£2,556.30	£3,021.08	£3,485.87	£4,183.04
	(c)	£1,593.20	£1,858.73	£2,124.26	£2,389.80	£2,920.87	£3,451.93	£3,983.00	£4,779.60
West Woodhay	(a)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	(b)	£1,344.86	£1,569.00	£1,793.15	£2,017.29	£2,465.57	£2,913.86	£3,362.15	£4,034.58
	(c)	£1,543.71	£1,801.00	£2,058.28	£2,315.57	£2,830.14	£3,344.71	£3,859.28	£4,631.14
Winterbourne	(a)	£34.83	£40.63	£46.44	£52.24	£63.85	£75.46	£87.07	£104.48
	(b)	£1,379.69	£1,609.63	£1,839.59	£2,069.53	£2,529.42	£2,989.32	£3,449.22	£4,139.06
	(c)	£1,578.54	£1,841.63	£2,104.72	£2,367.81	£2,893.99	£3,420.17	£3,946.35	£4,735.62
Wokefield	(a)	£15.62	£18.22	£20.83	£23.43	£28.64	£33.84	£39.05	£46.86
	(b)	£1,360.48	£1,587.22	£1,813.98	£2,040.72	£2,494.21	£2,947.70	£3,401.20	£4,081.44
	(c)	£1,559.33	£1,819.22	£2,079.11	£2,339.00	£2,858.78	£3,378.55	£3,898.33	£4,678.00
Woolhampton	(a)	£38.17	£44.53	£50.89	£57.25	£69.97	£82.69	£95.42	£114.50
	(b)	£1,383.03	£1,613.53	£1,844.04	£2,074.54	£2,535.54	£2,996.55	£3,457.57	£4,149.08
	(c)	£1,581.88	£1,845.53	£2,109.17	£2,372.82	£2,900.11	£3,427.40	£3,954.70	£4,745.64
Yattendon	(a)	£51.96	£60.62	£69.28	£77.94	£95.26	£112.58	£129.90	£155.88
	(b)	£1,396.82	£1,629.62	£1,862.43	£2,095.23	£2,560.83	£3,026.44	£3,492.05	£4,190.46
	(c)	£1,595.67	£1,861.62	£2,127.56	£2,393.51	£2,925.40	£3,457.29	£3,989.18	£4,787.02

## Financial Year 2026/27: Revenue Budget

### Appendix A iv Town and Parish Council Precepts 2026/27

Appendix A iv)

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
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
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	£ 11,000.00	£66.24	£6.92
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	£ 20,000.00	£46.81	£1.62
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	£ 49,116.00	£84.93	£3.42
Sulham (see Tidmarsh)	0.00	£ 10,500.00	£0.00	0.00	£ -	£0.00	£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
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	£ 3,500.00	£23.43	£11.90
Woolhampton	460.04	£ 26,000.00	£56.52	454.17	£ 26,000.00	£57.25	£0.73
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	£ 6,661,288.49		

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

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

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

Expenditure Statement:	Commentary / Assumptions	2025/26	2026/27
		£ms	£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	25.49
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>133.68</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	1.53
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		-1.53
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>178.11</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	32.82
Funding gap supported by use of reserves	Reserves allocated to support the budget	2.27	2.82
<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 Charges

PLEASE REFER TO APPENDIX PRESENTED SEPARATELY

## General Fund Revenue Budget 2026/27: Social Care Commissioning Budgets

### Adult Social Care Commissioning

Adult Social Care / Primary Support Reason (PSR) & Age banding	Budget	Budget	Budget	Budget	Budget	Q3 Actuals	Q3 Actuals	Modelled	Modelled	Modelled	Modelled	2026/27
	2025/26 Expenditure	2025/26 Income	2025/26 Net Budget	2025/26 Client Numbers	2025/26 Average Unit Cost	Client Numbers	Average Unit Cost	2026/27 Client Numbers	2026/27 Average Unit Cost	Net Increase in Expenditure	Net Increase in Income	Net Revenue Budget
	£'000	£'000	£'000		£'000		£'000		£'000	£'000	£'000	£'000
Physical Support 18-64	3,495	(416)	3,080	162	21.58	165	18.98	176	22.14	400	(159)	3,321
Physical Support 65+	17,815	(6,658)	11,157	740	24.07	702	25.28	719	26.57	1,287	388	12,832
Sensory Support 18-64	286	(1)	285	9	31.77	11	27.35	11	29.82	42	(8)	318
Sensory Support 65+	228	(36)	192	7	32.57	7	23.30	8	16.52	(98)	4	98
Memory & Cognition 18-64	423	(67)	356	16	26.47	17	25.43	15	31.20	58	(8)	407
Memory & Cognition 65+	10,311	(3,444)	6,867	289	35.68	276	40.58	285	37.11	277	202	7,345
Learning Disability 18-64	29,245	(1,803)	27,442	441	66.31	426	68.00	463	67.41	1,948	(337)	29,053
Learning Disability 65+	3,745	(536)	3,210	67	55.90	57	63.55	58	66.23	68	43	3,320
Mental Health 18-64	5,643	(148)	5,495	192	29.39	180	35.76	197	38.23	1,872	(50)	7,316
Mental Health 65+	1,841	(141)	1,700	73	25.22	75	28.85	81	32.74	821	(61)	2,460
Other	1,499	(68)	1,431	107	14.01	124	12.00	131	12.46	128	7	1,567
<b>Totals</b>	<b>74,531</b>	<b>(13,316)</b>	<b>61,214</b>	<b>2,103</b>	<b>35.44</b>	<b>2,040</b>	<b>37.08</b>	<b>2,143</b>	<b>37.95</b>	<b>6,803</b>	<b>21</b>	<b>68,039</b>

