Subjective Analysis 2026/27

Annex D

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	**61,678**	**79,055**	**34,142**	**4,663**	**12,188**	**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	4,174	100	0	0	30	0		**5,455**
General Inflation	21	7	31	2	41	32	47		**181**
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	(499)	26,731	(70)	0	25	0	2,604		**28,791**
Treasury Management	0	0	0	0	0	0	2,715		**2,715**
Strategic Investment Programme	0	0	3,400	0	0	0	0		**3,400**
Reversal of One off Savings Targets Prior Year	0	600	0	0	0	50	0		**650**
Other	2,937	1,600	190	538	350	224	(2,181)		**3,658**
Total Budget Pressures	**5,221**	**35,761**	**5,248**	**678**	**919**	**937**	**4,844**		**53,608**
Budget Savings									
Income Generation	0	0	0	0	(61)	(436)	0		**(497)**
Savings Proposals Efficiences & Policy Choice	(2,895)	(3,547)	(849)	(126)	(389)	(597)	(859)		**(9,262)**
Total Approved Budget Proposals	**(2,895)**	**(3,547)**	**(849)**	**(126)**	**(450)**	**(1,033)**	**(859)**		**(9,759)**
PROPOSED NET BUDGET	**64,004**	**111,269**	**38,541**	**5,215**	**12,657**	**12,021**	**33,213**		**276,920**
Funding:									
Council Tax								(140,542)	**(140,542)**
Council Tax - 2.99% General Increase								(4,203)	**(4,203)**
Council Tax - 2% Adult Social Care Increase								(2,811)	**(2,811)**
Council Tax diff est/act deficit use of smoothing reserve								(88)	**(88)**
Total Council Tax Funding								**(147,644)**	**(147,644)**
Business Rates: Local Share								(103,603)	**(103,603)**
Business Rates: Tariff Payment								0	**0**
Business Rates: Growth Assumptions, S31 Grants, GM Pilot								(92)	**(92)**
Total Business Rates Funding								**(103,695)**	**(103,695)**
PROPOSED FUNDING								**(251,339)**	**(251,339)**
Additional Use of Reserves:									
Budget Support Reserve								(5,000)	**(5,000)**
Capitalisation Directive (EFS)								(20,581)	**(20,581)**
Movement in Reserves Total								**(25,581)**	**(25,581)**
FUNDING FROM RESERVES								**(25,581)**	**(25,581)**
BUDGET GAP									**0**