



County Council Tuesday, 11 February 2025

Addenda 2 Labour & Cooperative Group Budget Amendments

10. Budget and Business Planning 2025/26 - 2027/28 (Pages 1 - 54)

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 Director of Finance (Chief Finance Officer) based on the Labour & Co-Operative Group (L&CO Group) budget amendments
		L&CO Group Budget Narrative
4.1		L&CO Group Medium Term Financial Strategy (MTFS) 2025/26 – 2027/28
4.2		L&CO Group Budget Amendments 2025/26 – 2027/28
	4.2.1	L&CO Group Updated Directorate Changes for 2025/26
4.4		L&CO Group Detailed Revenue Budget 2025/26
4.6		L&CO Group Earmarked Reserves & General Balances Policy Statement 2025/26
	4.6.1	Earmarked Reserves and General Balances
4.7		L&CO Group Proposals: Equalities Impact Assessment
4.8		L&CO Group Proposals: Climate Impact Assessment
5.1		L&CO Group Capital Programme Summary & Updates to Prudential Indicators
5.3		L&CO Group proposed changes to the Capital Programme

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ITEM CC10 Labour and Co-operative Group

COUNCIL – 11 FEBRUARY 2025

BUDGET AND BUSINESS PLANNING 2025/26 – 2027/28

Labour and Co-operative Group Budget Amendments

Report by the Executive Director of Resources and Section 151 Officer

Executive Summary

1. The Labour & Co-operative Group propose 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 Labour and Co-operative 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 Labour & Co-operative 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 the following:
 - (1) the council tax and precept calculations for 2025/26 [at Cabinet Section 4.3] and in particular:
 - (i) a precept of £533,328,633;
 - (ii) a council tax for band D equivalent properties of £1,940.11;
 - (2) a budget for 2025/26 [as set out in Labour & Co-operative Group Section 4.2];
 - (3) a medium term financial strategy for 2025/26 to 2027/28 [as set out in Labour & Co-operative Group Section 4.1 (which incorporates changes to the existing medium term financial strategy as set out in Cabinet Section 4.2 amended by Labour & Co-operative Group 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 Labour & Co-operative Group Section 4.6]. This includes:
 - (i) the Executive Director of Resources and Section 151 Officer's recommended level of General Balances for 2024/25 [at Cabinet Section 4.6], and
 - (ii) the planned level of Earmarked Reserves for 2025/26 to 2027/28 Labour & Co-operative Group 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 Labour & Co-operative Group 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 Labour & Co-Operative Group 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 the Specified Investment and Non-Specified Investment Instruments.
 - (2) that any further changes required to the 2025/26 Treasury Management 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.

Labour & Co-operative Group 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 Labour & Co-operative Group Section 3. Council is required to have regard to this report in making their decisions on the budget.

Labour & Co-operative Group 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. Labour & Co-operative Group 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 Labour & Co-operative Group amendments.
- 7. In relation to use of earmarked reserves, Labour & Co-operative Group Section 4.6 amendments set out the changes from the Cabinet's Section 4.6, so the two Sections need to be considered together.

Labour & Co-Operative Group Section 5 – Capital Budget Strategy

8. Labour & Co-operative Group Section 5.1 sets out updates to the Cabinet's Capital and Investment Strategy in Section 5.1.
9. Labour & Co-operative Group 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

10. Overarching summary impact assessments for both equalities and climate, taking into account the overall impact of the budget proposals, are included in Labour & Co-operative Group Section 4.7 and 4.8 and need to be considered in conjunction with Cabinet Section 4.7 and 4.8.

Financial Implications

11. 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. Labour & Co-operative Group 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

12. 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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Budget Statement Leader of the Labour & Co-operative Group February 2025

I start this statement by thanking all of those who work behind the scenes in Finance to ensure that our resources are well managed and are used effectively to support Oxfordshire residents. In particular, I would like to thank our long serving Executive Director of Resources and Section 151 officer, Lorna Baxter, who over many years has ensured Oxfordshire is financially stable. I would also like to thank Cllrs Brad Baines and Glynis Phillips, as well as Kathy Wilcox and the many other officers who have supported them on the amendments to the Minority Administration Budget. Oxfordshire County Council is lucky to have so many committed staff.

On 4th July 2024 the Country voted for change. A new Labour Government was elected. The Prime Minister, Chancellor and Cabinet Members soon uncovered the huge black hole that had been left in the finances of the Country and quickly got to work in rectifying the financial mess which had been created after 14 damaging years of Coalition and Conservative Governments.

Change is needed and the Government is committed to make that change happen including changes to Local Government. Two tier areas like Oxfordshire will be reorganised to make local government more efficient and more transparent to residents who mostly have no idea who does what. There will be an end to the costly competitive bidding for money to fund projects. Instead, Local Authorities will in future years be given multiyear funding settlements which will enable better planning of services. For this year, additional funding has already come from Government to the County Council for Adult and Children's Services.

In addition to new Councils to deliver services, Mayoral Combined Authorities will be established to enable finances and powers to be devolved from Whitehall. This will enable areas like Oxfordshire to have the resources necessary to respond to local need and in particular to provide better public transport which is desperately needed. This will bring Oxfordshire in line with other areas of England already benefitting from devolution.

Oxfordshire is well placed to respond to the Labour Government's ambition in relation to economic growth and house building. It is one of the most successful Counties economically in the Country and one of the richest but also has some of the most deprived areas in the Country. A challenge has to be ensuring that all of our residents benefit from Oxfordshire's wealth.