The revenue provision in respect of the commissioning budget is generated through a model initially developed in financial year 2017/18 and refined in subsequent financial years. The model works on demographic trends of actual residents receiving services, alongside inflationary pressures incurred in the current financial year, projected for CPI + 1%. Included within the modelled data are savings generated through business-as-usual activities. Forecast savings built into the amounts above are as follows:

Commissioning Savings	£ms
Targeted Reviews of existing packages	2.17
Accessing Continuing Health Care Contributions	0.20
<b>Total Estimated Savings</b>	<b>2.37</b>

## Financial Year 2026/27: Revenue Budget

### Children's Social Care

Children's Social Care / Service Type	Budget	Budget	Budget	Budget	Budget	Q3 Actuals	Q3 Actuals	Modelled	Modelled	Modelled	Modelled	2026/27
	2025/26 Expenditure	2025/26 Income	2025/26 Net Budget	2025/26 Client Numbers	2025/26 Average Unit Cost	Client Numbers	Average Unit Cost	2026/27 Client Numbers	2026/27 Average Unit Cost	Net Increase in Expenditure	Net Increase in Income	Net Revenue Budget
	£'000	£'000	£'000		£'000		£'000		£'000	£'000	£'000	£'000
UASC	1,135	(1,622)	(487)	29	39.47	23	49.05	26	49.37	172	219	(97)
Residential Care	6,042	0	6,042	17	349.94	22	464.32	24	499.41	5,716	0	11,758
Care Leavers	2,067	0	2,067	35	58.83	25	37.12	28	38.83	(967)	0	1,100
Parent & Baby Residential Placements	158	0	158	1	146.13	1	241.21	1	252.79	12	0	169
UASC Post 18	1,174	(908)	266	44	26.64	32	21.63	37	20.27	(421)	(170)	(324)
InHouse Fostering allowances & support	1,446	0	1,446	52	27.97	57	27.30	62	28.61	340	0	1,786
Adoption Placements & Allowances	121	0	121	13	9.25	13	12.08	13	12.66	46	0	168
Kinship / Connected Person	1,039	0	1,039	50	20.96	58	20.97	58	21.98	243	0	1,282
Independent Fostering Agencies	1,185	0	1,185	20	57.84	22	56.30	22	57.60	61	0	1,246
Special Guardianship	1,230	0	1,230	106	11.60	104	11.95	106	12.53	102	0	1,333
Disability Support	1,355	0	1,355	105	12.91	93	7.92	93	8.05	(610)	0	746
Residential Disability	2,792	(50)	2,742	10	282.30	10	323.18	10	279.47	(19)	50	2,773
Additional Placement Costs	400	0	400				0.00	0	0.00	1	0	400
Residence / Child Arrangement Orders	97	0	97	11	8.48	11	10.20	11	10.69	15	0	113
<b>Totals</b>	<b>20,241</b>	<b>(2,580)</b>	<b>17,660</b>	<b>494</b>	<b>41.01</b>	<b>470</b>	<b>48.50</b>	<b>491</b>	<b>50.75</b>	<b>4,693</b>	<b>99</b>	<b>22,453</b>

The revenue provision in respect of commissioning budget is generated based on the adult social care model. The model works on demographic trends of actual residents receiving services, alongside inflation pressures incurred in the current financial year, projected for CPI + 1%. Included within the modelled numbers are savings generated through business and these amounts principally relate to demographic changes and placement adjustments:

Commissioning Savings	£ms
Placement reviews	0.95

## Appendix E

## General Fund Revenue Budget 2026/27: Non-Social Care Commissioning Investments

Two investments have been supported as part of the planned revenue budget:

<b>Investments into the Revenue Budget</b>	<b>£ms</b>
Children's Services: Conversion of successful CIN pilot into revenue	0.34
Adults: Investment into the Safeguarding Board	0.08
Total investment proposed:	0.42

In historic financial years, the Council has implemented ambitious savings plans, against the backdrop of escalating social care pressures. For financial year 2026/27, a number of historic savings, which upon review have been deemed to be unachievable due to either marketplace factors (outsourcing of care homes and resources centres, increases in planning income), or decreased due to escalating inflationary pressures (staff efficiencies, eroded through national living wage rises, employer NI contribution changes), have been rebased or removed from the base budget. Relevant accounting adjustments have been processed through the revenue, capital, and Dedicated Schools Grant budgets to ensure alignment with relevant overarching accounting guidance:

<b>Budget Realignments</b>	<b>£ms</b>
<b>Removal of Unmet Historic Savings Targets</b>	
Transformation savings	1.00
Care Homes - externalisation of service	1.48
Externalisation of Resource Centres	0.47
Development & Regulation - unachievable fee income	0.41
Community Services - removal of unachievable income contributions	0.07
Councilwide unachievable historic efficiency targets	0.67
<b>Adjustment of Accounting Treatment</b>	
Transfer of revenue costs from capital	1.01
Transfer of revenue from the Dedicated Schools Grant	0.32
Reallocation of costs to ASC Discharge Fund	-0.49
Reallocation of costs to Public Transport Grants	-0.38
Realignment of green waste income budget	-0.30
Realignment of consultants & subscription budgets	-0.02
Total realignments proposed:	4.25

## Appendix F

### General Fund Revenue Budget 2026/27: Non-Social Care Commissioning Savings

Specific non-social care commissioned savings are detailed below. Social care commissioning savings relate to business-as-usual package reviews and forecast demographic changes; these are detailed in Appendix D. Standard fees and charges are uplifted annually, and disclosure is within Appendix C.

Saving	Saving Detail	2026/27
		£ms
Bone Lane Museum	Vacating the Bone Lane Museum Store (rental saving)	-0.02
Library Service	Deletion of vacant establishment hours and posts	-0.05
Resources Directorate	Deletion of establishment posts and vacant hours	-0.20
Economic Development	Removal of external consultancy budget	-0.04
Electric Vehicle Charge Points Income	Additional income through increased charges	-0.01
Garden Waste Charges Uplift	Additional income through increased charges	-0.05
Henwick Worthy - Additional Sports Hire Income	Additional income through increased charges	-0.03
Thatcham Town Council - Increased Contribution to Henwick Worthy	Additional income through increased charges	-0.03
Land Charges Income	Additional income through increased charges	-0.06
<b>Standardised Fees &amp; Charges Increases at CPI + 1%</b>		
Adult Social Care	See fees and charges	-0.03
Education	See fees and charges	-0.02
Community Services	See fees and charges	-0.05
Environment	See fees and charges	-0.44
Development & Regulation	See fees and charges	-0.04
Finance, Property & Procurement	See fees and charges	-0.04
Strategy & Governance	See fees and charges	-0.06
<b>Total Savings: Non Social Care Commissioning</b>		<b>-1.16</b>

## Appendix G

## General Fund Revenue Budget 2026/27: Revenue Capital Financing Requirement

The revenue capital financing requirement is the revenue budget required to fund the debt financing of historic capital programme content and the projects in the planned capital programme for 2026/27.

The scale of the revenue capital financing requirement is driven by:

- Availability of external resources to fund capital projects (external grants, Community Infrastructure Levy and Section 106 monies)
- Availability of Balance Sheet resources to fund projects (otherwise known as internal borrowing)

The availability of Balance Sheet resources to fund capital expenditure and minimise required external debt financing is being constrained via consumption by the H N HNB deficit held on the Balance Sheet in Unusable Reserves under statutory override accounting arrangements.

The 2026/27 capital financing revenue provision budget includes the financing of EFS, which is subject to prescribed MRP. The table below details the division of financing costs provided as part of the net revenue budget proposal:

	2025/26	2026/27
Capital financing of historic and planned capital programme £ms	£14.32	£14.17
Capital financing of exceptional financial support £ms	£1.25	£2.71
Additional borrowing required from HNB deficit £ms	£0.53	£1.26
<b>Total revenue budget requirement</b>	<b>£16.10</b>	<b>£18.15</b>
<b>Revenue pressure (budget investment required)</b>	<b>£3.30</b>	<b>£2.04</b>

In respect of capital financing, underpinning assumptions and key prudential indicators are documented in the Capital Strategy and the Treasury Management Strategy, which form part of the revenue budget papers for Council approval. Alongside the prudential indicators, the Council adopts fiscal rules, a key consideration being that capital financing is a percentage of net revenue stream (i.e. revenue funding available to support the net revenue budget). Historically, the Council has operated with a 10% revenue capital financing provision as a percentage of net revenue stream. For 2026/27, the actual percentage is 11% and more than the historic fiscal rule. The implications arising are referred to in the Council's Treasury Management Strategy.

## Appendix H

### Financial Year 2026/27: Dedicated Schools Grant (DSG)

The DSG is a ring-fenced grant which can only be spent on school/pupil activity. The values below are final as West Berkshire has received the final allocations from the DfE. These final values are being communicated to the Schools Forum. The DSG consists of four funding blocks:

#### **Schools Block**

The Schools Block funding received by a Local Authority is allocated to each school based on formula factors such as pupil numbers, deprivation, prior attainment, and school specific elements like sparsity. Local Authorities cannot divert these funds for other purposes, ensuring that such amounts flow directly into school budgets. -specific elements like sparsity. Local Authorities cannot divert these funds for other purposes, ensuring that such amounts flow directly into school budgets.

DSG Schools Block acts as a pass-through funding mechanism, ensuring that financial resources are allocated directly to mainstream schools to support pupils' education.

