



**County Council
Tuesday, 11 February 2025**

**ADDENDA 1
Conservative Independent Alliance
Budget Amendments**

10. Budget and Business Planning 2025/26 - 2027/28 (Pages 1 - 58)

Report by the Executive Director of Resources and Section 151 Officer

This report is the culmination of the Budget and Business Planning process for 2025/26 to 2027/28. It sets out the Cabinet's proposed budget for 2025/26, medium term financial plan to 2027/28 and capital programme to 2034/35, together with a number of strategies and policies that the Council is required to approve for the 2025/26 financial year.

The Council is RECOMMENDED to:

- a. have regard to the statutory report of the Executive Director of Resources and Section 151 Officer (at Section 3) in approving recommendations b to d below;
- b. (in respect of the budget and medium term financial strategy – at Section 4) approve:
 - (1) the council tax and precept calculations for 2025/26 set out in Section 4.3 and in particular:
 - (i) a precept of £533,328,633;
 - (ii) a council tax for band D equivalent properties of £1,911.40;
 - (2) a budget for 2025/26 as set out in Section 4.4;
 - (3) a medium term financial strategy for 2025/26 to 2027/28 as set out in Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Section 4.2);
 - (4) the Financial Strategy for 2025/26 at Section 4.5;
 - (5) the Earmarked Reserves and General Balances Policy Statement 2025/26 at Section 4.6 including
 - (i) the Executive Director of Resources and Section 151 Officer's recommended level of General Balances for 2025/26 (Section 4.6), and
 - (ii) the planned level of Earmarked Reserves for 2025/26 to 2027/28 (Section 4.6.1)
- c. (in respect of capital – at Section 5) approve:

- (1) the Capital & Investment Strategy for 2024/25 to 2034/35 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement as set out in Section 5.1;**
- (2) a Capital Programme for 2024/25 to 2034/35 as set out in Section 5.4 which includes new capital proposals set out in Section 5.3.**

d. (in respect of treasury management – at Section 5) approve:

- (1) the Treasury Management Strategy Statement and Annual Investment Strategy for 2025/26 at Section 5.2 including the Treasury Management Prudential Indicators and the Specified Investment and Non-Specified Investment Instruments.**
- (2) that any further changes required to the 2025/26 strategy be delegated to the Executive Director of Resources and Section 151 Officer in consultation with the Leader of the Council and the Cabinet Member for Finance;**

Section		Title
3.1		Local Government Act 2003: Section 25 Supplementary Report by the Chief Finance Officer based on the Conservative Independent Alliance Group (CIA) budget amendments
4.1		CIA Budget Narrative CIA Medium Term Financial Strategy (MTFS) 2025/26 – 2027/28
4.2		CIA Budget Amendments 2025/26 – 2027/28
	4.2.1	CIA Updated Directorate Changes for 2025/26
4.4		CIA Detailed Revenue Budget 2025/26
4.6		CIA Earmarked Reserves & General Balances Policy Statement 2025/26
	4.6.1	Earmarked Reserves and General Balances
4.7		CIA Proposals: Equalities Impact Assessment
4.8		CIA Proposals: Climate Impact Assessment
5.1		CIA Capital Programme Summary
5.3		CIA proposed changes to the Capital Programme

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COUNCIL – 11 FEBRUARY 2025

BUDGET AND BUSINESS PLANNING 2025/26 – 2027/28

Conservative Independent Alliance Budget Amendments

Report by the Executive Director of Resources and Section 151 Officer

Executive Summary

1. The Conservative Independent Alliance proposes amendments to the budget proposed by the Cabinet. Recommendations and section numbers are consistent with those set out in the Cabinet's report. The recommendations note where Conservative Independent Alliance amendments need to be considered along with the Cabinet's proposed budget at Item CC10.

RECOMMENDATIONS

2. The Council is **RECOMMENDED** to:
 - a. have regard to the statutory report of the Executive Director of Resources and Section 151 Officer [set out in Cabinet Section 3.1 and amended at Conservative Independent Alliance Section 3.1] in approving recommendations b to d below;
 - b. (in respect of the budget and medium term financial strategy – at Section 4) approve:
 - (1) the council tax and precept calculations for 2025/26 [set out in Conservative Independent Alliance Section 4.3] and in particular:
 - (i) a precept of £530,789,504.80;
 - (ii) a council tax for band D equivalent properties of £1,902.30;
 - (2) a budget for 2024/25 [as set out in Conservative Independent Alliance Section 4.4];
 - (3) a medium term financial strategy for 2025/26 to 2027/28 [as set out in Conservative Independent Alliance Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Cabinet Section 4.2 amended by Conservative Independent Alliance Section 4.2)];
 - (4) the Financial Strategy for 2025/26 [at Cabinet Section 4.5];
 - (5) the Earmarked Reserves and General Balances Policy Statement 2025/26 [at Cabinet Section 4.6 and amended by Conservative Independent Alliance Section 4.6]. This includes:

- (i) the Executive Director of Resources and Section 151 Officer's recommended level of General Balances for 2025/26 [Cabinet Section 4.6], and
 - (ii) the planned level of Earmarked Reserves for 2025/26 to 2027/28 [Conservative Independent Alliance Section 4.6.1].
- c. (in respect of capital – at Section 5) approve:
 - (1) the Capital & Investment Strategy for 2024/25 to 2034/35 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement [as set out in Cabinet Section 5.1 and amended by Conservative Independent Alliance Sections 5.1 and 5.3];
 - (2) a Capital Programme for 2024/25 to 2034/35 [as set out in Cabinet's Section 5.3 and amended by Conservative Independent Alliance Section 5.3].
- d. (in respect of treasury management – at Section 5) approve:
 - (1) the Treasury Management Strategy Statement and Annual Investment Strategy for 2025/26 [at Cabinet Section 5.2] including the Treasury Management Prudential Indicators and amended by Conservative Independent Alliance Section 5.1] and the Specified Investment and Non-Specified Investment Instruments.
 - (2) that any further changes required to the 2025/26 strategy be delegated to the Executive Director of Resources and Section 151 Officer in consultation with the Leader of the Council and the Cabinet Member for Finance;

Conservative Independent Alliance Section 3 – Statutory Report by the Executive Director of Resources and Section 151 Officer (Chief Finance Officer)

- 3. Under Section 25 of the Local Government Act 2003, the Chief Finance Officer is required to report on the robustness of the estimates made in determining the council tax requirement and on the adequacy of the proposed financial reserves. The assessment of the changes from the Cabinet's proposed budget is set out in Conservative Independent Alliance Section 3. Council is required to have regard to this report in making their decisions on the budget.

Conservative Independent Alliance Section 4 – Revenue Budget Strategy

- 4. This section sets out those areas which differ from the Cabinet's proposed budget and includes recommendations on those matters that the Council must approve as part of the budget setting process, including the council tax requirement and council tax amount for a Band D property.

5. Conservative Independent Alliance Section 4.2 sets out proposed budget amendments to Cabinet's Section 4.2. Therefore, the two sections need to be considered together.
6. Cabinet's Section 4.5 Financial Strategy is unaffected by the Conservative Independent Alliance amendments. Cabinet's Section 4.6 is amended by Conservative Independent Alliance Section 4.6.

Conservative Independent Alliance Section 5 – Capital Budget Strategy

7. Conservative Independent Alliance Section 5.1 sets out updates to the Cabinet's Capital and Investment Strategy in Section 5.1.
8. Conservative Independent Alliance new capital programme proposals are set out in Section 5.3 and updates the Cabinet's Section 5.3 Capital proposals.

Equality & Inclusion and Sustainability Implications

9. Overarching summary impact assessments for both equalities and climate, taking into account the overall impact of the budget proposals, are included in Conservative Independent Alliance Section 4.7 and 4.8 and need to be considered in conjunction with Cabinet Section 4.7 and 4.8.

Financial Implications

10. The Council is required by law to set a balanced budget for 2025/26 before 1 March 2025. Alongside this, there is a requirement under Section 25 of the Local Government Finance Act 2003 for the Chief Finance Officer to prepare a statement on the robustness of the budget estimates and the adequacy of reserves. Conservative Independent Alliance Section 3 needs to be considered in conjunction with Cabinet Section 3.

Comments checked by: Lorna Baxter, Executive Director of Resources and Section 151 Officer

Legal Implications

11. The legal implications remain as set out at Item 10 of the agenda for Council on 11 February 2025.

Lorna Baxter, Executive Director of Resources and Section 151 Officer

Contact Officer: Kathy Wilcox, Head of Corporate Finance

February 2025

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Conservative and Independent Alliance

Oxfordshire County Council, County Hall, Oxford OX1 1ND

On 6 May 2021, evenly divided local election results led to the formation of a 'Fair Deal Alliance' of Liberal Democrat, Labour and Green Councillors ('the FDA') in County Hall. In those elections, the Conservatives secured 37% of the popular vote, with Liberal Democrats recording 26% and Labour, 21%. Independent candidates and minor parties took the remaining 16% between them.

On 24 September 2023, the BBC reported that the FDA had collapsed following an excoriating Ofsted and Care Quality Commission report into local Special Educational Needs and Disabilities ('SEND') services. It confirmed that there were "*widespread and/or systematic failings*" within the Local Area Partnership.

For the last three years, thoughtful amendments from the Conservative and Independent Alliance Group ('the CIA') to supplement investment in the processing of Educational and Healthcare Plans, alleviate immediate Home to School transport pressures, and tackle road repairs, drainage and flooding have been rejected by the Liberal Democrat-Green and Labour-Cooperative groups.

Following the collapse of the FDA, a new consensus politics is required that meets the Council's strategic challenges. We must, as a Council, protect the county's most vulnerable children, safeguard taxpayers' money for the long-term and put residents' priorities before party-political preoccupations. This budget cycle presents an opportunity for all Councillors to do that after last year's difficult budget round, in which the minority Liberal Democrat-Green administration accepted an amendment from the Labour-Cooperative Group wholesale without any serious discussion with CIA and independent colleagues. We must find a better consensus politics and tackle the issues this Council faces head-on.

Some of the CIA's arguments seem to have since landed with the administration, with some welcome additional investment appearing in flood mitigation and drainage clearances in the current budget cycle. However, much more needs to be done to address the parlous state of the county's roads.

The CIA continues to believe that Councillors should focus on improving frontline services for which this Council has a direct legal responsibility, rather than using the Council chamber as a platform for discussing matters beyond the Council's control. That is what this budget amendment seeks to do by stripping out unnecessary public relations, senior management and other posts, and providing for a significant additional investment in road repairs, flood mitigation and drainage clearances, whilst protecting frontline social care services for the vulnerable.

The CIA further maintains its principled opposition the minority administration's restrictive traffic measures in Oxford and would welcome discussions with other political groups as to how to find a better way of addressing congestion in and around the city. From a budgetary perspective, it is difficult to unwind these measures at this late stage of the Council term. The CIA will nonetheless continue to work with Councillors of all political persuasions who share our view that blunt, anti-car policies such as bus gates, low-traffic neighbourhoods and the workplace parking tax will serve only to set back the environmental cause by damaging local businesses and public services.