Providing enough homes in Oxfordshire for those in inadequate accommodation must be a priority. This has to be alongside new housing to attract people to come to live in Oxfordshire to fill the many jobs which are vacant. Oxfordshire County Council struggles to fill many posts and this results in agency staff being employed. A practice which drives up costs without the benefit of having directly employed workers who have a vested interest in getting services right.

The modest Labour & Co-operative Group Amendments to the Minority Administrations Budget address some of the key issues which are causes for concern.

We need in everything we do to listen to the voices of those lives are most affected by the decisions we take. In relation to transport policy the lack of meaningful speaking and listening has led to many of our communities being torn apart because of the impact of these policies on their lives. We need to ensure that the recommendations from the Citizens Assembly set up as a result of the Labour & Co-operative Amendment last year are addressed.

Likewise, the recommendations of the Education Commission, set up as a result of the Labour & Co-operative Group's concern about inclusivity and trauma informed practices in our schools, need to be implemented. The Commission took evidence from those working in schools and from parents and children. Their professional voices need to be heard.

The High Needs Block which funds the provision of services for Children and Young People with Special Education has been overspent since the Coalition Government added an additional seven years of statutory provision. A virtuous act but they did not give Local Authorities the money to fund it and so the deficit has been growing. This means that the resources are not available to fund the rising number of children and young people who now require special provision. This also affects the authority's ability to put in place early help which for some children would have an impact on the need for future provision. By the end of 2025/26 the cumulative high-needs debt in Oxfordshire is predicted to have risen to £110.9 million.

Our new Government has already started to look at how it can support our Children by committing to fund new provision. The Labour & Co-operative Group are committed to making sure that our communities across Oxfordshire benefit from this new funding.

I will leave it to our Finance Spokesperson to take Council through our amendments in Labour & Co-operative Group Section 4.2 and Section 5.3.

Cllr Liz Brighthouse OBE
Leader of the Labour & Co-operative Group.

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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 Labour
and Co-operative 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 Labour and Co-operative Group (L&CO) 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) Investments and Savings – the L&CO amendments include additional investments of £0.6m for Children's Services and £0.4m in Environment & Highways. These additions are partly offset by a reduction in the administration's investment in active travel measures of -£0.2m and £0.1m in developing services to support under 5 year olds. There is also a small amount of additional income. A further amendment of £0.6m relates to the potential use of funding relating to prevention with Children's Services. These changes do not impact the budget assumptions set out in Cabinet's Section 3.1 and are considered achievable.
 - b) Use of Reserves – the L&CO amendments would release £0.6m from the funding proposed to be added to the Transformation reserve on a one – off basis to balance the budget in 2025/26. This small utilisation of funding is not expected to impair delivery of the wider Transformation programme.
 - c) Capital Programme - the Cabinet's proposed ten-year Capital Programme has a shortfall of funding of/is over-programmed by £11.1m. The L&CO amendments would increase the level of over-programming by £3.0m to £14.1m. 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.

The proposals also bring forward £1.0m of Highways Maintenance funding for spend on repairs to pavements and cycleways from 2026/27 into 2025/26. In the context of the additional £58.8m funding added for Highways Maintenance this is a manageable change that will not have a significant impact on the availability of funding in future years.

Level of total reserves

5. The amendments to the Earmarked Reserves and General Balances Policy Statement at L&CO Section 4.6 amendments do not impact on the overall level of Earmarked Reserves across the period of the MTFS.

Assurance Statement of the Chief Finance Officer

6. The amendments proposed maintain a balanced position for the 2025/26 budget. Across the medium term, there is a £0.3m increase in the deficit compared to the Cabinet's proposals in 2026/27 but this is offset by a reduction of £0.3m in 2027/28. Overall, therefore there is no change over the medium term from the Cabinet's position. The additional use of reserves is nominal and does not impact on the financial resilience of the council.
7. Given the immaterial financial impact of the proposals 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 Labour and Co-operative Group are robust.

Lorna Baxter FCPFA

Executive Director of Resources and Section 151 Officer

6 February 2025

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

	2025/26			INDICATIVE BUDGET					
	2026/27			2027/28					
	Base Budget Rolled £000	Proposed Allocation £000	Proposed Budget £000	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	17,632	216,689	216,689	5,977	222,667	222,667	12,335	235,002
Environment & Highways	53,459	-392	53,067	53,067	1,342	54,408	54,408	4,024	58,432
Economy & Place	17,007	3,917	20,925	20,925	-3,238	17,687	17,687	46	17,733
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	3,610	64,937	64,937	-1,007	63,930	63,930	1,555	65,486
Transformation, Digital & Customer Experience	3,488	292	3,781	3,781	167	3,947	3,947	99	4,047
Total Service areas budgets	627,815	30,069	657,883	657,883	19,793	677,676	677,676	35,761	713,437
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	2,066	-7,491	-7,491	3,100	-4,391	-4,391		-4,391
Un-Ringfenced Specific Grants	-52,024	-8,880	-60,905	-60,905	1,127	-59,778	-59,778		-59,778
Contingency & Inflation	7,181	110	7,291	7,291	4,886	12,177	12,177		12,177
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	2,464	-22,791	-22,791	12,625	-10,166	-10,166	1,471	-8,695
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	43	-1,448	-1,448	1,448				
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
Capital Reserve		1,400	1,400	1,400	-1,400				
Total Contributions to (+)/from (-) reserves	8,719	2,446	11,165	11,165	1,125	12,290	12,290		12,290
Budget Shortfall	0				-2,089	-2,089	-2,089	-2,726	-4,815
Net Operating Budget	611,279	34,978	646,257	646,257	31,454	677,711	677,711	34,506	712,217