#### **Central Schools Services**

The costs in this block are central Council staff and systems costs, which support schools in respect of centrally allocated services.

#### **Early Years Block**

The Early Years Block within the DSG provides funding to Local Authorities to deliver early years entitlements across all types of early years settings, including Private Voluntary and Independents, maintained nursery schools, and school-based nursery classes. It supports the delivery of funded hours for 0–5-year-olds, plus specific supplements such as Early Years Pupil Premium and Disability Access Fund. Funding levels are determined nationally and adjusted based upon census data.

#### **High Needs Block**

A specific ringfenced funding stream designed to support Authorities in meeting statutory duties for children and young people with special educational needs.

#### **Proposed Dedicated Schools Grant Budget Financial Year 2026/27**

The proposed budget is supported by the following Central Government funding (settlement issued December 2025). The funding streams detailed below are inclusive of allocations for academy schools and these amounts are passported by the Authority to the schools:

## Financial Year 2026/27: Revenue Budget

Dedicated Schools Grant Income by Block	2026 to 2027 DSG Allocations, before Recoupment & Deductions	Recoupment & Deductions	2026 to 2027 DSG Allocations, after Recoupment & Deductions
	(£'m)		(£'m)
Schools Block	149.06	-1.92	147.14
Central School Service Block	1.11	0.00	1.11
Early Years Block	32.92	0.00	32.92
High Needs Block	32.48	-3.48	29.00
<b>Total</b>	<b>215.57</b>	<b>-5.40</b>	<b>210.17</b>

The following table summarises the forecast Expenditure budget per block for financial year 2026/27:

DSG Expenditure by Block	Budget 2025/26 (£'m)	Q3 Forecast Outturn		Budget %	Forecast %
		2025/26 (£'m)	Budget 2026/27 (£'m)	Growth %	Growth %
Schools Block	84.73	84.73	74.09	-12.56%	-12.56%
Central School Service Block	1.07	1.06	1.18	10.22%	11.04%
Early Years Block	27.37	27.03	32.26	17.87%	19.37%
High Needs Block	41.24	41.74	45.97	19.90%	18.48%
High Needs Block Shortfall	-14.05	-14.55	-16.98	20.88%	16.74%
<b>Total (Excluding Academies)</b>	<b>140.36</b>	<b>140.01</b>	<b>136.52</b>	<b>-0.26%</b>	<b>-1.01%</b>

Income (post deductions/ recoupment) is £210.17m. Expenditure is £136.52m. The difference between income and expenditure is a result of a number of adjustments to Income, primarily being the passporting of Academy fees directly to Academies (value being £72.32m). Therefore, the schools block expenditure consists of individual school budgets after accounting for the transfer of Academy funds - the budget for the School Block after Academy passporting is £74.09m, the biggest single value in the DSG.

### Central Schools Block (CSSB) Proposed Budget:

Central School Service Block (CSSB) Budget Requirement	Budget 2025/26 £m	Budget Requirement	Change £m	Change %
		2026/27 £m		
School Admissions	0.24	0.24	0.00	1%
National Copyright Licenses	0.18	0.20	0.02	11%
Servicing of Schools Forum	0.06	0.06	0.00	1%
Education Welfare	0.25	0.25	0.00	1%
Support for Inclusion	0.00	0.07	0.07	
Statutory and Regulatory duties	0.00	0.00	0.00	
Provision of Education Data	0.19	0.20	0.01	6%
Finance support for the Education Service	0.09	0.09	0.00	5%
Strategic Planning of the Education Service	0.07	0.07	0.00	6%
<b>Total Budget Requirement</b>	<b>1.07</b>	<b>1.18</b>	<b>0.10</b>	<b>10%</b>
<b>Income from DSG</b>	<b>-1.07</b>	<b>-1.11</b>	<b>-0.04</b>	<b>4%</b>
<b>Net Surplus/ Deficit</b>	<b>0.00</b>	<b>0.07</b>	<b>0.07</b>	<b>0.01</b>

## Financial Year 2026/27: Revenue Budget

### Early Years Block Proposed Budget:

The passthrough rate has increased to 97% from 96% in 2026/27. This has resulted in providers receiving an increased funding rate and the Local Authority retaining less than anticipated in respect of central cost. Despite this, the early years block has a budgeted surplus of £0.1m.

<b>Early Years Block Budget</b>		<b>£m</b>
<b>Funds Delegated to Early Years Providers</b>		
PVI Providers		8.03
Nursery classes in Mainstream Schools		2.17
Maintained Nursery Schools		1.21
2 Year Old Funding		0.76
2 Year old working parents		6.33
Additional 2 year old working parents hours to adjust for new 30 hour entitlement		2.21
Under 2's		8.47
Additional under 2 year old working parents hours to adjust for new 30 hour entitlement		1.77
Pupil Premium Grant and deprivation funding		0.42
<b>Total Delegated Funds</b>		<b>31.37</b>
<b>Centrally Managed Funds</b>		
Centrally Managed Funds		0.00
Central Expenditure on Children Under 5's		0.46
Early Development Intervention Team (EDIT)		0.11
SEN Inclusion Fund		0.11
Disability Access Fund		0.12
SSRs		0.09
<b>Total Centrally Managed Funds</b>		<b>0.89</b>
<b>Total Expenditure</b>		<b>32.26</b>
<b>Early Years DSG Block Funding In Year</b>		<b>-32.56</b>
In year surplus		-0.30
Early Years DSG Block Funding carried forward		0.18
<b>Overall Net Surplus Position</b>		<b>-0.12</b>