We warmly commend these measures to colleagues and we look forward to more meaningful dialogue between the political groups than occurred last year.

Conservative and Independent Alliance
3 February 2025

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**Local Government Act 2003: Section 25
Supplementary Report by the Executive Director of Resources &
Section 151 Officer (Chief Finance Officer) based on the
Conservative Independent Alliance Group budget amendments**

Introduction

1. This paper should be read in conjunction with Section 3.1 of the Cabinet's Budget and Business Planning Report 2025/26 to 2027/28 which sets my view of the robustness of the budget estimates recommended by the Cabinet and the adequacy of the level of reserves as required by the Local Government Act 2003. My assurance statement sets out that these are both adequate.
2. This paper sets out an assessment of how the budget changes proposed by the Conservative Independent Alliance (CIA) Group impact on my assurance statement.
3. The council is required to have due regard to this report when making decisions on the budget. The law expects councillors to consider this advice and not set it aside lightly.

Budget Assumptions

4. The following paragraphs set out the changes to the budget assumptions made, together with an assessment of their risk are set out below:
 - a) Funding assumptions – A Council Tax increase of 4.49% is proposed for 2025/26 comprising a general precept increase of 2.49% and a 2.00% increase in the Adult Social Car Precept. This is 0.50% less than the maximum increase allowed. Increases beyond 2025/26 are in line with those proposed by the Cabinet.

Whilst the budget proposals provide a balanced budget for 2025/26 within a 4.49% increase, this does result in £2.5m less funding per year for 2025/26 and each year thereafter. However, this is not considered to have a significant impact on the long-term financial sustainability of the council, given it reduces the net operating budget by only 0.4%.

- b) Investments and Savings – the CIA amendments remove some administration's policy investments in active travel initiatives. Additional savings have been suggested impacting mainly on the enabling services within Resources. These reductions are offset by a one – off investment in measures for remedial works to roads, flooding and drainage. These changes may have a marginal impact on the risk in terms of delivery of savings but this could be mitigated though use of contingency if required. Otherwise, the changes do not impact on the budget assumptions set out in Cabinet's Section 3.1.

- c) Fees and Charges – the removal of the additional investment to hold the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged means that the price of a joint ticket would need to increase by £1.00 from 1 April 2025.¹
- d) Use of Reserves – the proposed amendments release £4.0m from the Devolution and Local Government Re-organisation reserve to fund one-off investments in 2025/26. Estimated costs from previous authorities in implementing local government reorganisation range between £20m to £25m. It is clear that further funding will be required, but the timing of spend will depend on the date a new successor authority or authorities will be established. Given this uncertainty, the alternative use is not considered a risk to the council's financial sustainability.
- e) Capital Programme - the Cabinet's proposed ten-year Capital Programme has a shortfall of funding/is over-programmed by £11.1m. The CIA amendments propose to increase the level of over-programming by £3.9m to £15.0m. In doing so, this will reduce on-going revenue borrowing costs by £0.250m per annum. Given the programme is £1.5bn over a ten-year period, this level of over-programming is not considered an imprudent position. Any new capital resources which arise in 2025/26 will be prioritised to bringing the programme back into balance.

A further £0.100m reduction in on-going borrowing costs relates to the removal of three future schemes (funded by borrowing of £1.6m) proposed to be added to the pipeline in the Administration's proposals.

The Cabinet's proposed capital programme is funded by £276m of borrowing. The CIA's proposals reduce the level of borrowing by £5m to £271m. One of the key elements of financial resilience is gross external debt. Given the proposals relating to borrowing are slightly lower than the Cabinet's proposed budget, the amendments marginally reduce the long-term capital financing costs to the council.

Level of total reserves

- 5. The amendments to the Earmarked Reserves and General Balances Policy Statement at CIA Section 4.6 reduce the overall level of Earmarked Reserves in 2025/26 by £4m. There is no change across the medium term. This does not materially impact on the overall level of reserves held.

¹ From £4.00 to £5.00 for one car with one passenger, or from £5.00 to £6.00 for one car with two adults and up to three children.

Assurance Statement of the Chief Finance Officer

6. The amendments proposed for 2025/26 and across the Medium Term Financial Strategy increase the deficit set out in the Cabinet's proposals by £0.586m in 2026/27 and by a further £0.156m in 2027/28 so that the total deficit by 2027/28 is £5.528m instead of £4.786m. This is not considered to materially impact on the financial sustainability of the council.
7. Given the changes proposed by the CIA do not have a significant impact on the council's financial position for 2025/26 and across the medium term, I can formally report that in my view the budget amendments proposed by the Conservative Independent Alliance Group are robust.

Lorna Baxter FCPFA

Executive Director of Resources and Section 151 Officer

6 February 2025

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Medium Term Financial Strategy 2025/26 - 2027/28**Net Operating Budget**

	2025/26			INDICATIVE BUDGET					
	Base Budget Rolled £000	Proposed Allocation £000	Proposed Budget £000	2026/27			2027/28		
				Proposed Rolled £000	Proposed Allocation £000	Proposed Budget £000	Proposed Rolled £000	Proposed Allocation £000	Proposed Budget £000
Service area budgets									
Adult Services	251,654	2,923	254,577	254,577	15,007	269,583	269,583	17,130	286,714
Children's Services	199,058	17,172	216,229	216,229	6,197	222,427	222,427	12,455	234,882
Environment & Highways	53,459	5,258	58,717	58,717	-4,247	54,469	54,469	4,054	58,523
Economy & Place	17,007	2,196	19,203	19,203	-2,327	16,876	16,876	196	17,072
Public Health & Communities	12,945	-28	12,916	12,916	612	13,528	13,528	-12	13,516
Oxfordshire Fire & Rescue Service and Community Safety	28,877	2,115	30,992	30,992	933	31,925	31,925	583	32,508
Resources and Law & Governance	61,327	2,510	63,837	63,837	-948	62,888	62,888	1,555	64,444
Transformation, Digital & Customer Experience	3,488	242	3,731	3,731	167	3,897	3,897	99	3,997
Total Service areas budgets	627,815	32,387	660,201	660,201	15,393	675,594	675,594	36,061	711,655
Strategic Measures									
Capital Financing									
- Principal	14,933	1,902	16,835	16,835	2,191	19,026	19,026	736	19,762
- Interest	15,351	-2,316	13,035	13,035		13,035	13,035		13,035
Interest on Balances									
- Interest receivable	-15,340	5,513	-9,828	-9,828	1,930	-7,898	-7,898	102	-7,796
- External funds	-3,813		-3,813	-3,813		-3,813	-3,813		-3,813
- Interest on developer contributions	8,480	-261	8,219	8,219	-794	7,425	7,425	374	7,799
- Prudential Borrowing recharges	-9,557	1,716	-7,841	-7,841	3,100	-4,741	-4,741		-4,741
Un-Ringfenced Specific Grants	-52,024	-8,880	-60,905	-60,905	1,127	-59,778	-59,778		-59,778
Contingency & Inflation	7,181	112	7,293	7,293	4,886	12,179	12,179		12,179
Pay inflation	7,797	4,330	12,127	12,127	185	12,312	12,312	259	12,571
Insurance Recharge	1,737		1,737	1,737		1,737	1,737		1,737
Total Strategic Measures	-25,255	2,116	-23,139	-23,139	12,625	-10,514	-10,514	1,471	-9,043
Contributions to/from Balances & Reserves									
General Balances		1,241	1,241	1,241	-1,241	-	-		-
Prudential Borrowing Costs	10,210	-1,920	8,290	8,290		8,290	8,290		8,290
Budget Equalisation Reserve	1,152	-1,152							
Transformation Reserve	-1,491	634	-857	-857	857				
Budget Priorities Reserve	-1,396	1,396							
COVID - 19 Reserve	-3,756	1,438	-2,318	-2,318	2,318				
Demographic Risk Reserve	4,000		4,000	4,000		4,000	4,000		4,000
Devolution and Local Government Re-		-4,000	-4,000	-4,000	4,000				
Capital Reserve		300	300	300	-300				
Total Contributions to (+)/from (-) reserves	8,719	-2,064	6,656	6,656	5,634	12,290	12,290		12,290
Budget Shortfall	0				-2,346	-2,346	-2,346	-3,182	-5,528
Net Operating Budget	611,279	32,439	643,718	643,718	31,306	675,024	675,024	34,350	709,374

Medium Term Financial Strategy 2025/26 - 2027/28

Financing

	2025/26			INDICATIVE BUDGET					
	Base Budget Rolled Forwards £000	Proposed Budget Change £000	Proposed Budget £000	2026/27			2027/28		
				Proposed Rolled Forwards £000	Proposed Budget Change £000	Proposed Budget £000	Proposed Rolled Forwards £000	Proposed Budget Change £000	Proposed Budget £000
Net Operating Budget	611,279	32,439	643,718	643,718	31,306	675,024	675,024	34,350	709,374
Funded by:									
Government Grant									
- Revenue Support Grant	-1,394	-1,095	-2,489	-2,489	12	-2,477	-2,477	12	-2,465
- S31 Business Rate Reliefs	-19,945	1,045	-18,900	-18,900		-18,900	-18,900		-18,900
- Business Rates Top-up	-42,128	-843	-42,971	-42,971	-859	-43,830	-43,830	-877	-44,707
Total Government Grant	-63,467	-893	-64,360	-64,360	-847	-65,207	-65,207	-865	-66,072
Business Rates									
- Business Rates local share	-37,494	-1,855	-39,349	-39,349	-859	-40,208	-40,208	-856	-41,064
- Collection Fund Surplus/Deficit									
Total Business Rates	-37,494	-1,855	-39,349	-39,349	-859	-40,208	-40,208	-856	-41,064
Council Tax Surpluses	-11,705	2,465	-9,241	-9,241	1,241	-8,000	-8,000		-8,000
Care Leavers Discount	21		21	21		21	21		21
COUNCIL TAX REQUIREMENT	498,633	32,156	530,789	530,789	30,841	561,630	561,630	32,629	594,259
Council Tax Calculation									
Council Tax Base			279,025			283,908			288,876
Council Tax (Band D equivalent)			£1,902.30			£1,978.21			£2,057.14
Increase in Council Tax (precept)			6.4%			5.8%			5.8%
Increase in Band D Council Tax			4.49%			3.99%			3.99%

Conservative Independent Alliance Section 4.2 : Revenue Budget Amendments 2025/26 - 2027/28

