



# 2026/27

# BUDGET BOOK

*Information in this document agrees to the 2026/27 Revenue Budget approved at full Council on 26<sup>th</sup> February 2026.*

*This excludes recharges into Directorates from Corporate and Central Services.*

*Rounding may also have a marginal impact.*

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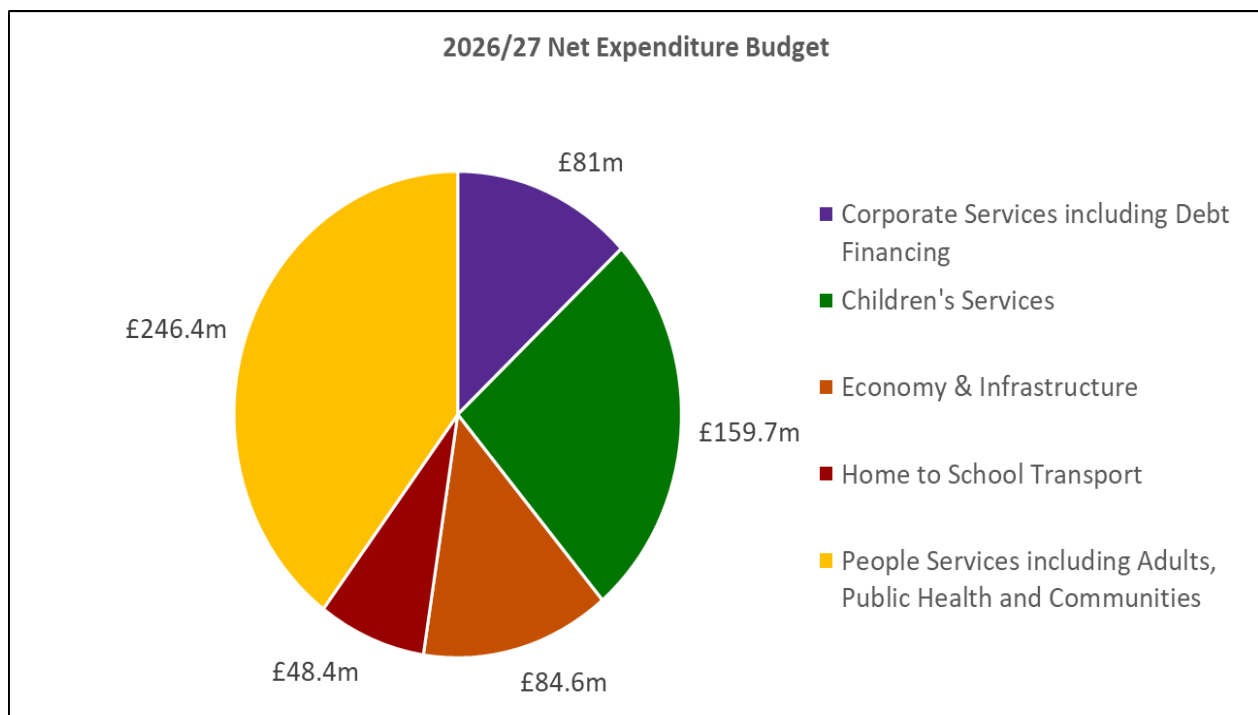
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## Summary Financial Information 2026/27

2025/26 Net Expenditure (£m)	Services	2026/27 Gross Expenditure (£m)	2026/27 Income (£m)	2026/27 Net Expenditure (£m)
0.0	Schools budget	326.7	(326.7)	0.0
107.3	Supporting vulnerable children and education	195.0	(35.3)	159.7
174.0	Adult social care and health	407.1	(169.7)	237.4
8.9	Libraries, museums and community services	36.1	(27.2)	8.9
82.9	Highways, planning, transport and waste disposal	128.7	(44.1)	84.6
44.6	Home to School Transport	53.1	(4.7)	48.4
78.0	Support services, capital financing and pensions	93.3	(12.3)	81.0
<b>495.6</b>	<b>Total cost of services</b>	<b>1,240.0</b>	<b>(620.0)</b>	<b>620.0</b>
	<b>Funded by:</b>			
(2.3)	Council Tax surplus/(deficit)		(0.5)	(0.5)
(357.2)	Amount to be met by Council Tax payer		(392.2)	(392.2)
<b>(359.5)</b>	<b>Council Tax requirement</b>		<b>(392.7)</b>	<b>(392.7)</b>
(87.5)	Business rates		(85.6)	(85.6)
(15.0)	Use of reserves	0.0		0.0
0.0	Revenue Support Grant *		(81.7)	(81.7)
(33.6)	Exceptional Financial Support		(59.9)	(59.9)
<b>(495.6)</b>	<b>Total funding</b>	<b>0.0</b>	<b>(620.0)</b>	<b>(620.0)</b>

\* Some government grants have been combined this year and now all appear under Revenue Support Grant. This is a change to the way the government presents the funding - it isn't extra money. We still rely mainly on council tax to fund services.