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	34,978	646,257	646,257	31,454	677,711	677,711	34,506	712,217
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	34,695	533,328	533,328	30,989	564,317	564,317	32,785	597,102
Council Tax Calculation									
Council Tax Base			279,025			283,908			288,876
Council Tax (Band D equivalent)			£1,911.40			£1,987.67			£2,066.98
Increase in Council Tax (precept)			7.0%			5.8%			5.8%
Increase in Band D Council Tax			4.99%			3.99%			3.99%

Labour and Co-operative Group 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
	Investments				
	Adult Services				
2026L&CO1	Revenue costs of borrowing to support the cost of additional complex needs accommodation for adults of working age (See		120	120	240
	Children's Services				
2026L&CO2	Investment to deliver on the outcomes of the Education Commission, with a particular focus on narrowing the gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work.	250	-250		
2026L&CO3	Extend 2025L&CO3 funding for SEND early-intervention support in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. This will need a disapplication to DfE to obtain Secretary of State agreement to add this funding into Early Years and Primary School settings. (offset by 2026L&CO17)	120	-120		0
2026L&CO4	Use of £2.0m on-going funding in 2026CS38: If any funding remaining following the receipt of guidance about Family Help then build on 2025L&CO4 by supporting families at the earliest possible stage, strengthen safeguarding and tackle persistent school absence. (offset by 2026L&CO18)	600			600
2026L&CO5	Invest in Special Educational Needs and Disabilities Information Advice and Support Service (SENDIASS) to support parents/carers accessing SEND services (2 further FTE)	90	30		120
2026L&CO6	Free Breakfast Club Delivery Strategy to identifying barriers to county-wide roll out of Government scheme (seek match funding from Multi Academy Trusts) so that every child can benefit. The strategy should also consider the potential role for the in-house	120	-120		0
2026L&CO7	Scoping work for new Youth Futures Hubs in Oxfordshire. This should use co-production methods to engage with young people alongside the deprivation work done by Public Health to develop plans for Hubs across the County aimed at meeting the needs of marginalised young people.		120	-120	0
	Environment & Highways				
2026L&CO9	Increased enforcement of streetworks (2 Officers and 1 Senior Officer)	65	65		130
2026L&CO11	Development of Kerbside Strategy (including lobbying Government for powers to tackle pavement parking)	40	-40		0
2026L&CO12	Phase five of School Streets scheme (revenue cost of implementation/maintenance - see Section 5.3 for capital funding for five further school streets)		47	-30	17
	Economy & Place				
2026L&CO8	Resourcing to support the recommendations of the Citizens Assembly on transport	50		-50	0
2026L&CO10	Full Business Case development for Greenways cross-country cycle routes connecting rural villages and market towns to/from Oxford (funded by 2026L&CO20)	100		-100	0
2026L&CO13	One - off piece of work for evidence gathering and design work for developing further area based HGV enforcement	140	-140		0
	Property & Assets				
2026L&CO14	Transform libraries into Community Hubs (cost would be met additional income generation - see 2026L&CO24)	50			50

Labour and Co-operative Group Section 4.2 : Revenue Budget Amendments 2025/26 - 2027/28

Reference		2025/26 £'000	2026/27 £'000	2027/28 £'000	Total £'00
	Financial & Commercial Services				
2026L&CO15	Strengthen contract management processes to give better regard to delivering social value and embedding the principles of community wealth building. These principles are to be embedded in planned review of contracts and third party spend and will be met through existing investment 2026RLGFC2 (£0.750m on-going investment).	0			0
	Public Affairs, Policy & Partnerships				
2026L&CO16	Publicise the findings of the Citizens Assembly on the future of transport and undertake a follow-up public engagement exercise.	50	-50		0
	<u>Adjust Investments included in the Administration's Proposed Budget</u>				
	Children's Services				
2026L&CO17	Reduce investment in developing services to support under 5 year olds (2026CS37) to provide funding for 2026L&CO3	-120	120		0
2026L&CO18	Reallocate £0.6m of ongoing funding from investment in Children's Prevention measures (2026CS38) to fund investment in prevention (2026L&CO4)	-600			-600
	Budgets Held Centrally				
2026L&CO20	Reduce CORP113 £1.3m additional funding for active travel measures to encourage walking and cycling to fund 2026L&CO10 development for Greenways in 2025/26 and 2026/27. Use funding released over 2025/26 and 2026/27.	-200	200		0
	<u>New Savings</u>				
	Adult Services				
2026L&CO19	Savings associated with additional in-house residential accommodation for adults with complex needs (See 2026L&CO1)		-120	-120	-240
	Environment & Highways				
2026L&CO21	Receipts from increased enforcement of streetworks achieved through investment in increased enforcement of streetworks (2 Officers and 1 Senior Officer). See 2026L&CO9	-114	-114		-228
2026L&CO22	Introduce long stay parking charge(s) at Thornhill Park & Ride in 2026/27 for those connecting to coach-services for Heathrow and Gatwick		-10		-10
2026L&CO23	Introduce a new 2-hour parking charge for Oxford Zone 2 including Jericho in 2026/27 (to bring in line with Zone 1)		0		0
	Property				
2026L&CO24	Community Hub Library savings (income from rental of space etc) generated as a result of 2026L&CO14	-50			-50
	<u>Changes to Use of Reserves</u>				
2026L&CO25	Release one - off funding from Transformation Reserve	-591	591		0
	Revised Overall Position	0	2,089	2,726	4,815
	Difference to Cabinet's Budget Proposals	0	329	-300	29
	Proposed Surplus (-), Deficit (+)	+0	+2,089	+2,726	+4,815