Reference		2025/26 £'000	2026/27 £'000	2027/28 £'000	Total £'00
	Cabinet Position as per Council Section 4.1 Surplus (-), Deficit (+)	0	+1,760	+3,026	+4,786
	<u>Adjust Investments included in the Administration's Proposed Budget</u>				
	Environment & Highways				
2026CIA1	Remove 2025EH40 additional investment to hold the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged as a result of government changes to bus fares. Ticket price proposed to increase by £1.00 from 1 April 2025.	-400	400		0
	Economy & Place				
2026CIA2	Remove the administration's carbon sequestration ambitions (2026EP2)	-80			-80
2026CIA3	Remove the administration's Carbon Management Plan - forward purchase of Carbon offsets to reduce impact of future offsetting costs (2026EP4)	-30			-30
2026CIA4	Remove the administration's one – off investment to leverage investment in rail, including supporting active travel access (2026EP12)	-1,000	1,000		0
	Resources and Law and Governance				
2026CIA5	Continuation of the Councillor Priority Fund for 2025/26 only, with a view to reviewing provision for 2026/27 at the Council's next budget in February 2026 (reduction to 2025PAPP05)	-388	388		0
	Transformation, Digital & Customer Experience				
2026CIA6	Remove additional project manager post (2026TDCE1)	-50			-50
	Budgets Held Centrally				
2026CIA7	Remove one - off revenue funding for discretionary active travel measures in the capital programme (CORP113)	-1,300	1,300		0
2026CIA8	Increase overprogramming of Capital Programme from £11.1m to £15m to reduce need for prudential borrowing by £3.9m (reduce CORP103)	-250			-250
2026CIA9	Adjust borrowing for removal of capital pipeline projects for active travel ,St Giles public realm improvements and Thame to Haddenham Active Travel Link (£1.6m reduction in prudential borrowing) (reduce CORP103)	-100			-100
	<u>New Savings</u>				
	Economy & Place				
2026CIA10	Refocus Climate Team to release investment for potholes, flooding and drainage priorities.	-321	-230		-551
	Resources and Law & Governance				
2026CIA11	Reduction in Senior Management	-180	-60		-240
2026CIA12	Democratic Services - reduction of staff to ensure that 3 scrutiny committees, inclusive of HOSC, are sufficient. Phasing of saving is conditional upon Council agreeing a reduction in the number of committees at the meeting in May 2025.	-51	-17		-68
2026CIA13	Remove catering at all council meetings	-7			-7
	Public Affairs, Policy & Partnerships				
2026CIA14	Redesign the Communications, Marketing, Engagement & Consultation team + Policy Teams to facilitate the prioritisation of statutory services. Saving based on implementation from September 2025.	-423	-302		-725
	HR and Cultural Change				
2026CIA15	Cancel some discretionary memberships	-3			-3

Conservative Independent Alliance Section 4.2 : Revenue Budget Amendments 2025/26 - 2027/28

Reference		2025/26 £'000	2026/27 £'000	2027/28 £'000	Total £'00
	<u>Changes to Use of Reserves</u>				
2026CIA16	Release £4m of the £5m funding held in the Devolution and Local Government Re-organisation reserve.	-4,000	4,000		0
	<u>New Investments</u>				
	<u>Highways & Maintenance</u>				
2026CIA17	Additional Potholes, Flooding & Drainage Fund (one - off)	6,041	-6,041		0
	Revised Overall Position	-2,542	2,198	3,026	2,682
	Difference to Cabinet's Proposed Budget	-2,542	+438	+0	-2,104
	Reduce Band D council tax increase by 0.5% in 2025/26 (to 4.49%)	2,542	148	156	2,846
	Proposed CIA Surplus (-), Deficit (+)	+0	+2,346	+3,182	+5,528
	Total Change to Administration Position (Surplus -)/ Deficit (+)	+0	+586	+156	+742

Service Area changes updated for Conservative Independent Alliance Group budget amendments

	Starting Budget Rolled Forward from 2024/25 £m	Add changes in current MTFS £m	Add new budget increases £m	Less new savings £m	New Investments (February 2025 £m	Administrations 25/26 Budget £m	CIA Budget Amendments (February 2025) £m	Proposed 2025/26 Budget £m
Adult Services	251.7	10.9	0.1	-8.1	0.0	254.6	0.0	254.6
Children's Services	199.1	3.3	13.6	-2.9	3.1	216.2	0.0	216.2
Environment & Highways	53.5	0.5	1.1	-3.8	1.9	53.1	5.6	58.7
Economy and Place	17.0	0.4	0.1	-0.1	3.3	20.6	-1.4	19.2
Public Health & Communities	12.9	0.2	0.3	-0.8	0.3	12.9	0.0	12.9
Oxfordshire Fire & Rescue Service and Community Safety	28.9	1.0	1.3	-0.2	0.0	31.0	0.0	31.0
Resources and Law & Governance	61.3	2.5	1.5	-2.0	1.6	64.9	-1.1	63.8
Transformation, Digital & Customer Experience	3.5	-0.9	0.2	-0.0	1.0	3.8	-0.1	3.7
Service Areas total	627.8	17.9	18.1	-17.9	11.2	657.1	3.1	660.2
Strategic Measures	-25.3	-3.3	5.8			-22.8	-0.4	-23.1
Total Contributions to (+)/from (-) general balances & reserves	8.7	0.4	2.8			11.9	-5.3	6.6
Net Operating budget	611.3	15.0	26.6	-17.9	11.2	646.2	-2.5	643.7

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Draft Council Tax and Precepts 2025/26

Council Tax Data

1. In order to set its budget for 2025/26, the council needs to calculate its council tax requirement. This is the amount that the council needs to raise from council tax to meet its expenditure after taking account of the income it will accrue from the following
 - (a) the amount to be received from specific grants.
 - (b) the amount to be received from Revenue Support Grant and the Business Rates Top Up under the Business Rates Retention Scheme.
 - (c) the amount to be received for the County Council's share of Non-Domestic Rating Income.
 - (d) any surpluses/shortfalls on the Council Tax Collection Funds and Business Rates Collection Funds for earlier years and the estimated position for the current year.
 - (e) the amount expected to be received from fees, charges and contributions.
2. In order to set its council tax for the forthcoming year, the council needs to calculate its council tax requirement and have available the council tax base, expressed in terms of Band D equivalent properties.
3. Based on the final information on funding and assuming a council tax requirement of **£530,789,504.80** as shown in the Medium Term Financial Strategy (Section 4.1) the calculation of the Band D Council Tax for 2025/26 is as follows:

Council Tax Calculation 2025/26

	£m
County Council net expenditure after specific grants, fees and charges (Net Operating Budget)	643.7
Less: Revenue Support Grant	-2.5
Business Rates Top Up Grant	-42.7
S31 Business Rates Reliefs – Indexation & Other Reliefs	-18.9
Non-Domestic Rates Income from Districts	-39.6
Council Tax Collection Fund Adjustments	-9.2
Business Rates Collection Fund Adjustments	0.0
Council Tax Requirement (R)	530.8

Council Tax Base (assuming losses on collection) (T)	279,025.13
Band D Council Tax (R/T)	1,902.30

The calculation of the council tax for the other bands is shown below in Table 1. Table 2 analyses the tax base over each district council area and allocates the estimated County Council precept to each area relative to their tax base.

Council Tax by Property Band for Oxfordshire County Council

Assuming a Band D council tax of £1,902.30, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2025/26 £ p
A	Up to £40,000	6/9	1,268.20
B	Over £40,000 and up to £52,000	7/9	1,479.57
C	Over £52,000 and up to £68,000	8/9	1,690.93
D	Over £68,000 and up to £88,000	9/9	1,902.30
E	Over £88,000 and up to £120,000	11/9	2,325.03
F	Over £120,000 and up to £160,000	13/9	2,747.77
G	Over £160,000 and up to £320,000	15/9	3,170.50
H	Over £320,000	18/9	3,804.60

Table 2

Allocation of Precept to Districts

The County Council precept (£) is the sum of the council tax income required to fund the Council's budget.

District Council	Tax Base Number	Assumed Precept Due £ p
Cherwell	59,853.60	113,859,503.28
Oxford City	47,637.80	90,621,386.94
South Oxfordshire	63,639.90	121,062,181.77
Vale of White Horse	59,151.50	112,523,898.45
West Oxfordshire	48,742.33	92,722,534.36
TOTAL	279,025.13	530,789,504.80

Formal approval is required under the council tax legislation for:

- The County Council's precept, allocated to district councils pro rata to their share of the council tax base for the County Council;
- The council tax figures for the County Council for a Band D equivalent property and a calculation of the equivalent council tax figure for all other bands.

The information must be given to district councils by 1 March 2025.

Revenue Budget 2025/26 Summary

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Amendments	Budget 2025/26
		£000	£000	£000	£000	£000	£000
Adult Services	Expenditure	288,588	10,947	-7,854	0	0	291,682
	Recharge Income	-7,938	0	0	0	0	-7,938
	Grant income	-23,233	0	0	0	0	-23,233
	Income	-5,763	0	-170	0	0	-5,933
		251,654	10,947	-8,024	0	0	254,577
Children's Services	Expenditure	544,922	3,291	13,914	-366	0	561,761
	Recharge Income	-7,927	0	0	0	0	-7,927
	DSG income *	-299,135	0	0	0	0	-299,135
	Grant income	-21,739	0	0	356	0	-21,383
	Income	-17,063	0	-34	10	0	-17,087
		199,058	3,291	13,880	0	0	216,230
Environment & Highways	Expenditure	86,432	1,217	-1,175	0	5,641	92,115
	Recharge Income	-11,181	0	-100	0	0	-11,281
	Grant income	-284	0	0	0	0	-284
	Income	-21,508	-763	439	0	0	-21,833
		53,459	453	-836	0	5,641	58,717
Economy & Place	Expenditure	28,356	443	3,295	4,396	-1,431	35,058
	Recharge Income	-1,911	25	0	0	0	-1,886
	Grant income	-1,129	0	0	-4,396	0	-5,525
	Income	-8,309	-106	-30	0	0	-8,445
		17,007	362	3,265	0	-1,431	19,203
Public Health & Communities	Expenditure	49,776	200	-216	0	0	49,759
	Recharge Income	-152	0	0	0	0	-152
	Grant income	-35,196	0	-12	0	0	-35,208
	Income	-1,483	0	0	0	0	-1,483
		12,945	200	-228	0	0	12,916
Fire & Community Safety	Expenditure	31,656	1,043	1,074	-52	0	33,722
	Recharge Income	-10	0	0	0	0	-10
	Grant income	-1,479	0	0	52	0	-1,427
	Income	-1,291	0	-3	0	0	-1,294
		28,877	1,043	1,071	0	0	30,992
Resources and Law & Governance	Expenditure	119,062	4,651	853	0	-1,052	123,515
	Recharge Income	-49,340	-2,118	0	0	0	-51,458
	Income	-8,395	-66	239	0	0	-8,222
		61,327	2,468	1,092	0	-1,052	63,835
Transformation, Digital & Customer Experience	Expenditure	4,461	-888	1,183	0	-50	4,706
	Recharge Income	-868	0	0	0	0	-868
	Income	-105	0	-2	0	0	-107
		3,488	-888	1,181	0	-50	3,731
Total Service Areas Budgets		627,815	17,877	11,401	0	3,108	660,201
Strategic Measures and Contributions to/from Reserves	Expenditure	64,197	1,564	4,197	1,241	-5,650	69,958
	Recharge Income	-9,557	-2,134	4,200	0	0	-7,491
	Grant income	-52,024	6,914	0	-15,794	0	-60,905
	Income	-19,154	6,533	-1,019	0	0	-13,640
		-16,537	12,877	7,378	-14,554	-5,650	-16,486
Net Operating Budget		611,279	30,754	18,779	-14,554	-2,542	643,715