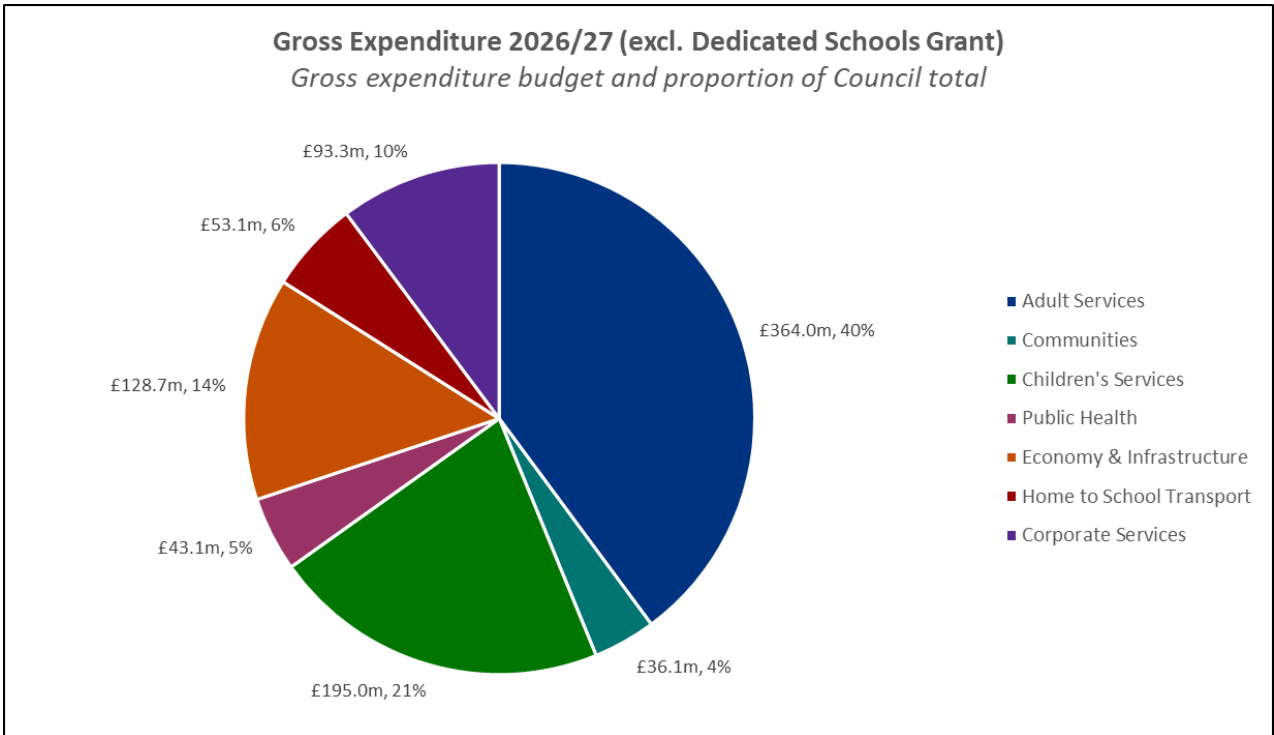
## Net Expenditure Budget 2026/27



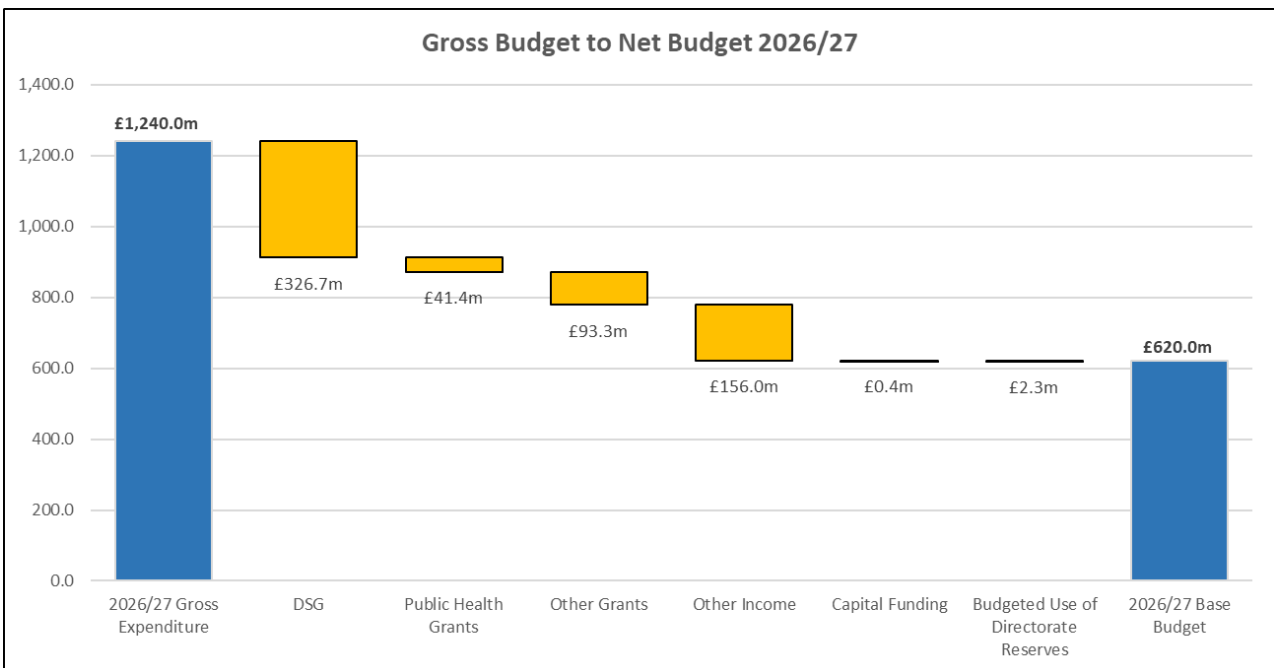
## Change in Net Budget from 2025/26 to 2026/27

	£m	£m
<b>Worcestershire Net Budget 2025/26</b>		<b>495.598</b>
<b>Plus demand and inflation</b>		
Pay inflation	4.794	
Contract inflation	17.686	
Rebasing	-5.664	
Demand growth (all services)	16.100	
Investment in services	4.339	
<b>Total new service investment and pressures</b>		<b>37.255</b>
Net recurrent pressures from 2025/26		23.965
Change in expenditure funded previously by grant		72.120
<b>Net spending requirement before savings</b>		<b>628.939</b>
<i>Mitigated by:</i>		
Savings, efficiencies and income	-8.975	
<b>Total savings and other mitigations</b>		<b>-8.975</b>
<b>Net Budget Requirement 2026/27</b>		<b>619.964</b>
<i>Financed by:</i>		
Business Rates as part of Fair Funding Allocation	85.648	
Collection fund surplus	0.450	
Revenue Support Grant as part of Fair Funding Allocation	81.694	
<b><i>Current gap to be addressed</i></b>	<b>59.933</b>	
		<b>227.724</b>
<b>Amount to be collected via Council Tax and ASC Precept</b>		<b>392.240</b>