Service Area changes updated for Labour & Cooperative 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	LCO 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	0.5	216.7
Environment & Highways	53.5	0.5	1.1	-3.8	1.9	53.1	-0.0	53.1
Economy and Place	17.0	0.4	0.1	-0.1	3.3	20.6	0.3	20.9
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	0.1	64.9
Transformation, Digital & Customer Experience	3.5	-0.9	0.2	-0.0	1.0	3.8	0.0	3.8
Service Areas total	627.8	17.9	18.1	-17.9	11.2	657.1	0.8	657.9
Strategic Measures	-25.3	-3.3	5.8			-22.8	0.0	-22.8
Total Contributions to (+)/from (-) general balances & reserves	8.7	0.4	2.8			11.9	-0.8	11.1
Net Operating budget	611.3	15.0	26.6	-17.9	11.2	646.2	0.0	646.2

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Revenue Budget 2025/26 Summary

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Function Pressures & Savings	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	460	562,221
	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	460	216,690
Environment & Highways	Expenditure	86,432	1,217	-1,175	0	-9	86,465
	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	-9	53,067
Economy & Place	Expenditure	28,356	443	3,295	4,396	290	36,779
	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	290	20,924
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	50	124,617
	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	50	64,937
Transformation, Digital & Customer Experience	Expenditure	4,461	-888	1,183	0	0	4,756
	Recharge Income	-868	0	0	0	0	-868
	Income	-105	0	-2	0	0	-107
		3,488	-888	1,181	0	0	3,781
Total Service Areas Budgets		627,815	17,877	11,401	0	791	657,884

Strategic Measures and Contributions to/from Reserves	Expenditure	64,197	1,564	4,197	1,241	-791	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	-791	-11,627
Net Operating Budget		611,279	30,754	18,779	-14,554	0	646,257
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	0	533,328
	Expenditure	1,217,451	22,469	15,271	5,219	0	1,260,409
	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	0	533,329

Revenue Budget 2025/26
Children's Services

Ref. 2025/26	Ref. 2024/25	Service Area		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
CEF1	CEF1	EDUCATION & LEARNING							
CEF1-1	CEF1-1	Education Management (including administration)	Expenditure	1,935	-120	0	0	460	2,275
			DSG Grant Income	-303	0	0	0		-303
				1,633	-120	0	0	460	1,973
CEF1-2	CEF1-2	SEND Service	Expenditure	89,135	0	-59	0	120	89,196
			Recharge Income	-444	0	0	0		-444
			DSG Grant Income	-79,649	0	0	0		-79,649
			Income	-1,706	0	0	0		-1,706
				7,335	0	-59	0	120	7,396
CEF1-3	CEF1-3	Learning & School Improvement	Expenditure	3,047	53	0	0		3,100
			Recharge Income	-1,657	0	0	0		-1,657
			DSG Grant Income	-27	0	0	0		-27
			Income	-40	0	0	0		-40
				1,324	53	0	0	0	1,377
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Expenditure	68,273	1,318	3,000	0		72,591
			Recharge Income	-251	0	0	0		-251
			DSG Grant Income	-28,525	0	0	0		-28,525
			Income	-58	0	0	0		-58
				39,440	1,318	3,000	0	0	43,758
CEF1-5	CEF1-5	Virtual School	Expenditure	2,498	0	0	0		2,498
			DSG Grant Income	-404	0	0	0		-404
			Grant Income	-1,650	0	0	0		-1,650
			Income	-2	0	0	0		-2
				442	0	0	0	0	442
CEF1-7	*	Music Service	Expenditure	2,579	0	0	0		2,579
			Recharge Income	-184	0	0	0		-184
			Grant Income	-844	0	0	0		-844
			Income	-1,550	0	0	0		-1,550
				1	0	0	0	0	1
CEF1-8	*	Early Years	Expenditure	1,172	0	0	0		1,172
			Recharge Income	-50	0	0	0		-50
			DSG Grant Income	-1,022	0	0	0		-1,022
			Income	-100	0	0	0		-100
				0	0	0	0	0	0
CEF1-9	*	Attendance	Expenditure	566	0	0	0		566
			DSG Grant Income	-450	0	0	0		-450
			Income	-19	0	0	0		-19
				97	0	0	0	0	97
SUBTOTAL EDUCATION & LEARNING				50,271	1,251	2,941	0	580	55,043
CEF2	CEF2	CHILDREN'S SOCIAL CARE							
CEF2-1	CEF2-1	Family Help	Expenditure	10,699	235	240	0		11,174
			Recharge Income	-230	0	0	0		-230
				10,469	235	240	0	0	10,944
CEF2-2	CEF2-2	Front Door	Expenditure	6,091	0	0	0		6,091
			Recharge Income	-138	0	0	0		-138
				5,953	0	0	0	0	5,953
CEF2-3	CEF2-3	Childrens Social Care	Expenditure	75,453	-6,967	5,904	-112	-120	74,158
			Recharge Income	-2,150	0	0	0		-2,150
			Grant Income	-4,748	0	0	112		-4,636
			Income	-822	0	-34	0		-856
				67,732	-6,967	5,870	0	-120	66,515
CEF2-9	CEF2-9	Change	Expenditure	1,282	-1,199	0	0		83
				1,282	-1,199	0	0	0	83
SUBTOTAL CHILDREN'S SOCIAL CARE				85,436	-7,931	6,110	0	-120	83,495
CEF3	CEF3	CHILDREN'S SOCIAL CARE COUNTYWIDE							
CEF3-1	CEF3-1	Provider Services	Expenditure	56,228	-449	-292	-254		55,233
			Recharge Income	-1,589	0	0	0		-1,589