		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
General Government Grants	Grant income	-63,467	2,797	0	-3,690	0	-64,360
Business Rates from District Councils	Other Income	-37,494	-4,476	0	2,622	0	-39,349
Council Tax Collection Fund Surpluses	Other Income	-11,705	3,705	0	-1,241	0	-9,241
Council Tax - Funding for Care Leavers Discount	Other Income	21	0	0	0	0	21
COUNCIL TAX REQUIREMENT		498,633	32,780	18,779	-16,863	-2,542	530,786
	Expenditure	1,217,451	22,469	15,271	5,219	-2,542	1,257,867
	Recharge Income	-88,883	-4,227	4,100	0	0	-89,010
	DSG income *	-299,135	0	0	0	0	-299,135
	Grant income	-198,551	9,711	-12	-23,473	0	-212,325
	Income	-83,070	5,598	-581	10	0	-78,043
	Other Income	-49,178	-771	0	1,381	0	-48,568
COUNCIL TAX REQUIREMENT		498,633	32,780	18,779	-16,863	-2,542	530,787

Revenue Budget 2025/26
Environment & Highways

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
EH1	EP1-3	Transport Property Infrastructure Deliv.	Expenditure	9,961	0	0	0	0	9,961
			Recharge Income	-8,587	0	-100	0	0	-8,687
			Grant Income	-58	0	0	0	0	-58
				1,317	0	-100	0	0	1,217
EH2	*	Countryside & Waste	Expenditure	37,259	2,060	-408	0	0	38,910
			Recharge Income	-784	0	0	0	0	-784
			Grant Income	-227	0	0	0	0	-227
			Income	-1,265	-19	-54	0	0	-1,337
				34,984	2,041	-462	0	0	36,562
EH3	EP4-2	Business Support	Expenditure	396	0	0	0	0	396
				396	0	0	0	0	396
EH4	EP3-1	Highways & Maintenance	Expenditure	26,012	-853	-55	0	6,041	31,146
			Recharge Income	-1,810	0	0	0	0	-1,810
			Income	-2,199	-110	-592	0	0	-2,901
				22,003	-962	-647	0	6,041	26,435
EH5	EP3-2	Network Management	Expenditure	11,946	-334	595	0	-400	11,807
			Income	-18,044	-635	1,085	0	0	-17,594
				-6,098	-969	1,680	0	-400	-5,787
EH6	EP3-4	Senior Management Team	Expenditure	859	0	0	0	0	859
				859	0	0	0	0	859
		<u>To be applied across the service area</u>							
		Pay inflation 2.5%	Expenditure		344				344
		Cross Cutting Proposals	Expenditure			-1,705			-1,705
		Increase in NI Employer contributions	Expenditure			398			398
	*	New services areas in 2025/26							
		To be applied across the service area			344	-1,307	0	0	-963
			Expenditure	86,432	1,217	-1,175	0	5,641	92,115
			Recharge Income	-11,181	0	-100	0	0	-11,281
			Grant Income	-284	0	0	0	0	-284
			Income	-21,508	-763	439	0	0	-21,833
BUDGET CONTROLLABLE BY ENVIRONMENT AND HIGHWAYS				53,459	453	-836	0	5,641	58,717

Revenue Budget 2025/26
Economy & Place

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
EP1	EP1-2	Place Shaping	Expenditure	21,626	638	1,035	4,396	-1,000	26,694
			Recharge Income	-1,333	25	0	0	0	-1,308
			Grant Income	-514	0	0	-4,396	0	-4,910
			Income	-7,441	-99	0	0	0	-7,540
				12,338	563	1,035	0	-1,000	12,936
EP2	EP2-3	Future Economy	Expenditure	105	0	0	0	0	105
				105	0	0	0	0	105
EP3	EP2-1	Regulatory Planning & Enforcement	Expenditure	2,694	-18	2,100	0	0	4,776
			Recharge Income	-36	0	0	0	0	-36
			Income	-662	-19	-30	0	0	-710
				1,996	-37	2,070	0	0	4,030
EP4	EP2-2	Climate Action	Expenditure	1,224	-128	160	0	-431	825
			Income	-12	12	0	0	0	0
				1,212	-116	160	0	-431	825
EP5		OxLEP	Expenditure	837	0	0	0	0	837
			Recharge Income	-146	0	0	0	0	-146
			Grant Income	-615	0	0	0	0	-615
			Income	-74	0	0	0	0	-74
				2	0	0	0	0	2
EP6	*	Innovation	Expenditure	747	-321	0	0	0	426
			Recharge Income	-296	0	0	0	0	-296
			Income	-120	0	0	0	0	-120
				331	-321	0	0	0	10
EP7	EP1-4	Senior Management Team	Expenditure	509	0	0	0	0	509
				509	0	0	0	0	509
EP8	EP2-4	Service Improvement	Expenditure	615	-20	0	0	0	595
			Recharge Income	-100	0	0	0	0	-100
				515	-20	0	0	0	495
		<u>To be applied across the service area</u>							
		Pay inflation 2.5%	Expenditure		292				292
		To be applied across the service area			292	0	0	0	292
		Expenditure		28,356	443	3,295	4,396	-1,431	35,058
		Recharge Income		-1,911	25	0	0	0	-1,886
		Grant Income		-1,129	0	0	-4,396	0	-5,525
		Income		-8,309	-106	-30	0	0	-8,445
BUDGET CONTROLLABLE BY ECONOMY AND PLACE				17,007	362	3,265	0	-1,431	19,203

**Revenue Budget 2025/26
Resources**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
HRCCDIR COD2		HR & Cultural Change Directorate	Expenditure	5,667	0	0	0	-3	5,664
			Recharge Income	-578	0	0	0		-578
			Income	-41	0	0	0		-41
				5,048	0	0	0		5,048
FCSDIR COD6		Financial & Commercial Services Dir.	Expenditure	12,449	75	762	0	0	13,286
			Recharge Income	-978	0	0	0	0	-978
			Income	-1,788	0	300	0	0	-1,488
				9,683	75	1,062	0	0	10,820
PADIR COD7		Property & Assets Directorate	Expenditure	71,706	3,542	-969	0	0	74,279
			Recharge Income	-46,500	-2,118	0	0	0	-48,618
			Income	-3,057	-19	-54	0	0	-3,130
				22,149	1,405	-1,023	0	0	22,531
PAPPDIR COD9/COD3		Public Affairs, Policy & Part'ships Dir.	Expenditure	4,678	-210	775	0	-811	4,432
			Recharge Income	-171	0	0	0	0	-171
			Grant Income	0	0	0	0	0	0
			Income	-120	0	0	0	0	-120
				4,387	-210	775	0	-811	4,142
CORPDIR COD1		Corporate Services Directorate	Expenditure	11,691	28	0	0	0	11,719
			Recharge Income	-599	0	0	0	0	-599
			Grant Income	0	0	0	0	0	0
			Income	-203	0	0	0	0	-203
				10,889	28	0	0	0	10,917
LGCRDIR COD8		Law & Governance Directorate	Expenditure	12,873	0	355	0	-238	12,990
			Recharge Income	-514	0	0	0	0	-514
			Income	-3,187	-47	-7	0	0	-3,241
				9,172	-47	348	0	-238	9,235
		<u>To be applied across the service area</u>							
		Pay inflation 2.5%	Expenditure		1,217				1,217
		Cross Cutting Proposals	Expenditure			-831			-831
		increase in NI Employer contributions	Expenditure			760			760
				0	1,217	-70	0	0	1,146
			Expenditure	119,062	4,651	853	0	-1,052	123,515
			Recharge Income	-49,340	-2,118	0	0	0	-51,458
			Grant Income	0	0	0	0	0	0
			Income	-8,395	-66	239	0	0	-8,222
		BUDGET CONTROLLABLE BY RESOURCES		61,327	2,468	1,092	0	-1,052	63,835

Revenue Budget 2025/26
Transformation, Digital & Customer Experience

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
TDCE1	COD4	Transformation & Digital	Expenditure	-1,015	-1,000	0	0	0	-2,015
			Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				-1,015	-1,000	0	0	0	-2,015
TDCE2	COD5	Customer Experience	Expenditure	3,752	0	160	0	0	3,912
			Recharge Income	-71	0	0	0	0	-71
			Income	-88	0	-2	0	0	-90
				3,594	0	158	0	0	3,752
TDCE3	*	Data	Expenditure	0	0	895	0	0	895
				0	0	895	0	0	895
TDCE4	COD3	Insight & Corporate Programmes	Expenditure	1,542	19	0	0	0	1,561
			Recharge Income	-797	0	0	0	0	-797
			Income	-17	0	0	0	0	-17
				728	19	0	0	0	747
TDCE5	*	TDCE Management	Expenditure	180	0	30	0	-50	160
				180	0	30	0	-50	160
TDCEOLDZI	*	TDCE Old Cost Centres	Expenditure	2	0	50	0	0	52
				2	0	50	0	0	52
		<u>To be applied across the service area</u>							
		Pay inflation 2.5%	Expenditure	0	93				93
		Cross Cutting Proposals	Expenditure	0		-21			-21
		Increase in NI Employer contributions	Expenditure	0		69			69
	*	New services areas in 2025/26		0					0
				0	93	48	0	0	141
			Expenditure	4,461	-888	1,183	0	-50	4,706
			Recharge Income	-868	0	0	0	0	-868
			Grant Income	0	0	0	0	0	0
			Income	-105	0	-2	0	0	-107
BUDGET CONTROLLABLE BY TRANSFORMATION, DIGITAL & CUSTOMER EXPERIENCE				3,488	-888	1,181	0	-50	3,731

