

# Revenue Budget 2025/26 Summary

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

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

**Revenue Budget 2025/26**  
**Environment & Highways**

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

**Revenue Budget 2025/26**  
**Economy & Place**

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

**Revenue Budget 2025/26  
Resources**

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

**Revenue Budget 2025/26**  
**Transformation, Digital & Customer Experience**

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

**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
<b>CAPITAL FINANCING</b>							
Principal	Expenditure	14,933	1,484	418			16,835
Interest	Expenditure	15,351	-161	-2,155			13,035
Net Interest on Balances (split income and expenditure):							
Interest on developer contributions	Expenditure	8,480	-265	4			8,219
Prudential borrowing recharges	Recharge Income	-9,557	-2,134	4,200		-350	-7,841
Interest receivable and External funds	Income	-19,154	6,533	-1,019			-13,640
		-20,230	4,134	3,185			-12,912
<b>SUBTOTAL CAPITAL FINANCING</b>		10,054	5,457	1,448	0	-350	16,608
UNRINGFENCED SPECIFIC GRANT INCOME	Grant income	-52,024	6,914	0	-15,794		-60,905
<b>TOTAL UNRINGFENCED SPECIFIC GRANT INCOME</b>		-52,024	6,914	0	-15,794	0	-60,905
Contingency and inflation	Expenditure	7,180	110	0			7,290
Pay inflation and award	Expenditure	7,797	0	4,330			12,127
Insurance	Expenditure	1,737	0	0			1,737
	Expenditure	55,478	1,168	2,597	0	-350	58,893
	Recharge Income	-9,557	-2,134	4,200	0	0	-7,491
	Grant Income	-52,024	6,914	0	-15,794	0	-60,905
	Income	-19,154	6,533	-1,019	0	0	-13,640
<b>STRATEGIC MEASURES TOTAL</b>		-25,255	12,481	5,778	-15,794	-350	-23,141
<b>Contributions to / (-) from Balances and Reserves</b>							
<b>CONTRIBUTIONS TO/FROM GENERAL</b>							
General Balances	Expenditure	0	0	0	1,241		1,241
<b>SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES</b>		0	0	0	1,241	0	1,241
<b>CONTRIBUTIONS TO/FROM RESERVES</b>							
Reserves	Expenditure	8,719	396	1,600		-5,300	5,415
		8,719	396	1,600	0	-5,300	5,415
<b>SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES</b>		8,719	396	1,600	0	-5,300	5,415
<b>COUNCIL TAX COLLECTION FUND (-) SURPLUSES / (+) DEFICITS</b>							
	Other income	-11,705	3,705	0	-1,241		-9,241
<b>TOTAL COLLECTION FUND SURPLUSES/DEFICITS</b>		-11,705	3,705	0	-1,241	0	-9,241
CARE LEAVERS DISCOUNT	Income	21	0	0			21
<b>TOTAL CARE LEAVERS DISCOUNT</b>		21	0	0	0	0	21
BUSINESS RATES FROM DISTRICT COUNCILS	Income	-37,494	-4,476	0	2,622		-39,349
BUSINESS RATES COLLECTION FUND SURPLUSES	Income	0				0	0
<b>TOTAL BUSINESS RATES FROM DISTRICT COUNCILS</b>		-37,494	-4,476	0	2,622	0	-39,349
<b>GENERAL GOVERNMENT GRANT INCOME</b>							
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
<b>TOTAL GENERAL GOVERNMENT GRANT</b>		-63,467	2,797	0	-3,690	0	-64,360