Ref.	Ref.	Service Area		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Amendments	Budget 2025/26
2025/26	2024/25			£000	£000	£000	£000	£000	£000
			Grant Income	-1,038	0	0	254		-784
			Income	-4,007	0	0	0		-4,007
				49,594	-449	-292	0	0	48,853
CEF3-2	CEF3-2	QA Safeguarding + Recruit & Retention	Expenditure	5,045	0	127	0		5,172
			Recharge Income	-86	0	0	0		-86
			DSG Grant Income	-74	0	0	0		-74
			Income	-177	0	0	0		-177
				4,709	0	127	0	0	4,836
SUBTOTAL CHILDREN'S SOCIAL CARE				54,303	-449	-165	0	0	53,689
CEF4	CEF4	SCHOOLS							
CEF4-1	CEF4-1	Maintained Schools Budgets	Expenditure	157,125	0	0	0		157,125
			Recharge Income	-791	0	0	0		-791
			DSG Grant Income	-134,573	0	0	0		-134,573
			Grant Income	-13,179	0	0	-10		-13,189
			Income	-8,583	0	0	10		-8,573
				0	0	0	0	0	0
CEF4-2	CEF4-2	Nursery Education Funding (EY)	Expenditure	48,016	0	0	0		48,016
			DSG Grant Income	-48,016	0	0	0		-48,016
				0	0	0	0	0	0
CEF4-3	CEF4-3	Non-Delegated Schools Costs	Expenditure	1,521	0	0	0		1,521
			DSG Grant Income	-1,305	0	0	0		-1,305
				216	0	0	0	0	216
CEF4-4	CEF4-4	Schools Support Service Recharges	Expenditure	2,058	0	0	0		2,058
			DSG Grant Income	-2,058	0	0	0		-2,058
				0	0	0	0	0	0
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	Expenditure	1,567	0	0	0		1,567
			DSG Grant Income	-1,567	0	0	0		-1,567
				0	0	0	0	0	0
SUBTOTAL SCHOOLS				216	0	0	0	0	216
CEF5	CEF5	CHILDREN'S SERVICES' CENTRAL COSTS							
CEF5-1	CEF5-1	Management, Admin & Central Support Service Recharges	Expenditure	6,943	8,497	5,690	0		21,130
			Recharge Income	-357	0	0	0		-357
			DSG Grant Income	-1,164	0	0	0		-1,164
				5,422	8,497	5,690	0	0	19,609
CEF5-2	CEF5-2	Premature Retirement Compensation	Expenditure	3,403	0	0	0		3,403
				3,403	0	0	0	0	3,403
SUBTOTAL CENTRAL COSTS				8,825	8,497	5,690	0	0	23,012
		To be applied across the service area							
		Pay inflation 2.5%	Expenditure		1,924				1,924
		Cross Cutting Proposals	Expenditure			-1,912			-1,912
		Increase in NI Employer contributions	Expenditure			1,216			1,216
*		New services areas in 2025/26		0					0
					1,924	-696	0	0	1,228
			Expenditure	544,922	3,291	13,914	-366	460	562,221
			Recharge Income	-7,927	0	0	0	0	-7,927
			DSG Grant 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
BUDGET CONTROLLABLE BY CHILDREN'S				199,058	3,291	13,880	0	460	216,690

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	Function 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	40	38,950
			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	40	36,602
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	65	25,170
			Recharge Income	-1,810	0	0	0	0	-1,810
			Income	-2,199	-110	-592	0	0	-2,901
				22,003	-962	-647	0	65	20,459
EH5	EP3-2	Network Management	Expenditure	11,946	-334	595	0	-114	12,093
			Income	-18,044	-635	1,085	0	0	-17,594
				-6,098	-969	1,680	0	-114	-5,501
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	-9	86,465
			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		53,459	453	-836	0	-9	53,067

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 Pressures & Savings £000	Function and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
EP1	EP1-2	Place Shaping	Expenditure	21,626	638	1,035	4,396	290	27,984
			Recharge Income	-1,333	25	0	0		-1,308
			Grant Income	-514	0	0	-4,396		-4,910
			Income	-7,441	-99	0	0		-7,540
				12,338	563	1,035	0	290	14,226
EP2	EP2-3	Future Economy	Expenditure	105	0	0	0		105
				105	0	0	0	0	105
EP3	EP2-1	Regulatory Planning & Enforcement	Expenditure	2,694	-18	2,100	0		4,776
			Recharge Income	-36	0	0	0		-36
			Income	-662	-19	-30	0		-710
				1,996	-37	2,070	0	0	4,030
EP4	EP2-2	Climate Action	Expenditure	1,224	-128	160	0		1,256
			Income	-12	12	0	0	0	0
				1,212	-116	160	0	0	1,256
EP5		OxLEP	Expenditure	837	0	0	0		837
			Recharge Income	-146	0	0	0		-146
			Grant Income	-615	0	0	0		-615
			Income	-74	0	0	0		-74
				2	0	0	0	0	2
EP6	*	Innovation	Expenditure	747	-321	0	0		426
			Recharge Income	-296	0	0	0		-296
			Income	-120	0	0	0		-120
				331	-321	0	0	0	10
EP7	EP1-4	Senior Management Team	Expenditure	509	0	0	0		509
				509	0	0	0	0	509
EP8	EP2-4	Service Improvement	Expenditure	615	-20	0	0		595
			Recharge Income	-100	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	290	36,779
		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	290	20,924