Revenue Budget 2025/26
Strategic Measures

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Amendments	Budget 2025/26
		£000	£000	£000	£000	£000	£000
CAPITAL FINANCING							
Principal	Expenditure	14,933	1,484	418			16,835
Interest	Expenditure	15,351	-161	-2,155			13,035
Net Interest on Balances (split income and expenditure):							
Interest on developer contributions	Expenditure	8,480	-265	4			8,219
Prudential borrowing recharges	Recharge Income	-9,557	-2,134	4,200		-350	-7,841
Interest receivable and External funds	Income	-19,154	6,533	-1,019			-13,640
		-20,230	4,134	3,185			-12,912
SUBTOTAL CAPITAL FINANCING		10,054	5,457	1,448	0	-350	16,608
UNRINGFENCED SPECIFIC GRANT INCOME	Grant income	-52,024	6,914	0	-15,794		-60,905
TOTAL UNRINGFENCED SPECIFIC GRANT INCOME		-52,024	6,914	0	-15,794	0	-60,905
Contingency and inflation	Expenditure	7,180	110	0			7,290
Pay inflation and award	Expenditure	7,797	0	4,330			12,127
Insurance	Expenditure	1,737	0	0			1,737
	Expenditure	55,478	1,168	2,597	0	-350	58,893
	Recharge Income	-9,557	-2,134	4,200	0	0	-7,491
	Grant Income	-52,024	6,914	0	-15,794	0	-60,905
	Income	-19,154	6,533	-1,019	0	0	-13,640
STRATEGIC MEASURES TOTAL		-25,255	12,481	5,778	-15,794	-350	-23,141
Contributions to / (-) from Balances and Reserves							
CONTRIBUTIONS TO/FROM GENERAL							
General Balances	Expenditure	0	0	0	1,241		1,241
SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES		0	0	0	1,241	0	1,241
CONTRIBUTIONS TO/FROM RESERVES							
Reserves	Expenditure	8,719	396	1,600		-5,300	5,415
		8,719	396	1,600	0	-5,300	5,415
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		8,719	396	1,600	0	-5,300	5,415
COUNCIL TAX COLLECTION FUND (-) SURPLUSES / (+) DEFICITS							
	Other income	-11,705	3,705	0	-1,241		-9,241
TOTAL COLLECTION FUND SURPLUSES/DEFICITS		-11,705	3,705	0	-1,241	0	-9,241
CARE LEAVERS DISCOUNT	Income	21	0	0			21
TOTAL CARE LEAVERS DISCOUNT		21	0	0	0	0	21
BUSINESS RATES FROM DISTRICT COUNCILS	Income	-37,494	-4,476	0	2,622		-39,349
BUSINESS RATES COLLECTION FUND SURPLUSES	Income	0				0	0
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-37,494	-4,476	0	2,622	0	-39,349
GENERAL GOVERNMENT GRANT INCOME							
Revenue Support Grant	Grant income	-1,394	0	0	-1,095		-2,489
Section 31 Business Rates Reliefs Grants	Grant income	-19,945	3,640	0	-2,595		-18,900
Business Rates Top-Up	Grant income	-42,128	-843	0			-42,971
TOTAL GENERAL GOVERNMENT GRANT		-63,467	2,797	0	-3,690	0	-64,360

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Conservative Independent Alliance Amendments to Earmarked Reserves and General Balances Policy Statement 2025/26

Introduction

1. This paper sets out the Conservative Independent Alliance changes to the Cabinet's Earmarked Reserves and General Balances Policy Statement 2025/26 at Cabinet Section 4.6.
2. No changes are proposed to policies underpinning the maintenance of a level of balances and general reserves or the level of general balances in 2025/26.
3. A change is proposed to the use of some of the funding held in the Local Government Reorganisation and Devolution Reserve as set out in the following paragraph.

Earmarked Reserves

Local Government Reorganisation and Devolution Reserve

4. It is proposed to release £4.0m from the £5.0m agreed to be added to the Local Government Reorganisation and Devolution Reserve by Cabinet in January 2025. This will be used to support other priorities.

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		2024/25		2025/26		2026/27		2027/28	
Reserve	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	Forecast Movement	Forecast Balance at 31 March 2026	Forecast Movement	Forecast Balance at 31 March 2027	Forecast Movement	Forecast Balance at 31 March 2028
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Revenue Grants Unapplied									
Grants and Contributions Reserve	33.7	-9.9	23.8	-6.8	17.0	-4.4	12.6	-0.5	12.1
COVID-19 Reserve	7.9	-4.3	3.6	-3.6	0.0	0.0	0.0	0.0	0.0
Government Initiatives Reserve	3.2	-0.5	2.7	-1.1	1.6	0.0	1.6	0.0	1.6
Subtotal Revenue Grants Unapplied	44.7	-14.6	30.1	-11.5	18.6	-4.4	14.2	-0.5	13.7
Corporate Priorities									
Budget Priorities Reserve	10.7	-6.3	4.4	-2.9	1.5	-1.5	0.0	0.0	0.0
Transformation Reserve	1.8	4.0	5.8	1.3	7.1	-7.1	0.0	0.0	0.0
Zero Emissions Zone	1.2	0.0	1.2	0.0	1.2	0.0	1.2	0.0	1.2
Green Financing Reserve	0.0	0.9	0.9	0.0	0.9	0.0	0.9	0.0	0.9
Commercial Pump Priming Reserve	0.0	1.9	1.9	0.0	1.9	0.0	1.9	0.0	1.9
Local Government Reorganisation Reserve	0.0	5.0	5.0	-4.0	1.0	4.0	5.0	0.0	5.0
Extended Producer Responsibility Reserve	0.0	0.0	0.0	3.4	3.4	-1.7	1.7	-1.7	0.0
Subtotal Corporate Priorities	13.8	5.5	19.3	-2.2	17.1	-6.3	10.8	-1.7	9.1
Funding for Risk									
Insurance Reserve	10.3	0.0	10.3	0.0	10.3	0.0	10.3	0.0	10.3
Demographic Risk Reserve	17.0	4.0	21.0	4.0	25.0	4.0	29.0	4.0	33.0
Council Elections	0.6	0.2	0.8	-0.8	0.0	0.2	0.2	0.2	0.4
Redundancy Reserve	2.4	1.8	4.2	1.2	5.3	-2.7	2.7	0.0	2.7
Trading Accounts	0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Council Tax Collection Fund Reserve	3.0	-3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Business Rates Reserve	11.7	-11.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Collection Fund Risk Reserve	0.0	8.3	8.3	-4.3	4.0	0.0	4.0	0.0	4.0
IFRS 9 (Changes in the Value of Treasury Management Pooled Funds)	0.0	5.0	5.0	0.0	5.0	0.0	5.0	0.0	5.0
Subtotal Funding for Risk	45.0	4.6	49.6	0.1	49.7	1.5	51.2	4.2	55.4

		2024/25		2025/26		2026/27		2027/28	
Reserve	Balance at 1 April 2024	Forecast Movement	Forecast Balance at 31 March 2025	Forecast Movement	Forecast Balance at 31 March 2026	Forecast Movement	Forecast Balance at 31 March 2027	Forecast Movement	Forecast Balance at 31 March 2028
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Capital & Equipment									
Capital Reserves	80.8	-5.0	75.8	0.9	76.7	-2.2	74.6	5.3	79.9
Vehicle and Equipment Reserve	4.1	-1.0	3.1	-2.2	0.8	0.0	0.8	0.0	0.8
Investment Pump Priming Reserve	0.1	0.0	0.1	0.0	0.1	0.0	0.1	0.0	0.1
Subtotal Capital & Equipment	85.1	-6.1	79.0	-1.3	77.7	-2.2	75.5	5.3	80.8
Other Reserves									
Schools' Reserves	13.0	0.0	13.0	0.0	13.0	0.0	13.0	0.0	13.0
Partnership Reserves	2.1	-0.9	1.1	-0.6	0.5	-0.5	0.0	0.0	0.0
On Street Car Parking Reserve	6.5	-2.2	4.3	-1.3	3.0	-0.5	2.5	0.0	2.5
Subtotal Other Reserves	21.6	-3.1	18.4	-1.9	16.6	-1.0	15.5	0.0	15.5
Total Earmarked Reserves	210.1	-13.7	196.5	-16.8	179.7	-12.5	167.2	7.3	174.5
DSG Unusable Reserve *	-45.6	-31.7	-77.3	-22.6	-99.9	-18.9	-118.8	-7.9	-126.7
DSG High Needs deficit within Unusable Reserve (mitigated forecast)*	-55.8	-28.4	-84.2	-26.7	-110.9	-18.8	-129.7	-7.9	-137.6
DSG High Needs deficit within Unusable Reserve (unmitigated forecast)*	-55.8	-28.4	-84.2	-38.5	-122.7	-47.5	-170.2	-56.0	-226.2
Total Earmarked Reserves after DSG Unusable Reserve	164.5	-45.4	119.2	-39.4	79.8	-31.4	48.4	-0.6	47.8

Reserve	Description
Revenue Grants Unapplied	
Grants and Contributions Reserve	Holds underspent grants & contributions committed to be spent or recovered in future years. Excludes balance relating to DSG.
COVID-19 Reserve	The balance held in the reserve at 31 March 2024 was £7.9m. After taking account of the planned use in 2024/25 the balance expected to be held in the reserve at 31 March 2025 is £3.6m with further budgeted use of £2.3m in 2025/26 to support directorate pressures. It is proposed that the £1.4m balance is transferred to the Transformation Reserve. The reserve will be closed after the transfer of funding in 2025/26.
Government Initiatives Reserve	Holds underspends on budgets funded by un-ringfenced specific grants relating Government initiatives or agreed outcomes and funding for the iHub.
Corporate Priorities	
Budget Priorities Reserve	This reserve is being used to support the implementation of the Council's priorities and the Medium Term Financial Strategy.
Transformation Reserve	This reserve is needed to fund the implementation costs of the Council's Transformation programme.
Zero Emissions Zone	This reserve holds surpluses generated by Network Coordination for the development and expansion of the ZEZ in the future years.
Green Financing Reserve	This reserve is available to support the Council's Green Financing projects.
Commercial Pump Priming Reserve	This reserve is available to support the Council's commercial strategy with the use overseen by the Commercial Board.
Local Government Reorganisation Reserve	This reserve is being used to support the development of Local Government reorganisation and devolution proposals for Oxfordshire
Extended Producer Responsibility Reserve	This reserve will be used to hold grant funding related to Extended Producer Responsibilities to meet additional costs and projects needed to drive up reuse and recycling of packaging waste
Funding for Risk	
Insurance Reserve	This reserve covers the County Council for insurance claims that, based on the previous experience of the County Council, are likely to be received, as well as a number of insurance related issues.
Demographic Risk Reserve	In light of the significant pressures relating to High Needs DSG and other budgets with demographic volatility this reserve will help to manage demographic risk.
Council Elections	This reserve is held to meet the cost of the County Council elections every four years.
Redundancy Reserve	This reserve is available to fund redundancy costs arising from Transformational Change.
Trading Accounts	Holds funds relating to traded activities which are carried forward each year (whether surplus or deficit).
Council Tax Collection Fund Reserve	This reserve was closed as part of 2024/25 budget
Business Rates Reserve	This reserve was closed as part of 2024/25 budget
Collection Fund Risk Reserve	This reserve is held to manage fluctuations in Business Rate and Council Tax income that the Council receives each year.
IFRS 9 (Changes in the Value of Treasury Instruments)	This reserve is held to smooth the potential impact of IFRS9 (changes in the value of Treasury Management Pooled Funds at year end) which may impact on the revenue account in 2025/26 if the statutory override which removes changes in their value from the accounts is confirmed to end on 1 April 2025.

Reserve	Description
Capital & Equipment	
Capital Reserves	This reserve has been established for the purpose of financing capital expenditure in future years. Drawdown will be confirmed later in the year.
Vehicle and Equipment Reserve	To fund future replacement of vehicles and equipment
Investment Pump Priming Reserve	Funding held to meet the costs of self-financing schemes which require pump priming until the funds are returned.
Other Reserves	
Schools' Reserves	In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools. Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities.
Partnership Reserves	This relates to funding for the Growth Deal
On Street Car Parking Reserve	This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.