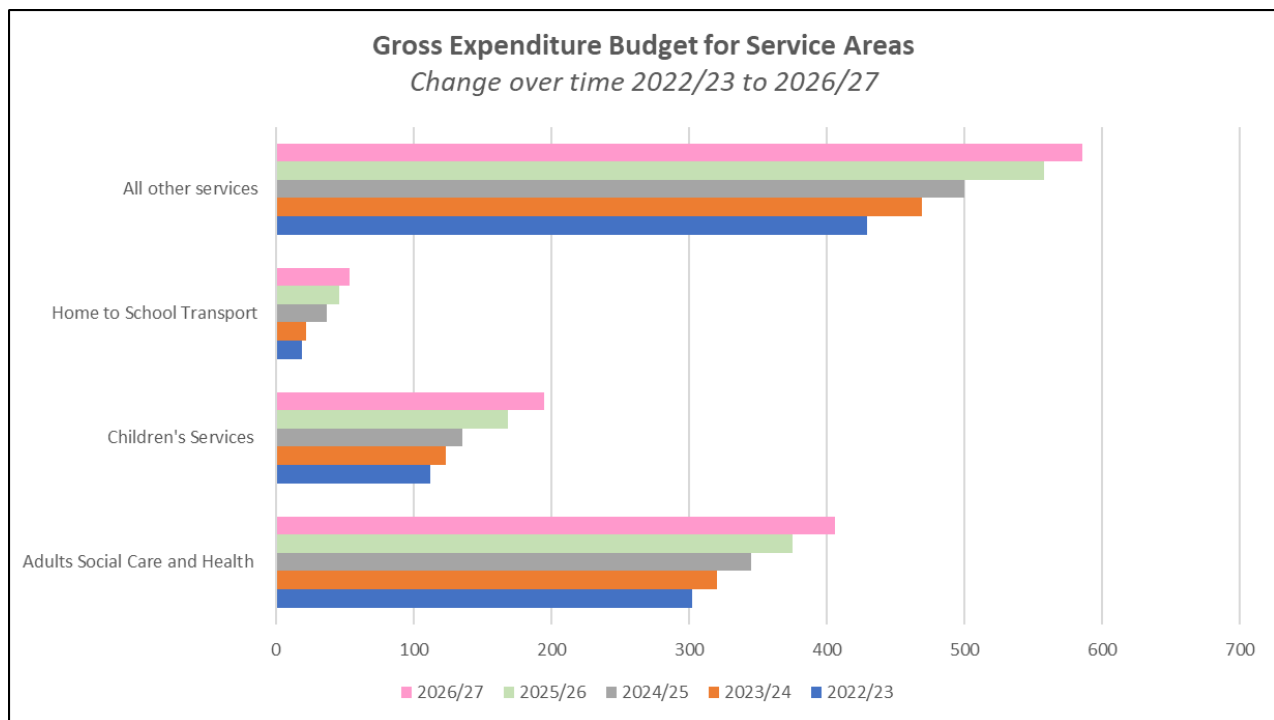
# Gross Council Expenditure 2026/27



# Gross to Net Budget 2026/27



## Change in Gross Budget over last 5 years



## Gross Budget per head and per £100 spent

	Gross Expenditure (£m)	Spend per head of population (£)	Spend per £100 spent (£)
Supporting vulnerable children & education	195.0	313.77	15.72
Adult Services	364.0	585.77	29.35
Public Health Grant Funded Services	42.2	67.85	3.4
Libraries, museums & community services	37.1	59.67	2.99
Highways, planning, transport, property & waste disposal	128.7	207.10	10.38
Home to School Transport	53.1	85.53	4.29
Legal	6.8	10.93	0.55
Finance, Commercial & Performance	15.0	24.08	1.21
Human Resources	7.0	11.23	0.56
ICT	9.7	15.63	0.78
Corporate Services - contingency and debt repayment	54.8	88.27	4.42
<b>Total cost of services</b>	<b>913.3</b>	<b>1,469.85</b>	<b>73.65</b>
Schools, High Needs, Central Services Block and Early Years	326.7	525.75	26.35
<b>Total Council Cost of Services including Schools</b>	<b>1,240.0</b>	<b>1,995.60</b>	<b>100</b>

## Subjective Analysis of Expenditure 2026/27 (excludes Dedicated Schools Grant)

	Adult Services	Communities	Public Health	Children's Services	Economy & Infrastructure	Home to School Transport	Corporate Services	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Employee costs	39,921	13,831	4,367	50,439	19,195	2,623	28,989	<b>159,365</b>
Direct employee expenses	40,963	14,098	4,329	51,653	19,583	2,613	29,753	<b>162,992</b>
Indirect employee expenses	(1,041)	(267)	38	(1,214)	(387)	10	(764)	<b>(3,627)</b>
Premises related expenditure	1,070	9,506	46	10,751	11,763	0	75	<b>33,210</b>
Transport related expenditure	3,810	339	41	874	1,828	49,528	49	<b>56,469</b>
Supplies and services	6,353	12,112	7,866	14,164	8,951	15	22,442	<b>71,903</b>
Third party payments	312,778	323	30,533	117,485	86,945	981	300	<b>549,344</b>
Recharges	87	0	275	1,253	2	0	0	<b>1,617</b>
Capital financing costs	0	0	0	0	0	0	41,441	<b>41,441</b>
<b>Expenditure</b>	<b>364,020</b>	<b>36,110</b>	<b>43,126</b>	<b>194,966</b>	<b>128,684</b>	<b>53,147</b>	<b>93,295</b>	<b>913,349</b>
Grants	(51,323)	(15,161)	(41,420)	(14,690)	(12,048)	0	(102)	<b>(134,745)</b>
Recharge income	(1,787)	(5,228)	(1,344)	(13,116)	(3,095)	(2,284)	(3,327)	<b>(30,180)</b>
Sales, fees and charges	(73,695)	(6,629)	(158)	(7,461)	(27,032)	(2,507)	(8,319)	<b>(125,802)</b>
Revenue funded from capital	0	0	0	0	(369)	0	0	<b>(369)</b>
Transfer to/(from) reserves	0	(144)	0	(34)	(1,542)	0	(570)	<b>(2,289)</b>
<b>Income</b>	<b>(126,805)</b>	<b>(27,162)</b>	<b>(42,922)</b>	<b>(35,301)</b>	<b>(44,087)</b>	<b>(4,791)</b>	<b>(12,317)</b>	<b>(293,385)</b>
<b>Net budget requirement</b>	<b>237,215</b>	<b>8,949</b>	<b>204</b>	<b>159,665</b>	<b>84,597</b>	<b>48,356</b>	<b>80,978</b>	<b>619,964</b>

# Analysis of Expenditure by Service Area 2026/27

## Total Council (excluding DSG)

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	155,589	159,365
Premises	34,321	33,210
Transport	52,156	56,469
Other non-staffing	565,324	616,785
MRP	16,770	16,770
Interest charges	24,670	24,670
<b>Gross expenditure</b>	<b>848,831</b>	<b>907,271</b>
Grants	(198,786)	(128,667)
Revenue funded from capital	(369)	(369)
Reserve movements	(1,881)	(2,289)
Sales, fees and charges	(152,197)	(155,982)
<b>Income</b>	<b>(353,233)</b>	<b>(287,307)</b>
<b>Net budget requirement</b>	<b>495,598</b>	<b>619,964</b>
<b>FTE</b>	<b>3,042.1</b>	<b>3,089.0</b>

## Adult Services

### Mark Fitton - Strategic Director for Adults & Communities

The Council's duties under adult social care legislation, including the Care Act. This includes providing information and advice for people about how to stay well and independent, preventing needs arising, enabling self-care, assessing people's needs for adult social care, arranging services for eligible individuals, and ensuring the sustainability and quality of services.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	39,294	39,921
Premises	1,043	1,070
Transport	3,803	3,810
Other non-staffing	294,196	319,218
<b>Gross expenditure</b>	<b>338,335</b>	<b>364,020</b>
Grants <sup>1</sup>	(89,906)	(51,323)
Reserve movements	0	0
Sales, fees and charges	(74,585)	(75,482)
<b>Income</b>	<b>(164,491)</b>	<b>(126,805)</b>
<b>Net budget requirement</b>	<b>173,845</b>	<b>237,215</b>
<b>FTE</b>	<b>832.7</b>	<b>851.1</b>

1. Some government grants have been combined this year and now all appear under Revenue Support Grant. This is merely a change to the way the government presents the funding.