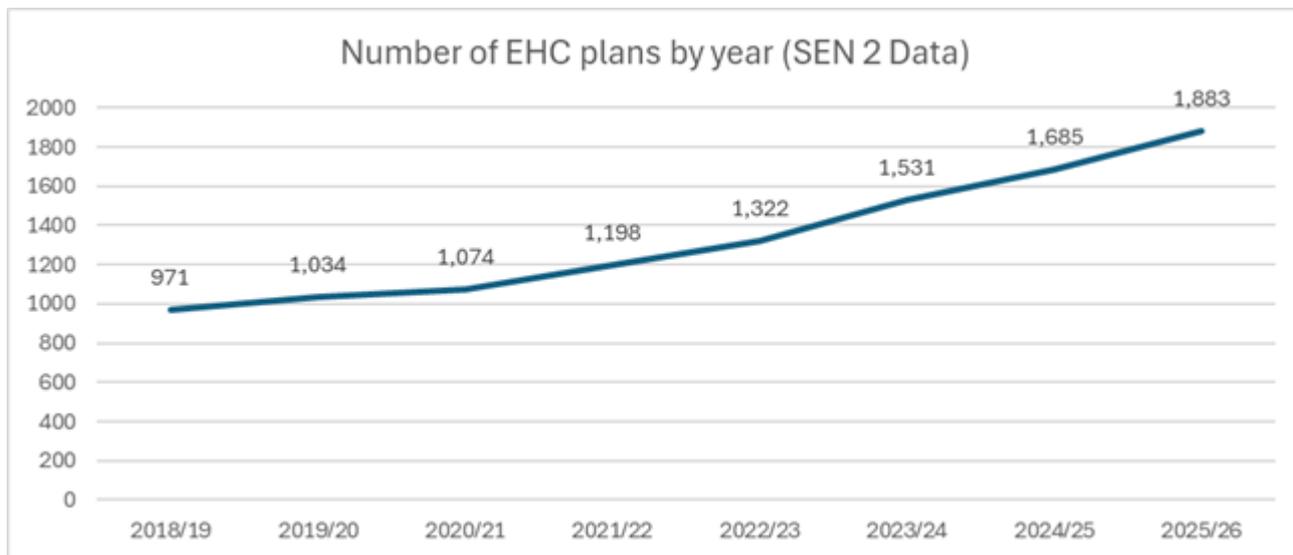
### High Needs Block:

As at 31<sup>st</sup> March 2025 the cumulative deficit was £16.13m. The Q3 25/26 forecast outturn is a deficit £14.55m, bringing the forecast cumulative deficit as at 31<sup>st</sup> of March 2026 to £30.68m. The Budget deficit for 26/27 is £16.98m. Therefore, the forecast cumulative deficit as at 31<sup>st</sup> March 2027 is £47.67m.

High Needs Block	2025/26	2025/26	2026/27	% Growth	% Growth
	Budget	Forecast	Budget	from 2025/26 Budget	from 2025/26 Forecast
	£m	£m	£m	%	%
Place Funding	7.19	7.10	7.08	-2%	0%
Top-Up Funding	30.16	30.50	30.35	1%	0%
PRU Funding (Top-ups only)	2.45	2.43	2.62	7%	8%
Other Statutory Services	2.89	3.19	3.68	27%	15%
Non Statutory Services	1.99	1.87	2.02	2%	8%
Support Service Recharges	0.18	0.18	0.22	22%	22%
<b>Total Expenditure</b>	<b>44.86</b>	<b>45.27</b>	<b>45.97</b>	<b>2%</b>	<b>2%</b>
HNB Allocation	-30.83	-30.72	-28.99	-6%	-6%
<b>In-Year Overspend</b>	<b>14.03</b>	<b>14.55</b>	<b>16.98</b>	<b>21%</b>	<b>17%</b>

## Financial Year 2026/27: Revenue Budget

High Needs Block (HNB) cost pressures remain a national issue, with many Local Authorities, including West Berkshire, having significant overspends and therefore setting deficit budgets. The HNB continues to be under considerable strain, due to an increased demand for independent and non-maintained special school placements and increased EHCPs (Educational Health Care Plan), in mainstream schools. The graph below shows the upward trend in Educational Health Care Plans on an annual basis.



The Heads Funding Group and Schools Forum have reviewed and support the proposed budget (pre final DfE allocations), including the HNB deficit, which for 2026/27 is budgeted to be £16.98m, in addition to a Central School Services block deficit of £0.07m. A deficit recovery plan is currently being developed to mitigate the scale of the deficits, however, the HNB deficit is a national issue with many upper tier Authorities holding significant deficits on their Balance Sheets. The statutory accounting override applied to the HNB has been extended by Central Government until 31 March 2028.