Oxfordshire County Council

Conservative Independent Alliance Proposed Budget Amendments 2025/26

Overarching Equality Impact Assessment

Context and Purpose

Oxfordshire County Council's vision is to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county. This includes working to ensure that our policies and services support equality and inclusion.

This assessment sets out the equalities impact of the Conservative Independent Alliance Group's proposed budget amendments for 2025-26.

We can look to legislation to support our understanding of the council's equalities impacts. The Equality Act (2010) states that all public bodies need to take extra steps to stop discrimination, advance equality of opportunity and foster good relations: this is known as the Public Sector Equality Duty.

The Act defines discrimination as the less favourable treatment of a person because of a protected characteristic, as compared to others who do not share that characteristic. The legislation also applies where there is a belief that the person who is disadvantaged has a particular protected characteristic, even if it is not the case.

These protected characteristics are:

- age
- disability
- gender reassignment
- pregnancy and maternity
- race – this includes ethnic or national origins, colour or nationality
- religion or belief – this includes lack of belief
- sex
- sexual orientation
- marriage and civil partnership

Including Everyone – an inclusive Oxfordshire

The council has set out its approach to equalities, diversity and inclusion, including how we meet the Public Sector Equality Duty, in the [Including Everyone framework](#), which was refreshed in October 2024.

Including Everyone sets out how the council goes further than the protected characteristics in the Equality Act by also considering the impact our decisions might have on:

- People living with social deprivation
- Rural communities
- Those leaving care
- Carers
- Those in our armed forces community

This overarching Equality Impact Assessment shows how the Conservative Independent Alliance Group's proposed budget amendments might impact the nine protected characteristics and the five additional areas above, and what we are doing to reduce or remove any potential negative impacts.

Equality Impact Assessments

All council decisions are reviewed for equality impact at the appropriate level of detailed analysis, depending on the potential service impact of the proposed change. This allows for the review of the potential impacts of new and updated policies and service delivery decisions on those with protected and/or additional characteristics. Where there is potential for material service impact, a formal Equality Impact Assessment is completed.

This overarching Equality Impact Assessment is made in support of the council's overall budget for 2025/26. It provides summary information on the equalities impacts which the Conservative Independent Alliance Group's proposed budget amendments might have if they are approved and implemented. It also gives an indication of how we might mitigate any potential negative impacts.

Assessing equality impacts does not guarantee that a change will never have a negative impact. Rather it is intended to ensure that our policies are designed and implemented to meet the diverse needs of individuals, groups and communities in Oxfordshire. Equality Impact Assessments also help to ensure that the outcomes of a proposal are carefully considered, with the potential benefits maximised and possible challenges mitigated, within the overall funding available.

Overarching Equality Impact Assessment – approach

The following pages show how we have approached the assessment of impacts on equalities and diversity, setting out at a summary level what impacts our budget proposals might have on the protected characteristics listed above.

If potential impacts are assessed as significant, individual Equalities Impact Assessments are completed to aid understanding and outline mitigations.

Capital budget – proposed amendments

The Conservative Independent Alliance Group's proposed amendments are not expected to have significant negative impacts on equalities. Consequently, no detailed Equality Impact Assessments (EIAs) have been published at this time.

Some impacts have been identified for capital proposals, which are outlined in the summaries below:

- Remove Active Travel in Rural Areas
 - This amendment (2026CIA7) is proposing to remove funding (CORP113) which supports the delivery of the Local Cycling and Walking Infrastructure Plans (LCWIPs), which focus on smaller-scale, high-impact "quick wins" in rural areas and market towns to rapidly enhance connectivity and accessibility. Removing this fund will result in the anticipated benefits of this proposal not being realised. Active travel has a positive impact on all communities and improves health, connection and community. The removal of this funding will negatively impact those in rural communities.
- Remove funding for St Giles' Public Realm improvements
 - This amendment proposes to reduce Prudential borrowing (2026CIA9) to fund the administration's proposal to improve St Giles' public realm (included in CORP103). This amendment removes funding to improve the space for socialising and greening in St Giles and improve access for pedestrians and cyclists. The removal of funding will have a negative impact for all protected characteristics as it reduces social inclusion and access to green space.
- Remove funding for Thame to Haddenham active travel link
 - This amendment proposes to defund the administration's proposal to improve cycling infrastructure in rural communities. Defunding this proposal would result in failing to deliver the potential benefits of a proposed cycleway connecting Thame to Haddenham, which would facilitate safe cycling travel to Haddenham and Thame Parkway station. Not funding this proposal would have a negative impact on rural communities and would reduce access to healthier alternative travel options for communities.

Public Consultation

Public consultation on specific proposals is one of the tools which Oxfordshire County Council can use to help understand and mitigate the potential impacts of proposed savings on equalities (the nine protected characteristics) or wider community areas (rural communities, areas of deprivation, carers, care leavers, armed forces community, social value).

Section 1: Summary details

Service Area	All Service Areas
What is being assessed (e.g. name of policy, procedure, project, service or proposed service change).	This assessment sets out the overall impact that the Conservative Independent Alliance Group's proposed budget amendments for 2025/26 have on a range of equality and diversity characteristics, including the nine protected characteristics defined under the Equality Act 2010. The assessment also summarises any mitigations that have been planned or put in place to reduce or remove any potentially negative impacts.
Is this a new or existing function or policy?	This impact assessment provides an overview of the Conservative Independent Alliance Group's proposed budget amendments for 2025/26 and so comments on existing programmes as well as new proposals.
Summary of assessment Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community? (following completion of the assessment).	<p>This assessment covers the Conservative Independent Alliance Group's proposed budget amendments for 2025-26. It is an opportunity to highlight key evidence and intelligence that the council has used to assess the impact of its budget proposals on the nine protected characteristics set out in the Equality Act 2010.</p> <p>In line with our equalities, diversity and inclusion (EDI) framework, the council has also assessed the impact on those living in rural areas, those living with social deprivation, armed forces communities, carers and those leaving care, and social value.</p> <p>This assessment has identified a number of potential negative impacts on those with protected characteristics. These are set out in section 3 below. If the amendments are approved, mitigations would need to be identified to reduce impact.</p> <p>A summary of the impacts of the budget proposals on climate change outcomes have been set out in a separate overarching Climate Impact Assessment.</p>
Completed By	Jamie Kavanagh
Authorised By	Susannah Wintersgill
Date of Assessment	February 2025

Section 2: Detail of proposal

<p>Context / Background Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p><u>Oxfordshire County Council's vision</u> is to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county.</p> <p>We want to make sure that everyone in Oxfordshire can take advantage of what the county has to offer. Our strategic plan explains our cross-cutting priorities and commitments to achieve our vision and sets out our areas of focus.</p> <p>In recent years Oxfordshire County Council has delivered significant savings both in response to reductions in government funding and to release funds to reinvest in meeting rising demand. This budget planning round has been affected by increased pressure from estimated inflationary increase to the cost of social care, and government change to employers' national insurance, as well as contract inflation.</p> <p>The council also continues to experience demand-led pressures and the effects of the growing nationwide costs of supporting children and young people; the rising cost of social care and care placements for both children and adults; and a national shortage of social care workers leading to a reliance on agency staff and higher costs.</p> <p>The last Census confirms Oxfordshire has a growing and ageing population, which will continue to increase demand on services.</p>
<p>Proposals Explain the detail of the proposals, including why this has been decided as the best course of action.</p>	<p>This impact assessment covers proposed budget amendments across:</p> <ul style="list-style-type: none"> • Environment and Highways • Economy and Place • Resources and Law and Governance • Transformation, Digital & Customer Experience • HR and Culture Change • Public Affairs, Policy and Partnerships • Highways and Maintenance

	Details of proposals are set out in the main budget papers.
Evidence / Intelligence List and explain any data, consultation outcomes, research findings, feedback from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact	<p>In considering the impact of budget proposals before they are formally agreed, the council undertakes a detailed process of democratic and community engagement. For equalities this includes:</p> <ul style="list-style-type: none"> • Using the Oxfordshire Joint Strategic Needs Assessment (JSNA 2023) of health and wellbeing needs, and the associated Equalities Briefing, to consider the impact of proposals as they are drawn up and in the development of this overarching assessment. The council's JSNA can be found here. • Census 2021 data analysis and insight, which is used to understand the demography of Oxfordshire and benchmarked statistics in relation to national and county level data, which can be found here. • Using data and intelligence gathered through developing our refreshed Including Everyone Framework on equalities, diversity and inclusion, which can be found here. • Services follow the council's approach to undertaking Equalities Impact Assessments (EIA). This can include considering at an early stage what impacts each proposal might have on the nine protected characteristics or on wider inequalities, and subsequently setting out greater detail, including any actions identified to mitigate negative impacts. If potential impacts are assessed as significant, individual Equalities Impact Assessments are completed and published to aid understanding and outline mitigations. • A democratic process including agreement of proposals by Cabinet, analysis and comment on those proposals by the Performance Scrutiny Committee, and adoption of a budget by Full Council.

	Each of these stages provides an opportunity to invite comment and engagement from the public and representatives of particular organisations or population groups.
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Section 3: Impact Assessment

<p>Assessing the evidence and impact on those with the protected and additional characteristics</p>	<p>The 2021 Census records that Oxfordshire has a population of 725,290. Demographic data below has been taken from the Oxfordshire Joint Strategic Needs Assessment (JSNA) 2023 and through analysis of Census 2021 data.</p> <p>The summaries below outline where a proposal has a positive or negative impact on those with protected and additional characteristics.</p> <p>Some of the proposed amendments have potential negative impacts across the majority of protected characteristics. These will be referenced at the end of this section, under the title 'Wide-ranging impacts'.</p> <p>Age: The median age of Oxfordshire increased slightly from 38 years as of 2011 census to 39 years at 2021 census. In 2021 census, the median age was lowest in Oxford City (31 years) and highest in West Oxfordshire (44 years). At a small area level, wide areas of rural Oxfordshire had a median age above 47. Over the past 20 years (between 2001 and 2021), there was an increase in the population of Oxfordshire from 605,400 to 725,200, a growth of 119,800 (+20%). The younger age group, aged 0-15, increased by 10%. The older age group, aged 65 and over, increased by 48%. Rural districts have a much higher proportion of older people than Oxford City. In 2021, older people aged 65+ made up 20% of the estimated population of Oxfordshire's four rural districts, compared with 12% of the population of Oxford City. Oxford City had a much higher proportion of people in younger age groups (including students) and a higher number of people aged 20-24 than living in Oxfordshire's four rural districts.</p> <ul style="list-style-type: none"> • Remove the administration's one-off investment to leverage investment in rail (2026CIA4): Removing the one-off investment in rail could reduce accessibility for older adults and young people who rely on public transportation. • Remove one-off revenue funding for discretionary active travel measures (2026CIA7): Removing funding for discretionary active travel measures might limit opportunities for physical activity among older adults and young people.
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- Remove Active Travel and St Giles' Public Realm Improvements (2026CIA9): Adjusting borrowing for the removal of capital pipeline projects could delay improvements that benefit older adults and young people.
- Remove one-off revenue funding for Local Cycling and Walking Infrastructure Plans (2026CIA7): This could limit opportunities for physical activity among older adults and reduce connectivity and accessibility in rural and market towns, which may disproportionately affect older adults who rely on these improvements.