## Older People

Delivery of care for clients over age of 65.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	12,790	13,012
Premises	317	328
Transport	704	711
Other non-staffing	116,467	123,351
<b>Gross expenditure</b>	<b>130,277</b>	<b>137,401</b>
Grants	(9,013)	(9,013)
Reserve movements	0	0
Sales, fees and charges	(41,542)	(41,542)
<b>Income</b>	<b>(50,555)</b>	<b>(50,555)</b>
<b>Net budget requirement</b>	<b>79,722</b>	<b>86,846</b>
<b>FTE</b>	<b>226.5</b>	<b>229.8</b>

## Learning Disabilities

Delivery of care for clients with Learning Disabilities Primary Support Reasons.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,123	2,158
Premises	17	18
Transport	2,482	2,482
Other non-staffing	101,478	114,304
<b>Gross expenditure</b>	<b>106,100</b>	<b>118,962</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(15,579)	(15,579)
<b>Income</b>	<b>(15,579)</b>	<b>(15,579)</b>
<b>Net budget requirement</b>	<b>90,521</b>	<b>103,383</b>
<b>FTE</b>	<b>35.2</b>	<b>41.9</b>

## Mental Health

Delivery of care for clients with Mental Health Primary Support Reasons.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,552	3,615
Premises	141	145
Transport	34	34
Other non-staffing	32,959	36,441
<b>Gross expenditure</b>	<b>36,686</b>	<b>40,234</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(11,994)	(11,994)
<b>Income</b>	<b>(11,994)</b>	<b>(11,994)</b>
<b>Net budget requirement</b>	<b>24,693</b>	<b>28,241</b>
<b>FTE</b>	<b>67.4</b>	<b>62.9</b>

## Physical Disabilities

Delivery of care for clients with Physical Disability Primary Support Reasons.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	68	68
Other non-staffing	27,637	29,417
<b>Gross expenditure</b>	<b>27,705</b>	<b>29,485</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(3,983)	(3,983)
<b>Income</b>	<b>(3,983)</b>	<b>(3,983)</b>
<b>Net budget requirement</b>	<b>23,723</b>	<b>25,502</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Adults Commissioning Unit

ASC Commissioners staffing costs and Better Care Fund activity.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	8,853	9,005
Premises	1	1
Transport	432	432
Other non-staffing	14,719	14,764
<b>Gross expenditure</b>	<b>24,005</b>	<b>24,202</b>
Grants	(18,784)	(18,829)
Reserve movements	0	0
Sales, fees and charges	(269)	(711)
<b>Income</b>	<b>(19,053)</b>	<b>(19,540)</b>
<b>Net budget requirement</b>	<b>4,952</b>	<b>4,662</b>
<b>FTE</b>	<b>211.3</b>	<b>221.2</b>

## Support Services

Adult Social Care management and service support costs.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	801	814
Premises	0	0
Transport	2	2
Other non-staffing	350	350
<b>Gross expenditure</b>	<b>1,152</b>	<b>1,166</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>0</b>	<b>0</b>
<b>Net budget requirement</b>	<b>1,152</b>	<b>1,166</b>
<b>FTE</b>	<b>9.5</b>	<b>12.6</b>

## iBCF

Specific cost centre created to monitor Improved Better Care Fund (iBCF) grant income.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	0	0
<b>Gross expenditure</b>	<b>0</b>	<b>0</b>
Grants	(23,470)	(23,470)
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(23,470)</b>	<b>(23,470)</b>
<b>Net budget requirement</b>	<b>(23,470)</b>	<b>(23,470)</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Social Care Grant

Various Adult Social Care grant income streams.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	0	0
<b>Gross expenditure</b>	<b>0</b>	<b>0</b>
Grants <sup>1</sup>	(38,628)	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(38,628)</b>	<b>0</b>
<b>Net budget requirement</b>	<b>(38,628)</b>	<b>0</b>
<b>FTE</b>	0.0	0.0

- Some government grants have been combined this year and now all appear under Revenue Support Grant. This is merely a change to the way the government presents the funding.

## Adult Front Door

Signposting and triaging service for adult social care.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	1,503	1,529
Premises	0	0
Transport	6	6
Other non-staffing	4	4
<b>Gross expenditure</b>	<b>1,513</b>	<b>1,538</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(542)	(542)
<b>Income</b>	<b>(542)</b>	<b>(542)</b>
<b>Net budget requirement</b>	<b>971</b>	<b>996</b>
<b>FTE</b>	<b>35.0</b>	<b>34.3</b>

## Adult Provider Services

Internal residential, reablement and day care provision.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	9,672	9,788
Premises	567	578
Transport	76	76
Other non-staffing	582	587
<b>Gross expenditure</b>	<b>10,896</b>	<b>11,030</b>
Grants	(11)	(11)
Reserve movements	0	0
Sales, fees and charges	(676)	(1,131)
<b>Income</b>	<b>(687)</b>	<b>(1,142)</b>
<b>Net budget requirement</b>	<b>10,209</b>	<b>9,888</b>
<b>FTE</b>	<b>248.0</b>	<b>248.5</b>

## Community Services

### Mark Fitton - Strategic Director for Adults & Communities

Community Services such as SENDIASS, Adult Learning and Libraries, Museum Services, Greenspace priorities, support for resettlement and Registry Offices.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	13,429	13,831
Premises	10,140	9,506
Transport	332	339
Other non-staffing	13,275	12,434
<b>Gross expenditure</b>	<b>37,175</b>	<b>36,110</b>
Grants	(16,043)	(15,161)
Reserve movements	(144)	(144)
Sales, fees and charges	(12,111)	(11,857)
<b>Income</b>	<b>(28,298)</b>	<b>(27,162)</b>
<b>Net budget requirement</b>	<b>8,878</b>	<b>8,949</b>
<b>FTE</b>	293.9	284.4

## Strategic Libraries

Providing Library services in Worcestershire.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,975	3,026
Premises	7,490	6,832
Transport	36	36
Other non-staffing	651	665
<b>Gross expenditure</b>	<b>11,151</b>	<b>10,559</b>
Grants	(3,381)	(3,381)
Reserve movements	0	0
Sales, fees and charges	(3,644)	(3,364)
<b>Income</b>	<b>(7,025)</b>	<b>(6,745)</b>
<b>Net budget requirement</b>	<b>4,126</b>	<b>3,813</b>
<b>FTE</b>	<b>80.8</b>	<b>78.6</b>

## Museum Services

Provision of Museum Services in liaison with partners.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	327	333
Premises	237	246
Transport	5	5
Other non-staffing	275	283
<b>Gross expenditure</b>	<b>843</b>	<b>867</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(122)	(138)
<b>Income</b>	<b>(122)</b>	<b>(138)</b>
<b>Net budget requirement</b>	<b>722</b>	<b>729</b>
<b>FTE</b>	<b>7.9</b>	<b>8.7</b>

## Archives & Archaeology

Costs associated with running the Archives and Archaeology service.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,324	2,364
Premises	1,036	1,036
Transport	142	148
Other non-staffing	738	753
<b>Gross expenditure</b>	<b>4,241</b>	<b>4,301</b>
Grants	(62)	(62)
Reserve movements	0	0
Sales, fees and charges	(2,543)	(2,543)
<b>Income</b>	<b>(2,604)</b>	<b>(2,604)</b>
<b>Net budget requirement</b>	<b>1,636</b>	<b>1,697</b>
<b>FTE</b>	<b>59.1</b>	<b>52.3</b>

## Greenspace & Gypsy Services

Provision of Worcestershire countryside services and Gypsy sites, Road Safety Team and preservation of Malvern Hills.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	1,329	1,352
Premises	610	622
Transport	70	72
Other non-staffing	709	711
<b>Gross expenditure</b>	<b>2,719</b>	<b>2,756</b>
Grants	(962)	(962)
Reserve movements	0	0
Sales, fees and charges	(1,417)	(1,417)
<b>Income</b>	<b>(2,379)</b>	<b>(2,379)</b>
<b>Net budget requirement</b>	<b>340</b>	<b>377</b>
<b>FTE</b>	<b>32.4</b>	<b>32.0</b>