**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		5,667
			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		13,286
			Recharge Income	-978	0	0	0		-978
			Income	-1,788	0	300	0		-1,488
				9,683	75	1,062	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		-48,618
			Income	-3,057	-19	-54	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	50	5,293
			Recharge Income	-171	0	0	0		-171
			Grant Income	0	0	0	0		0
			Income	-120	0	0	0		-120
				4,387	-210	775	0	50	5,002
CORPDIR COD1		Corporate Services Directorate	Expenditure	11,691	28	0	0		11,719
			Recharge Income	-599	0	0	0		-599
			Grant Income	0	0	0	0		0
			Income	-203	0	0	0		-203
				10,889	28	0	0		10,917
LGCRDIR COD8		Law & Governance Directorate	Expenditure	12,873	0	355	0		13,228
			Recharge Income	-514	0	0	0		-514
			Income	-3,187	-47	-7	0		-3,241
				9,172	-47	348	0		9,473
		<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	50	124,617
			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	50	64,937

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			-7,491
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	0	16,958
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	0	59,243
	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	0	-22,791
Contributions to / (-) from Balances and Reserves							
CONTRIBUTIONS TO/FROM GENERAL BALANCES							
General Balances	Expenditure				1241		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		-791	9,924
		8,719	396	1,600	0	-791	9,924
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		8,719	396	1,600	0	-791	9,924
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 (-) DEFICITS (+)	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 INCOME		-63,467	2,797	0	-3,690	0	-64,360

**Labour & Co-Operative Group
Amendments to Earmarked Reserves and General Balances Policy
Statement 2025/26**

1. This paper sets out the Labour & Co-Operative Group 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 Transformation Reserve as set out in the following paragraph.

Earmarked Reserves

4. £0.6m of the £10.0m funding that will be added to the Transformation Reserve as part of the Cabinet's proposals is proposed to be used to support one – off budget investments. Since the reduction to the funding for transformation is relatively small it is not expected impair delivery of the wider Transformation Programme.

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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	0.7	6.5	-6.5	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	0.0	5.0	0.0	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	1.2	20.5	-9.7	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	2.0	77.8	-3.3	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	-0.2	78.8	-3.3	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	-12.3	184.2	-17.0	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	-34.9	84.3	-35.9	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 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

Labour and Co-operative Group 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 Labour and Co-operative 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 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 Labour and Co-operative 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.

Following the public consultation, impact assessments will be reviewed and updated as necessary to take into account consultation responses, and to further develop strategies to minimise material negative impacts on protected groups.

Capital Budget – Proposed Amendments

The Labour and Co-operative Group's proposed capital budget amendments are not expected to have significant negative impacts on equalities. Consequently, no detailed Equality Impact Assessments (EIAs) have been published with the proposed budget amendments at this time.

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

- Phase 2 East Oxford Mini-Holland Project
 - This proposal (2026L&CO13) entails funding for the development of Phase 2 of cycling schemes that give priority to cyclists and pedestrians priority over motorists whilst improving green spaces, i.e. emulating the active travel preferences in Holland. This has positive impacts on all characteristics.
- Expanding School Streets Programme
 - This proposal (2026L&CO12) entails the expansion of the School Streets programme to add five more schools. The School Streets programme is an active travel measure to encourage walking, wheeling, cycling and scooting to schools with the objective of creating a safer and healthier car-free environment outside schools. This has positive impacts on all characteristics.
- Witney High Street
 - This is an active travel measure to encourage walking, wheeling, cycling. The proposal is an extension of the Public Realm Improvements, which will support connectivity and promote healthier options to travel. This has positive impacts on all characteristics.
- Reduce capital investment in Local Cycling and Walking Infrastructure Plans (LCWIPs) to fund Greenways cross-country cycle routes
 - This proposal (2026L&CO20) entails reducing the administration's proposal for additional funding of LCWIPs (CORP113), which focuses on Oxfordshire's rural communities and market towns, to fund instead cycle routes to access Oxford (see point 3.2 in revenue proposals above). This proposal diverts the focus on enhancing connectivity and accessibility across Oxfordshire towards developing cycles routes for accessing Oxford. Whilst both proposals emphasise active travel, the amendment would divert the benefits to central Oxfordshire at the expense of rural communities.

- Complex Needs Accommodation for Adults of Working Age
 - The proposal seeks to invest in resources to provide accommodation to adults aged 18-65 with additional complex needs, where arrangements may require services outside of Oxfordshire. The investment is linked to the development of specialist and complex needs accommodation within the county. This has positive impacts on those with disabilities. Additionally, the programme will enhance availability of dedicated accommodation and improve choice for those in rural areas and those in areas of deprivation.

Public Consultation

Public consultation on specific proposals is one of the tools which OCC 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 budget proposals 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 2025/26 Labour and Co-operative Party Group's proposed budget amendments 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 Labour and Co-operative Party Group's proposed budget amendments. 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 not identified any bias, unfair advantage or disadvantage to any groups or individuals. Where potential negative impacts have been identified, mitigations have been put in place 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 as a result of 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"> • Adult Social Care • Children's Services • Environment & Highways • Property and Assets • Financial and Commercial Services • Public Affairs, Policy and Partnerships <p>Details of proposals are set out in the main budget papers.</p>

<p>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>	<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>
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The summaries below outline where a proposal has a positive or negative impact on those with protected and additional characteristics.

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.