## Appendix I

# Financial Year 2026/27: Budget Consultation Responses

PLEASE REFER TO APPENDIX PRESENTED SEPARATELY

## Financial Year 2026/27: Adequacy of Reserves and Robustness of Budget Estimates (Section 25 statement)

### s151 Officer Statement

The purpose of this Section 25 Report is to set out the assessment made by the Section 151 Officer and conclusion regarding the Council's ability to set a balanced budget for financial year 2026/27. In making decisions regarding the revenue budget and setting the council tax, the Council has various legal and fiduciary duties, as summarised below:

#### Legal and Fiduciary Duties

The Council is required by the Local Government Finance Act 1992 to make specific estimates of gross revenue expenditure and anticipated income leading to the calculation of the council tax requirement and setting of the overall budget and council tax. The amount of council tax requirement should be sufficient to meet the council's legal and financial commitments and ensure proper discharge of its statutory duties, resulting in a balanced budget.

Section 25 of the Local Government Act 2003 requires that the Local Authority when making its budget calculations, the Chief Finance Officer (s151 Officer), must report to Council on the robustness of the underpinning estimates made for calculation purposes and the adequacy of financial reserves to support the budget proposed. Council has a statutory duty to have regard to the s151 Officer's report when making decisions on the budget adopted.

Section 28 of the Local Government Act 2003 imposes a statutory duty on the Council to monitor expenditure and income against budgeted assumptions throughout the financial year. If monitoring establishes that the budgetary situation has deteriorated the Council must take such action necessary to deal with the situation, for example, reduction in spending, increase income, or where possible utilise reserves.

Section 114 of the Local Government Act 1988 requires that where the s151 believes that the expenditure of the Local Authority is likely to exceed (or is proposed to exceed), the resources (including sums borrowed), available to meet that expenditure, the 151 has a duty to make a report to Council.

In exercising its fiduciary duty, the Council should be satisfied that the proposals put forward:

- Are a prudent use of resources available
- The proposals strike a fair balance between the interests of local tax and rate payers, current and future, alongside the community's interests in adequate and efficient services, whilst complying with statutory duties.

#### Assessment of whether a legal budget can be set

The financial position of the Council remains challenging. The Council is in receipt of Exceptional Financial Support (EFS), for financial year 2024/25 (£13million) and received a provisional agreement for £3million of EFS for financial year 2025/26, in February 2025.

The provisional £3million of EFS for 2025/26 allowed the Council to set a balanced budget and avoid the issue of a s114 notice.

## Financial Year 2026/27: Revenue Budget

There are a number of significant factors driving the financial position of the Council, as follows:

- Funding constraint: A reduction in government funding support via the settlement from central government. Detailed in appendix A of the MTFs.
- Funding constraint: A significant reduction to the Council's tax base (council tax). Detailed in appendix B of the MTFs.
- Expenditure pressure: Increasing commissioning costs for both adults and children's social care. Detailed in appendix D of the Revenue Budget Financial Year 2026/27 report.
- Expenditure pressure: Increasing capital financing costs, not necessarily driven by future planned capital programmes, but driven through High Needs Block (HNB) deficit financing and the financing of Minimum Revenue Provision (MRP) associated with EFS.
- Reserves dependant on EFS. The reserves sufficiency statement is included in appendix E of the MTFs.

An amended request for EFS in relation to financial year 2025/26 and a further request to support the revenue budget in 2026/27 was made to central government in December 2025. The revised 2025/26 EFS request has increased from the original £3million to £20 million. As detailed in the reserves sufficiency statement, the Council is operating with low levels of usable revenue reserves, and a General Fund constructed from the original 2024/25 EFS request. The in year (2025/26) financial pressures (reported via quarterly budget monitoring to Executive), will significantly reduce the available General Fund to a level well below the s151 recommended 5% of net revenue budget. The revised 2025/26 request, (if approved), should provide greater resilience to the reserves, allowing for capacity to build volatility / risk reserves in support of the demand led services in 2026/27, whilst maintaining a General Fund minimum provision.

In respect of 2026/27, the net revenue expenditure budget (after increases in fees and charges and application of identified savings) is £210.9 million compared to Core Spending Power of £178.11 million. £2.82 million of reserves (created through application of EFS), is planned to support the net revenue budget with an EFS request of £30million required to enable the setting of a balanced revenue budget. EFS remains an interim financial support arrangement, subject to annual government approval. It is noted over the life of the MTFs, the requirement for EFS to balance the forecast revenue position, creates additional debt (via MRP), which has a General Fund impact on an annual basis and longer term financing implications.

### **Conclusions on setting a balanced budget**

In determining whether it is reasonable to set a balanced budget for financial year 2026/27, the following has been considered:

- The utilisation of historic EFS and subsequent MRP impacts.
- The 2025/26 EFS request providing funds to enable the Council to be considered a going concern as at 31.3.2026, with sufficient opening balances to support the 2026/27 net revenue budget.
- The application for EFS to balance the gap between proposed net revenue expenditure and core spending power.