## Community Services Leadership Team

Community Services Directorate leadership.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	146	149
Premises	0	0
Transport	0	0
Other non-staffing	7	7
<b>Gross expenditure</b>	<b>153</b>	<b>156</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(13)	(13)
<b>Income</b>	<b>(13)</b>	<b>(13)</b>
<b>Net budget requirement</b>	<b>140</b>	<b>143</b>
<b>FTE</b>	<b>1.0</b>	<b>1.0</b>

## Household Support Fund & Crisis Resilience Fund

Grant funding to support low-income households and build individual and community financial resilience.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	6,960	6,078
<b>Gross expenditure</b>	<b>6,960</b>	<b>6,078</b>
Grants	(6,960)	(6,078)
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(6,960)</b>	<b>(6,078)</b>
<b>Net budget requirement</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Children's Communities & Partnership

Here to Help project and partnership support.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	438	446
Premises	0	0
Transport	0	0
Other non-staffing	491	491
<b>Gross expenditure</b>	<b>930</b>	<b>938</b>
Grants	0	0
Reserve movements	(144)	(144)
Sales, fees and charges	(381)	(391)
<b>Income</b>	<b>(524)</b>	<b>(534)</b>
<b>Net budget requirement</b>	<b>405</b>	<b>403</b>
<b>FTE</b>	<b>7.6</b>	<b>7.6</b>

## Skills & Investment incl. Adult Learning

Provision of Adult Learning across Worcestershire.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,716	3,794
Premises	763	766
Transport	56	56
Other non-staffing	2,535	2,538
<b>Gross expenditure</b>	<b>7,070</b>	<b>7,154</b>
Grants	(4,679)	(4,679)
Reserve movements	0	0
Sales, fees and charges	(2,057)	(2,057)
<b>Income</b>	<b>(6,736)</b>	<b>(6,736)</b>
<b>Net budget requirement</b>	<b>334</b>	<b>418</b>
<b>FTE</b>	<b>60.4</b>	<b>58.5</b>

## SENDIASS

Special Educational Needs and Disabilities Information Advice and Support Service.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	349	355
Premises	4	4
Transport	4	4
Other non-staffing	8	8
<b>Gross expenditure</b>	<b>366</b>	<b>372</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(232)	(232)
<b>Income</b>	<b>(232)</b>	<b>(232)</b>
<b>Net budget requirement</b>	<b>133</b>	<b>139</b>
<b>FTE</b>	<b>8.6</b>	<b>7.5</b>

## Registration & Coroner

Registration of births, marriages and deaths and provision of Coroner's service.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	1,826	2,013
Premises	0	0
Transport	17	17
Other non-staffing	901	901
<b>Gross expenditure</b>	<b>2,743</b>	<b>2,930</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(1,701)	(1,701)
<b>Income</b>	<b>(1,701)</b>	<b>(1,701)</b>
<b>Net budget requirement</b>	<b>1,042</b>	<b>1,229</b>
<b>FTE</b>	<b>36.2</b>	<b>38.3</b>

## Public Health

Dr. Lisa McNally - Director of Public Health

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	4,250	4,367
Premises	43	46
Transport	41	41
Other non-staffing	37,878	38,673
<b>Gross expenditure</b>	<b>42,212</b>	<b>43,126</b>
Grants	(40,521)	(41,420)
Reserve movements	0	0
Sales, fees and charges	(1,502)	(1,502)
<b>Income</b>	<b>(42,022)</b>	<b>(42,922)</b>
<b>Net budget requirement</b>	<b>189</b>	<b>204</b>
<b>FTE</b>	<b>66.0</b>	<b>62.0</b>

## Trading Standards

The Trading Standards service discharges the County Council's statutory enforcement duties across a wide range of legislative functions like weights and measures, food law, product safety and fair trading, supporting legitimate business to comply and grow, whilst protecting consumers and creating a fair and safe trading environment for all. The service also discharges the council's duties around animal health, protecting the rural economy from the impacts of animal disease like bird flu and foot-and-mouth disease.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	731	743
Premises	43	46
Transport	11	11
Other non-staffing	165	166
<b>Gross expenditure</b>	<b>951</b>	<b>965</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(761)	(761)
<b>Income</b>	<b>(761)</b>	<b>(761)</b>
<b>Net budget requirement</b>	<b>189</b>	<b>204</b>
<b>FTE</b>	<b>14.9</b>	<b>14.4</b>

## Public Health Grant Funded Services

Responsible for the delivery of all the Council's public health duties and Emergency Planning. Promoting a culture, environment and behaviour that contributes to better health, planning for and responding to major health threats, plus commissioning of services to improve and protect health and prevent ill-health.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,519	3,624
Premises	0	0
Transport	30	30
Other non-staffing	37,712	38,507
<b>Gross expenditure</b>	<b>41,261</b>	<b>42,161</b>
Grants	(40,521)	(41,420)
Reserve movements	0	0
Sales, fees and charges	(741)	(741)
<b>Income</b>	<b>(41,261)</b>	<b>(42,161)</b>
<b>Net budget requirement</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>51.1</b>	<b>47.6</b>

## Children's Services

### Adam Johnston - Strategic Director for Children's Services

Children's Services includes services such as Social Care, Education, School Place Planning and All-Age Disability.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	48,517	50,439
Premises	10,750	10,751
Transport	873	874
Other non-staffing	109,806	132,902
<b>Gross expenditure</b>	<b>169,945</b>	<b>194,966</b>
Grants <sup>1</sup>	(42,487)	(14,690)
Reserve movements	(34)	(34)
Sales, fees and charges	(20,139)	(20,577)
<b>Income</b>	<b>(62,659)</b>	<b>(35,301)</b>
<b>Net budget requirement</b>	<b>107,286</b>	<b>159,665</b>
<b>FTE</b>	<b>868.0</b>	<b>909.7</b>

1. Some government grants have been combined this year and now all appear under Revenue Support Grant. This is merely a change to the way the government presents the funding.

## Social Care

Provision of safeguarding services for children and families in Worcestershire. This includes social work teams, family support services and the actual costs of placements for Looked After Children, e.g. fostering allowances.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	30,074	30,636
Premises	0	0
Transport	695	696
Other non-staffing	99,796	122,867
<b>Gross expenditure</b>	<b>130,565</b>	<b>154,199</b>
Grants <sup>1</sup>	(37,427)	(9,804)
Reserve movements	0	0
Sales, fees and charges	(2,455)	(2,894)
<b>Income</b>	<b>(39,882)</b>	<b>(12,698)</b>
<b>Net budget requirement</b>	<b>90,684</b>	<b>141,501</b>
<b>FTE</b>	<b>556.6</b>	<b>563.1</b>

1. Some government grants have been combined this year and now all appear under Revenue Support Grant. This is merely a change to the way the government presents the funding.