- Education Commission Outcome Delivery (2026L&CO2): Positive impact by narrowing the educational gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work.
- SEND early intervention support Early Years (2026L&CO3): Positive impact by extending SEND early-intervention support, which is funding for SEND early-intervention support in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. However, the proposal seeks to fund this proposal by reducing investment within the administration's budget (2026CS37), which is aimed at developing services to support under 5s to provide funding for 2026L&CO3, which will mean a reduction in the service available to those under 5 years old.
- Early prevention (2026L&CO4): Positive impact by supporting families at the earliest stage, strengthening safeguarding and tackling school absence.
- Free Breakfast Club (2026L&CO6): Positive impact by identifying barriers to a countywide roll-out of the government scheme of providing Free Breakfast Clubs for children.

- New Youth Futures (2026L&CO7): Positive impact by creating Youth Futures Hubs for additional support and opportunities for young people.

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.

- SEND early intervention support Early Years (2026L&CO3): Positive impact by extending SEND early-intervention support, which is funding for SEND early-intervention support in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education
- SENDIAS (2026L&CO5): Positive impact by investing in Special Educational Needs Information Advice and Support to support parents/carers accessing SEND services.
- Complex Needs Accommodation for Adults of Working Age (2026L&CO1): The investment is linked to the development of specialist and complex needs accommodation within the county. This has positive impacts on those with disabilities. Additionally, the programme will enhance availability of dedicated accommodation and improve choice for those in rural areas and in areas of deprivation.

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.

- No specific issues relating to gender reassignment have been identified as a result of these proposed budget amendments.

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%.

- Early prevention (2026L&CO4): Positive impact by supporting families at the earliest stage, strengthening safeguarding and tackling school absence; specifically this scheme supports pregnant women and expecting families.

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%).

- Education Commission Outcome Delivery (2026L&CO2): Positive impact by narrowing the educational gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work. This scheme looks at addressing educational disparities among different ethnic groups.

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).

- No specific issues relating to religion or belief have been identified as a result of these proposals.

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).

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

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.

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

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).

- Education Commission Outcome Delivery (2026L&CO2): Positive impact by narrowing the educational gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work. This also includes delivery to rural and disadvantaged communities.
- Free Breakfast Club (2026L&CO6): Positive impact by identifying barriers to countywide roll-out of government scheme of providing Free Breakfast Clubs for children. The strategy delivery will identify barriers within rural and deprived communities.
- New Youth Futures (2026L&CO7): Positive impact by creating Youth Futures Hubs for additional support and opportunities for young people. This will include Youth Future Hubs in rural and deprived areas.
- Complex Needs Accommodation for Adults of Working Age (2026L&CO1): The investment is linked to the development of specialist and complex needs accommodation within the county. This has positive impacts on those with disabilities. Additionally, the programme will enhance availability of dedicated accommodation and improve choice for those in rural areas and in areas of deprivation.
- Greenways Cross-Country Cycle Routes (2026L&CO10): An investment for the development of a full business case for cycle routes connecting rural villages and market towns to/from Oxford. The amendment is proposing to fund the capital component of this scheme by defunding active travel schemes that increase connectivity between Oxfordshire's rural and market towns (2026L&CO20). Whilst both proposals have positive impacts on all protected characteristics, defunding the LCWIP limits the geographical scope of active travel schemes to the central Oxfordshire area at the expense of market towns and rural 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.

- Education Commission Outcome Delivery (2026L&CO2): Positive impact by narrowing the educational gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work. This also includes delivery to rural and disadvantaged communities.

	<ul style="list-style-type: none"> • New Youth Futures (2026L&CO7): Positive impact by creating Youth Futures Hubs for additional support and opportunities for young people. This will include Youth Future Hubs in rural and deprived areas. • Free Breakfast Club (2026L&CO6): Positive impact by identifying barriers to countywide roll-out of government scheme of providing Free Breakfast Clubs for children. The strategy delivery will identify barriers within rural and deprived communities. • Complex Needs Accommodation for Adults of Working Age (2026L&CO1): The investment is linked to the development of specialist and complex needs accommodation within the county. This has positive impacts on those with disabilities. Additionally, the programme will enhance availability of dedicated accommodation and improve choice for those in rural areas and in areas of deprivation.
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Oxfordshire County Council

Budget and Business Planning 2025/26

Overarching climate impact review of Labour and Co-operative Group 2025/26 budget amendments

Context & Background

1. This document provides an overview of the potential climate action impact of the Labour and Co-operative 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 impact the delivery of the council's Climate Action commitments including:
 - 3.1 Heavy Goods Vehicle Strategy:** this proposal (2026L&CO13) entails the funding of a one-off piece of work for completing remaining areas of Oxfordshire without a heavy goods vehicle strategy. If the strategy led to a delivery programme, this proposal has the potential for contributing to the decarbonisation of heavy goods vehicles and contributing to OCC's Local Transport and Connectivity Plan target to achieve a net zero transport network by 2040.
 - 3.2 Publicise the findings of the Citizens Assembly:** [the Citizens Assembly](#) has been proposed as a deliberative participatory project that brings together 40 members of the public to discuss how the vision and targets set out in the local transport and connectivity plan (LTCP) can be achieved in ways that best meet the needs and preferences of the people of Oxfordshire and other stakeholders. This proposal (2026L&CO16) entails the dissemination of findings of the citizens assembly and undertake a follow-up public engagement exercise. The proposal would potentially contribute to the target of achieving a net zero transport network by 2040 as established in the LTCP.
 - 3.3 Full business case development for Greenways cross-country cycle routes connecting rural villages and market towns to/from Oxford:** this proposal (2026L&CO10) entails an investment for the development of a full business case for cycle routes connecting rural villages and market towns to/from Oxford. These cycle routes proposals have the potential of reducing

congestion, improving air quality and resident's health along with reducing carbon emissions from cars contributing to OCC's target for a net zero transport network by 2040. The Labour and Co-operative group is proposing to fund the capital component of this scheme by defunding active travel schemes that increase connectivity between Oxfordshire's rural and market towns (see point 4.1 Local in capital proposals). Whilst both proposals contribute to reducing carbon emissions reductions and local air pollution, defunding the LCWIP limits the geographical scope of active travel schemes to the central Oxfordshire area at the expense of market towns and rural areas.