### **Assessment on whether the budget is reasonable and prudent**

This s25 statement focuses on the statutory and fiduciary considerations a s151 Officer must make in determining if the budget being set is reasonable and prudent. In setting the budget the Council has a duty to:

- Continue to make provision to enable the meeting of statutory duties.
- Ensure governance processes are robust and support decision making.

## Financial Year 2026/27: Revenue Budget

- The MTFs reflects the significant challenges faced, whilst remaining responsive to wider economic factors, setting savings strategies which are monitored and delivered against.
- Understands the profile of existing and forecast liabilities, allowing for provision of repayment.
- Has appropriate levels of reserves and monitors liquidity.
- Prepares the annual statement of accounts in an accurate and timely manner.

### Robustness of Estimates

The Council is operating in an extremely challenging financial environment, the robustness of estimates underpinning the proposed revenue budget have been reviewed as follows:

General Fund Revenue Budget	
Risk	
Non delivery of savings	The savings included in the MTFs have been through an enhanced officer and member challenge process. Savings will be monitored monthly in 2026/27 to ensure expected outcomes and enable early corrective action if savings are not delivered as planned.
Funding is lower than forecast	Enhanced procedures are being adopted to monitor and forecast collection rates and impacts on the tax base. 2026/27 marks a revaluation year for the ratable base (business rates), with appeals likely. Enhanced monitoring, supported by an externally commissioned, specialist partner will enable early identification of issues.
Property	The council is undertaking an asset review with a view to creating an asset disposal strategy and supporting plan. The impact of any disposals will be assessed on a business case basis prior to completion and approval by members. There is a risk of voids and capital works relating to the property portfolio (operational assets and investment holdings), as the Council does hold an aging asset estate.
Income, fees and charges budgets	The 2026/27 budget relies in part upon generation of fees and charges across Council services. The Council has historically operated a cost plus budgeting basis, with a number of income budgets requiring review and rebasing. Fees and charges will be reviewed and rebased as part of new budget setting processes for 2027/28.
Expenditure budgets	Significant growth has been factored into the 2026/27 net revenue budget. The Council has operated a cost plus budgeting basis, this process relies heavily on the base budgets accurately reflecting service delivery. The base budgets have not been reviewed and realigned in a number of financial years. Expenditure budgets are now being subject to greater review as part of the Financial Review Panel and will be subject to realignment as part of the 2027/28 budgeting process.
Pay and price inflation	The Council has budgeted for pay inflation of 3.5% and contractual inflation (unless specified in a contract) at CPI + 1%. Social care commissioning in particular is sensitive to price inflation with packages being driven by specific care needs as opposed to generic inflation.
Overspends on the capital programme	The future capital programme has been set with an envelope of £10million, inclusive of a £1.5million contingency budget. Significant slippage from 2025/26 will be unfunded in 2026/27 as capital financing capacity is being consumed by financing of EFS.
Interest rate rise increasing financing costs	Whilst economic forecasts propose interest rate reductions, the capital financing is based on current PMLB projections, if rates were to increase this would put further pressure on budgets. The Council (due to EFS) is carrying an MRP requirement which would be subject to charge at the PVLB rate as at 31.3.xx annually. The capital financing indicators, at current rates forecasts demonstrate financial distress.
Capital Financing Costs exceed budgeted levels	Capital financing costs are dependant on capital programme delivery, and revenue pressures generating a need for EFS. EFS from 2025/26 has become the main driver of the in year Capital Financing Requirement moves. Treasury indicators show that the Liability Benchmark will exceed CFR in financial year 2027/28 based on delivery of the proposed capital programme, existing EFS financing requirements and future EFS requirements, which in turn are dependant on the revenue budget being delivered as a minimum online. The Council currently operates an annuity based MRP policy, which in turns means the call on General Fund increases annually.
Local Government Reorganisation	No provision has currently been made to cover costs associated with Local Government Reorganisation. The Council is part of the Ridgeway proposal and any required funding in 2026/27 with regard to development of further proposal or initial works will be a call on reserves.
Exceptional Financial Support declined by central government	The MTFs shows a reoccurring requirement for EFS over the medium term. If EFS were declined, the Council would be required to enact a savings proposal in scale unseen in prior financial years. This puts the Council at risk of 114.

## Financial Year 2026/27: Revenue Budget

### Growth of the Revenue Budget

Net Expenditure Growth Trends (£millions)	2022/23	2023/24	2024/25	2025/26	2026/27
Base Budget	138.5	151.3	163.6	167.1	184.2
Base Budget Growth	10.6	16.5	17.5	24.5	31.2
Savings Applied including one off savings reversed back into the subsequent years base budget	-5.3	-9.1	-16.5	-8.2	-4.5
Net Revenue Budget Approved/Proposed	143.8	158.8	164.6	183.4	210.9
Published / forecast outturn - overspends	4.7	3.10	6.80	8.50	
Growth - gross annual growth plus overspend, less savings	10.0	10.5	7.8	24.8	26.8

Historically the Council has delivered savings to help mitigate growth in the expenditure base. As years progress the complexity of saving required to mitigate rising costs is increased. Ambitious and challenging savings strategies have been identified in recent years, however, in some instances due to marketplace factors, savings have been undeliverable. Moving forward to balance the expenditure pressures, whilst also taking into consideration constrained funding, the Council will need to ensure savings allocated to the revenue budget are delivered. The current MTFS is set with future years savings targets of £15million annually, which is not insignificant. However, the targets set still result in the Council requiring increasing EFS in the medium term. EFS comes with a significant cost in the form at MRP.