## All Age Disability

Assessment and support to children with disabilities (and their families), and children with Special Educational Needs. This does not include payments to schools for SEND support as these are funded from the Dedicated Schools Grant.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	10,727	11,831
Premises	0	0
Transport	128	128
Other non-staffing	4,314	4,322
<b>Gross expenditure</b>	<b>15,169</b>	<b>16,281</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(4,522)	(4,522)
<b>Income</b>	<b>(4,522)</b>	<b>(4,522)</b>
<b>Net budget requirement</b>	<b>10,647</b>	<b>11,759</b>
<b>FTE</b>	192.9	226.8

## Education & Early Help

A wide variety of services which support the delivery of education in Worcestershire. This includes Early Years, Education Sufficiency Place Planning, Education Safeguarding, School Improvement and the Virtual School.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	4,943	5,157
Premises	23	25
Transport	42	42
Other non-staffing	2,000	2,000
<b>Gross expenditure</b>	<b>7,008</b>	<b>7,223</b>
Grants	(206)	(151)
Reserve movements	0	0
Sales, fees and charges	(6,036)	(6,036)
<b>Income</b>	<b>(6,242)</b>	<b>(6,187)</b>
<b>Net budget requirement</b>	<b>766</b>	<b>1,036</b>
<b>FTE</b>	<b>81.2</b>	<b>82.2</b>

## WM Youth Justice Service

A single line budget which is Worcestershire's payment to the West Mercia Youth Justice Service.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	507	507
<b>Gross expenditure</b>	<b>507</b>	<b>507</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>0</b>	<b>0</b>
<b>Net budget requirement</b>	<b>507</b>	<b>507</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Children's S75

Children's S75 activity e.g. CAMHS, CWD playschemes.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	2,292	2,295
<b>Gross expenditure</b>	<b>2,292</b>	<b>2,295</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(207)	(207)
<b>Income</b>	<b>(207)</b>	<b>(207)</b>
<b>Net budget requirement</b>	<b>2,085</b>	<b>2,088</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Support Services

Teams which support across all of Children's Services, e.g. Business Support & Admin, Management Information.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,773	2,816
Premises	10,726	10,726
Transport	7	7
Other non-staffing	897	911
<b>Gross expenditure</b>	<b>14,403</b>	<b>14,461</b>
Grants	(4,854)	(4,735)
Reserve movements	(34)	(34)
Sales, fees and charges	(6,920)	(6,920)
<b>Income</b>	<b>(11,807)</b>	<b>(11,688)</b>
<b>Net budget requirement</b>	<b>2,596</b>	<b>2,772</b>
<b>FTE</b>	<b>37.3</b>	<b>37.6</b>

## Economy & Infrastructure

### Rachel Hill - Strategic Director for Economy & Infrastructure

Maintaining highways, developing public transport provision, promoting sustainable travel, supporting the county's businesses with advice and access to funding, managing waste disposal services and Planning and Regulatory functions, promotion of recycling/re-use and sustainability.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	18,960	19,195
Premises	12,270	11,763
Transport	1,786	1,828
Other non-staffing	92,613	95,898
<b>Gross expenditure</b>	<b>125,630</b>	<b>128,684</b>
Grants	(12,387)	(12,048)
Revenue funded from capital	(369)	(369)
Reserve movements	(1,134)	(1,542)
Sales, fees and charges	(28,890)	(30,128)
<b>Income</b>	<b>(42,779)</b>	<b>(44,087)</b>
<b>Net budget requirement</b>	<b>82,850</b>	<b>84,597</b>
<b>FTE</b>	<b>400.0</b>	<b>401.7</b>

## Business Management

Strategic management of the Economy & Infrastructure Directorate

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	1,025	1,042
Premises	0	0
Transport	4	4
Other non-staffing	100	100
<b>Gross expenditure</b>	<b>1,129</b>	<b>1,146</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>0</b>	<b>0</b>
<b>Net budget requirement</b>	<b>1,129</b>	<b>1,146</b>
<b>FTE</b>	<b>8.2</b>	<b>9.4</b>

## Economy & Sustainability

Facilitates Growth and investment within the County working collaboratively with partners for the benefit of the local economy. To facilitate clean, low carbon growth and investment. To improve communications infrastructure including Broadband, mobile networks and 5G.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,172	2,159
Premises	184	192
Transport	13	13
Other non-staffing	2,037	2,340
<b>Gross expenditure</b>	<b>4,406</b>	<b>4,704</b>
Grants	(449)	(465)
Reserve movements	(641)	(1,037)
Sales, fees and charges	(2,547)	(2,512)
<b>Income</b>	<b>(3,637)</b>	<b>(4,014)</b>
<b>Net budget requirement</b>	<b>768</b>	<b>690</b>
<b>FTE</b>	<b>43.6</b>	<b>45.1</b>

## Waste Management

The disposal of household waste across Worcestershire and Herefordshire via the waste management contract. Working on waste prevention including recycling and composting. Management and monitoring of nine landfill sites and managing the Household Recycling Centres.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	526	534
Premises	585	606
Transport	14	14
Other non-staffing	55,555	57,886
<b>Gross expenditure</b>	<b>56,680</b>	<b>59,040</b>
Grants	(5,313)	(5,457)
Reserve movements	0	0
Sales, fees and charges	(14,300)	(15,011)
<b>Income</b>	<b>(19,613)</b>	<b>(20,468)</b>
<b>Net budget requirement</b>	<b>37,067</b>	<b>38,572</b>
<b>FTE</b>	<b>10.5</b>	<b>10.5</b>

## Major Projects

The development and delivery of a range of projects including transport, other infrastructure and town centre regeneration. Projects support economic growth, increased employment and improved connectivity.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	470	469
Premises	147	153
Transport	4	4
Other non-staffing	693	405
<b>Gross expenditure</b>	<b>1,314</b>	<b>1,032</b>
Grants	(375)	(237)
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(375)</b>	<b>(237)</b>
<b>Net budget requirement</b>	<b>939</b>	<b>795</b>
<b>FTE</b>	<b>23.0</b>	<b>20.9</b>

## Infrastructure & Contracts

Management and life cycle planning of highway related assets including carriageways, footways, cycle tracks, vehicle restraint systems, bridges, and retaining walls. The commissioning and management of the main team Contracts for infrastructure delivery and maintenance.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	377	383
Premises	0	0
Transport	8	8
Other non-staffing	1,125	1,172
<b>Gross expenditure</b>	<b>1,509</b>	<b>1,563</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>0</b>	<b>0</b>
<b>Net budget requirement</b>	<b>1,509</b>	<b>1,563</b>
<b>FTE</b>	<b>7.7</b>	<b>7.7</b>

## Highways Operations & PROW

Highways surfacing, surface dressing, patching and structural/preventative maintenance. Highways inspections, reactive and cyclic local works including gully emptying, potholes, tree works and sign clearance. Flooding and drainage works. The Highways control centre that deals with over 25,000 enquiries per annum. Ensuring the County's Public Rights of Way network is properly mapped and maintained.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,057	2,915
Premises	35	35
Transport	227	231
Other non-staffing	9,375	9,962
<b>Gross expenditure</b>	<b>12,694</b>	<b>13,144</b>
Grants	0	0
Revenue funded from capital	(369)	(369)
Reserve movements	0	0
Sales, fees and charges	(21)	(21)
<b>Income</b>	<b>(390)</b>	<b>(390)</b>
<b>Net budget requirement</b>	<b>12,303</b>	<b>12,753</b>
<b>FTE</b>	<b>96.4</b>	<b>97.8</b>