Capital Proposals

4. Proposals have been made within the programme that have potential to impact the council's commitment to **achieve a net zero county by 2050 and particularly OCC Local Transport and Connectivity plan target to achieve a net zero transport network by 2040:**

4.1 Reduce capital investment in Local Cycling and Walking Infrastructure Plans (LCWIPs) to fund Greenways cross-country cycle routes: this proposal (2026L&CO20) entails reducing the administrations' proposal for additional funding of LCWIPs (CORP113), which focuses on Oxfordshire's rural and market towns to fund instead cycle routes to access Oxford (see point 3.2 in revenue proposals above). This proposal diverts the focus on enhancing connectivity and accessibility across Oxfordshire rural and market towns towards developing cycles routes for accessing Oxford. Whilst both proposals promote reducing carbon emissions and local air pollution, defunding the LCWIP would limit the impact and reduce it only to central Oxfordshire area at the expense of market towns and rural areas.

4.2 Expanding School Streets programme: this proposal (2026L&CO12) entails the expansion of the School Streets program to add five more schools. The School Streets program is an active travel measure to encourage walking, wheeling, cycling and scooting to schools with the objective of creating a safer and healthier car free environment outside schools. The scheme has the potential of reducing local air pollution, carbon emissions and congestion whilst improving the health of school children. This initiative directly contributes to the Local Transport and Connectivity Plan.

4.3 Phase 2 for "Mini Holland" cycling schemes in East Oxford: this proposal (2026L&CO13) entails funding for the development of Phase 2 of cycling schemes that give priority to cyclists and pedestrians priority over motorists whilst improving green spaces, i.e. emulating the active travel preferences in The Netherlands. In addition, the Labour and Co-operative group is proposing to allocate funding for repairs to pavements and cycleways. These proposals would make direct contribution OCC's Local Transport and Connectivity Plan.

4.4 Expansion of Witney High Street public realms improvements: this proposal entails the expansion of public realm improvements to support better walking and cycling environment. This proposal will contribute to reduce carbon emissions and improve local air quality, improving as a result residents' health and wellbeing.

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Labour & Co-operative Group Capital and Investment Strategy 2024/25 to 2034/35

Proposed Programme for 2024/25 – 2034/35

1. Proposed Labour & Co-operative Group changes to the capital programme are set out in Section 5.3.
2. The table below sets out the amended proposed programme by strategy and the split between the Firm Programme (£769.8m) and Pipeline Programme (£537.9m).

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	66.0	82.9	148.9
Total Estimated Capital Programme	256.6	769.8	537.9	1,564.3

3. The Capital Programme is over – programmed by £14.1m 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	280.3
Capital receipts	128.8
Revenue Contribution	20.4
Subtotal	1,471.3
Capital Reserves	78.9
Total Financing	1,550.2

Prudential Indicators for Capital Finance – Updated for Labour & Co-operative Group 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 Labour & Co-operative Group 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	343.6	426.2	239.7	84.3
Financed by:						
Prudential Borrowing	59.8	63.0	78.4	58.1	44.9	24.5
Grants and Contributions	113.9	189.7	262.0	292.2	121.9	26.9
Capital Receipts	0	0	0	43.2	31.2	26.3
Revenue	2.2	4.0	3.2	2.4	5.2	0.8
Reserves	0	0	0	30.2	36.4	5.8
Total Capital Investment	175.9	256.6	343.6	426.2	239.7	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 2024 that are recommended for approval are set out in the table below. Estimates for 2024/25 to 2028/29 for the CFR has been updated to reflect the Labour & Co-Operative Group amendments to the capital programme.

Year	Actual/Estimate	£m
2023/24	Actual	450.737
2024/25	Estimate	499.525
2025/26	Estimate	561.221
2026/27	Estimate	597.436
2027/28	Estimate	628.450
2028/29	Estimate	633.529

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 Labour & Co-operative 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	707.2	4.1
2026/27	Estimate	32.6	737.8	4.4
2027/28	Estimate	34.7	772.0	4.5

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

1. 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	707.2	0.02
2026/27	Estimate	0.197	737.8	0.03
2027/28	Estimate	0.280	772.0	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 Highways Maintenance: Bring forward £1.0m of planned funding from 2026/27 into 2025/26 for repairs to pavements and cycleways.	0	0	0	0
Total Changes to the Capital Programme	0	0	0	0
Pipeline Schemes (indicative funding subject to initial business case)				
2) Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies				
Complex needs accommodation for adults of working age	4,000	-4,000	0	0
4) Schemes that encourage and facilitate active travel and improve market towns				
Phase 2 East Oxford Mini-Holland Project (extend 3yr programme by a further year)	2,000	0	0	2,000
Phase 5 School Streets	500	0	0	500
Witney High Street	500	0	0	500
Total Budget Proposals	7,000	-4,000	0	3,000
Total L&CO Group Changes to the Capital Programme (Overprogramming)				14,082

Capital Financing	£'000
Add New Funding or Funding Released	
New Prudential Borrowing (funded by Adult Services)	-4,000
General Funding & Accounting - Total	-4,000

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