Disability: 14.5% of people in Oxfordshire consider themselves disabled as defined in the Equality Act 2010, compared to 17.5% of people nationally. Of those 14.5%, approximately 35% feel limited 'a lot' by their disability in day-to-day activities, with 65% limited 'a little'. Since 2011, the proportion of disabled people in Oxfordshire has increased by 0.7%. The most common types of disability for older people are mobility, breathing/stamina issues and hearing. The main type of disability experienced by working age adults relates to mental health, with children experiencing the most social/behavioural and learning disabilities. As of March 2021, there are 20,000 blue badge holders in Oxfordshire, 2.9% of Oxfordshire residents (source: Department for Transport), compared with 4.2% of England's population. In November 2022 there were 52,169 disability-related benefits claimed in Oxfordshire.

- Remove the administration's one-off investment to leverage investment in rail (2026CIA4): Reduced investment in rail could impact accessibility for individuals with disabilities.
- Remove one-off revenue funding for discretionary active travel measures (2026CIA7): Removing funding for active travel measures might limit accessible travel options for individuals with disabilities.
- Remove Active Travel and St Giles' Public Realm Improvements(2026CIA9): Delayed improvements in public realm projects could affect accessibility for individuals with disabilities.
- Remove one-off revenue funding for Local Cycling and Walking Infrastructure Plans (2026CIA7): Removing funding for LCWIPs might limit accessible travel options for individuals with disabilities

and reduce connectivity and accessibility in rural areas and market towns, impacting their mobility and independence.

Gender Reassignment: 0.6% of Oxfordshire residents over the age of 16 identify with a gender which differs from their sex registered at birth, compared with 0.5% of over 16s in England. Of this population, 16% identify as a trans woman, 17% as a trans man and, 17% identified as non-binary and 49% as other gender identities. Oxford City has the largest trans and non-binary population outside of London.

- Please see wide-ranging impacts below.

Pregnancy and maternity: There were 7,380 live births in Oxfordshire in 2021. The general fertility rate (GFR) for Oxfordshire (51.2) is lower than in England (54.3), and the birth rate among mothers aged 30-39 is higher than the England average. The biggest increases in birth rates from 2020-2021 are in South Oxfordshire (11% increase) and Cherwell (9%), with a 2% decrease in live births in Oxford. 4.2% of Oxfordshire maternities took place at home, higher than the UK average of 2.4%.

- Remove the administration's one-off investment to leverage investment in rail (2026CIA4): Reduced investment in rail could impact accessibility for pregnant women and those with young children.
- Remove one-off revenue funding for discretionary active travel measures (2026CIA7): Removing funding for active travel measures might limit safe travel options for pregnant women and those with young children.
- Remove Active Travel and St Giles' Public Realm Improvements (2026CIA9): Delayed improvements in public realm projects could affect accessibility for pregnant women and those with young children.
- Remove one-off revenue funding for Local Cycling and Walking Infrastructure Plans (2026CIA7): Removing funding for LCWIPs might limit safe travel options for pregnant women and those with young children, and reduce connectivity and accessibility in rural area and market towns, affecting their ability to move around safely and conveniently.

Marriage and civil partnership: At the time of the 2021 Census there were 132,060 households of married couples or couples in a civil partnership (47% of the Oxfordshire population, 3% higher than national average). 0.8% of Oxfordshire married couples or those in a civil partnership are same-sex couples.

- No specific issues relating to marriage and civil partnership have been identified as a result of these proposals.

Race including ethnic or national origins, colour or nationality: JSNA records that the largest ethnic group in Oxfordshire is White “English/Welsh/Scottish/Northern Irish/British” at 83.63% of the population. Aside from that group the largest ethnic groups in Oxfordshire are “Other White” (6.16%), “Indian” (1.25%), “Pakistani” (1.20%) and “African” (1.08%). Oxford City is proportionately more ethnically diverse than England and Wales, whereas all other Oxfordshire districts are less ethnically diverse than England and Wales. West Oxfordshire is the least ethnically diverse Oxfordshire district.

56% of school pupils in Oxford are of an ethnic minority, double the rate of Oxfordshire as a whole, and 33% have a first language which is not English. 18.7% of Oxfordshire residents were born outside of the UK, of which those born in Poland are the largest group, followed by India and Romania. As of 2021 there were 652 ‘White: Gypsy or Irish Traveller’ residents and 1,229 ‘White: Roma’ residents in Oxfordshire. The majority of Roma residents reside in Oxford and Cherwell, with the highest proportion of Gypsy and Irish Traveller population residing in West Oxfordshire. Nearly a quarter of Oxfordshire residents are of an ethnic group other than White British (and almost half the population in Oxford). Oxfordshire has a higher proportion of residents that are of a mixed-race or of multiple ethnicities than the England and Wales average (3.1% compared to 2.9%)

- Please see wide-ranging impacts below.

Religion or Belief: JSNA data on religion and belief is based on the 2021 Census where this question was voluntary. 65% of Oxfordshire residents chose to disclose a religion. Of those stating a religion, 47% of Oxfordshire residents are Christian, 3% (23,500) are Muslim, 1% (6,332) are Hindu, 1% (3,257) are Buddhist, 1% (2,716) Other Religion, and less than 1% of residents are Jewish (1,893) or Sikh (1,192).

- Please see wide-ranging impacts below.

Sex: As of mid-2020 there were 347,569 (49.9%) males and 349,311 (50.1%) females living in Oxfordshire. Females in Oxfordshire have a higher life expectancy (84.9) than males (81.5).

- Please see wide-ranging impacts below.

Sexual Orientation: The 2021 Census shows that 3.4% of Oxfordshire residents (21,428) describe their sexual orientation as something other than Straight or Heterosexual. Of this group, 47% are bisexual, 41% are gay or lesbian, 7% are pansexual, 2.5% are asexual, 1.3% are queer and 0.7% other sexual orientation.

- Please see wide-ranging impacts below.

Rural Communities: Oxfordshire is a rural county, with 2.8 people per hectare, and is the most rural county in the South East. Rural areas have a higher proportion of elderly (aged 85+) residents than urban areas: higher rates of over 65s live in one of four rural districts (20%) compared to 12% in Oxford City. 40% of Oxfordshire residents live in small towns and villages. 85 out of 407 Lower Super Output Areas (LSOAs) in Oxfordshire are ranked within the most deprived 10% nationally on the geographical access to services (defined as road distance to a post office, primary school, GP and supermarket).

- Remove the administration's one-off investment to leverage investment in rail (2026CIA4): Removing investment in rail could disproportionately affect rural communities with limited transportation options.
- Remove one-off revenue funding for discretionary active travel measures (2026CIA7): Removing funding for active travel measures might limit travel options in rural areas.
- Remove one-off revenue funding for Local Cycling and Walking Infrastructure Plans (2026CIA7): Removing funding for LCWIPs could disproportionately affect rural communities by limiting travel

options and reducing connectivity and accessibility, which are crucial for enhancing mobility and access to services in these areas.

Armed Forces: In April 2022 there were 9,350 regular armed forces personnel stationed in Oxfordshire and there are a number military bases in Oxfordshire including Vauxhall Barracks, Dalton Barracks, RAF Brize Norton, RAF Benson and Bicester Garrison. There are 23,541 armed forces veterans in Oxfordshire and as of March 2022 there were 6,718 recipients of pensions/compensation under the Armed Forces Pension Scheme, War Pension Scheme and Armed Forces Compensation Scheme in the county. There are an estimated 3,500 military families in the county, of which there are 3,043 school-aged children.

- No specific issues relating to the armed forces have been identified as a result of these proposals.

Care leavers: As of March 2021, Oxfordshire has 129 care leavers aged 17-18 and 301 care leavers aged 19-21. Care leavers face many challenges as they move into adulthood, such as those relating to careers, education and training, accommodation, finances and personal change. Our Care Leavers Local Offer explains the services which can be accessed by those who have been in OCC's care.

- No specific issues relating to care leavers have been identified as a result of these proposals.

Areas of Social Deprivation: Oxfordshire is one of the 10 least deprived counties in England, However, four of Oxfordshire's wards are in the most 10% deprived nationally. Oxfordshire's ten most deprived areas have higher rates of children (under 16s) in poverty than across England (24.6%), while increasing numbers of households experience fuel poverty, with more households in Oxford experiencing fuel poverty than the rest of Oxfordshire. Nearly 20,000 children and 12,000 older people in Oxfordshire live in poverty.

- Remove the administration's one-off investment to leverage investment in rail (2026CIA4): Reduced investment in rail could impact accessibility for individuals in deprived areas who rely on public transportation.
- Remove one-off revenue funding for discretionary active travel measures (2026CIA7): Removing funding for active travel measures might limit travel options for individuals in deprived areas.

- Remove one-off revenue funding for Local Cycling and Walking Infrastructure Plans (2026CIA7): Removing funding for LCWIPs might limit travel options for individuals in deprived areas and reduce connectivity and accessibility, which are essential for improving access to opportunities and services for these communities.

Wide-ranging impacts

Cancel some discretionary memberships (2026CIA15): Oxfordshire County Council is a member of a number of organisations which support our development of inclusive policies, delivery of training and planning and delivery of inclusive service delivery. Memberships we hold currently range from those which focus on individual protected characteristics to those which seek to improve outcomes for all communities of lived experiences (inclusive of the nine protected characteristics). Cancelling some of these memberships could negatively impact our inclusion efforts and the council's work to fulfil its duties under the Public Sector Equality Duty.

Redesign the Communications, Marketing, Engagement & Consultation team and Policy Teams (2026CIA14): This proposal could reduce the effectiveness of outreach and engagement efforts targeted at vulnerable and protected communities and those with protected characteristics. These teams lead inclusion efforts within the organisation, steering the delivery of inclusive policies and strategy implementation. They also reach out to communities to understand their needs and incorporate this feedback into policy decisions, in line with our Public Sector Equality Duty. Significantly reducing the resource in this area could negatively impact our inclusion efforts and the council's work to fulfil its duties under the Public Sector Equality Duty.

Oxfordshire County Council

Budget and Business Planning 2025/26

Overarching climate impact review of Conservative Independent Alliance 2025/26 budget amendments

Context & Background

1. This document provides an overview of the potential climate action impact of the Conservative Independent Alliance group's proposed budget amendments.
2. As many schemes are in early development, further climate assessment will be undertaken as more detailed business cases are developed through the revenue and capital governance process.