## Passenger Transport Operations

Network planning and procurement of subsidised bus services within the county. Procurement and management of transport contracts for children's and adult services, administration of the concessionary fare scheme and the operation of the taxi driver training scheme. Managing community transport and sourcing and procuring County Council fleet vehicles.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,210	2,245
Premises	177	181
Transport	1,380	1,416
Other non-staffing	16,932	16,974
<b>Gross expenditure</b>	<b>20,700</b>	<b>20,816</b>
Grants	(5,436)	(5,164)
Reserve movements	(152)	(152)
Sales, fees and charges	(2,949)	(2,949)
<b>Income</b>	<b>(8,537)</b>	<b>(8,265)</b>
<b>Net budget requirement</b>	<b>12,163</b>	<b>12,551</b>
<b>FTE</b>	<b>47.2</b>	<b>46.9</b>

## Property Services

To provide the Property Management service for all WCC buildings, including, caretaking, security, reception, and mail services.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,635	2,849
Premises	8,194	7,839
Transport	15	16
Other non-staffing	405	575
<b>Gross expenditure</b>	<b>11,249</b>	<b>11,279</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(2,141)	(2,683)
<b>Income</b>	<b>(2,141)</b>	<b>(2,683)</b>
<b>Net budget requirement</b>	<b>9,107</b>	<b>8,597</b>
<b>FTE</b>	<b>49.3</b>	<b>50.1</b>

## Planning & Regulation

Responsible for strategic planning, local transport planning (including highways, rail and active travel corridors), mineral, waste, transport and environmental plans. Working closely with District partners with regard to planning applications, policy development and infrastructure requirements.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	1,983	2,018
Premises	0	0
Transport	11	11
Other non-staffing	2,170	2,014
<b>Gross expenditure</b>	<b>4,164</b>	<b>4,043</b>
Grants	(814)	(725)
Reserve movements	(342)	(353)
Sales, fees and charges	(839)	(860)
<b>Income</b>	<b>(1,994)</b>	<b>(1,938)</b>
<b>Net budget requirement</b>	<b>2,170</b>	<b>2,105</b>
<b>FTE</b>	<b>27.9</b>	<b>27.9</b>

## Development Management

Ensuring works done to existing highway or new highways constructed by the development industry are to the approved specification and design standards, managed through the use of the Section 278 and Section 38 of the Highways Act.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	874	889
Premises	0	0
Transport	9	9
Other non-staffing	205	205
<b>Gross expenditure</b>	<b>1,088</b>	<b>1,103</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(1,023)	(1,023)
<b>Income</b>	<b>(1,023)</b>	<b>(1,023)</b>
<b>Net budget requirement</b>	<b>65</b>	<b>80</b>
<b>FTE</b>	<b>14.9</b>	<b>14.9</b>

## Network Management

To ensure the safe, free movement of traffic on the highway network per government legislation. Co-ordinate works on the highway (which includes the issuing of work permits) maintain traffic signals, provide specialist advice and collect analyse and provide traffic data.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,327	3,383
Premises	9	10
Transport	92	94
Other non-staffing	1,596	1,639
<b>Gross expenditure</b>	<b>5,024</b>	<b>5,125</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(5,005)	(5,005)
<b>Income</b>	<b>(5,005)</b>	<b>(5,005)</b>
<b>Net budget requirement</b>	<b>20</b>	<b>120</b>
<b>FTE</b>	<b>62.9</b>	<b>63.0</b>

## Road Lighting

Maintains streetlights, illuminated signs and bollards. The design of lighting on future adoptable roads and new developments. Manage lighting on behalf of Parish Councils.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	305	308
Premises	2,938	2,747
Transport	7	7
Other non-staffing	2,422	2,625
<b>Gross expenditure</b>	<b>5,673</b>	<b>5,688</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(64)	(64)
<b>Income</b>	<b>(64)</b>	<b>(64)</b>
<b>Net budget requirement</b>	<b>5,609</b>	<b>5,624</b>
<b>FTE</b>	<b>8.5</b>	<b>7.6</b>

## Home to School Transport

Rachel Hill - Strategic Director for Economy and Infrastructure

Provision of Home to School Transport, including children with Special Education Needs and Disabilities (SEND).

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	2,570	2,623
Premises	0	0
Transport	45,273	49,528
Other non-staffing	996	996
<b>Gross expenditure</b>	<b>48,839</b>	<b>53,147</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(4,281)	(4,791)
<b>Income</b>	<b>(4,281)</b>	<b>(4,791)</b>
<b>Net budget requirement</b>	<b>44,558</b>	<b>48,356</b>
<b>FTE</b>	<b>76.7</b>	<b>77.7</b>

## Corporate Services

Paul Robinson - Chief Executive

Hannah Perrot - Assistant Director for HR, OD & Communities

Hazel Best - Assistant Director for Legal, Democracy & Governance

Phil Rook - Chief Financial Officer

Core business-enabling functions which underpin the delivery of Council services.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	28,570	28,989
Premises	74	75
Transport	49	49
Other non-staffing	23,521	22,742
MRP	16,770	16,770
Interest charges	24,670	24,670
<b>Gross expenditure</b>	<b>93,655</b>	<b>93,295</b>
Grants	(4,403)	(102)
Reserve movements	(570)	(570)
Sales, fees and charges	(10,690)	(11,645)
<b>Income</b>	<b>(15,662)</b>	<b>(12,317)</b>
<b>Net budget requirement</b>	<b>77,992</b>	<b>80,978</b>
<b>FTE</b>	<b>504.8</b>	<b>502.5</b>

## Digital, IT and Customer Services

To provide and ensure the efficient use of the County Councils ICT services and facilities. Providing IT support services, IT security and procurement.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	5,825	5,801
Premises	74	75
Transport	5	5
Other non-staffing	3,655	3,832
<b>Gross expenditure</b>	<b>9,560</b>	<b>9,713</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(1,078)	(1,098)
<b>Income</b>	<b>(1,078)</b>	<b>(1,098)</b>
<b>Net budget requirement</b>	<b>8,482</b>	<b>8,615</b>
<b>FTE</b>	<b>112.4</b>	<b>91.3</b>

## Engagement & Communications

Provision of Communications for the Council.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	911	893
Premises	0	0
Transport	4	4
Other non-staffing	153	163
<b>Gross expenditure</b>	<b>1,068</b>	<b>1,060</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(553)	(531)
<b>Income</b>	<b>(553)</b>	<b>(531)</b>
<b>Net budget requirement</b>	<b>516</b>	<b>530</b>
<b>FTE</b>	<b>21.1</b>	<b>16.0</b>