### EFS and Capital Financing

EFS as a percentage of CFR movement	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Movement in CFR	26.8	34.3	33.9	40.7	46.7
EFS Allocation	13.0	20.0	30.0	40.0	47.0
<b>EFS as a percentage of CFR mover</b>	<b>48.5%</b>	<b>58.3%</b>	<b>88.5%</b>	<b>98.3%</b>	<b>100.6%</b>

Comparison of CFRs and Liability Benchmark	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Closing CFR	319.7	354.0	387.9	428.6	475.3
Loans CFR	310.3	345.6	380.5	422.3	470.3
Liability Benchmark	259.9	309.3	369.1	435.4	490.0

The treasury indicators above show the impact of EFS and increasing revenue pressures. In 2026/27 the Council remains compliant with the prescribed Prudential Code indicators, and the locally set fiscal rule of capital financing budgets remaining within 10% of the Council's net revenue stream. However, in 2027/28 the indicators are compromised with the liability benchmark exceeding the Loans CFR and the CFR itself. In the context of the Prudential Code, it is rare for the Liability Benchmark to exceed the Loans CFR as the Loans CFR represents the theoretical maximum level of borrowing permitted. When this occurs, it indicates negative investable resources (i.e. CFR minus investable resources like reserves and cash balances). The Liability benchmark includes a £10million liquidity buffer, this combined with low reserves will drive the benchmark above the main CFR. If the benchmark is higher than external loans (loans CFR), it signals an immediate need to take on long term borrowing to fund capital and liquidity, as essentially the Authority has depleted all internal resources and is fully exposed to interest rate and refinancing risks for the full CFR. Furthermore, the ratio of capital financing to net revenue stream exceeds the 10% fiscal rule in 2027/28 (forecast ratio 12.1%). Capital financing impacts are largely felt a year in arrears due to MRP being applied at outturn, therefore 2027/8 impacts are driven by 2026/27 and preceding activity. In order for the indicators (and it should be noted the indicators remain compromised through the MTFS post 2027/28), significant

## Financial Year 2026/27: Revenue Budget

adjustment to spending plans in 2026/27 would be required. The indicators as forecast are dependent on the proposed revenue budget being delivered online, with no further impacts on reserves (reserve forecasts are a driver of the liability benchmark and indicators), and no increased requirement in 2026/27 for EFS.

### Reserves

Reserves	2025/26	2026/27	2027/28	2028/29	2029/30
Opening Balances as at 1.4.xx annually	10.60	15.83	13.01	11.43	10.11
In year anticipated utilisation - planned in budget setting	-2.27				
Provision for any in year overspends and outturn adjustments	-12.50	-32.82	-41.58	-46.32	-45.18
Allocation of requested Exceptional Financial Support to balance budget	20.00	30.00	40.00	45.00	45.00
Allocation of requested Exceptional Financial Support to maintain General Fund				1.34	1.90
<b>Projected Closing General Fund Balance</b>	<b>15.83</b>	<b>13.01</b>	<b>11.43</b>	<b>11.45</b>	<b>11.83</b>
<b>151 Recommend General Fund minimum level</b>	<b>9.20</b>	<b>10.55</b>	<b>11.05</b>	<b>11.44</b>	<b>11.83</b>
<b>Cumulative Exceptional Financial Support to balance budget and maintain General Fund</b>	<b>20.00</b>	<b>30.00</b>	<b>40.00</b>	<b>47.00</b>	<b>47.00</b>

The reserves statement is included in appendix E of the MTFs. It should be noted that (excluding schools balances, Public Health, and the Insurance reserves), the reserves are generated through EFS and require (based on forecasts above) EFS to be maintained at the 151 level. There currently is an un-forecast risk to the Council's General Fund from the schools' balances which have been diminishing over recent years. Under accounting regulations, once the overall schools' balances decline into deficit this will become chargeable against the Council's General Fund, increasing any EFS requirement. Detailed work is underway with the schools to enhance reporting and quantify the level of risk.

### Conclusion

The Council's financial position is precarious. Funding is constrained and growth in the Council's tax base has not kept pace with increasing revenue costs. The 2026/27 net revenue budget has been subject to realignment of the council tax base and historic savings, which alongside annual standard growth (pay inflation, contractual inflation, social care demand), has created a funding gap, proposed to be supported by EFS. Should central government not support the revised 2025/26 (£20million) and 2026/27 (£30million) EFS requests this would put the council into a s114 position. In the medium term the Council remains under considerable financial pressure, with compromised financial indicators, highlighting a sustainability and s114 risk. The finances will remain under tight scrutiny, with monthly monitoring and reporting of the 2026/27 budget to be implemented.