Revenue Proposals Climate Impact Review

3. A number of proposals are included in the budget that would negatively impact the delivery of the council's Climate Action commitments and its capacity to contribute to climate adaptation in Oxfordshire:

3.1 Refocus Climate Team: This proposal (2026CIA10) reduces by 50% funding to the Climate Action service of the council. This reduction in funding would significantly reduce the work the council can do to deliver its own estate carbon management plan, and to support reduction of emissions and adaptation to a changing climate in Oxfordshire. Reducing this resource would limit our engagement in the community to leverage climate action. Meeting zero-carbon council policy objectives and implementing adaptation interventions would need to be substantially owned by service directorates. There is a risk that investment would be uncoordinated and lacking in technical advice, increasing costs and putting at risk the council's ability to meet its targets. This proposal would also reduce the council's capacity to work with partners and communities, reduce resource to respond to planning applications, and reduce the council's work to support investment in a low carbon economy.

3.2 Remove the administration's Carbon Management Plan forward purchase of Carbon offsets to reduce impact of future offsetting costs: This proposal (2026CIA3) removes the administration's proposal to minimise the costs of carbon offsetting in 2030 by buying in-advance carbon offsets, starting in 2025/26 (2026EP4). The impact of not buying-in-advance carbon offsets is likely to be either failing to achieve of our carbon neutrality target in 2030 or achieving it at a higher cost of offsetting residual emissions.

3.3 Remove the administration's carbon sequestration ambitions: This proposal (2026CIA2) removes the administration's proposed investment (2026EP2) to accelerate the development of carbon sequestration. Without this investment Oxfordshire would not meet all its commitments in its Beyond Net Zero Policy which aims to take a leading role in promoting carbon capture to reduce carbon dioxide already in the environment, though promoting diversification of carbon capture technology.

4. Two revenue proposals are likely to affect negatively **the county's target to decarbonise the transport network by 2040.**

4.1 Remove the administration's one-off investment to leverage investment in rail: this amendment (2026CIA4) removes the administration's proposal to invest for promoting railway development and decarbonisation through strategic cases and masterplans (2026EP12). The removal of this proposal may hamper investment in rail in the county which could result in the continued use of personal car trips increasing congestion, local pollution, resident health and wellbeing impacts and failure of the council's aim to achieve a net zero transport network by 2040.

4.2 Not holding the price of a joint ticket at Park and Ride (P&R) car parks: Bus and parking operations are requiring an increase in price of joint tickets (parking and bus fare) of 20-25%. To retain and increase P&R usage the administration is proposing funds (2025EH40) to subsidise the price of joint tickets and therefore avoid passing the price increase to P&R users as a result of government changes to bus fares. This amendment (2026CIA1) is proposing to remove this additional investment and requiring the price of joint tickets to increase by £1 from the 1st of April 2025. The P&R schemes contribute to reducing congestion and emissions within Oxford helping to reduce the reliance on car journeys. Increasing the price of joint tickets could result in less usage of buses, promoting instead use of on-street and off-street city centre parking and therefore increasing both carbon emissions, local air pollution and traffic congestion impacting on the health and wellbeing of Oxfordshire residents.

Capital Proposals

5. Amendments have been made within the programme that have negative impacts in the council's commitment to **a net zero county by 2050 and particularly the objectives of the Local Transport and Connectivity Plan:**

5.1 Remove one - off revenue funding for Local Cycling and Walking Infrastructure Plans: This amendment is proposing (2026 CIA7) to removal of funding (CORP113) to support the delivery of the Local Cycling and Walking Infrastructure Plans (LCWIPs), which focuses on smaller-scale, high-impact

"quick wins" in rural and market towns to rapidly enhance connectivity and accessibility. Removing this fund will result in the anticipated benefits of this proposal not being realised including significantly improved connectivity within and between settlements, expanded transportation options for underserved communities, and healthier lifestyles through increased walking and cycling possibilities. Whilst at this stage is difficult to estimate quantitative impacts it is very likely that removing this funding will also result in not realizing reduced greenhouse gas emissions and better air quality. Removal of this funding will impact on the development of LCWIPs and the ability to secure funding for delivery of infrastructure changes required for delivery of its transport and connectivity plan particularly the objectives of reducing/replacing one in four car journeys by 2030 and achieving a net zero transport network by 2040.

5.2 Remove funding for St. Giles' Public Realm improvements: this amendment proposes to reduce prudential borrowing (2026CIA9) to fund the administration's proposal to improve St. Giles public realm (included in CORP103). Not funding this proposal removes funding to improve the space for socialising and greening in St Giles and improving access for pedestrians and cyclists, improvements to air quality and new arrangements for buses and tourist coaches. Not funding this proposal would therefore remove this scheme's contribution to achieve reducing car reliance and reducing carbon emissions as established in the targets of OCC's Local Transport and Connectivity Plan.

5.3 Remove funding for Thame to Haddenham active travel link: this amendment (2026CIA9) proposes to defund the administration's proposal to continue to progress development of improved cycling infrastructure in rural communities. Defunding this proposal would result in failing to develop and progress the scheme required to secure funding and land to deliver the potential benefits of a proposed cycleway connecting Thame to Haddenham, which would facilitate the safe cycling travel to Haddenham and Thame Parkway Train Station. Whilst at this stage is difficult to estimate quantitative impacts it is very likely that removing this funding will also result in not realizing reduced greenhouse gas emissions and better air quality. Not funding this proposal would therefore remove this scheme's contribution to achieve reducing car reliance and reducing carbon emissions as established in the targets of OCC's Local Transport and Connectivity Plan.

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Capital and Investment Strategy 2024/25 to 2034/35

Proposed Programme for 2024/25 – 2034/35

1. Proposed changes to the programme are set out in Section 5.3.
2. The table below sets out the proposed programme by strategy and the split between the Firm Programme (£761.9m) and Pipeline Programme (£535.9m).

Strategy / Programme	Current Year 2024/25 £m	Proposed Firm Programme (2 years) £m	Proposed Pipeline* Programme £m	Total Programme £m
Pupil Places Plan	32.7	97.0	105.3	235.0
Major Infrastructure	116.3	398.0	185.7	697.3
Highways Asset Management Plan	63.4	118.5	126.3	308.2
Property Strategy	27.3	69.3	17.1	113.7
IT, Digital & Innovation Strategy	7.8	4.3	0.6	12.7
Passported Funding	8.9	9.6	2.3	20.8
Vehicles and Equipment	2.9	7.1	17.7	27.7
Total Estimated Capital Programme Expenditure	256.6	703.8	455.0	1,415.4
Earmarked Reserves	0.0	58.1	81.0	139.1
Total Estimated Capital Programme	256.6	761.9	536.0	1,554.5

3. The Capital Programme is over – programmed by £15.0m over the ten - year period. The table below sets out the resources expected to be used to deliver the capital programme.

Financing	Total Programme £m
Section 106 and Community Infrastructure Levy	203.7
Grants and contributions	838.1
Prudential Borrowing	270.9
Capital receipts	128.8
Revenue Contribution	19.1
Subtotal	1,460.6
Capital Reserves	78.9
Total Financing	1,539.5

Prudential Indicators for Capital Finance – Updated for CIA Amendments

Estimates of Capital Expenditure

4. The Council is required to make reasonable estimates of the total of capital expenditure (including earmarked reserves) that it plans to incur during 2025/26 and the following two financial years. Estimated capital expenditure and financing from 2024/25 to 2027/28 has been updated to reflect the CIA amendments to the capital programme.

Capital Programme Estimates	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Capital Expenditure	175.9	256.6	340.6	421.2	237.7	84.3
Financed by:						
Prudential Borrowing	59.8	63.0	73.4	53.6	44.9	24.5
Grants and Contributions	113.9	189.7	264.8	289.4	121.9	26.9
Capital Receipts	0	0	0	43.2	31.2	26.3
Revenue	2.2	4.0	2.4	1.9	5.2	0.8
Reserves	0	0	0	33.1	34.4	5.8
Total Capital Investment	175.9	256.6	340.6	421.2	237.7	84.3

The Capital Financing Requirement

5. Estimates of the end of year Capital Financing Requirement (CFR) for the Authority for the current and future years and the actual Capital Financing Requirement at 31 March 2023 that are recommended for approval are set out in the table below. Estimates for 2024/25 to 2027/28 for the CFR has been updated to reflect the Conservative Independent Alliance Group amendments to the capital programme.

Year	Actual/Estimate	£m
2023/24	Actual	450.737
2024/25	Estimate	499.525
2025/26	Estimate	556.221
2026/27	Estimate	588.148
2027/28	Estimate	619.542
2028/29	Estimate	625.000

Affordability

The Ratio of Financing Costs to the Net Revenue Stream

6. This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet financing costs. The definition of financing costs is set out in the Prudential Code. The ratio of financing costs to the net revenue stream is estimated to remain within 4-6% in each year after the Conservative Independent Alliance Group amendments to the programme are included.

Year	Actual/ Estimate	Financing Cost £m	Net Revenue Stream £m	Ratio %
2023/24	Actual	24.7	632.1	3.9
2024/25	Estimate	26.4	661.7	4.0
2025/26	Estimate	28.7	704.7	4.1
2026/27	Estimate	32.4	735.4	4.4
2027/28	Estimate	34.5	769.9	4.5

The Ratio of Net Income from Commercial and Service Investments to the Net Revenue Stream

7. This is an indicator of affordability and is intended to show the financial exposure of the authority to the loss of income from commercial and service investments. The definition of commercial and service income is set out in the Prudential Code. Based on current activity the ratio of service income compared to the net revenue stream remains at a maximum of 0.04% from 2024/25 to 2027/28.

Year	Actual/ Estimate	Commercial & Service Income (*) £m	Net Revenue Stream £m	Ratio %
2024/25	Estimate	0.000	661.7	0.00
2025/26	Estimate	0.109	704.7	0.02
2026/27	Estimate	0.197	735.4	0.03
2027/28	Estimate	0.280	769.9	0.04

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Strategy - Capital Investment Need	Budget	Prudential Borrowing	Specific Funding	Corporate Need
	£'000	£'000	£'000	£'000
TOTAL CABINET BUDGET PROPOSALS	185,965	-65,000	-75,160	45,805
Capital Financing - Other Balances & Funding				-34,723
Total Administration Changes to the Capital Programme (Overprogramming)				11,082
Changes to the Capital Programme				
Reduce Corporate Borrowing by £3.918m	0	3,918	0	3,918
Total Changes to the Capital Programme	0	3,918	0	3,918
Pipeline Schemes (indicative funding subject to initial business case)				
4) Schemes that encourage and facilitate active travel and improve market towns				
Remove				
A fund to encourage active travel in rural areas	-1,800	500	1,300	0
St Giles' - Public Realm Improvements	-870	870	0	0
Thame to Haddenham Active Travel Link	-200	200	0	0
Total Budget Proposals	-2,870	1,570	1,300	0
Total CIA Changes to the Capital Programme (Overprogramming)				15,000

Capital Financing	£'000
Add New Funding or Funding Released	
Reduce Prudential Borrowing	5,488
Revenue Funding Returned	1,300
General Funding & Accounting - Total	6,788

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