## Health & Safety

Providing Health & Safety for Council functions.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	302	295
Premises	0	0
Transport	2	2
Other non-staffing	57	52
<b>Gross expenditure</b>	<b>362</b>	<b>350</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(173)	(155)
<b>Income</b>	<b>(173)</b>	<b>(155)</b>
<b>Net budget requirement</b>	<b>189</b>	<b>194</b>
<b>FTE</b>	<b>5.7</b>	<b>5.7</b>

## Human Resources & Organisational Development

Provision of Human Resources function for staff.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,923	4,553
Premises	0	0
Transport	2	2
Other non-staffing	821	1,013
<b>Gross expenditure</b>	<b>4,747</b>	<b>5,568</b>
Grants	0	(20)
Reserve movements	0	0
Sales, fees and charges	(486)	(1,311)
<b>Income</b>	<b>(486)</b>	<b>(1,331)</b>
<b>Net budget requirement</b>	<b>4,261</b>	<b>4,237</b>
<b>FTE</b>	<b>59.3</b>	<b>76.5</b>

## Legal & Governance

Provides expert and efficient legal advice and representation to allow the Council to achieve its aims and fulfil its duties within the law. Facilitates effective support services for the Councils statutory meetings and provides administrative and procedural support for all members.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	3,901	4,126
Premises	0	0
Transport	25	25
Other non-staffing	2,580	2,642
<b>Gross expenditure</b>	<b>6,505</b>	<b>6,793</b>
Grants	(69)	(69)
Reserve movements	(570)	(570)
Sales, fees and charges	(795)	(814)
<b>Income</b>	<b>(1,434)</b>	<b>(1,453)</b>
<b>Net budget requirement</b>	<b>5,071</b>	<b>5,341</b>
<b>FTE</b>	<b>69.1</b>	<b>69.7</b>

## Commercial Services

Provision of commercial and procurement advice and guidance.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	951	1,010
Premises	0	0
Transport	2	3
Other non-staffing	138	130
<b>Gross expenditure</b>	<b>1,091</b>	<b>1,143</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(83)	(118)
<b>Income</b>	<b>(83)</b>	<b>(118)</b>
<b>Net budget requirement</b>	<b>1,008</b>	<b>1,025</b>
<b>FTE</b>	<b>15.1</b>	<b>15.9</b>

## Performance Services

Provision of statutory and management information for the Council and project and change management.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	1,423	1,503
Premises	0	0
Transport	1	1
Other non-staffing	99	122
<b>Gross expenditure</b>	<b>1,522</b>	<b>1,625</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(90)	(127)
<b>Income</b>	<b>(90)</b>	<b>(127)</b>
<b>Net budget requirement</b>	<b>1,432</b>	<b>1,498</b>
<b>FTE</b>	26.4	26.6

## Financial Services

Financial Services including Corporate Finance, Pensions Administration, Internal Audit, Service Finance (support to budget holders), Children’s Commissioning Hub and Finance Operational Services such as Accounts Payable, Income and Debt Management, Brokerage, Client Contributions and Appointees/Deputies.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	10,059	10,468.426
Premises	0	0
Transport	5	5
Other non-staffing	1,280	1,188
<b>Gross expenditure</b>	<b>11,344</b>	<b>11,661</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(3,860)	(3,919)
<b>Income</b>	<b>(3,860)</b>	<b>(3,919)</b>
<b>Net budget requirement</b>	<b>7,484</b>	<b>7,742</b>
<b>FTE</b>	<b>194.7</b>	<b>199.9</b>

## Chief Executive

Worcestershire County Council Chief Executive function.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	341	339
Premises	0	0
Transport	4	2
Other non-staffing	185	193
<b>Gross expenditure</b>	<b>529</b>	<b>534</b>
Grants	(13)	(13)
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(13)</b>	<b>(13)</b>
<b>Net budget requirement</b>	<b>516</b>	<b>521</b>
<b>FTE</b>	<b>1.0</b>	<b>1.0</b>

## Financing Transactions

Interest charges and income from the financing of Council operations, including day-to-day cash flow management and long-term borrowing.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	0	0
Interest charges	24,670	24,670
<b>Gross expenditure</b>	<b>24,670</b>	<b>24,670</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(3,306)	(3,306)
<b>Income</b>	<b>(3,306)</b>	<b>(3,306)</b>
<b>Net budget requirement</b>	<b>21,364</b>	<b>21,364</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## MRP

Minimum Revenue Provision (MRP) is the minimum amount which a Council must charge to its revenue budget each year, to set aside a provision for repaying external borrowing (loans). This is an annual revenue expense in a Council's budget.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	0	0
MRP	16,770	16,770
<b>Gross expenditure</b>	<b>16,770</b>	<b>16,770</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>0</b>	<b>0</b>
<b>Net budget requirement</b>	<b>16,770</b>	<b>16,770</b>
<b>FTE</b>	0.0	0.0

## Contributions & Precepts

The Worcestershire contribution to the Environment Agency local flood defence levy.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	267	267
<b>Gross expenditure</b>	<b>267</b>	<b>267</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>0</b>	<b>0</b>
<b>Net budget requirement</b>	<b>267</b>	<b>267</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Miscellaneous Whole Organisation Services

Whole organisation costs and income, such as insurance premiums and claims.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	865	965
<b>Gross expenditure</b>	<b>865</b>	<b>965</b>
Grants	0	0
Reserve movements	0	0
Sales, fees and charges	(266)	(266)
<b>Income</b>	<b>(266)</b>	<b>(266)</b>
<b>Net budget requirement</b>	<b>599</b>	<b>699</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## Whole Organisation Contingency

A budget to cover the impact of unplanned and unforeseen financial pressures, such as the introduction of new legislation.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	934	0
Premises	0	0
Transport	0	0
Other non-staffing	13,420	12,176
<b>Gross expenditure</b>	<b>14,354</b>	<b>12,176</b>
Grants	(3,945)	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(3,945)</b>	<b>0</b>
<b>Net budget requirement</b>	<b>10,409</b>	<b>12,176</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## New Homes Bonus Grant Income

The New Homes Bonus Grant is a grant paid by Central Government to Local Authorities that allow new houses to be built in their area. This grant ceased in 2026/27.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	0	0
<b>Gross expenditure</b>	<b>0</b>	<b>0</b>
Grants	(376)	0
Reserve movements	0	0
Sales, fees and charges	0	0
<b>Income</b>	<b>(376)</b>	<b>0</b>
<b>Net budget requirement</b>	<b>(376)</b>	<b>0</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>

## DSG

The Dedicated Schools Grant, which is passported to Schools, Early Years and High Needs settings to fund education of children in Worcestershire.

	Restated Budget 2025/26 £000	Initial Budget 2026/27 £000
Employees	0	0
Premises	0	0
Transport	0	0
Other non-staffing	313,781	326,681
<b>Gross expenditure</b>	<b>313,781</b>	<b>326,681</b>
Grants	(313,222)	(326,681)
Reserve movements	0	0
Sales, fees and charges	(560)	0
<b>Income</b>	<b>(313,781)</b>	<b>(326,681)</b>
<b>Net budget requirement</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.0</b>	<b>0.0</b>