Subjective Analysis 2026/27

Annex E

2026/27 SUBJECTIVE ANALYSIS	CHILDREN'S SERVICES (£000's)	ADULTS & WELL BEING & PUBLIC HEALTH	PLACE (£000's)	LEGAL & GOVERNANCE (£000's)	FINANCE & SYSTEMS (£000's)	STRATEGY & RESOURCES (£000's)	COUNCIL-WIDE £000's	FUNDING & RESERVES £000's	TOTAL £000's
NET BUDGET Brought Forward	61,802	79,055	34,142	4,663	12,064	12,117	29,228		233,071
Budget Pressures :									
Pay	586	390	276	109	320	495	1,414		3,590
National Living Wage/ Fair Price for Care	1,151	2,759	100	0	0	30	0		4,040
General Inflation	21	7	31	2	41	32	82		216
Contractual Inflation & Obligations	25	759	830	29	183	106	0		1,932
Levies	0	0	491	0	0	0	245		736
Demographics/ Care Costs	1,000	1,500	0	0	0	0	0		2,500
Grants, Legislative & Service Transfers	(379)	27,276	1,541	0	2,595	0	(1,949)		29,084
Treasury Management	0	0	0	0	0	0	1,464		1,464
Strategic Investment Programme	0	0	2,400	0	0	0	0		2,400
Reversal of One off Savings Targets Prior Year	0	600	0	0	0	50	0		650
Other	2,573	1,424	123	538	(362)	174	(786)		3,684
Total Budget Pressures	**4,977**	**34,715**	**5,792**	**678**	**2,777**	**887**	**470**		**50,296**
Budget Savings									
Income Generation	0	0	0	0	(61)	(436)	0		(497)
Savings Proposals Efficiences & Policy Choice	(2,895)	(3,495)	(849)	(126)	(389)	(597)	(859)		(9,210)
Total Approved Budget Proposals	**(2,895)**	**(3,495)**	**(849)**	**(126)**	**(450)**	**(1,033)**	**(859)**		**(9,707)**
PROPOSED NET BUDGET	**63,884**	**110,275**	**39,085**	**5,215**	**14,391**	**11,971**	**28,839**		**273,660**
Funding:									
Council Tax								(140,542)	(140,542)
Council Tax - 5.49% General Increase								(7,716)	(7,716)
Council Tax - 2% Adult Social Care Increase								(2,811)	(2,811)
Council Tax diff est/act deficit use of smoothing reserve								(259)	(259)
Total Council Tax Funding								**(151,328)**	**(151,328)**
Business Rates: Local Share								(190,995)	(190,995)
Business Rates: Tariff Payment								87,392	87,392
Business Rates: Growth/Shortfall Assumptions, S31 Grants, GM Pilot								5,130	5,130
Safety Net Contribution								(6,222)	(6,222)
Total Business Rates Funding								**(104,695)**	**(104,695)**
PROPOSED FUNDING								**(256,023)**	**(256,023)**
Additional Use of Reserves:									
Budget Support Reserve								(5,000)	(5,000)
Capitalisation Directive (EFS)								(12,637)	(12,637)
Movement in Reserves Total								**(17,637)**	**(17,637)**
FUNDING FROM RESERVES								**(17,637)**	**(17,637)**
BUDGET GAP									**0**